



Audit of the Office of Justice Programs  
Victim Assistance Grants Awarded to the  
Alaska Department of Public Safety,  
Anchorage, Alaska



AUDIT DIVISION

25-076

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**AUGUST 2025**

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# EXECUTIVE SUMMARY

## Audit of the Office of Justice Programs Victim Assistance Grants Awarded to the Alaska Department of Public Safety, Anchorage, Alaska

### Objective

The objective of the audit was to evaluate how the Alaska Department of Public Safety (Alaska DPS) designed and implemented its crime victim assistance program. To accomplish this objective, we assessed performance in the following areas of grant management: (1) grant program planning and execution, (2) program requirements and performance reporting, (3) grant financial management, and (4) monitoring of subrecipients.

### Results in Brief

As a result of our audit, we concluded that the Alaska DPS distributed its victim assistance funds to organizations that provided direct services to victims in Alaska. This audit did not identify significant concerns regarding the Alaska DPS's drawdown requests or meeting single audit-related requirements. However, we identified several areas in need of improvement related to the Alaska DPS's administration and oversight of its victim assistance program. Specifically, the Alaska DPS did not ensure program income was tracked and expended in accordance with Office of Justice Programs (OJP) policy, submit accurate performance data to OJP, and adhere to its subrecipient monitoring schedule. We also identified \$158,131 in unsupported costs, \$9,282 in unallowable expenditures, and \$59,018 in unreported program income earned.

### Recommendations

Our report contains 11 recommendations to OJP to assist the Alaska DPS in improving its grant management and administration and to remedy \$226,431 in questioned costs. We requested a response to our draft audit report from the Alaska DPS and OJP. The responses can be found in Appendices 3 and 4. Our analysis of these responses can be found in Appendix 5.

### Audit Results

The U.S. Department of Justice Office of the Inspector General completed an audit of three Victims of Crime Act (VOCA) victim assistance formula grants awarded by the OJP Office for Victims of Crime to the Alaska DPS in Anchorage, Alaska. The Office for Victims of Crime awarded these formula grants, totaling \$9,681,109 for fiscal years (FY) 2021 through 2023, from the Crime Victims Fund to enhance crime victim services throughout the state of Alaska. As of March 2025, the Alaska DPS drew down a cumulative amount of \$6,205,384 for all of the grants we reviewed.

#### Program Accomplishments

Between 2022 and 2024, the Alaska DPS awarded 47 subawards and provided services to more than 5,800 victims of crime.

#### Grant Program Planning and Execution

Our audit revealed that the Alaska DPS has not yet created a funding strategy or conducted a needs assessment to better identify victim needs throughout the state as encouraged by the VOCA Guidelines.

#### Monitoring of Subrecipients

We found that the Alaska DPS did not adhere to its monitoring schedule for conducting on-site, financial, and programmatic reviews of subrecipients. We also found one subrecipient did not report \$59,018 in program income earned and subrecipients improperly charged \$117,352 for unsupported personnel costs and \$9,282 for unallowable equipment and gym memberships.

#### Grant Financial Management

The Alaska DPS accurately accounted for grant funds in its accounting records. However, we identified \$40,779 in unsupported administrative purchases.

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## Introduction

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of three victim assistance formula grants awarded by the Office of Justice Programs (OJP) Office for Victims of Crime (OVC) to the Alaska Department of Public Safety (Alaska DPS) in Anchorage, Alaska. The OVC awards victim assistance grants annually from the Crime Victims Fund (CVF) to state administering agencies (SAA). As shown in Table 1, from fiscal years (FY) 2021 to 2023, these OVC grants to Alaska totaled \$9,681,109.

**Table 1**

### **Audited Grants**

#### **Fiscal Years 2021 – 2023**

<b>Award Number</b>	<b>Award Date</b>	<b>Award Period Start Date</b>	<b>Award Period End Date</b>	<b>Award Amount</b>
15POVC-21-GG-00609-ASSI	09/16/2021	10/01/2020	09/30/2024	\$2,726,119
15POVC-22-GG-00695-ASSI	08/25/2022	10/01/2021	09/30/2025	\$3,573,803
15POVC-23-GG-00430-ASSI	08/23/2023	10/01/2022	09/30/2026	\$3,381,187
<b>Total:</b>				<b>\$9,681,109</b>

Note: Grant funds are available for the fiscal year of the award plus 3 additional fiscal years.

Source: JustGrants

Established by the Victims of Crime Act (VOCA) of 1984, the CVF is used to support crime victims through DOJ programs and state and local victim services.<sup>1</sup> The CVF is supported entirely by federal criminal fees, penalties, forfeited bail bonds, gifts, donations, and special assessments. The OVC annually distributes proceeds from the CVF to states and territories. 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 (the cap).

Beginning in FY 2015, Congress significantly raised the cap on CVF disbursements from prior years, which increased funding for victim assistance grants from \$456 million in 2014 to a high of \$3 billion in 2018. Since 2018, the cap has decreased along with deposits into CVF, with the most recent cap set at \$1.9 billion for FY 2025. The OVC allocates the annual victim assistance program awards based on the amount available for victim assistance each year and the state's population.

VOCA victim assistance grant funds support the provision of direct services—such as crisis intervention, assistance filing restraining orders, counseling in crises arising from the occurrence of crime, and emergency shelter—to victims of crime. The OVC distributes these assistance grants to states and

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<sup>1</sup> The VOCA victim assistance formula program is funded under 34 U.S.C. § 20103.

territories, which in turn fund subawards to public and private nonprofit organizations that directly provide the services to victims. Eligible services are efforts that: (1) respond to the emotional and 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, and (4) provide victims of crime with a measure of safety and security.

## **The Grantee**

The Council on Domestic Violence and Sexual Assault (CDVSA), a board within the Alaska DPS, is responsible for administering the CVF victim assistance program.<sup>2</sup> The CDVSA administers grants to local community organizations for domestic violence, sexual assault, and crisis intervention and prevention programs. Grant administration includes awarding grants, providing technical assistance, and monitoring subrecipient activities.

Subawards funded by the CDVSA are provided for the purpose of supporting victims with a safe environment either through housing at a community shelter or through using a network of designated safe homes. Subrecipients also receive funding to educate and counsel victims about domestic violence and sexual assault issues, provide battering intervention services, and assist victims in locating long-term housing. The state of Alaska has a population of roughly 733,000 people living on more than 570,000 square miles. The spread-out nature and mountainous terrain of Alaska requires a plane or boat to access areas of the state to provide victim services.

## **OIG Audit Approach**

The objective of the audit was to evaluate how the Alaska DPS designed and implemented its crime victim assistance program. To accomplish this objective, we assessed performance in the following areas of grant management: (1) grant program planning and execution, (2) program requirements and performance reporting, (3) grant financial management, and (4) monitoring of subrecipients.

We tested compliance with what we considered the most important conditions of the grants. Unless otherwise stated in our report, we applied the authorizing VOCA legislation, the VOCA victim assistance program guidelines and Final Rule (VOCA Guidelines); 2 C.F.R. § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance); and the DOJ Grants Financial Guide as our primary criteria. We also reviewed relevant Alaska DPS policy and procedures and interviewed Alaska DPS personnel to determine how they administered the VOCA funds. Additionally, we interviewed subrecipient personnel and obtained and reviewed Alaska DPS and subrecipient records reflecting grant activity.

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>2</sup> Throughout this report we refer to the SAA as the Alaska DPS.

# Audit Results

## Grant Program Planning and Execution

The main purpose of the VOCA victim assistance grants is to support crime victim services. The Alaska DPS, which is the primary recipient of victim assistance grants at the state level in Alaska, must distribute the majority of the funding to organizations that provide direct services to victims, such as domestic violence shelters, centers for missing children, and other community-based victim coalitions and support organizations. As the SAA, the Alaska DPS has the discretion to select subrecipients from among eligible organizations, although the VOCA Guidelines require state administering agencies give priority to victims of sexual assault, domestic abuse, and child abuse. SAAs must also make funding available for previously underserved populations of violent crime victims.<sup>3</sup> SAAs must allocate at least 10 percent of available funding to victim populations in each of these victim categories and generally have the discretion in determining the amount of funds each subrecipient receives.

As part of our audit, we assessed the Alaska DPS's overall plan to allocate and award the victim assistance funding. We reviewed how the Alaska DPS planned to distribute its available victim assistance grant funding, made subaward selection decisions, and informed its subrecipients of necessary VOCA requirements. We also assessed whether the Alaska DPS met the priority areas funding and subaward reporting requirements. As discussed below, in our overall assessment of grant program planning and execution, we determined that the Alaska DPS does not have a funding strategy and has not conducted a needs assessment to formally assess and identify victim service needs in Alaska. We also found that the Alaska DPS's written policies and procedures did not reflect its current subaward selection processes.

## Subaward Allocation Plan

According to the VOCA Guidelines, SAAs are encouraged to develop a funding strategy to consider the: (1) range of direct services throughout the state and within communities; (2) sustainability of such services; (3) unmet needs of crime victims; (4) demographic of crime victims; (5) coordinated, cooperative response of community organizations in organizing direct services; and (6) availability of direct services throughout the criminal justice process, as well as to victims who are not participating in criminal justice proceedings. We determined that the Alaska DPS had not conducted a needs assessment nor created a funding plan to help identify victims' unmet needs and ensure program continuity. An Alaska DPS official stated that the agency is working toward the creation of a funding plan to help with fluctuations in VOCA funding and created a dashboard with population indicators on key issues related to domestic violence and sexual assault within the state. The Alaska DPS also utilized a 2020 statewide victimization survey of adult women, conducted by an Alaska university, to help guide planning and policy development and to evaluate the impact of its prevention and intervention services. Although these are important tools and resources, the Alaska DPS would benefit from creating a funding plan and conducting a needs assessment to obtain a comprehensive picture of victim-related needs in Alaska. Therefore, we recommend that OJP coordinate with the Alaska DPS

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<sup>3</sup> The VOCA Guidelines state these underserved victims may include, but are not limited to, victims of federal crimes; survivors of homicide victims; or victims of assault, robbery, gang violence, hate and bias crimes, intoxicated drivers, bank robbery, economic exploitation and fraud, and elder abuse. The Guidelines also indicate that in defining underserved victim populations, states should also identify gaps in available services by victims' demographic characteristics.

to evaluate the feasibility of including a needs assessment within its ongoing efforts to develop a funding strategy to help ensure program sustainability and effectiveness.

