



Audit of Office on Violence Against Women
Grants Awarded to
180 Turning Lives Around, Inc.,
Hazlet, New Jersey



AUDIT DIVISION

25-072

AUGUST 2025



EXECUTIVE SUMMARY

Audit of Office on Violence Against Women Grants Awarded to 180 Turning Lives Around, Inc., Hazlet, New Jersey

Objectives

The Office on Violence Against Women (OVW) awarded 180 Turning Lives Around, Inc. (180TLA) three grants, including one supplement, totaling \$2,282,667 for legal assistance and transitional housing assistance for victims. The objectives of this audit were to determine whether costs claimed under the grants were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the award; and to determine whether 180TLA demonstrated adequate progress towards achieving program goals and objectives.

Results in Brief

As a result of our audit, we concluded that 180TLA demonstrated adequate progress towards accomplishing its program goals and objectives. We did not identify significant concerns regarding budget management, drawdowns, federal financial reporting, and grant expenditures for personnel and subrecipient awards. However, we identified areas of improvement for 180TLA's processes for ensuring compliance with requirements related to indirect costs and subrecipient monitoring.

Recommendations

Our report contains two recommendations for OVW. We requested a response to our draft audit report from 180TLA and OVW, which can be found in Appendices 2 and 3, respectively. Our analysis of these responses is included in Appendix 4.

Audit Results

The purposes of the OVW grants we reviewed were to provide legal assistance and housing support services to victims and survivors of domestic violence, dating violence, sexual assault, and stalking. The project period for the grants was from September 2016 through September 2026. 180TLA drew down a cumulative amount of \$1,544,921 for all of the grants we reviewed.

Program Goals and Accomplishments

At the time of our audit, one of the audited grants (plus a related supplemental award) was completed while the remaining two grants were ongoing. We determined that 180TLA adequately achieved or was on track to achieve the project goals we reviewed and maintained documentation to support its reported performance for the measures we tested.

Indirect Controls

Although 180TLA's claimed indirect costs did not exceed the amount that it could have charged, we found that 180TLA did not correctly calculate indirect costs.

Subrecipient Monitoring Controls

We found that 180TLA did not have adequate written policies and procedures including the evaluation of each subrecipient's risk of non-compliance with award conditions to help ensure the appropriate design of subrecipient monitoring plans.

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Introduction

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of three grants, plus one supplement, awarded by the Office on Violence Against Women (OVW) to 180 Turning Lives Around, Inc. (180TLA) in Hazlet, New Jersey. 180TLA was awarded the three grants and one supplement, totaling \$2,282,667, as shown in Table 1.

Table 1

Grants Awarded to 180 Turning Lives Around, Inc.

Award Number	Program Office	Award Date	Project Period Start Date	Project Period End Date	Award Amount
2016-WL-AX-0034 ^a	OVW	09/08/2016	10/01/2016	09/30/2023 ^b	\$1,232,667
15JOVW-22-GG-03227-TRAN	OVW	09/22/2022	10/01/2022	09/30/2025	\$300,000
15JOVW-23-GG-00533-LEGA	OVW	09/08/2023	10/01/2023	09/30/2026	\$750,000
Total:					\$2,282,667

^a This includes a supplemental award in the amount of \$575,000 awarded on September 1, 2020.

^b The initial award project period was extended 15 months.

Source: JustGrants

OVW's Legal Assistance for Victims (LAV) program funded grant award numbers 2016-WL-AX-0034 (and the related supplement) and 15JOVW-23-GG-00533-LEGA to provide legal services while OVW's Transitional Housing Assistance program funded grant award number 15JOVW-22-GG-03227-TRAN to provide housing support services. Both grant programs provided services to victims and survivors of domestic violence, dating violence, sexual assault, and stalking.

The Grantee

180TLA is a private New Jersey non-profit corporation, which was founded in 1976 to provide services to individuals and families affected by domestic violence and sexual assault. Services include hotline, shelter, counseling, crisis intervention, advocacy, education, and prevention and are intended to help end the cycle of violence and abuse for victims. 180TLA works with individuals, organizations, and civic and religious groups in an effort to end abuse through public education, public policy reforms, and providing training to allied professionals.

OIG Audit Approach

The objectives of this audit were to determine whether costs claimed under the grants were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the grant; and to determine whether 180TLA 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, budget management and control, drawdowns, federal financial reports, and expenditures.

