



Audit of the Office of Justice Programs  
Second Chance Act Grant Awarded to the  
Volunteers of America  
Northern New England, Inc.,  
Brunswick, Maine



AUDIT DIVISION

25-071

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JULY 2025

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# EXECUTIVE SUMMARY

## **Audit of the Office of Justice Programs Second Chance Act Grant Awarded to the Volunteers of America Northern New England, Inc., Brunswick, Maine**

### **Objectives**

The Office of Justice Programs (OJP) awarded the Volunteers of America Northern New England, Inc. (VOANNE), a grant totaling \$900,000 under the Second Chance Act: Improving Substance Use Disorder Treatment and Recovery for Adults in Reentry Program. The objectives of this audit were to determine whether costs claimed under the grant were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the award; and to determine whether the grantee demonstrated adequate progress towards achieving program goals and objectives.

### **Results in Brief**

As a result of our audit, we concluded VOANNE did not demonstrate adequate progress towards achieving its grant-related goals and objectives. We also found that VOANNE did not have formal written policies and procedures for data collection management for its progress reports. In addition, we found that VOANNE did not maintain sufficient records to detail the history of its contracts. This audit did not identify significant concerns regarding VOANNE's management of the grant budget, drawdowns, financial reporting, progress reporting, and certain grant expenditures (Personnel, Other Direct Costs, and Indirect Costs).

### **Recommendation**

Our report contains three recommendations for OJP. We requested a response to our draft audit report from VOANNE and OJP officials, which can be found in Appendices 2 and 3, respectively. Our analysis of those responses is included in Appendix 4.

### **Audit Results**

The purpose of the Second Chance grant was to support treatment and recovery support services for people with substance use disorders during their incarceration and upon reentry into the community. The project period was from October 2022 through September 2025. As of February 2025, VOANNE had drawn down a cumulative amount of \$472,751 for the grant we reviewed.

### **Program Goals and Accomplishments**

We found VOANNE had not adequately progressed towards achievement of the grant-funded program, which program officials attributed to negative impacts from the COVID-19 pandemic. As a result, VOANNE requested a no-cost extension to provide additional time for grant-funded work. We also found that VOANNE did not have formal written policies and procedures for data collection management for its progress reports. Therefore, we recommended that OJP assess and monitor VOANNE's performance to ensure that it actively makes progress toward achieving the approved grant goals and objectives and ensure VOANNE develops and implements formal written policies and procedures for data collection and reporting.

### **Procurement of Contracts**

During our audit, we found VOANNE contracted for services supporting the grant-funded program. However, upon review of the documentation supporting the contracting of those services, we found VOANNE's policies and procedures for documenting procurement services were lacking, and the contract file did not contain appropriate documentation. As a result, we recommended OJP ensure VOANNE adheres to policies and procedures to maintain records sufficient to detail the history of procurements and demonstrate compliance with federal procurement standards.

# Table of Contents

<b>Introduction .....</b>	<b>1</b>
The Grantee .....	1
OIG Audit Approach .....	1
<b>Audit Results .....</b>	<b>3</b>
Program Performance and Accomplishments .....	3
Program Goals and Objectives .....	3
Required Performance Reports.....	4
Grant Financial Management .....	4
Grant Expenditures .....	5
Budget Management and Control .....	5
Drawdowns .....	6
Federal Financial Reports .....	6
<b>Conclusion and Recommendations .....</b>	<b>7</b>
<b>APPENDIX 1: Objectives, Scope, and Methodology.....</b>	<b>8</b>
Objectives .....	8
Scope and Methodology.....	8
Internal Controls .....	8
<b>APPENDIX 2: Volunteers of America Northern New England Response to the Draft Audit Report.....</b>	<b>10</b>
<b>APPENDIX 3: The Office of Justice Programs Response to the Draft Audit Report.....</b>	<b>12</b>
<b>APPENDIX 4: Office of the Inspector General Analysis and Summary of Action Necessary to Close the Audit Report.....</b>	<b>15</b>

## Introduction

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of a grant awarded by the Office of Justice Programs (OJP) Bureau of Justice Assistance (BJA) under the Second Chance Act: Improving Substance Use Disorder Treatment and Recovery for Adults in Reentry, to Volunteers of America Northern New England, Inc. (VOANNE) in Brunswick, Maine. VOANNE was awarded one grant totaling \$900,000, as shown in Table 1.