The Alaska DPS generally offers competitive subawards with a 12-month period of performance. As shown in Table 2, as of July 2024, the Alaska DPS had subawarded a total of \$8,096,675 (47 subawards) from its FY 2021, 2022, and 2023 VOCA grants.

**Table 2**

**Alaska DPS VOCA Subawards**

Award Number	Subawards	Total Awards
15POVC-21-GG-00609-ASSI	19	\$2,589,812
15POVC-22-GG-00695-ASSI	18	\$3,394,736
15POVC-23-GG-00430-ASSI	10	\$2,112,127
<b>Total</b>	<b>47</b>	<b>\$8,096,675</b>

Source: OJP and Alaska DPS

Between FYs 2022 and 2023, the Alaska DPS's victim assistance funding dropped by \$192,616 (5 percent). We asked the Alaska DPS how it plans to account for the reduction in federal funding, if its funding continues to decrease. According to an Alaska DPS official, even though the Alaska DPS is still making subawards with its FY 2023 VOCA grant, the overall number of subawards will decrease and the Alaska DPS will continue to reduce the number of subawards and victim services provided if funding continues to decrease.

### Subaward Selection Process

To assess how the Alaska DPS granted its subawards, we identified steps that the Alaska DPS took to inform, evaluate, and select subrecipients for VOCA funding. The Alaska DPS annually announces funding opportunities on its website; the Alaska DPS also emails current subrecipients and funding opportunities are shared by word-of-mouth. Once an application is submitted, a Grant Administrator will review and score the budget and budget narrative and perform a pre-award risk assessment. Additionally, a Program Coordinator will review and score the programmatic narrative of the application. The application package is provided to the Proposal Evaluation Committee, made up of subject matter experts from Alaska state agencies, for review and recommendation to award. The recommendations are then provided to the CDVSA's Board of Directors for final review and approval.

According to the VOCA Guidelines, SAAs must maintain a documented methodology for selecting subrecipients. We determined that the Alaska DPS has written procedures for the: (1) submission of grant applications; (2) criteria governing CDVSA's final review and approval; and (3) subaward notification process. These procedures, documented in the Alaska Administrative Code, were last updated in June 1988. An Alaska DPS official also told us that more specific details about applicant eligibility and how applications are received and processed are contained in the Request for Proposal general instructions that are distributed

to subrecipients. However, we found that none of the procedures discuss the review and scoring of applications by the Grant Administrator or Program Coordinator. Additionally, although both the Proposal Evaluation Committee and CDVSA Board of Directors sign conflict of interest forms attesting to their independence while working on the subaward selection process, this is not a written requirement and the Alaska DPS's procedures do not otherwise describe how the Alaska DPS ensures its subaward process is free of conflicts of interest.

It is important to document and update policies and procedures to ensure that the Alaska DPS is administering its program in compliance with state and federal regulations and making subawards in a consistent and fair manner. Therefore, we recommend that OJP ensure the Alaska DPS updates its written policies and procedures to reflect its current subaward selection process.

### **Subaward Requirements**

SAA's must adequately communicate VOCA requirements to their subrecipients. We reviewed the Alaska DPS's subaward solicitations and award packages to determine how the grantee communicated its subaward requirements and conveyed to potential applicants the VOCA-specific requirements. Overall, we found that the Alaska DPS generally included appropriate information in its subaward solicitations and award packages.

### **Priority Areas Funding Requirement**

The VOCA Guidelines require SAA's to award a minimum of 10 percent of its total grant funds to programs that serve victims in each of the four following categories: (1) child abuse, (2) domestic abuse, (3) sexual assault, and (4) previously underserved. Each SAA may determine its own method for identifying previously underserved crime victims.<sup>4</sup> We determined that the Alaska DPS used a spreadsheet to track its program allocations. However, based on our review of the spreadsheet, the Alaska DPS did not document its methodology for allocating a minimum of 10 percent of its total grant funds to each of the victim categories as required. When we asked the Alaska DPS how the allocations were made, an Alaska DPS official stated that it could not explain how the program allocations were made because the Research Analyst who created it no longer worked for the Alaska DPS. Based on our analysis of the subawards made, we determined that the Alaska DPS awarded a minimum of 10 percent of its total grant funds to each of the four program priority areas for the FY 2021 and 2022 VOCA awards. The Alaska DPS is also on track to meet the requirement for the FY 2023 VOCA award. However, by not maintaining documentation to support how the Alaska DPS allocated its program funding, it cannot ensure compliance with the VOCA Guidelines. Therefore, we recommend that OJP ensure the Alaska DPS establish written policies and procedures to ensure 10 percent of its total grant funds are awarded to each of the victim categories as required by the VOCA Guidelines.

### **Monitoring of Subrecipients**

According to the DOJ Grants Financial Guide, the purpose of subrecipient monitoring is to ensure that subrecipients: (1) use grant funds for authorized purposes; (2) comply with the federal program and grant

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<sup>4</sup> Methods for identifying "previously underserved" victims may include public hearings, needs assessments, task forces, and meetings with statewide victim services agencies.

requirements, laws, and regulations; and (3) achieve subaward performance goals. As the primary grant recipient, the Alaska DPS must develop policies and procedures to monitor subrecipients. To assess the adequacy of the Alaska DPS monitoring of its VOCA subrecipients, we interviewed Alaska DPS personnel, identified Alaska DPS monitoring procedures, and obtained records of interactions between the Alaska DPS and its subrecipients. We also conducted site visits to three subrecipients, which included interviewing personnel, touring facilities, and reviewing accounting and performance records. Further, we spoke with subrecipient officials about the level of support they received from the Alaska DPS. Subrecipient officials indicated that the Alaska DPS had been responsive in answering questions and providing technical assistance when needed. Moreover, based on our site visits to the three above-referenced subrecipients, we found that each of the subrecipients provided direct services to victims of crime.

According to the Alaska DPS's policy, Grant Administrators and Program Coordinators are responsible for: (1) monitoring the compliance of subrecipients in meeting state and federal requirements; (2) providing guidance and technical assistance to subrecipients; (3) collecting statistical data from subrecipients to assess program effectiveness and providing information to federal granting agencies; and (4) preparing required progress, financial, and evaluation reports. At the start of a subaward, an organizational risk assessment, including a review of financial and programmatic activity, is conducted. Based on the risks identified, subrecipients are given a rating of Level 1 through Level 3, with Level 3 indicating the most risk and additional monitoring requirements. At a minimum, subrecipients will undergo an on-site monitoring visit once every 3 years, a financial desk review once a year, and a review of performance data once a year. Subrecipients are required to submit monthly financial reports and quarterly performance metrics into the Alaska DPS's databases. Collaborative calls are also held with subrecipients to focus on areas of potential concern, quarterly performance data submissions, relationship building, and for training and technical assistance.

We found that the Alaska DPS was not compliant with its own internal policies and procedures. Specifically, we found that the Alaska DPS did not adhere to its monitoring schedule for conducting on-site monitoring, financial, and programmatic reviews, and consequently, did not properly monitor its subrecipients to ensure personnel and other costs charged to the grants were appropriately listed in subaward budgets, adequately supported with documentation, and used to provide direct services to victims.

## **Financial Monitoring**

According to the VOCA Guidelines, SAAs are required to conduct regular desk monitoring and on-site monitoring of all subrecipients at least once every 2 years during the award period, unless a different frequency based on risk assessment is set out in the state monitoring plan. The Alaska DPS requires its subrecipients to report program expenditures into a state-run database each month. Rating Level 2 and Level 3 subrecipients are also required to submit documentation to support select expenditures. According to the Alaska DPS's standard operating procedures, Grant Administrators and the Administrative Operations Manager review each subrecipient's reported program expenditures and requests for reimbursement.

### ***Financial Desk Reviews Not Conducted***

According to the Alaska DPS's policy, the subrecipient will receive a financial desk review at least once each FY.<sup>5</sup> The Alaska DPS's subawards are for a 1-year period. Subrecipients are expected to have written policies and procedures, systems to monitor grant spending, separation of financial duties and internal controls, regularly reviewed budgets and financial reports, and readily available records and documentation to support program expenditures. We determined that the Alaska DPS did not adhere to its monitoring policy for conducting financial desk reviews. Specifically, we determined that of the 16 VOCA subawards made in state FY 2024, only 2 had received a financial desk review.<sup>6</sup> An Alaska DPS official stated that the financial desk reviews were not conducted because the CDVSA office had experienced staff shortages and high turnover in personnel. We also found \$117,352 in unsupported subrecipient expenditures, which we describe further in the [Subaward Expenditures](#) section of this report. By not conducting financial desk reviews in accordance with the Alaska DPS's policy, there is a greater risk of subrecipients charging inaccurate or unallowable costs to the subawards. Therefore, we recommend that OJP work with the Alaska DPS to establish a monitoring mechanism that will ensure that it adheres to the frequency of financial desk reviews, as required by the Alaska DPS policy.

### ***Subaward Expenditures***

Subrecipients may request payment from the Alaska DPS on a monthly basis, by submitting a financial report through the Alaska DPS's web-based system. As of March 2025, we found that the Alaska DPS paid a total of \$5,655,007 to its subrecipients with VOCA victim assistance program funds from the audited awards.

To evaluate the Alaska DPS's financial controls over VOCA victim assistance grant expenditures, we reviewed a sample of subrecipient transactions to determine whether the payments were accurate, allowable, and in accordance with the VOCA Guidelines. We judgmentally selected 34 expenditures totaling \$107,583. The transactions we reviewed included costs in the following categories: (1) personnel, (2) fringe benefits, (3) travel, (4) equipment, (5) rent, and (6) contractual costs.