We tested compliance with what we considered to be the most important conditions of the grants. 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

To determine whether 180TLA achieved the program goals and objectives of its concluded grant and demonstrated adequate progress towards achieving the goals and objectives of its ongoing grants, we examined program documents such as performance reports, grant solicitations, and award letters. We also reviewed the grants' progress reports to determine if the required reports were accurate.

Program Goals and Objectives

Under the LAV program, 180TLA received two awards (2016-WL-AX-0034 with its supplement and 15JOVW-23-GG-00533-LEGA) from OVW to provide legal and support services to victims of domestic violence, dating violence, sexual assault, and stalking. In addition, OVW awarded grant number 15JOVW-22-GG-03227-TRAN under the Transitional Housing Assistance program, which required 180TLA to achieve two main goals of providing support services to survivors and transitional housing. This grant program allowed 180TLA to use other funding sources to address the goal of transitional housing, and 180TLA's grant application noted the use of U.S. Department of Housing and Urban Development (HUD) funding for the transitional housing goal. The grant application also noted that 180TLA would utilize the OVW funding to fulfill the other main goal of providing support services.

During the audit, we examined a sample of program goals from each grant as shown in Table 2. To determine whether 180TLA demonstrated adequate progress towards achieving each goal selected, we interviewed officials at their respective facilities and reviewed relevant supporting documentation prepared by 180TLA including victim case management records. We also reviewed HUD progress reports and confirmed the contents of those reports with the program coordinator working with victims who sought rental assistance.

Table 2

OVW Award Goals Reviewed

Programs	Award Number	Project Title	Goals Selected for Review
Legal Assistance for Victims	2016-WL-AX-0034	180 Turning Lives Around Legal Assistance for Victims Project	Increase the number of victims receiving legal assistance.
Legal Assistance for Victims	15JOVW-23-GG-00533-LEGA	180 Turning Lives Around Legal Assistance for Victims	Provide legal services to victims of domestic violence, sexual assault, dating violence, and stalking in Monmouth County, New Jersey.
Transitional Housing Assistance	15JOVW-22-GG-03227-TRAN	Transitional Housing Program	1) Provide support services to survivors of domestic violence, dating violence, sexual assault, or stalking. 2) Provide transitional housing.

Source: OVW Grant Award Packages

For the LAV grant that had concluded—grant number 2016-WL-AX-0034—we determined 180TLA obtained the services of a non-profit legal organization, as well as funded positions within 180TLA to provide legal services. We also reviewed the reported number of victims served as identified in progress reports and related documentation, and it appeared that an increase in victims served occurred over the course of the grant.

From our review of progress reports, expenditures, and testimonial evidence, we also determined that 180TLA made adequate progress towards achieving the goals of providing legal advocacy services, housing aid, and support services (including housing advocacy, safety planning, and financial literacy training) to victims associated with its ongoing grants—grant numbers 15JOVW-22-GG-03227-TRAN and 15JOVW-23-GG-00533-LEGA.

Required Performance Reports

According to the DOJ Grants Financial Guide, funding recipients should ensure that valid and auditable source documentation is available to support all data collected for each performance measure specified in program solicitations. To verify the information in progress reports, we selected a judgmental sample of three performance measures, one from each grant's progress reports, and then traced the items to supporting documentation maintained by 180TLA.¹

Based on our progress report testing, we did not identify any instances where the accomplishments described in the required reports did not match the supporting documentation.

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 180TLA's financial management of the grants covered by this audit, we conducted interviews with financial staff, examined policy and procedures, and inspected grant documents to determine whether the grant funds we audited were adequately safeguarded. We also reviewed 180TLA's most recent Single Audit Report for 2023, which did not have any relevant findings. Finally, we performed testing in the areas that were relevant for the management of this grant, as discussed throughout this report. Overall, our testing revealed deficiencies related to indirect cost calculations and subrecipient monitoring but we did not identify concerns related to budget management, drawdowns, or financial reports, as detailed in the sections below.

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 by the budget categories. Additionally, the grant recipient must initiate a

¹ For grant 2016-WL-AX-0034 (and the related supplement), we reviewed the progress reports for the period ending December 2023. For grants 15JOVW-22-GG-03227-TRAN and 15JOVW-23-GG-00533-LEGA, we reviewed progress reports for the period ending June 2024.