**Table 1**

**Grant Awarded to Volunteers of America Northern New England, Inc.**

Award Number	Program Office	Award Date	Project Period Start Date	Project Period End Date	Award Amount
15PBJA-22-GG-03022-SCAX	BJA	09/27/2022	10/01/2022	09/30/2025	\$900,000
<b>Total:</b>					<b>\$900,000</b>

Source: DOJ's JustGrants System

Funding through the Second Chance Act aims to enhance public safety by reducing criminal recidivism and improving outcomes for youth and adults leaving incarceration to return to their communities. The Improving Substance Use Disorder Treatment and Recovery for Adults in Reentry Program supports treatment and recovery support services for individuals with substance use disorders during their incarceration and upon reentry into the community.

### The Grantee

VOANNE is a non-profit organization with a mission to end homelessness, restore hope, and build communities for children and young adults, veterans, older adults, people living with mental illness, and those involved in the criminal justice system. VOANNE provides an array of services, such as housing, veterans services, behavioral health and intellectual disability services, community justice, recovery services, and youth and young adult services. VOANNE serves the people of Maine, New Hampshire, and Vermont.

### OIG Audit Approach

The objectives of this audit were to determine whether costs claimed under the grant were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the grant; and to determine whether VOANNE demonstrated adequate progress towards achieving program goals and objectives. To accomplish these objectives, we assessed performance in the following areas of grant management: program performance, financial management, expenditures, budget management and control, drawdowns, and federal financial reports.

We tested compliance with what we considered to be the most important conditions of the grant. The DOJ Grants Financial Guide; 2 C.F.R. § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance); and the award documents contain the primary criteria we applied during the audit.

The results of our analysis are discussed in detail later in this report. Appendix 1 contains additional information on this audit's objectives, scope, and methodology.

# Audit Results

## Program Performance and Accomplishments

We reviewed required performance reports, grant solicitations, and program narratives and interviewed VOANNE officials to determine whether the organization demonstrated adequate progress toward achieving program goals and objectives. We also assessed the accuracy of reported data by reviewing supporting documentation for the required performance reports. Additionally, we evaluated VOANNE's compliance with certain special conditions outlined in the award documentation.

## Program Goals and Objectives

Grant Number 15PBJA-22-GG-03022-SCAX was awarded under the Second Chance Act: Improving Substance Use Disorder Treatment and Recovery for Adults in Reentry Program to support VOANNE's Substance Use Disorder (SUD) Expansion Program. The program was designed to facilitate the successful reintegration of incarcerated individuals into the community by providing treatment and recovery services. It aimed to reduce recidivism through case management and evidence-based interventions for individuals at risk of reoffending.

The program's primary goal was to enroll 50 incarcerated participants, per year, over a 3-year period, with a total enrollment goal of 150 participants by the end of the grant period. VOANNE intended to provide pre- and post-release services, including Medication-Assisted Treatment (MAT), substance use disorder counseling, cognitive behavioral therapy, family-based treatment and counseling, and linkages to housing, vocational, and educational assistance. Additionally, VOANNE partnered with a research organization for evaluation planning, data collection, and project management.

To determine whether VOANNE made adequate progress toward achieving its goals and objectives, we interviewed grant officials and reviewed supporting documentation. We found that, as of January 2025 (over 2 years after the start of the 3-year grant) VOANNE had enrolled 45 of the intended 150 participants. VOANNE officials identified several challenges that contributed to the lower-than-expected enrollment. We were told that early in the grant period, COVID-19-related restrictions limited in-person engagement with potential participants, affecting outreach efforts. Staffing turnover created additional service disruptions and delays in onboarding participants. Additionally, VOANNE said it relied on external partners, including correctional facilities and community organizations, for participant referrals and the variations in referral processes, requirements, and response times across these organizations resulted in delays in participant enrollment. As of early 2025, VOANNE had drawn down only a portion of its total award, consistent with the delayed implementation and low enrollment. At the time of our audit, VOANNE officials stated that they were in the process of requesting a 12-month, no-cost extension to allow additional time to meet program goals and that, if approved, this extension would enable expanded outreach and recruitment efforts, strengthen coordination with correctional facilities and referral partners, and implement additional participant tracking and data verification measures. According to the DOJ Grants Financial Guide, Grant Adjustment Modifications (GAMs) for project extensions must be submitted 30 days prior to the end of the project period.