According to the Uniform Guidance, a recipient must request prior approval from the awarding agency for a change in key personnel. Further, charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. According to the Alaska Administrative Code, if an employee performs duties under the grant project and duties not under the grant project, subrecipients are required to determine the amount of payment based on the amount of time spent by the employee in performing duties under the grant project.

As shown in Table 3, we found 5 instances in which subrecipients charged a total of \$117,352 for personnel not listed in the approved budget and for whose time worked was not identified as VOCA-related. We also identified two purchases from one subrecipient totaling \$9,282 for gym memberships and equipment that were not listed on the approved budget.

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<sup>5</sup> If multiple subawards are made to one subrecipient in the same FY, the Alaska DPS will conduct one financial desk review covering all of the awards.

<sup>6</sup> The Alaska DPS's state fiscal year is July 1st through June 30th.



**Table 3**

**Expenditures Not Listed in Approved Subrecipient Budgets**

Subrecipient	Personnel Costs	Position <sup>a</sup>
Subrecipient A	\$20,085	Executive Director
Subrecipient B	\$2,419	Director of Programs
Subrecipient C	\$92,118	Behavioral Health Counselor
Subrecipient C	\$1,508	Executive Director
Subrecipient C	\$1,222	Administrative Assistant
<b>Personnel Total</b>	<b>\$117,352</b>	
Subrecipient	Non-Personnel Costs	Description
Subrecipient C	\$4,422	Gym Memberships
Subrecipient C	\$4,860	Equipment
<b>Non-Personnel Total</b>	<b>\$9,282</b>	
<b>Total</b>	<b>\$126,634</b>	

<sup>a</sup> According to the VOCA Guidelines, the salaries and expenses of management—to include the salaries, benefits, fees, furniture, equipment, and other expenses of executive directors, board members, and other administrators—are generally prohibited subrecipient costs.

Source: OIG Analysis

We found that the subrecipients were unaware that they should have amended their budgets and received approval from the Alaska DPS prior to charging additional personnel to the subawards. After we informed the Alaska DPS of the findings, it provided evidence of its retroactive approval for the personnel costs for each of the individuals listed in Table 3. However, although the Alaska DPS has now approved the budget modifications, we determined that the personnel charges were not identified as being VOCA-related in the supporting documentation as required by Alaska DPS policy. By not tracking personnel costs in relation to employee work under the project, subrecipients are at an increased risk of charging incorrect or unsupported costs to the subaward. We recommend that OJP remedy \$117,352 in unsupported subrecipient personnel expenditures.

Regarding the non-personnel costs identified in Table 3, Subrecipient C stated that its accountant mistakenly charged the equipment to the VOCA subaward and was not aware the gym memberships for a Medical Director who volunteered their time was unallowable. After informing Subrecipient C about the unallowable costs, it made adjusting journal entries to remove the expenses from its general ledger but had not returned any funding to the SAA. We recommend that OJP remedy \$9,282 in unallowable subrecipient expenditures.



### ***Single Audit Requirements***

Non-federal entities that receive federal financial assistance are required to comply with the Single Audit Act of 1984, as amended. The Single Audit Act provides for recipients of federal funding above a certain threshold to receive an annual audit of their financial statements and federal expenditures. Under the Uniform Guidance, such entities that expend \$1,000,000 or more in federal funds within the entity's fiscal year must have a single audit performed covering all federal funds expended that year.<sup>7</sup>

According to the DOJ Grants Financial Guide, primary recipients are required to ensure subrecipients have completed single audits when required and, as appropriate, corrective actions on all audit findings have been implemented. Furthermore, according to the Uniform Guidance, the agency or pass through entity responsible for oversight is required to issue a management decision on audit findings within 6 months after receiving the single audit report by the Federal Audit Clearinghouse and ensure that the subrecipient takes appropriate and timely corrective action. We found that the Alaska DPS verified that its subrecipients underwent required single audits and, if necessary, corrective actions were taken.

### ***Subrecipient Program Income***

According to the VOCA Guidelines, subrecipients must provide direct services at no charge to victims unless the SAA grants a waiver allowing the subrecipient to generate program income by charging for services. Program income that is earned during the award period of performance must be: (1) used for the original purpose of the federal award, (2) used for costs incurred during the period of performance or allowable closeout costs, and (3) expended prior to requesting additional federal funds. Further, according to the DOJ Grants Financial Guide, any program income earned during the project period but not utilized for the project must be refunded to the DOJ. We determined that Subrecipient C did not seek out a waiver and yet earned \$59,018 in program income from services provided by its VOCA subawards. Specifically, Subrecipient C had billed clients' medical insurance providers when medical services were provided. Since the VOCA subawards had funded the medical services provided, any payments received for such services are considered program income and must be expended in accordance with OJP requirements. When we asked Subrecipient C why it did not report the program income, Subrecipient C stated that it did not know that program income had to be reported and that the Alaska DPS never stated it was an issue. We also determined that Subrecipient C had used the \$59,018 in program income to fund one personnel position, training, and supplies that were not listed on its approved budget. Without properly accounting for program income, subrecipients cannot ensure they are expending program income earned prior to drawing down and expending federal monies. We also discuss in the [Program Income](#) section of this report that the Alaska DPS did not have a requirement for its subrecipients to appropriately account for and expend program income earned. We recommend that OJP remedy \$59,018 in unreported program income earned by Subrecipient C.

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<sup>7</sup> For FYs beginning on or after December 26, 2014, but before October 1, 2024, entities that expended \$750,000 or more in federal funds within the entity's fiscal year were required to have a single audit performed covering all federal funds expended that year.

## Performance Monitoring

According to Alaska DPS policy, at a minimum, subrecipients will undergo an on-site performance monitoring visit once every 3 years.<sup>8</sup> During the on-site visit, the Program Coordinator will meet with subrecipient officials and review grant files and make determinations about stated goals versus actual services provided. After the visit, a Post On-site Letter is sent to the subrecipient identifying the issues reviewed for compliance, any findings, any requirements for corrective action, and a timeline for completing any corrective actions. After all issues are resolved, a Closeout Letter is sent to the subrecipient. The Alaska DPS's policy also requires quarterly collaborative calls with the subrecipients to discuss any issues identified as well as to review certain subrecipient-submitted performance data; these data reviews are discussed in further detail below.

Based on our review of the Alaska DPS's on-site performance monitoring activities, we found that the Alaska DPS had conducted only one on-site monitoring visit in state FY 2024.<sup>9</sup> Further, as of February 2025, the Alaska DPS had completed three on-site monitoring visits in state FY 2025. We determined that, as a result, the Alaska DPS needs to complete 11 on-site monitoring visits by the end of state FY 2026; if the Alaska DPS continues its monitoring events at the current rate, the Alaska DPS will not comply with its own policy. An Alaska DPS official explained that its CDVSA office had experienced a very high turnover in the past several years, resulting in delayed or missed monitoring of its subrecipients. Without adequate on-site monitoring, the Alaska DPS cannot ensure its subrecipients are meeting the goals and objectives of the subawards and complying with the terms and conditions of the subaward agreements. Therefore, we recommend that OJP ensure the Alaska DPS establishes a monitoring mechanism so that it adheres to the frequency of on-site monitoring reviews, as required by Alaska DPS policy.

## Performance Data and Reporting

Each SAA must annually report to the OVC on activity funded by any VOCA awards active during the federal fiscal year. The OVC requires states to submit performance data quarterly through OJP's Performance Measurement Tool (PMT). States may provide subrecipients with direct access to the system to report quarterly data, but states must approve the data. Subrecipients' quarterly data is rolled up into the Alaska DPS's annual report. We verified that the Alaska DPS submitted annual performance reports for FYs 2022 through 2024.

For the victim assistance grants, SAAs must report the number of agencies funded, VOCA subawards, victims served, and victim services funded by these grants. Additionally, SAAs must collect, maintain, and provide the OVC data that measures the performance and effectiveness of activities funded by the award. Based on our review of the Alaska DPS's FYs 2022 through 2024 performance reports, we determined that over the 3-year period the number of victims served decreased by 53 percent, and the number of services provided decreased by 68 percent. Table 4 presents summary data from these annual performance reports.

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<sup>8</sup> If multiple subawards are made to one subrecipient in the same FY, the Alaska DPS will conduct an on-site monitoring visit covering all of the subawards.

<sup>9</sup> One subrecipient received two subawards in FY 2024.

**Table 4**

**Alaska DPS Victim Assistance Program Annual Performance Reporting  
FYs 2022 - 2024**

Performance Categories	FY 2022	FY 2023	FY 2024
Number of Victims Served	3,074	1,283	1,456
Number of Services Provided	26,139	8,119	8,380

Source: PMT

To assess whether the Alaska DPS's annual performance report to the OVC fairly reflected the performance figures its subrecipients had reported to the state, we reconciled a sample of performance data from the Alaska DPS's FY 2024 annual performance report to its supporting documentation and determined that the report was timely and there were no reportable concerns. However, we identified issues with the accuracy of subrecipients' quarterly performance data and the Alaska DPS's efforts to review subrecipient data submissions, which are discussed below.

As previously mentioned, the Alaska DPS's policy requires quarterly collaborative calls with the subrecipients to discuss any issues identified as well as review certain subrecipient-submitted performance data. To determine if the information reported in subrecipient quarterly performance reports was accurate and supported, we selected the most recent quarterly report (July through September 2024) from each of the three subrecipients we reviewed and attempted to trace the reported figures to subrecipient documentation. We tested 2 metrics from each of the subrecipients and found that Subrecipient B's performance data was accurate and supported. However, we also found that Subrecipients A and C had reported inaccurate information in their quarterly reports. Specifically, Subrecipient A had mistakenly reported a client twice and included clients served with monies unrelated to the VOCA subaward. Subrecipient A stated that it did not receive clear guidance on how to report VOCA performance data from the Alaska DPS. We also found that Subrecipient C underreported the total number of individuals who received services during the reporting period. Subrecipient C stated that it did not realize it did not include all clients served during the reporting period and has taken steps to update its procedures to more accurately reflect the number of victims served during the report period.