Grant Award 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 grant expenditures to the approved budgets and 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. To assess whether 180TLA managed grant receipts in accordance with federal requirements, we compared the total amount reimbursed to the total expenditures in the accounting records. For all three grants and the supplement we audited, 180TLA requested drawdowns on a reimbursement basis. As of November 2024, 180TLA's drawdown requests totaled \$1,232,667 for the 2016-WL-AX-0034 grant and its supplement, \$121,445 for the 15JOVW-22-GG-03227-TRAN grant, and \$190,809 for the 15JOVW-23-GG-00533-LEGA grant.

We found that 180TLA's reimbursement requests reconciled to the accounting records 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 180TLA submitted accurate FFRs, we compared the amount reported as cumulative expenditures on the most recent report for each grant to 180TLA's accounting records.² We determined that cumulative expenditures for the reports reviewed matched the accounting records.

Grant Expenditures

For Grant Numbers 2016-WL-AX-0034 (including the supplement), 15JOVW-22-GG-03227-TRAN, and 15JOVW—23-GG-00533-LEGA, 180TLA's approved budgets included personnel and fringe benefits, subawards, travel, supplies, other direct costs, and indirect costs. As personnel and fringe benefits, subaward costs, and indirect costs represented 98 percent of cumulative grant expenditures, we focused our testing on these costs.

To determine whether costs charged to the awards were allowable, supported, and properly allocated in compliance with award requirements, we tested a sample of transactions in the personnel and fringe benefits, subawards, and indirect cost categories. We reviewed documentation, accounting records, and

² For grant 2016-WL-AX-0034 and its supplement, the most recent federal financial report was for the quarter ended September 30, 2023. For the other two audited grants, we reviewed the report for the period ended September 30, 2024.

performed verification testing related to these grant expenditures. Based on this testing, we identified an area of improvement related to procedures for calculating indirect costs.

Personnel Expenditures

We determined that between October 2016 and September 2024, 180TLA claimed reimbursement from grants 2016-WL-AX-0034, 15JOVW-22-GG-03227-TRAN, and 15JOVW-23-GG-00533-LEGA for \$646,478 in salary costs and \$178,117 of associated fringe benefits to support approximately 25 staff members working directly with victims and subrecipients to achieve the program goals of providing legal and housing support services to victims of domestic violence, dating violence, and sexual assault. Based on our testing of a judgmental sample of 15 transactions totaling \$26,255, we determined that personnel expenditures were allowable and appropriately supported.

For fringe benefits, we reviewed 180TLA's accounting records and the OVW-approved grant budgets and found that the claimed reimbursements of fringe benefits for all three grants were allowable and adequately calculated based on personnel expenditures charged.

Indirect Costs

Indirect costs are those costs incurred for a common or joint purpose benefiting more than one cost objective and not readily assignable to the cost objectives specifically benefitted. 180TLA was approved to charge grant 15JOVW-23-GG-00533-LEGA for indirect costs using the Uniform Guidance-established de minimis rate in place at the time of 180TLA's grant award, which was 10 percent.³ Allowable indirect costs using this rate are calculated by identifying 10 percent of the award's Modified Total Direct Costs (MTDC). MTDC means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to a designated amount of each subaward. Based on interviews with 180TLA officials, we found that 180TLA did not have policies or procedures addressing the calculation and accounting for indirect costs. As a result, the grantee did not identify the amount of indirect costs using the correct calculation. Instead, 180TLA selected only certain direct costs categories—administrative salaries and services—and identified the allocated amount of those costs totaling \$1,991 as indirect costs as of September 2024.

We calculated total allowable indirect costs using the correct formula and we determined that 180TLA was eligible to charge a maximum of approximately \$12,500 for the same time period. Because the indirect costs 180TLA claimed did not exceed the total allowable amount despite using an incorrect method, we do not question costs associated with this issue. However, 180TLA should develop policies and procedures for the correct handling of indirect costs, and we therefore recommend OVW require 180TLA to develop written policies and procedures to ensure it calculates indirect costs according to the DOJ Grants Financial Guide and approved grant budgets.

³ The Uniform Guidance was amended in 2024 and the de minimis indirect costs rate is 15 percent for grants awarded after the effective date.

Subrecipient Costs and Monitoring

As of September 2024, 180TLA awarded \$687,942 to four different subrecipients that provided services to victims of domestic violence, dating violence, sexual assault, and stalking. We reviewed \$66,935, or almost 10 percent, of claimed costs and found that the expenditures in our sample were allowable and supported.