While we found that VOANNE was not on track to meet the goals of the grant-funded program, VOANNE provided explanations for mitigating circumstances for not reaching those goals. To help ensure that the funds are used as planned, we recommend that OJP assess and monitor VOANNE's performance to ensure that it actively makes progress toward achieving the approved grant goals and objectives.

## **Required Performance Reports**

According to the DOJ Grants Financial Guide, the funding recipient should ensure that valid and auditable source documentation is available to support all data collected for each performance measure specified in the program solicitation. To verify the accuracy of VOANNE's reported data, we selected a sample of 5 performance measures from the two most recent reports, resulting in a total sample size of 10 measures.<sup>1</sup> We then traced these measures to supporting documentation maintained by VOANNE.

Based on our review, we determined that VOANNE's progress reports were accurate, complete, and supported by sufficient documentation. The reported data on participant enrollment, staff training, and program activities aligned with supporting evidence, including case plans, class logs, training records, and participant tracking spreadsheets. Based on our testing, we did not identify any discrepancies between the accomplishments described in the required reports and the supporting documentation.

Although we found that enrollment remained below target, VOANNE officials told us they actively tracked accomplishments using quantifiable metrics, worked to implement corrective measures, and complied with reporting and programmatic requirements. VOANNE officials also stated it expanded service areas, improved reporting systems, and pursued sustainability efforts such as obtaining MaineCare billable status.<sup>2</sup> However, while VOANNE completed ongoing performance metric reviews, we found that it did not implement formal written policies and procedures for compiling participant performance data from multiple third-party systems. The absence of standardized policies may lead to inconsistencies in tracking, reporting, and verifying participant data, which may impact the accuracy of performance reporting and future program evaluations. We recommend that OJP ensure VOANNE develops and implements formal written policies and procedures for data collection and reporting.

## **Grant 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 and to accurately account for funds awarded to them.

To assess VOANNE's financial management of the grant covered by this audit, we conducted interviews with financial staff, examined VOANNE's policies and procedures for grant management, and inspected grant documents to determine whether VOANNE adequately safeguarded the grant funds we audited. Finally, we

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<sup>1</sup> The two most recent Performance Reports were for the periods of January 1, 2024, through June 30, 2024, and July 1, 2024, and December 31, 2025.

<sup>2</sup> MaineCare is Maine's Medicaid program, and VOANNE sought to obtain reimbursement through the program for eligible services.

performed testing in the areas that were relevant for the management of this grant, as discussed throughout this report.

Based on our review, we did not identify significant concerns related to grant financial management. However, we found that VOANNE did not keep a file documenting the procurement history of a contract we selected for testing. This will be discussed in full in the Grant Expenditures section.

## **Grant Expenditures**

For the audited grant, VOANNE's approved budget included personnel and fringe benefits, travel, equipment, supplies, procurement contracts, other direct expenditures, and indirect costs. To determine whether costs charged to the award were allowable, supported, and properly allocated in compliance with award requirements, we tested a sample of transactions in the following categories: personnel and fringe benefits, other direct expenditures, procurement contracts, and indirect costs.<sup>3</sup> We reviewed documentation, accounting records, and performed verification testing related to grant expenditures. We did not identify significant issues related to personnel and fringe benefits, other direct expenditures, and indirect costs. However, as discussed below, we found that VOANNE did not keep a file documenting the procurement history of its contract.

For the grant-funded project, we found that VOANNE entered a contract totaling \$90,195 with a contractor to develop an assessment tool, conduct participant surveys, analyze program outcomes, and assess the effectiveness of recidivism-reduction efforts. The contract contained three phases in which the contractor was to provide services. We requested supporting documentation for the services associated with the three payments made during the scope of our audit, totaling \$25,000, and determined the costs were adequately supported.