An Alaska DPS official stated that the Research Analyst who prepared the quarterly reports for submission no longer works for CDVSA, and therefore, it is uncertain as to why data errors were not identified and corrected.<sup>10</sup> Because performance metrics are used to assess the operation of a program through an understanding of the progress that program is making toward meeting the goals and objectives of VOCA, it is important that the information reported to the OVC is accurate. As a result, we recommend that OJP require the Alaska DPS to ensure the periodic verification of subrecipient performance metrics as required by Alaska DPS policy.

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<sup>10</sup> The Alaska DPS had requested an extension from the OVC for the submission of its October through December 2024 quarterly PMT report, which was due on February 15, 2025.

### ***Subaward Reporting***

States must submit a Subgrant Award Report (SAR) to the OVC via PMT for each subrecipient of VOCA victim assistance funds within 90 days of awarding funds to subrecipients. Any changes or revisions to the awards that occur before the end of the project period must be made in the SAR within 30 days of the change taking effect. The SAR allows the OVC to collect basic information from states on subrecipients and the program activities to be implemented with VOCA funds. We examined the Alaska DPS's SAR data and did not identify any issues.

## **Grant Financial Management**

Award recipients must establish an adequate accounting system and maintain financial records that accurately account for awarded funds. To assess the adequacy of the Alaska DPS's financial management of the VOCA grants, we reviewed the process the Alaska DPS used to administer these funds by examining expenditures charged to the grants, drawdown requests, match contributions, and financial reports. To further evaluate the Alaska DPS's financial management of the VOCA grants, we also reviewed the Single Audit Report for FY 2023 and noted no significant deficiencies or material weaknesses specifically related to the Alaska DPS. We also interviewed the Alaska DPS personnel who were responsible for financial aspects of the grants, reviewed Alaska DPS written policies and procedures, inspected award documents, and reviewed financial records.

As discussed below, in our overall assessment of grant financial management, we determined that the Alaska DPS implemented adequate processes for grant financial management, including timing drawdown requests to ensure that the federal cash on hand was the minimum amount needed for reimbursement and complying with OJP's 5-percent limit on administrative expenditures. However, we identified that the Alaska DPS did not properly track, and report program income earned by subrecipients and maintain documentation to support cost allocations for software purchases.

### **Administrative Expenditures**

SAA victim assistance expenses fall into two overarching categories: (1) reimbursements to subrecipients—which constitute the vast majority of total expenses, and (2) administrative expenses—which are allowed to total up to 5 percent of each award to pay for administering its crime victim assistance program and for training. 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 from each of these categories by reviewing accounting records and verifying support for select transactions.

For the victim assistance grant program, we tested the Alaska DPS's compliance with the 5-percent limit on the administrative category of expenses, as shown in Table 5. We found that the Alaska DPS did not exceed the 5-percent limit and as of March 2025, was positioned to comply with these limits.

**Table 5**

**Alaska DPS Administrative Expenditures as of March 2025**

Award Number	Total Award	State Administrative Expenditures	Administrative Percentage
15POVC-21-GG-00609-ASSI	\$2,726,119	\$135,791	4.98
15POVC-22-GG-00695-ASSI	\$3,573,803	\$178,690	5.00
15POVC-23-GG-00430-ASSI	\$3,381,187	\$90,888	2.69

Source: OJP and the Alaska DPS's accounting records

In addition to testing the Alaska DPS's compliance with the 5-percent administrative allowance, we also tested a sample of these administrative transactions. We judgmentally selected 18 expenditures totaling \$53,650, which included personnel, travel, and software transactions. We found that the personnel and travel expenditures were generally allowable and adequately supported. However, we found that two software charges (totaling \$40,779) lacked adequate documentation to support the funding allocation methodologies utilized by the Alaska DPS for the software benefiting multiple programs. An Alaska DPS official explained that the former CDVSA Executive Director had determined the allocations, however, documentation of the methodologies used was not maintained. According to the Alaska Administrative Manual, each state agency is responsible for maintaining records sufficient for audit purposes and procurement files must be maintained for the current fiscal year plus 3 additional years. The Alaska DPS provided evidence that it has developed a cost allocation plan for its state FY 2025 software purchases. Without adequate documentation, the Alaska DPS cannot ensure unallowable and unsupported costs are not being incurred. Therefore, we recommend that OJP work with the Alaska DPS to remedy \$40,779 in unsupported questioned costs for the Alaska DPS's software purchases.

### Drawdowns

Award recipients should request funds based upon immediate disbursement or reimbursement needs, and the grantee should time draw down requests to ensure that the federal cash on hand is the minimum needed for reimbursements or disbursements made immediately or within 10 days. To assess whether the Alaska DPS managed grant receipts in accordance with these federal requirements, we compared the total amount reimbursed to the total expenditures in the Alaska DPS's accounting system and accompanying financial records.

For the VOCA victim assistance awards, the Alaska DPS runs a federal draw report at the end of each month to determine whether a drawdown should be made. According to an Alaska DPS official, drawdowns are typically made in the middle of each month. Table 6 shows the total amount drawn down for each grant as of March 2025.

**Table 6**

**Amount Drawn Down for Each Grant as of March 2025**

Award Number	Total Award	Award Period End Date	Amount Drawn Down	Amount Remaining
15POVC-21-GG-00609-ASSI	\$2,726,119	09/30/2024	\$2,725,603	\$516
15POVC-22-GG-00695-ASSI	\$3,573,803	09/30/2025	\$2,520,607	\$1,053,196
15POVC-23-GG-00430-ASSI	\$3,381,187	09/30/2026	\$959,174	\$2,422,013
<b>Total:</b>	<b>\$9,681,109</b>		<b>\$6,205,384</b>	<b>\$3,475,725</b>

Source: JustGrants

We determined that the Alaska DPS requested drawdowns on a reimbursement basis. We noted that the Alaska DPS drew down funds infrequently rather than monthly as described in its standard operating procedures. During the time periods in which the Alaska DPS was eligible but did not seek reimbursement, the Alaska DPS continued to reimburse subrecipients and we do not take issue with this practice.

### Program Income

According to the DOJ Grants Financial Guide, any program income earned during the project period but not utilized for the project must be refunded to the DOJ. Further, the VOCA Guidelines state that SAAs may grant subrecipients a waiver to earn program income, but in determining whether to grant a waiver, the SAA should consider whether charging victims for services is consistent with the project's victim assistance objectives and whether the subrecipient is capable of effectively tracking program income in accordance with financial accounting requirements.

According to the Alaska Administrative Code, program income must be used to further the objectives of the grant project and should be reported to the CDVSA's council on a form designated by the council. An Alaska DPS official stated that the code was first implemented over 30 years ago and that subrecipients do not usually generate program income. When we informed the Alaska DPS about Subrecipient C's previously discussed \$59,018 in program income generated by billing clients' medical insurance providers, an Alaska DPS official stated that it did not have procedures in place for subrecipients to request a waiver, and its database, which subrecipients use to track and report program costs, does not allow for subrecipients to report program income earned. We also noted that the Alaska DPS did not report Subrecipient C's program income on its Federal Financial Reports (FFR) as required by the DOJ Grants Financial Guide. Without adequately communicating program requirements and establishing a process for subrecipients to report program income, the Alaska DPS is at greater risk of not complying with OJP's program income requirements. Therefore, we recommend that OJP ensure the Alaska DPS establishes policies and procedures to ensure program income requirements are adequately communicated to subrecipients and that program income earned is being tracked, reported, and expended in accordance with the VOCA Guidelines.

## Financial Reporting

According to the DOJ Grants Financial Guide, recipients shall report actual expenditures, program income, and unliquidated obligations incurred for the reporting period on each financial report as well as cumulative expenditures. To determine whether the Alaska DPS submitted accurate FFR, we compared the four most recent reports to the Alaska DPS's accounting records for the grants. We determined that quarterly and cumulative expenditures for the reports reviewed matched the accounting records. However, we found that the Alaska DPS did not report on its FFRs program income generated by Subrecipient C. As previously discussed, an Alaska DPS official explained that it was an oversight that program income was not reported on its FFRs. By not including program income, the Alaska DPS is not accounting for all of the funds earned and expended for its VOCA grants. We make a recommendation to address this issue in the [Program Income](#) section of this report.

## Matching Requirement

VOCA Guidelines require subrecipients to match 20 percent of a project's cost. Match contributions must come from non-federal sources and subrecipients may satisfy the match requirement with either cash or an in-kind match.<sup>11</sup> The SAA has the primary responsibility for ensuring subrecipients comply with VOCA's match requirement, to include clearly defining match calculations in subrecipients' approved budgets.

During the COVID-19 Pandemic, OJP waived its subrecipient match requirement.<sup>12</sup> In May 2024, 1 year after the COVID-19 Pandemic had ended, OJP reinstated its match requirement. We found that the Alaska DPS had incorrectly sent out a facsimile to its subrecipients stating that match was not required for state FY 2025 VOCA subawards.<sup>13</sup> As a result, in FY 2025, the Alaska DPS awarded a total of \$3,580,619 (16 subawards) without requiring subrecipients to either: (1) meet the match requirement, or (2) submit a justification as to why the match requirement could not be met or would create a hardship for the organization. Further, the Alaska DPS did not account for approximately \$900,000 in match that could have been utilized to further VOCA projects and provide additional victim services. An Alaska DPS official stated that the Alaska DPS did not realize the match waiver had ended and subrecipients were again required to meet OJP's match requirement.