As a pass-through entity, 180TLA was responsible for subrecipient monitoring to ensure that subaward performance goals are achieved and subawards are used according to laws and regulations. We found that 180TLA program staff had close working relationships with its subrecipients that included on-site meetings and reviews of subrecipient performance related data and reports; therefore, we determined that 180TLA had adequate monitoring to ensure subrecipients are on track to meet the goals and objectives of the grants. However, we found that 180TLA did not have adequate written policies and procedures on subrecipient monitoring as required by the DOJ Grants Financial Guide. Additionally, 180TLA did not have an established process for conducting risk assessments to design subrecipient monitoring plans as required by 2 C.F.R. § 200.332(c). In addition, although 180TLA had an established written policy for obtaining its subrecipients' annual audit reports, we found that it did not have established procedures and was not reviewing its subrecipients' annual audit reports for the purpose of identifying and addressing audit findings requiring corrective action as required by the Uniform Guidance and the DOJ Grants Financial Guide.⁴ We conducted our own review and determined that two of the four subrecipients were required to submit annual audit reports.⁵ We reviewed the most recent annual audit report submitted by those subrecipients and did not identify any audit findings requiring corrective action.

We recommend that the OVW require 180TLA to strengthen its grant management policies and procedures to include written subrecipient monitoring guidance that addresses: (1) evaluating a subrecipient's risk of non-compliance with award conditions to help ensure the appropriate design of subrecipient monitoring plans, and (2) reviewing and taking action on subrecipient annual audit reports in compliance with the DOJ Grants Financial Guide.

⁴ According to the DOJ Grants Financial Guide, grant recipients that subaward funds need to do the following with subrecipient single audit reports: (1) evaluate the impact of subrecipient activities on the recipient organization's ability to comply with applicable Federal regulations, (2) issue a management decision on audit findings pertaining to their subrecipient's subaward within 6 months after receipt of the subrecipient's audit report, and (3) ensure that the subrecipient takes corrective action on all significant developments that negatively affect the award.

⁵ According to the DOJ Grants Financial Guide, the pass-through entity needs to develop procedures to ensure that subrecipients expending \$1,000,000 or more in Federal awards during the subrecipient's fiscal year submit the required completed audit and ensure that the subrecipient takes corrective action on all significant developments. This expenditures threshold applies for awards beginning on or after October 1, 2024; the prior threshold was \$750,000 in federal expenditures.

Conclusion and Recommendations

As a result of our audit testing, we concluded that 180TLA demonstrated adequate achievement of grant goals and objectives for its one completed grant, and adequate progress towards achieving the goals and objectives of its two ongoing awards. We did not identify significant issues regarding 180TLA's grant financial management of personnel costs, fringe benefits, and subrecipient costs. However, we found that 180TLA did not comply with essential award conditions related to controls over indirect cost calculations and subrecipient monitoring. We provided two recommendations to OVW to address these deficiencies.

We recommend that OVW:

1. Require 180TLA to develop written policies and procedures to ensure it calculates indirect costs according to the DOJ Grants Financial Guide and approved grant budgets.
2. Require 180TLA to strengthen its grant management policies and procedures to include written subrecipient monitoring guidance that addresses: (1) evaluating a subrecipient's risk of non-compliance with award conditions to help ensure the appropriate design of subrecipient monitoring plans, and (2) reviewing and taking action on subrecipient annual audit reports in compliance with the DOJ Grants Financial Guide.

APPENDIX 1: Objectives, Scope, and Methodology

Objectives

The objectives of this audit were to determine whether costs claimed under the grants 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, budget management and control, drawdowns, federal financial reports, and expenditures.

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 the Office on Violence Against Women (OVW) grants awarded to 180TLA under the Legal Assistance for Victims and Transitional Housing Program. OVW awarded three grants, plus one supplement, totaling \$2,282,667, and as of November 2024, 180TLA had drawn down \$1,544,921 of the total grant funds awarded. Our audit concentrated on, but was not limited to, the period of October 2016 through September 2024. At the time of our audit, one of the three awards, grant number 2016-WL-AX-0034 (and its supplement) was completed and grant numbers 15JOVW-22-GG-03227-TRAN and 15JOVW-23-GG-00533-LEGA were still ongoing.