Uniform Guidance requires that grant recipients maintain records sufficient to detail the history of procurements, including a rationale for the methods used, the contractor selection process, and the basis for the price of the contract. We reviewed the contract file and interviewed VOANNE officials and found that only the contract itself was contained within the file. In addition, we found that VOANNE policy stated that the Chief Executive Officer and Chief Financial Officer are responsible for maintaining contract files, but the policy only discussed financial commitment limits and did not include policies or procedures required by Uniform Guidance. As a result, we recommend OJP ensure VOANNE updates its policies and procedures to include a requirement for maintaining records sufficient to detail the history of procurements and demonstrate compliance with federal procurement standards.

## **Budget Management and Control**

According to the DOJ Grants Financial Guide, the recipient is responsible for establishing and maintaining an adequate accounting system, which includes the ability to compare actual expenditures or outlays with budgeted amounts for each award. Additionally, the grant recipient must initiate a Grant Award

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<sup>3</sup> We applied a risk-based approach for sampling and determined that we would not test travel, equipment, and supply expenditures because they were immaterial.

Modification (GAM) for a budget modification that reallocates funds among budget categories if the proposed cumulative change is greater than 10 percent of the total award amount.

We compared both the approved budget and GAM budget amounts to the grantee's accounting records to assess compliance with the 10-Percent Rule. We determined that the cumulative difference between category expenditures and approved budget category totals was not greater than 10-percent.

## **Drawdowns**

According to the DOJ Grants Financial Guide, an adequate accounting system should be established to maintain documentation to support all receipts of federal funds. If, at the end of the grant award, recipients have drawn down funds in excess of federal expenditures, unused funds must be returned to the awarding agency. It also states drawdown requests should be timed to ensure the federal cash on hand is the minimum needed for disbursement/reimbursements to be made immediately or within 10 days. As of February 4, 2025, the total drawdowns for Grant Number 15PBJA-22-GG-03022-SCAX were \$472,751. To assess whether VOANNE managed grant receipts in accordance with federal requirements, we compared the total amount reimbursed to the total expenditures in the accounting records. Based on our testing, VOANNE requested drawdowns only as reimbursements, and we did not identify significant deficiencies related to the recipient's process for developing drawdown requests.

## **Federal Financial Reports**

According to the DOJ Grants Financial Guide, recipients shall report the actual expenditures and unliquidated obligations incurred for the reporting period on each financial report as well as cumulative expenditures. To determine whether VOANNE submitted accurate FFRs, we compared the most recent reporting period of April 1, 2024, through June 30, 2024, to VOANNE's accounting records.

We determined that quarterly and cumulative expenditures for the report reviewed matched the accounting records.

## Conclusion and Recommendations

As a result of our audit testing, we found that VOANNE was not able to demonstrate adequate progress towards achieving its grant-related goals and objectives and did not have written policies and procedures for compiling performance data. In addition, although we did not identify significant issues regarding VOANNE's management of the grant budget, drawdowns, financial reporting, progress reporting, and certain grant expenditures (Personnel, Other Direct Costs, and Indirect Costs), we found that VOANNE did not comply with essential award conditions related to maintaining appropriate contract files that detail the history of the procurement. We provide three recommendations to OJP to address the deficiencies we identified.

We recommend that OJP:

1. Assess and monitor VOANNE's performance to ensure that it actively makes progress toward achieving the approved grant goals and objectives.
2. Ensure VOANNE develops and implements formal written policies and procedures for data collection and reporting.
3. Ensure VOANNE updates its policies and procedures to include a requirement for maintaining records sufficient to detail the history of procurements and demonstrate compliance with federal procurement standards.

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

## **Objectives**

The objectives of this audit were to determine whether costs claimed under the grant were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the grant; and to determine whether the grantee demonstrated adequate progress towards achieving the program goals and objectives. To accomplish these objectives, we assessed performance in the following areas of grant management: program performance, financial management, expenditures, budget management and control, drawdowns, and federal financial reports.

## **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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

This was an audit of an Office of Justice Programs (OJP) grant awarded to the Volunteers of America Northern New England, Inc. (VOANNE), under the Second Chance Act: Improving Substance Use Disorder Treatment and Recovery for Adults in Reentry Program for Grant 15PBJA-22-GG-03022-SCAX, which totaled \$900,000. As of February 4, 2025, VOANNE had drawn down \$472,751 of the total grant funds awarded. Our audit concentrated on, but was not limited to, the period of March 2023 through January 2025.