After we informed the Alaska DPS of the issue, in April 2025, the Alaska DPS updated its VOCA Match Waiver policy and issued a full match waiver for all VOCA subrecipients until the end of state FY 2026. The Alaska DPS also submitted a grant award modification to the OVC, informing them of the full match waiver for state FY 2025 subawards. In April 2025, the OVC approved the award modification. The Alaska DPS stated on its Match Waiver Policy that it will allow for a full match waiver to all subrecipients due to the: (1) stagnation of state funding; (2) reduction in federal funding for victims of crime; (3) challenges of fund raising in isolated and rural areas of Alaska; and (4) substantial increases in the cost of supplies since the

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<sup>11</sup> In-kind match contributions may include donations of expendable equipment, office supplies, workshop or classroom materials, workspace, or the value of time contributed by those providing integral services to the funded project.

<sup>12</sup> According to the VOCA Fix to Sustain the Crime Victims Fund Act of 2021, beginning on July 22, 2021, with respect to a pandemic, each chief executive shall issue waivers for any match requirement, in its entirety, for all eligible crime victim assistance programs. Match waivers would end 1 year after the date of the end of such a national emergency.

<sup>13</sup> The Alaska DPS's state FY 2025 subawards includes monies from VOCA grant numbers 15POVC-21-GG-00609-ASSI, 15POVC-22-GG-00695-ASSI, and 15POVC-23-GG-00430-ASSI.

COVID-19 Pandemic. The Alaska DPS's VOCA Match Waiver policy also requires subrecipients to complete a match waiver form. However, when we asked for the match waiver forms for three subrecipients, the Alaska DPS stated that it did not have the forms. In response to our request, the Alaska DPS has obtained completed match waiver forms from each of its subrecipients as required by Alaska DPS policy. Because the Alaska DPS has taken steps to address the issue identified in this report, we do not make a recommendation.



## Conclusion and Recommendations

Our audit concluded that the Alaska DPS used its VOCA funding to enhance victim service programs in the state of Alaska. From its 2021 through 2023 VOCA awards, the Alaska DPS awarded 47 subawards and provided services to more than 5,800 victims. We identified several areas where the Alaska DPS can improve its administration and oversight of its victim assistance program. Specifically, the Alaska DPS has not conducted a needs assessment or implemented a formal subaward allocation plan as encouraged by the VOCA Guidelines. Additionally, the Alaska DPS's subaward selection procedures did not reflect its current application review and scoring procedures. Also, the Alaska DPS did not have a method for subrecipients to report program income earned. We also found that the Alaska DPS did not comply with its own subrecipient monitoring schedule and we identified errors in a sample of subrecipient performance reports. Lastly, we identified \$158,131 in unsupported costs, \$9,282 in unallowable costs, and \$59,018 in unreported program income earned. We provide 11 recommendations to OJP to address these deficiencies.

We recommend that OJP:

1. Coordinate with the Alaska DPS to evaluate the feasibility of including a needs assessment within its ongoing efforts to develop a funding strategy to help ensure program sustainability and effectiveness.
2. Ensure the Alaska DPS updates its written policies and procedures to reflect its current subaward selection process.
3. Ensure the Alaska DPS establish written policies and procedures to ensure 10 percent of its total grant funds are awarded to each of the victim categories, as required by the VOCA Guidelines.
4. Work with the Alaska DPS to establish a monitoring mechanism that will ensure that it adheres to the frequency of financial desk reviews, as required by the Alaska DPS policy.
5. Remedy \$117,352 in unsupported subrecipient personnel expenditures.
6. Remedy \$9,282 in unallowable subrecipient expenditures.
7. Remedy \$59,018 in unreported program income earned by Subrecipient C.
8. Ensure the Alaska DPS establishes a monitoring mechanism so that it adheres to the frequency of on-site monitoring reviews, as required by the Alaska DPS policy.
9. Require the Alaska DPS to ensure the periodic verification of subrecipient performance metrics, as required by the Alaska DPS policy.
10. Work with the Alaska DPS to remedy \$40,779 in unsupported questioned costs for the Alaska DPS's software purchases.

11. Ensure the Alaska DPS establishes policies and procedures to ensure program income requirements are adequately communicated to subrecipients and that program income earned is being tracked, reported, and expended in accordance with the VOCA Guidelines.

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

## **Objective**

The objective of the audit was to evaluate how the Alaska Department of Public Safety (Alaska DPS) designed and implemented its crime victim assistance program. To accomplish this objective, we assessed performance in the following areas of grant management: (1) grant program planning and execution, (2) program requirements and performance reporting, (3) grant financial management, and (4) monitoring of subrecipients.

## **Scope and Methodology**

We conducted this performance audit in accordance with the 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 Victims of Crime Act (VOCA) victim assistance formula grants 15POVC-21-GG-00609-ASSI, 15POVC-22-GG-00695-ASSI, and 15POVC-23-GG-00430-ASSI from the Crime Victims Fund awarded to the Alaska DPS. The Office of Justice Programs (OJP), Office for Victims of Crime (OVC), awarded these grants totaling \$9,681,109 to the Alaska DPS, which serves as the state administering agency. Our audit concentrated on, but was not limited to, the period of October 2020 through September 2024. As of April 2025, the Alaska DPS had drawn down a total of \$6,205,384 from the three audited grants.

To accomplish our objective, we tested compliance with what we consider to be the most important conditions of the Alaska DPS's activities related to the audited grants, which included conducting interviews with the Alaska DPS financial staff, examining policies and procedures, and reviewing grant documentation and financial records. We performed sample-based audit testing for grant expenditures including payroll and fringe benefit charges, 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 VOCA legislation, VOCA victim assistance program guidelines; DOJ Grants Financial Guides; 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 OJP's Performance Measurement Tool, as well as the Alaska DPS 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 documents 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 the Alaska DPS to provide assurance on its internal control structure as a whole. The Alaska DPS'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 the Alaska DPS's internal control structure as a whole, we offer this statement solely for the information and use of the Alaska DPS and OJP.<sup>14</sup>

In planning and performing our audit, we identified internal control components and underlying internal control principles significant to the audit objective. Specifically, we reviewed the Alaska DPS's written policies and procedures, as well as controls over performance reporting and financial management. We also tested the implementation and operating effectiveness of specific controls over grant execution and compliance with laws and regulations for the awards in our 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 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>14</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	Grant No.	Amount	Page
<b>Questioned Costs:</b>			
Unallowable Gym Memberships (Subrecipient C)	15POVC-23-GG-00430-ASSI	\$4,422	8
Unallowable Equipment Costs (Subrecipient C)	15POVC-22-GG-00695-ASSI	<u>4,860</u>	8
Unallowable Costs		\$9,282	
Unsupported Software Costs	15POVC-22-GG-00695-ASSI	\$40,779	13
Unsupported Personnel Costs (Subrecipient A)	15POVC-22-GG-00695-ASSI	\$20,085	8
Unsupported Personnel Costs (Subrecipient B)	15POVC-21-GG-00609-ASSI	\$2,419	8
Unsupported Personnel Costs (Subrecipient C)	15POVC-22-GG-00695-ASSI	<u>\$94,848</u>	8
Unsupported Costs		\$158,131	
<b>Net Questioned Costs<sup>15</sup></b>		<b>\$167,413</b>	
<b>Enhanced Revenue:<sup>16</sup> Program Income</b>			
Program Income (Subrecipient C)	15POVC-22-GG-00695-ASSI	\$29,465	
Program Income (Subrecipient C)	15POVC-23-GG-00430-ASSI	<u>\$29,553</u>	
Enhanced Revenue		\$59,018	9
<b>TOTAL DOLLAR-RELATED FINDINGS</b>		<b><u>\$226,431</u></b>	

<sup>15</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.

<sup>16</sup> **Enhanced Revenue** are additional revenues in excess of federal government funds that can be credited back to the government or applied to DOJ programs as a result of management action on audit recommendations.

# APPENDIX 3: Alaska Department of Public Safety's Response to the Draft Audit Report



THE STATE  
of ALASKA  
GOVERNOR MIKE DUNLEAVY

## Department of Public Safety

COUNCIL ON DOMESTIC VIOLENCE & SEXUAL ASSAULT  
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June 30, 2025

To Whom It May Concern,

Please use this letter as the official response from the Alaska Department of Public Safety, Council on Domestic Violence and Sexual Assault (CDVSA) to the draft audit report sent on June 13, 2025. We have outlined our response to the recommendations below.

1. Coordinate with the Alaska DPS to evaluate the feasibility of including a needs assessment within its ongoing efforts to develop a funding strategy to help ensure program sustainability and effectiveness.

As stated in the OIG draft audit report, the development of a funding strategy and needs assessment is **encouraged** by VOCA guidelines, though not required. Therefore, CDVSA does not concur with this recommendation.

CDVSA recognizes the importance of developing a methodology for funding distribution, and the CDVDA Board of Directors organized a funding methodology sub-committee to establish a funding formula to ensure equitable distribution of funds to our victim service providers. This committee meets regularly once per month to accomplish this difficult task; we anticipate a methodology to be established prior to our next Request for Proposal release, slated for release in SFY26 for awards beginning in SFY27.

Not mentioned in this report is information CDVSA provided to OIG indicating we have taken initial steps to conduct a statewide needs assessment in collaboration with our statewide coalition, the Alaska Network on Domestic Violence and Sexual Assault (ANDVSA). The completion of a statewide needs assessment is an award condition for ANDVSA by the Family Violence Prevention and Service Act (FVPSA grant) and requires the State of Alaska to utilize this information into a statewide plan.

Because the condition of this grant is required to be performed by ANDVSA, in collaboration with the State of Alaska, CDVSA has allowed ANDVSA to take the lead on this project. Initial planning meetings have been held by ANDVSA, and CDVSA have participated in each meeting related to conducting the statewide needs assessment. However, ANDVSA has struggled to find a facilitator and due to time constraints and capacity of key staff during the legislative session, the project has been slow to fruition. CDVSA is committed to being an active partner on this



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project; however, the timeline for completion is not within our control and we are unable to provide a target completion date.