To accomplish our objectives, we tested compliance with what we consider to be the most important conditions of 180TLA's activities related to the audited grants. We performed sample-based audit testing for grant expenditures including personnel costs, indirect costs, subrecipient costs, financial reports, and progress reports. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the grants reviewed. This non-statistical 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 JustGrants system and DOJ Data Management, Reporting, and Analytics system as well as 180TLA'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 180TLA to provide assurance on its internal control structure as a whole. 180TLA management is responsible for the establishment and maintenance of internal controls in accordance with OMB Circular A-123, 2 C.F.R. § 200. Because we do not express an opinion on 180TLA's internal control structure as a whole, we offer this statement solely for the information and use of 180TLA and OVW.⁶

We assessed management's design, implementation, and operating effectiveness of relevant internal controls and identified deficiencies that we believe could affect 180TLA's ability to effectively operate, and to ensure compliance with laws and regulations. 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 objectives of this audit, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

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

APPENDIX 2: 180 Turning Lives Around, Inc. Response to the Draft Audit Report



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Executive Director

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July 22, 2025

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

Dear Mr. Puerzer:

180 Turning Lives Around, Inc. is in receipt of the audit report resulting from the audit performed by the U.S. Department of Justice (DOJ) Office of the Inspector General (OIG). The audit encompassed three grants, plus one supplement, awarded by the Office on Violence Against Women (OVW) totaling \$2,282,776.

We are pleased that the OIG concluded that 180 TLA demonstrated adequate achievement of grant goals and objectives for its one completed grant, and adequate progress towards achieving the goals and objectives of its two ongoing awards. We are also pleased that OIG did not identify significant issues regarding 180 TLA's grant financial management of personnel costs, fringe benefits and subrecipient costs. We recognize that OIG has provided two recommendations related to controls over indirect cost calculations and subrecipient monitoring as outlined below.

Recommendation #1:

Require 180 TLA to develop written policies and procedures to ensure it calculates indirect costs according to the DOJ Financial Guide and approved budget.

Response: We agree to review and expand our policies and procedures to delineate indirect cost calculations that align with the specific instructions in the DOJ Financial Guide and approved budget. We will revise such procedures within the next 60 days.


Recommendation #2:

Require 180 TLA to strengthen its grant management policies and procedures to include written subrecipient monitoring guidance that addresses: 1) evaluating a subrecipient's risk of non-compliance with award conditions to help ensure the appropriate design of subrecipient monitoring plans, and 2) reviewing and taking action on subrecipient annual audit reports in compliance with the DOJ Grants Financial Guide.

Response: We agree to strengthen our grant management policies and procedures to 1) include written subrecipient monitoring guidance that addresses evaluating a subrecipient's risk of non-compliance with award conditions to help ensure the appropriate design of subrecipient monitoring plans and 2) reviewing and taking action on subrecipient annual audit reports in compliance with the DOJ Grants Financial Guide. We will revise such procedures within the next 60 days.

180 TLA is committed to implementing the recommendations conveyed in the audit report. We appreciate the time and effort expended by the OIG audit team.

Sincerely,


Elizabeth Graham
Executive Director
180 Turning Lives Around, Inc.

APPENDIX 3: The Office on Violence Against Women Response to the Draft Audit Report



U.S. Department of Justice

Office on Violence Against Women
Washington, DC 20530

July 10, 2025

MEMORANDUM

TO: Thomas Puerzer
Regional Audit Manager

THROUGH: Erin Lorah *EWL*
Associate Director, Grants Financial Management Unit

Mychal Sterling *MS*
Sr. Financial Grants Management Specialist, Grants Financial Management Unit

FROM: Kevin Mihalyi *KM*
Senior Audit Liaison, Grants Financial Management Unit

SUBJECT: Draft Audit Report - Audit of the Office on Violence Against Women Grants Awarded to 180 Turning Lives Around, Inc

This memorandum is in response to your correspondence dated June 27th, 2025, transmitting the above draft audit report for 180 Turning Lives Around, Inc. Hazlet, New Jersey. We consider the subject report resolved and request written acceptance of this action from your office.

The report contains 2 recommendations with no question costs. OVW is committed to addressing and bringing the open recommendations identified by your office to a close as quickly as possible. The following is our analysis of each OVW recommendation.

1. Require 180TLA to develop written policies and procedures to ensure it calculates indirect costs according to the DOJ Grants Financial Guide and approved grant budgets.