To accomplish our objectives, we tested compliance with what we consider to be the most important conditions of VOANNE's activities related to the audited grant. We performed sample-based audit testing for grant expenditures including payroll and fringe benefit charges, other direct costs, contract costs, indirect costs, financial reports, and progress reports. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the grant reviewed. This nonstatistical sample design did not allow projection of the test results to the universe from which the samples were selected. The DOJ Grants Financial Guide, 2 C.F.R. § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; and the award documents contain the primary criteria we applied during the audit.

During our audit, we obtained information from DOJ's JustGrants System and Data Management Reporting and Analytics System, as well as VOANNE's accounting system 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 objectives. We did not evaluate the internal controls of VOANNE to provide assurance on its internal control structure as a whole. VOANNE's management is responsible for the establishment and maintenance of internal

controls in accordance with 2 C.F.R. § 200. Because we do not express an opinion on VOANNE's internal control structure as a whole, we offer this statement solely for the information and use of VOANNE and OJP.<sup>4</sup>

We assessed VOANNE's management's design, implementation, and operating effectiveness of these internal controls and identified a deficiency that we believe could affect VOANNE's ability to effectively operate, to correctly document procurement history, and to ensure compliance with laws and regulations. The internal control deficiency we found is 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 objectives 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>4</sup> This restriction is not intended to limit the distribution of this report, which is a matter of public record.

## APPENDIX 2: Volunteers of America Northern New England Response to the Draft Audit Report



**VOA NORTHERN NEW ENGLAND**

14 Maine Street, Suite 100, Brunswick, ME 04011  
207-373-1140 [www.voanne.org](http://www.voanne.org)

June 26, 2025

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

Subject: Response to Audit Findings for VOA Northern New England (VOANNE)

Dear Mr. Puerzer:

Thank you for the opportunity to respond to the findings from the audit of the grant totaling \$900,000 under the Second Chance Act: Improving Substance Use Disorder Treatment and Recovery for Adults in Reentry Program (award # 15PBJA-22-GG-03022-SCAX). We acknowledge the audit's recommendations and are committed to taking corrective actions to address the identified deficiencies. Below, please find our official response to each of the findings and the associated recommendations.

**Recommendation 1:** Assess and monitor VOANNE's performance to ensure that it actively makes progress toward achieving the approved grant goals and objectives.

**Response:** We acknowledge the audit's finding that we have not demonstrated adequate progress toward achieving grant-related goals and objectives.

- **Corrective Action Taken:** This issue has been addressed through a scope change (approved on 7/18/24) that added Two Bridges Regional Jail (TBRJ) as a partner, significantly increasing our service reach and program participation, from 45 participants at the time of the audit to 86 participants currently. In addition, a 12-month no-cost extension (approved on 4/22/25) provides the necessary time to meet the target of 150 participants and to continue expanding services. This extension will provide the necessary time to meet the program's goals and objectives.
- **Anticipated Completion Date:** 9/30/26

**Recommendation 2:** Ensure VOANNE develops and implements formal written policies and procedures for data collection and reporting.

**Response:** We agree with the finding regarding the absence of formal written policies and procedures for compiling performance data.

- **Corrective Action Taken:** While we have consistently reviewed performance metrics, we recognize the need for formal, standardized policies for data collection and reporting. We are in the process of transitioning to a new system to improve how participant performance data is compiled and reported across multiple third-party systems. We are consolidating to a single platform, simplifying the process of data collection. As part of the transition, we are reviewing each data element and the procedure for collecting, reporting and documenting in our policy manual.



## VOA NORTHERN NEW ENGLAND

14 Maine Street, Suite 100, Brunswick, ME 04011  
207-373-1140 www.voanne.org

- **Corrective Action Planned:** During the implementation of this system, we will develop formal written policies and procedures for data collection and reporting to ensure consistency, accuracy, and compliance with reporting standards. These protocols will be implemented across the Community Justice program, and staff will receive training on these new policies.
- **Anticipated Completion Date:** Because we are transitioning to a new system, we anticipate these actions to be completed within the next six months.

**Recommendation 3:** Ensure VOANNE updates its policies and procedures to include a requirement for maintaining records sufficient to detail the history of procurements and demonstrate compliance with federal procurement standards.