2. Ensure the Alaska DPS updates its written policies and procedures to reflect its current subaward selection process.

CDVSA concurs with this recommendation. CDVSA agrees that our written policies and procedures should be updated to reflect our current process of how applications are scored and by whom as well as the collection of Conflict-of-Interest forms by proposal reviewers. While this has been a standard practice of CDVSA, we confirm our current policy does not outline this established process. It should be noted that the CDVSA Board of Directors do not sign conflict of interest forms-conflicts of interest are monitored by Board members and the Board chair during CDVSA Board meetings. Prior to any decisions, Board members are asked to report any conflicts of interest, and when a conflict is determined, that member abstains from the vote.

CDVSA has created guidance for members serving on the Proposal Evaluation Committee (PEC), which addresses conflicts of interest and scoring (**see Attachment #1**).

CDVSA will have updated this policy by October 1, 2025.

3. Ensure the Alaska DPS establish written policies and procedures to ensure 10 percent of its total grant funds are awarded to each of the victim categories as required by the VOCA Guidelines.

CDVSA concurs with this recommendation. CDVSA confirms that there is no written procedure for the methodology used to allocate the 10% minimum for the priority category requirement. CDVSA would like to correct the report in which it states we could not explain how allocations were made-CDVSA did walk the OIG reviewers through the allocation process while they were on-site. CDVSA has a sound methodology for the allocations, using past data from current subgrantees to ensure we are allocating the correct amount of funding to reach each priority category. The data is reconciled mid-year to ensure our projections are correct and that we will indeed reach the priority category requirement. CDVSA agrees we were not able to explain the methodology the research analyst uses to provide us with the data; due to our multiple funding sources, a scaling process has been used (vetted and approved by OVC in previous audits), though due to the vacancy in the research analyst position, this was unable to be accurately explained.



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CDVSA will have methodology outlined by December 30, 2025. This timeline is extended to allow time for the research analyst to learn data requirements, correct past errors, and develop sound methodology moving forward prior to a new fiscal year.

4. Work with the Alaska DPS to establish a monitoring mechanism that will ensure that it adheres to the frequency of financial desk reviews, as required by the Alaska DPS policy.

CDVSA concurs with this recommendation. Due to high staff turnover, vacancies, and staff new to positions, financial desk reviews were not conducted in accordance with our policy. Knowing this, CDVSA took measures in June 2024 to work with the OVC VOCA Center to update our financial and site visit monitoring procedures to assist in ensuring we are doing our due diligence with quality monitoring, yet able to meet our goals of monitoring. CDVSA updated these procedures for implementation in SFY25, though implementation took a bit longer than expected as we educated our subgrantees to the change in procedures. Monitoring resumed in September of 2024. In SFY25, CDVSA fell short of our financial desk review monitoring goals, though we are on track to meet our site visit goals by the end of SFY26. Furthermore, upon examination of our procedures, it was found that our financial desk review monitors were requesting more information than established in our current practices; CDVSA is confident that in SFY26 we will be able to meet our goal of one FDR per year and do not need assistance with this recommendation.

5. Remedy \$117,352 in unsupported subrecipient personnel expenditures.

CDVSA concurs with this recommendation. Due to high turnover and staff shortages, including the loss of historical knowledge and key leadership positions, CDVSA staff were not aware of the procedure (previously required by CDVSA) for subgrantees to request prior approval for changes in key personnel charged to the VOCA grant. CDVSA has since gone back and retro-approved the changes via budget modification with the subgrantee, though no costs have been recovered from the subgrantee as it was the fault of CDVSA for not following procedure.

6. Remedy \$9,282 in unallowable subrecipient expenditures.

CDVSA concurs with this recommendation. CDVSA failed to identify the unallowable charges to the grant. CDVSA has since had the subgrantee correct their budget via budget modification; however, CDVSA has not recovered the costs from the subgrantee as it was the fault of CDVSA for not identifying this at the time.

7. Remedy \$59,018 in unreported program income earned by Subrecipient C.

CDVSA concurs with this recommendation. CDVSA historically did not fund programs who generate program income, and it is in CDVSA state regulations (for state general funds) that



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programs are unable to generate program income. Therefore, upon funding Child Advocacy Centers as new subgrantees, it was missed that these programs sometimes charge insurance/generate income. CDVSA did not have a policy or procedure in place for subgrantees to report program income, therefore we agree with this recommendation. Since our OIG visit, CDVSA has taken steps to create a program income policy and procedure and have updated our grant management software (GrantVantage) to allow programs to report directly into the system. CDVSA is still solidifying its policy and will have policy, procedures and guidance completed no later than September 1, 2025.

8. Ensure the Alaska DPS establishes a monitoring mechanism so that it adheres to the frequency of on-site monitoring reviews, as required by the Alaska DPS policy.

CDVSA concurs with this recommendation. CDVSA confirms that on-site monitoring was not conducted in accordance with the timeline outlined in our policy. The COVID-19 pandemic resulted in CDVSA falling behind its monitoring schedule, as we were unable to travel to our sites for two years. Additionally, Alaska is 85% roadless and requires air and boat travel to most locations. The CDVSA staff are all located in Juneau, AK, which is off the road system and requires air travel to anywhere outside of our city. This creates an additional barrier in completing site visits, as the time required to travel to a location is lengthy. However, CDVSA completed 9 site visits since February 2025, and is on track to complete the noted 11 site visits outlined in the OIG report. CDVSA staff are scheduled to complete 16 site visits in SFY26. These visits are for all grant funds, not just OVC VOCA. CDVSA does not feel we need assistance in meeting this recommendation.

**(See Attachment #2)**

9. Require the Alaska DPS to ensure the periodic verification of subrecipient performance metrics as required by Alaska DPS policy.

CDVSA concurs with this recommendation. CDVSA has hired a research analyst since the issuance of this report. She is in the process of learning the PMT system and our own VELA data platform and is working to categorize victimization types into easy-to-use guidance for our subgrantees. This will improve the accuracy of how subgrantees report. This is just the first step in developing a process for periodic verification of subgrantee performance metrics-to establish sound guidance on how to report victimizations first. CDVSA is already in-process of developing guidance as we work to improve our data accuracy, in which we can then ensure verification of the performance metrics. **(See Attachment #3)**

CDVSA will meet this recommendation by October 1, 2025.



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& Sexual Assault

10. Work with the Alaska DPS to remedy \$40,779 in unsupported questioned costs for the Alaska DPS's software purchases.

CDVSA concurs with this recommendation. CDVSA concurs with the OIG report that no methodology used by the previous Executive Director to allocate costs for both our VELA data management platform and GrantVantage grants management software could be located. However, CDVSA did submit a cost-allocation spreadsheet to OIG that outlined what our costs should have been. This methodology was based on the number of awards by fund source, divided by the total number of awards per fiscal year. CDVSA shows that we need to remedy \$28,005.74 in lieu of the \$40, 779 as recommended by OVC.

(See Attachment #4).

11. Ensure the Alaska DPS establishes policies and procedures to ensure program income requirements are adequately communicated to subrecipients and that program income earned is being tracked, reported, and expended in accordance with the VOCA Guidelines.

CDVSA concurs with this recommendation. Please see response to recommendation #7 above. CDVSA is in the process of updating it's policy, procedures, and guidance to subgrantees on the reporting of program income. We have updated our GrantVantage grant management system to allow for direct reporting of program income starting in SFY26, and are on track to have all requirements in place by September 1, 2025.

(See Attachments #5 and #6)

#### Recommendations Timeline for Completion

Recommendation #1	Do not concur with recommendation
Recommendation #2	10/1/2025
Recommendation #3	12/30/2025
Recommendation #4	On-going; on track to complete FY26
Recommendation #5	Per guidance from OJP
Recommendation #6	Per guidance from OJP
Recommendation #7	Per guidance from OJP
Recommendation #8	On-going, on track to complete FY26
Recommendation #9	10/1/2025
Recommendation #10	Per guidance from OJP
Recommendation #11	9/1/2025

Please let us know if you have further questions.



Alaska's Council on  
Domestic Violence  
& Sexual Assault

Office of Inspector General (OIG)  
July 1, 2025  
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Respectfully,

  
\_\_\_\_\_  
MaryBeth Gagnon  
CDVSA Executive Director

  
\_\_\_\_\_  
James Cockrell, Commissioner  
State of AK Department of Public Safety



Alaska's Council on  
Domestic Violence  
& Sexual Assault

# APPENDIX 4: 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

Washington, D.C. 20531

July 29, 2025

MEMORANDUM TO: David J. Gaschke  
Regional Audit Manager  
San Francisco Regional Audit Office  
Office of the Inspector General

FROM: Iyauta I. Green  
Director

SUBJECT: Response to the Draft Audit Report, *Audit of the Office of Justice Programs Victim Assistance Grants Awarded to the Alaska Department of Public Safety, Anchorage, Alaska*

Iyauta Iyeesha Green Digitally signed by Iyauta Iyeesha Green  
Date: 2025.07.29 09:18:18 -04'00'

This memorandum is in reference to your correspondence, dated June 13, 2025, transmitting the above-referenced draft audit report for the Alaska Department of Public Safety (Alaska DPS). We consider the subject report resolved and request written acceptance of this action from your office.

The draft report contains **11** recommendations and **\$226,431** 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 OJP's response.

- 1. We recommend that OJP coordinate with the Alaska DPS to evaluate the feasibility of including a needs assessment within its ongoing efforts to develop a funding strategy to help ensure program sustainability and effectiveness.**

OJP agrees with this recommendation. In its response, dated June 30, 2025, the Alaska DPS stated that it does not concur with this recommendation, claiming as stated in the OIG draft audit report, the development of a funding strategy and needs assessment is encouraged by VOCA guidelines, though not required. The Alaska DPS further stated that because the condition of this grant is required to be performed by the Alaska Network on Domestic Violence and Sexual Assault (ANDVSA), in collaboration with the State of Alaska, they have allowed ANDVSA to take the lead on this project, and initial planning meetings have been held by ANDVSA, and the Alaska DPS has participated in each meeting related to conducting the statewide needs assessment. However, the Alaska DPS stated that ANDVSA has struggled to find a facilitator and due to time constraints and capacity of key staff during the legislative session, the project has been slow to fruition. As such, the Alaska DPS is committed to being an active partner on this project.