Concur: OVW will coordinate with 180TLA to develop written policies and procedures to ensure it calculates indirect costs according to the DOJ Grants Financial Guide and approved grant budgets.

MEMORANDUM

SUBJECT: Draft Audit Report – Audit of the Office on Violence Against Women Grants Awarded to 180 Turning Lives Around.

2. Require 180TLA to strengthen its grant management policies and procedures to include written subrecipient monitoring guidance that addresses: (1) evaluating a subrecipient's risk of non-compliance with award conditions to help ensure the appropriate design of subrecipient monitoring plans, and (2) reviewing and taking action on subrecipient annual reports in compliance with the DOJ Grants Financial Guide.

Concur: OVW will coordinate with 180TLA to strengthen its grant management policies and procedures to include written subrecipient monitoring guidance that addresses: (1) evaluating a subrecipient's risk of non-compliance with award conditions to help ensure the appropriate design of subrecipient monitoring plans, and (2) reviewing and taking action on subrecipient annual audit reports in compliance with the DOJ Grants Financial Guide.

We appreciate the opportunity to review and comment on the draft report. If you have any questions or require additional information, please contact Kevin Mihalyi at (202) 717-5696.

cc **Louise M. Duhamel, Ph.D.**
Acting Director, Internal Review and Evaluation Office, Audit Liaison Group Justice Management Division

Christina Baquero
Grant Manager
Office on Violence Against Women

Seighman, Edward
Grant Manager
Office on Violence Against Women

APPENDIX 4: Office of the Inspector General Analysis and Summary of Actions Necessary to Close the Audit Report

The OIG provided a draft of this audit report to the Office on Violence Against Women (OVW) and 180 Turning Lives Around, Inc. (180TLA). 180TLA's response is incorporated in Appendix 2 and OVW's response is incorporated in Appendix 3 of this final report. In response to our draft audit report, OVW concurred with our recommendations and, as a result, the status of the audit report is resolved. 180TLA also agreed with the recommendations. The following provides the OIG analysis of the response and summary of actions necessary to close the report.

Recommendation for OVW:

- 1. Require 180TLA to develop written policies and procedures to ensure it calculates indirect costs according to the DOJ Grants Financial Guide and approved grant budgets.**

Resolved. OVW concurred with our recommendation. OVW stated in its response that it will coordinate with 180TLA to develop written policies and procedures to ensure it calculates indirect costs according to the DOJ Grants Financial Guide and approved grant budgets. As a result, this recommendation is resolved.

180TLA agreed with our recommendation and stated in its response that it will review and expand its policies and procedures to delineate indirect cost calculations that align with the specific instructions in the DOJ Financial Guide and approved budget. 180TLA stated that it will take this corrective action within the next 60 days.

This recommendation can be closed when we receive evidence that 180TLA has developed written policies and procedures to ensure it calculates indirect costs according to the DOJ Grants Financial Guide and approved grant budgets.

- 2. Require 180TLA to strengthen its grant management policies and procedures to include written subrecipient monitoring guidance that addresses: (1) evaluating a subrecipient's risk of non-compliance with award conditions to help ensure the appropriate design of subrecipient monitoring plans, and (2) reviewing and taking action on subrecipient annual audit reports in compliance with the DOJ Grants Financial Guide.**

Resolved. OVW concurred with our recommendation. OVW stated in its response that it will coordinate with 180TLA to strengthen its grant management policies and procedures to include written subrecipient monitoring guidance that addresses: (1) evaluating a subrecipient's risk of non-compliance with award conditions to help ensure the appropriate design of subrecipient monitoring plans, and (2) reviewing and taking action on subrecipient annual audit reports in compliance with the DOJ Grants Financial Guide. As a result, this recommendation is resolved.

180TLA agreed with our recommendation and stated in its response that it will strengthen its grant management policies and procedures to (1) include written subrecipient monitoring guidance that

addresses evaluating a subrecipient's risk of non-compliance with award conditions to help ensure the appropriate design of subrecipient monitoring plans, and (2) review and take action on subrecipient annual audit reports in compliance with the DOJ Grants Financial Guide. 180TLA stated that it will take this corrective action within the next 60 days.

This recommendation can be closed when we receive evidence that 180TLA has strengthened its grant management policies and procedures to include written subrecipient monitoring guidance as delineated in the recommendation.