**Response:** We agree with the finding related to the procurement record-keeping issue. Although no significant issues were identified regarding financial management or reporting, we understand the importance of maintaining comprehensive procurement files.

- **Corrective Action Taken:** We are currently in the process of updating and simplifying our subrecipient monitoring guide to clarify roles and responsibilities and ensure proper record-keeping of procurement histories. This update will include specific guidance on the retention and documentation of procurement files in accordance with federal requirements.
- **Corrective Action Planned:** The updated guide will be fully implemented across the agency, as appropriate, and staff will receive training on the new policies and procedures. We will also establish a system to ensure that all procurement records are consistently maintained and compliant with federal standards.
- **Anticipated Completion Date:** Our subrecipient guide was updated on 6/18/25 and includes additional information about procurement contracts. We are currently reviewing the tools we use to support our processes and figuring out what additional tools might be helpful for guiding staff through the grant cycle. Our goal is to have these updated processes and tools fully in place by 8/29/25.

In addition to this response, we have attached the signed management representation letter as requested.

We are committed to addressing these findings and will continue working diligently to ensure compliance with all federal requirements. If you have any further questions or require additional information, please feel free to contact us. Thank you for your time and consideration.

Sincerely,

Richard A. Hooks Wayman

Richard A. Hooks Wayman (Jun 26, 2025 19:14 EDT)

Rich Hooks Wayman, President & CEO

cc: Melonie Threatt  
Acting Team Leader  
Audit Coordination Branch  
Audit and Review Division  
Office of Audit Assessment, and Management  
Office of Justice Programs

## APPENDIX 3: 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

July 10, 2025

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

FROM: Iyauta I. Green  
Director **Iyauta Iyeesha Green** Digitally signed by Iyauta Iyeesha Green  
Date: 2025.07.10 13:31:56 -04'00'

SUBJECT: Response to the Draft Audit Report, *Audit of the Office of Justice Programs Second Chance Act Grant, Awarded to the Volunteers of America Northern New England, Inc., Brunswick, Maine*

This memorandum is in reference to your correspondence, dated June 10, 2025, transmitting the above-referenced draft audit report for the Volunteers of America Northern New England, Inc. (VOANNE). We consider the subject report resolved and request written acceptance of this action from your office.

The draft report contains **three** recommendations and **no** 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 OJP's response.

- 1. We recommend that OJP assess and monitor VOANNE's performance to ensure that it actively makes progress toward achieving the approved grant goals and objectives.**

OJP agrees with this recommendation. In its response, dated June 26, 2025, VOANNE stated that this issue has been addressed through a scope change that added Two Bridges Regional Jail as a partner, significantly increasing their service reach and program participation, from 45 participants at the time of the audit to 86 participants currently. In addition, a 12-month no-cost extension provides the necessary time to meet the target of 150 participants and to continue expanding services. This extension will provide the necessary time to meet the program's goals and objectives, with an anticipated completion Date of September 30, 2026.

Accordingly, we will coordinate with VOANNE to assess and monitor their performance to ensure that it actively makes progress toward achieving the approved grant goals and objectives.

**2. We recommend that OJP ensure VOANNE develops and implements formal written policies and procedures for data collection and reporting.**

OJP agrees with this recommendation. In its response, dated June 26, 2025, VOANNE stated that while they have consistently reviewed performance metrics, they recognize the need for formal, standardized policies for data collection and reporting. They are in the process of transitioning to a new system to improve how participant performance data is compiled and reported across multiple third-party systems. VOANNE further stated that, during the implementation of this system, they will develop formal written policies and procedures for data collection and reporting to ensure consistency, accuracy, and compliance with reporting standards. Because they are transitioning to a new system, they anticipate these actions to be completed within the next six months.

Accordingly, we will coordinate with VOANNE to obtain a copy of its written policies and procedures, developed and implemented, for data collection and reporting.

**3. We recommend that OJP ensure VOANNE updates its policies and procedures to include a requirement for maintaining records sufficient to detail the history of procurements and demonstrate compliance with federal procurement standards.**

OJP agrees with this recommendation. In its response, dated June 26, 2025, VOANNE stated that they are currently in the process of updating and simplifying their subrecipient monitoring guide to clarify roles and responsibilities and ensure proper record-keeping of procurement histories. This update will include specific guidance on the retention and documentation of procurement files in accordance with federal requirements. They will also establish a system to ensure that all procurement records are consistently maintained and compliant with federal standards. They are currently reviewing the tools they use to support their processes and figuring out what additional tools might be helpful for guiding staff through the grant cycle. Their goal is to have these updated processes and tools fully in place by August 29, 2025.