However, the timeline for completion is not within their control and they are unable to provide a target completion date.

Accordingly, we will coordinate with the Alaska DPS to evaluate the feasibility of including a needs assessment within its ongoing efforts to develop a funding strategy to help ensure program sustainability and effectiveness.

**2. We recommend that OJP ensure the Alaska DPS updates its written policies and procedures to reflect its current subaward selection process.**

OJP agrees with this recommendation. In its response, dated June 30, 2025, the Alaska DPS stated that it agrees that its written policies and procedures should be updated to reflect their current process of how applications are scored and by whom, as well as the collection of Conflict-of-Interest forms by proposal reviewers. The Alaska DPS also stated that it has created guidance for members serving on the Proposal Evaluation Committee (PEC), which addresses conflicts of interest and scoring, and will have updated its policy by October 1, 2025.

Accordingly, we will work with the Alaska DPS to obtain a copy of its updated written policies and procedures, developed and implemented, to reflect its current subaward selection process.

**3. We recommend that OJP ensure the Alaska DPS establish written policies and procedures to ensure 10 percent of its total grant funds are awarded to each of the victim categories as required by the VOCA Guidelines.**

OJP agrees with this recommendation. In its response, dated June 30, 2025, the Alaska DPS confirmed that there is no written procedure for the methodology used to allocate the 10 percent minimum for the priority category requirement. In addition, the Alaska DPS would like to correct the report which states that it could not explain how allocations were made, and that it did walk the OIG reviewers through the allocation process while they were on-site. Alaska DPS further stated that they have a sound methodology for the allocations, using past data from current subgrantees to ensure that it allocates the correct amount of funding to reach each priority category, and that it will have the methodology outlined by December 30, 2025.

Accordingly, we will work with the Alaska DPS to obtain a copy of its written policies and procedures, developed and implemented, to ensure that 10 percent of its total grant funds are awarded to each of the victim categories, as required by the VOCA Guidelines.

4. **We recommend that OJP work with the Alaska DPS to establish a monitoring mechanism that will ensure that it adheres to the frequency of financial desk reviews, as required by the Alaska DPS policy.**

OJP agrees with this recommendation. In its response, dated June 30, 2025, the Alaska DPS stated that due to high staff turnover, vacancies, and staff new to positions, financial desk reviews were not conducted in accordance with its policy. The Alaska DPS further stated that upon examination of its procedures, it was found that their financial desk review monitors were requesting more information than established in its current practices and it is confident that in Fiscal Year 2026 it will be able to meet its goal of one financial desk review per year, and it does not need assistance with this recommendation.

Accordingly, we will work with the Alaska DPS to obtain a copy of its written policies and procedures, developed and implemented, to ensure that it has a monitoring mechanism that will ensure it adheres to the frequency of financial desk reviews, as required by the Alaska DPS policy.

5. **We recommend that OJP remedy \$117,352 in unsupported subrecipient personnel expenditures.**

OJP agrees with this recommendation. In its response, dated June 30, 2025, the Alaska DPS stated that due to high turnover and staff shortages, including the loss of historical knowledge and key leadership positions, its staff was not aware of the procedure for subgrantees to request prior approval for changes in key personnel charged to the VOCA grant.

Accordingly, we will review the \$117,352 in questioned costs, related to unsupported subrecipient personnel expenditures charged to Grant Numbers 15POVC-22-GG-00695-ASSI (\$114,933) and 15POVC-21-GG-00609-ASSI (\$2,419), and will work with the Alaska DPS to remedy the costs, as appropriate.

6. **We recommend that OJP remedy \$9,282 in unallowable subrecipient expenditures.**

OJP agrees with this recommendation. In its response, dated June 30, 2025, the Alaska DPS stated that it failed to identify the unallowable charges to the grant, and has since had the subgrantee correct their budget via budget modification. In addition, the Alaska DPS stated that it had not recovered the costs from the subgrantee, as it was at fault for not identifying the unallowable charges at the time.

Accordingly, we will review the \$9,282 in questioned costs, related to unallowable subrecipient expenditures that were charged to Grant Numbers 15POVC-23-GG-00430-ASSI (\$4,422) and 15POVC-22-GG-00695-ASSI (\$4,860), and will work with the Alaska DPS to remedy the costs, as appropriate.



**7. We recommend that OJP remedy \$59,018 in unreported program income earned by Subrecipient C.**

OJP agrees with this recommendation. In its response, dated June 30, 2025, the Alaska DPS stated that it historically did not fund programs that generate program income, and it is in state regulations that programs are unable to generate program income. Therefore, upon funding Child Advocacy Centers as new subgrantees, it was missed that these programs sometimes charge insurance and generate income.

Accordingly, we will review the \$59,018 in unreported program income collected under Grant Numbers 15POVC-22-GG-00695-ASSI (\$29,465) and 15POVC-23-GG-00430-ASSI (\$29,553), and will work with the Alaska DPS to remedy the unreported program income earned by Subrecipient C, as appropriate.

**8. We recommend that OJP ensure the Alaska DPS establishes a monitoring mechanism so that it adheres to the frequency of on-site monitoring reviews, as required by the Alaska DPS policy.**

OJP agrees with this recommendation. In its response, dated June 30, 2025, the Alaska DPS confirmed that its on-site monitoring was not conducted in accordance with the timeline outlined in its policy.

Accordingly, we will work with the Alaska DPS to obtain a copy of its written policies and procedures, developed and implemented, to ensure that it has a monitoring mechanism so that it adheres to the frequency of on-site monitoring reviews, as required by the Alaska DPS policy.

**9. We recommend that OJP require the Alaska DPS to ensure the periodic verification of subrecipient performance metrics as required by Alaska DPS policy.**

OJP agrees with this recommendation. In its response, dated June 30, 2025, the Alaska DPS stated that it hired a research analyst since the issuance of this audit report to improve the accuracy of how subgrantees report, and that it is already in the process of developing guidance as it works to improve its data accuracy, to ensure verification of the performance metrics, and that it will complete this recommendation by October 1, 2025.

Accordingly, we will work with the Alaska DPS to obtain a copy of its written policies and procedures, developed and implemented, to ensure the periodic verification of subrecipient performance metrics as required by the Alaska DPS policy.

**10. We recommend that OJP work with the Alaska DPS to remedy \$40,779 in unsupported questioned costs for the Alaska DPS's software purchases.**

OJP agrees with this recommendation. In its response, dated June 30, 2025, the Alaska DPS stated that it concurs with the OIG report that no methodology used by the previous Executive Director to allocate costs for both its VELA data management platform and GrantVantage grants management software could be located. However, the Alaska DPS stated that it did submit a cost-allocation spreadsheet to the OIG that outlined what its costs should have been. Further, the Alaska DPS stated that its methodology was based on the number of awards by fund source, divided by the total number of awards per fiscal year, and shows that it needs to remedy \$28,006, in lieu of the \$40,779 as recommended by the OIG.

Accordingly, we will review the \$40,779 in questioned costs, related to unsupported software purchases charged to Grant Number 15POVC-22-GG-00695-ASSI, and will work with the Alaska DPS to remedy the costs, as appropriate.

**11. We recommend that OJP ensure the Alaska DPS establishes policies and procedures to ensure program income requirements are adequately communicated to subrecipients and that program income earned is being tracked, reported, and expended in accordance with the VOCA Guidelines.**

OJP agrees with this recommendation. In its response, dated June 30, 2025, the Alaska DPS stated that it did not have a policy or procedure in place for subgrantees to report program income, therefore it agrees with this recommendation. In addition, the Alaska DPS stated that, since the OIG visit, it has taken steps to create a program income policy and has updated its grant management software to allow programs to report directly into the system. Further, the Alaska DPS stated that it is still solidifying its policy and will have the policy, procedures, and guidance completed no later than September 1, 2025.

Accordingly, we will work with the Alaska DPS to obtain a copy of its written policies and procedures, developed and implemented, to ensure program income requirements are adequately communicated to subrecipients and that program income earned is being tracked, reported, and expended in accordance with the VOCA Guidelines.

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 at (202) 820-6807.

cc: Maureen A. Henneberg  
Deputy Assistant Attorney General

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



cc: Katherine Darke Schmitt  
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Jorge L. Sosa  
Director, Office of Operations – Audit Division  
Office of the Inspector General

OJP Executive Secretariat  
Control Number OCOM001559

## **APPENDIX 5: Office of the Inspector General Analysis and Summary of Actions Necessary to Close the Audit Report**

The U.S. Department of Justice Office of the Inspector General (OIG) provided a draft of this audit report to the Office of Justice Programs (OJP) and the Alaska Department of Public Safety (Alaska DPS). The Alaska DPS's response is incorporated in Appendix 3 and OJP's response is incorporated in Appendix 4. In its response to our draft report, OJP agreed with our recommendations, and as a result, the status of the report is resolved. The Alaska DPS concurred with 10 recommendations and did not concur with one recommendation, but described the actions that it is taking and will take to address the recommendation. The following provides the OIG analysis of the responses and summary of actions necessary to close the report.

### **Recommendations for OJP to work with the Alaska DPS to:**

- 1. Coordinate with the Alaska DPS to evaluate the feasibility of including a needs assessment within its ongoing efforts to develop a funding strategy to help ensure program sustainability and effectiveness.**

Resolved. OJP agreed with our recommendation and stated in its response that it will coordinate with the Alaska DPS to evaluate the feasibility of including a needs assessment within its ongoing efforts to develop a funding strategy to help ensure program sustainability and effectiveness.

In its response, the Alaska DPS did not concur with our recommendation. The Alaska DPS stated that the development of a funding strategy and needs assessment is encouraged by Victims of Crime Act (VOCA) Guidelines, though not required. The Alaska DPS further stated that it recognizes the importance of developing a methodology for its funding distribution and has taken initial steps to work with another entity in collaboration with the state of Alaska to begin discussions on conducting a statewide needs assessment. However, the Alaska DPS stated that it is not yet able to provide a target completion date. Even though the Alaska DPS did not concur with our recommendation, its efforts described above address the intent of our recommendation.