Accordingly, we will coordinate with VOANNE to obtain a copy of its written policies and procedures, developed and implemented, to include a requirement for maintaining records sufficient to detail the history of procurements and demonstrate compliance with federal procurement standards.

We appreciate the opportunity to review and comment on the draft audit report. If you have any questions or require additional information, please contact me on (202) 820-6807.

cc: Maureen A. Henneberg  
Deputy Assistant Attorney General

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

cc: Tammie Gregg  
Acting Director  
Bureau of Justice Assistance

Michelle Garcia  
Deputy Director for Programs  
Bureau of Justice Assistance

Jonathan Faley  
Associate Deputy Director  
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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

## **APPENDIX 4: Office of the Inspector General Analysis and Summary of Action 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) and Volunteers of America Northern New England (VOANNE). VOANNE's response is incorporated in Appendix 2 and OJP'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. VOANNE's response indicates agreement with the three recommendations and details the corrective actions planned and taken to address our findings. The following provides the OIG analysis of the responses and summary of actions necessary to close the report.

### **Recommendations for OJP:**

- 1. Assess and monitor VOANNE's performance to ensure that it actively makes progress toward achieving the approved grant goals and objectives.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with VOANNE to assess and monitor its performance to ensure that it actively makes progress toward achieving the approved grant goals and objectives. As a result, this recommendation is resolved.

VOANNE acknowledged our finding that it has not demonstrated adequate progress toward achieving grant-related goals and objectives and stated that it has addressed the issue through a scope change that added a partner and increased program participation from 45 to 86 participants. Additionally, VOANNE stated that a 12-month no-cost extension, which was approved in April 2025, will provide the necessary time to meet the target of 150 participants and to continue expanding services.

This recommendation can be closed when we receive documentation that OJP is assessing and monitoring VOANNE's performance to ensure that it actively makes progress toward achieving the approved grant goals and objectives.

- 2. Ensure VOANNE develops and implements formal written policies and procedures for data collection and reporting.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it would coordinate with VOANNE to obtain a copy of its written policies and procedures, developed and implemented, for data collection and reporting. As a result, this recommendation is resolved.

VOANNE agreed with our recommendation and stated it recognizes the need for formal, standardized policies for data collection and reporting. VOANNE stated it is in the process of transitioning to a new system to improve how participant performance data is compiled and reported across multiple third-party systems. VOANNE also stated it is consolidating to a single platform that will simplify the process of data collection and is reviewing each data element and the

procedure for collecting, reporting, and documenting data in its policy manual. VOANNE estimated that it would complete its actions relevant to this recommendation within 6 months.

This recommendation can be closed when we receive documentation that VOANNE developed and implemented formal written policies and procedures for data collection and reporting.

**3. Ensure VOANNE updates its policies and procedures to include a requirement for maintaining records sufficient to detail the history of procurements and demonstrate compliance with federal procurement standards.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it would coordinate with VOANNE to obtain a copy of its written policies and procedures, developed and implemented, to include a requirement for maintaining records that sufficiently detail the history of procurements and demonstrate compliance with federal procurement standards. As a result, this recommendation is resolved.

VOANNE agreed with our recommendation and stated it is currently in the process of updating and simplifying its subrecipient monitoring guide to clarify roles and responsibilities to ensure proper record keeping of procurement history. VOANNE stated this update will include specific guidance on the retention and documentation of procurement files in accordance with federal requirements. Additionally, VOANNE stated the updated guide will be fully implemented across the agency, as appropriate, and staff will receive training on the new policies and procedures. VOANNE also said it will also establish a system to ensure that all procurement records are consistently maintained and compliant with federal standards. VOANNE stated that its goal is to complete its actions relevant to this recommendation by August 29, 2025.

This recommendation can be closed when we receive documentation that VOANNE updated its policies and procedures to include a requirement for maintaining records sufficient to detail the history of procurements and demonstrate compliance with federal procurement standards.