This recommendation can be closed when we receive evidence that the Alaska DPS evaluated the feasibility of including a needs assessment within its ongoing efforts to develop a funding strategy to help ensure program sustainability and effectiveness.

- 2. Ensure the Alaska DPS updates its written policies and procedures to reflect its current subaward selection process.**

Resolved. OJP agreed with our recommendation and stated in its response that it will work with the Alaska DPS to obtain a copy of its written policies and procedures, developed and implemented, to reflect its current subaward selection process.

In its response, the Alaska DPS concurred with our recommendation and stated that its written policies and procedures should be updated to reflect its current process for how applications are

scored and by whom as well as the collection of conflict of interest forms by proposal reviewers. The Alaska DPS further stated that it has created guidance for members serving on its Proposal Evaluation Committee, which addresses conflicts of interest and scoring.

This recommendation can be closed when we receive evidence that the Alaska DPS has updated its written policies and procedures to reflect its current subaward selection process.

**3. Ensure the Alaska DPS establish written policies and procedures to ensure 10 percent of its total grant funds are awarded to each of the victim categories, as required by the VOCA Guidelines.**

Resolved. OJP agreed with our recommendation and stated in its response that it will work with the Alaska DPS to obtain a copy of its written policies and procedures, developed and implemented, to ensure that 10 percent of its total grant funds are awarded to each of the victim categories, as required by the VOCA Guidelines.

In its response, the Alaska DPS concurred with our recommendation and stated that there is no written procedure for the methodology used to allocate the 10 percent minimum for the priority category requirement. The Alaska DPS also stated that it walked OIG reviewers through the allocation process while they were on-site. Further, the Alaska DPS stated that it has a sound methodology for allocations, using past data from current subgrantees to ensure that it allocates the correct amount of funding to each priority category. However, during our fieldwork, although the Alaska DPS attempted to explain the method that may have been utilized it was ultimately unable to demonstrate the method used. Additionally, the Research Analyst who performed the analysis no longer worked for the Alaska DPS and documentation of the method utilized was not maintained. The Alaska DPS stated that it will have a written methodology implemented by December 30, 2025.

This recommendation can be closed when we receive evidence that the Alaska DPS has established written policies and procedures to ensure 10 percent of its total grant funds are awarded to each of the victim categories, as required by the VOCA Guidelines.

**4. Work with the Alaska DPS to establish a monitoring mechanism that will ensure that it adheres to the frequency of financial desk reviews, as required by the Alaska DPS policy.**

Resolved. OJP agreed with our recommendation and stated in its response that it will work with the Alaska DPS to obtain a copy of its written policies and procedures, developed and implemented, to ensure that the Alaska DPS has a monitoring mechanism that will ensure it adheres to the frequency of financial desk reviews, as required.

In its response, the Alaska DPS concurred with our recommendation and stated that its financial desk reviews were not conducted in accordance with its policy. The Alaska DPS noted this was due to high staff turnover, vacancies, and staff members who were new to their positions. Also, the Alaska DPS stated that it found its monitors were requesting more information than required and it has taken steps to update its financial desk reviews and on-site visits and monitoring procedures.

The Alaska DPS stated that it is confident that it will be able to meet its goal of one financial desk review per year in 2026 and it does not need assistance with this recommendation.

This recommendation can be closed when we receive evidence that the Alaska DPS established a monitoring mechanism that will ensure that it adheres to the frequency of financial desk reviews, as required by the Alaska DPS policy.

**5. Remedy \$117,352 in unsupported subrecipient personnel expenditures.**

Resolved. OJP agreed with our recommendation and stated in its response that it will review the \$117,352 in questioned costs relating to unsupported subrecipient personnel expenditures charged to Grant Numbers 15POVC-22-GG-00695-ASSI and 15POVC-21-GG-00609 and work with the Alaska DPS to remedy the costs, as appropriate.

In its response, the Alaska DPS concurred with our recommendation and stated that due to high turnover and staff shortages, including the loss of historical knowledge and key leadership positions, staff were not aware of the procedure for subgrantees to request prior approval for changes in key personnel charged to the VOCA grant.

This recommendation can be closed when we receive evidence that OJP has remedied \$117,352 in unsupported subrecipient personnel expenditures.

**6. Remedy \$9,282 in unallowable subrecipient expenditures.**

Resolved. OJP agreed with our recommendation and stated in its response that it will review the \$9,282 in questioned costs relating to unallowable subrecipient expenditures charged to Grant Numbers 15POVC-23-GG-00430-ASSI and 15POVC-22-GG-00695 and work with the Alaska DPS to remedy the costs, as appropriate.

In its response, the Alaska DPS concurred with our recommendation and stated that it failed to identify the unallowable charges to the grant and has since had the subgrantee correct their budget via budget modification. It further stated that it has not recovered the costs from the subgrantee as it was the fault of the Alaska DPS for not identifying this at the time.

This recommendation can be closed when we receive evidence that OJP has remedied \$9,282 in unallowable subrecipient expenditures.

**7. Remedy \$59,018 in unreported program income earned by Subrecipient C.**

Resolved. OJP agreed with our recommendation and stated in its response that it will review the \$59,018 in unreported program income for Grant Numbers 15POVC-23-GG-00430-ASSI and 15POVC-22-GG-00695 and work with the Alaska DPS to remedy the unreported program income earned by Subrecipient C, as appropriate.

In its response, the Alaska DPS concurred with our recommendation and stated that it historically did not fund programs that generate program income. Additionally, it stated that upon funding Child Advocacy Centers as new subgrantees, it was unaware that these programs sometimes charge insurance, thereby generating program income. It further stated that it did not have a policy or procedures in place for subgrantees to report program income. It has since taken steps to create a program income policy and procedure and have updated its grant management software to allow programs to report directly into the system. Lastly, it stated that it is in the process of developing and implementing its new policy and will have the new policy, procedures, and guidance completed no later than September 1, 2025.

This recommendation can be closed when we receive evidence that OJP has remedied \$59,018 in unreported program income earned by Subrecipient C.

**8. Ensure the Alaska DPS establishes a monitoring mechanism so that it adheres to the frequency of on-site monitoring reviews, as required by the Alaska DPS policy.**

Resolved. OJP agreed with our recommendation and stated in its response that it will work with the Alaska DPS to obtain a copy of its written policies and procedures, developed and implemented, to ensure that the Alaska DPS has a monitoring mechanism so that it adheres to the frequency of on-site monitoring reviews, as required.

In its response, the Alaska DPS concurred with our recommendation and stated that on-site monitoring was not conducted in accordance with the timeline outlined in its policy. The Alaska DPS stated that it is on track to complete the remaining site visits outlined in the OIG report and it has scheduled to complete 16 site visits in state fiscal year 2026 for all of its OJP-funded grants, not just VOCA.

This recommendation can be closed when we receive evidence that the Alaska DPS established a monitoring mechanism so that it adheres to the frequency of on-site monitoring reviews, as required by the Alaska DPS policy.

**9. Require the Alaska DPS to ensure the periodic verification of subrecipient performance metrics, as required by the Alaska DPS policy.**

Resolved. OJP agreed with our recommendation and stated in its response that it will work with the Alaska DPS to obtain a copy of its written policies and procedures, developed and implemented, to ensure that the Alaska DPS performs periodic verification of subrecipient performance metrics as required.

In its response, the Alaska DPS concurred with our recommendation and stated that it has hired a Research Analyst who is working to categorize victimization types into an easy-to-use guidance for its subrecipients. Additionally, the Alaska DPS is developing a process for the periodic verification of subgrantee performance metrics to improve its data accuracy. The Alaska DPS stated that these new procedures will be implemented by October 1, 2025.

This recommendation can be closed when we receive evidence that the Alaska DPS has ensured the periodic verification of subrecipient performance metrics, as required by the Alaska DPS policy.

**10. Work with the Alaska DPS to remedy \$40,779 in unsupported questioned costs for the Alaska DPS's software purchases.**

Resolved. OJP agreed with our recommendation and stated in its response that it will review the \$40,779 in unsupported software purchases for Grant Number 15POVC-22-GG-00695-ASSI and will work with the Alaska DPS to remedy the costs, as appropriate.

In its response, the Alaska DPS concurred with our recommendation and stated that it could not locate the methodology used by its previous Executive Director to allocate costs for its software purchases. The Alaska DPS stated that it has provided a new cost allocation spreadsheet to the OIG, outlining the cost methodology that should have been used. Based on our review of the spreadsheet, the Alaska DPS's allocation methodology appears reasonable. However, the Alaska DPS has not yet provided documentation to support the data utilized in its calculation.

This recommendation can be closed when we receive evidence that OJP has reviewed and remedied \$40,779 in unsupported questioned costs for the Alaska DPS's software purchases.

**11. Ensure the Alaska DPS establishes policies and procedures to ensure program income requirements are adequately communicated to subrecipients and that program income earned is being tracked, reported, and expended in accordance with the VOCA Guidelines.**

Resolved. OJP agreed with our recommendation and stated in its response that it will work with the Alaska DPS to obtain a copy of its written policies and procedures, developed and implemented, to ensure program income requirements are adequately communicated to subrecipients and that program income earned is being tracked, reported, and expended in accordance with the VOCA Guidelines.

In its response, the Alaska DPS concurred with our recommendation and stated that it is in the process of updating its policy, procedures, and guidance to subgrantees on the reporting of program income. The Alaska DPS also stated that it has updated its grant management system to allow for the direct reporting of program income starting in state fiscal year 2026 and is on track to have all requirements in place by September 1, 2025.

This recommendation can be closed when we receive evidence that the Alaska DPS has established policies and procedures to ensure program income requirements are adequately communicated to subrecipients and that program income earned is being tracked, reported, and expended in accordance with the VOCA Guidelines.