



Audit of the Office of Justice Programs
Victim Assistance Funds Subawarded by the
Maine Department of Health and Human
Services to Pine Tree Legal Assistance, Inc.,
Portland, Maine



AUDIT DIVISION

25-082

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EXECUTIVE SUMMARY

Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the Maine Department of Health and Human Services to Pine Tree Legal Assistance, Inc., Portland, Maine

Background

The U.S. Department of Justice (DOJ) Office of Justice Programs (OJP) provided funds to the Maine Department of Health and Human Services (Maine DHHS) to make subawards to support victim assistance programs in the state of Maine. The Maine DHHS awarded \$1,918,638 in crime victim assistance funds to Pine Tree Legal Assistance, Inc. (Pine Tree), under two subawards in 2023 and 2024. The purpose of Pine Tree's subawards was to provide civil legal services to victims of sexual assault and domestic violence at no cost. As of May 2025, the Maine DHHS had reimbursed Pine Tree for a cumulative amount of \$1,501,818 for the subawards we reviewed.

Audit Objective

The objective of this DOJ Office of the Inspector General audit was to review how Pine Tree used Victims of Crime Act (VOCA) funds to assist crime victims and assess whether it accounted for these funds in compliance with select award requirements, terms, and conditions.

Summary of Audit Results

We concluded that Pine Tree provided civil legal services to victims of crime throughout the state of Maine and spent subaward funds appropriately. We make no recommendations in this report. We provided a draft of this report to OJP, Pine Tree, and the Maine DHHS. OJP provided a response, which can be found in Appendix 2. Pine Tree and the Maine DHHS elected to not provide a written response.

Program Performance Accomplishments

The audit concluded Pine Tree provided civil legal services to victims of sexual assault and domestic violence at no cost.

Financial Management

The audit concluded that Pine Tree implemented adequate financial management controls and properly spent the VOCA funds we tested.

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Introduction

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of victim assistance funds received by Pine Tree Legal Services Inc. (Pine Tree), which is located in Portland, Maine. The Office of Justice Programs (OJP) Office for Victims of Crime (OVC) provided this funding to the Maine Department of Health and Human Services (Maine DHHS), which serves as the state administering agency (SAA) for Maine and makes subawards to direct service providers. As a direct service provider, Pine Tree received a total of two subawards in 2023 and 2024 from the Maine DHHS totaling \$1,918,638. These funds originated from the Maine DHHS's fiscal year 2022, 2023, and 2024 federal grants, as shown in Table 1.

Table 1

Audited Subawards to Pine Tree from the Maine DHHS

Maine DHHS Subaward Identifier	OJP Prime Award Number	Project Start Date	Project End Date	Subaward Amount
OVP-24-3004	15POVC-22-GG-00760-ASSI 15POVC-23-GG-00399-ASSI	10/1/2023	9/30/2024	\$959,319
OVP-25-3004	15POVC-24-GG-00665-ASSI	10/1/2024	9/30/2025	\$959,319
Total:				\$1,918,638

Source: JustGrants and the Maine DHHS

Established by the Victims of Crime Act (VOCA) of 1984, the Crime Victims Fund (CVF) is used to support crime victims through DOJ programs and state and local victim assistance and compensation initiatives.¹ According to OJP's program guidelines, victim assistance services eligible to receive VOCA support must: (1) respond to the emotional, psychological, or physical needs of crime victims, (2) assist victims of crime to stabilize their lives after a victimization, (3) assist victims to understand and participate in the criminal justice system, or (4) restore a measure of safety and security for the victim. Direct service providers receiving VOCA victim assistance subawards thus may provide a variety of support to victims of crime, to include offering help filing restraining orders, counseling in crises arising from the occurrence of crime, crisis intervention, and emergency shelter.

Pine Tree Legal Assistance, Inc.

Pine Tree, founded in 1966, is a 501(c)(3) non-profit organization whose mission is to ensure that state and federal laws affecting poor people are upheld, while also addressing barriers to justice faced by those with low incomes in Maine. Pine Tree has received VOCA funds since 2015 to provide civil legal services to victims

¹ The CVF is funded under 34 U.S.C. § 20101 through federal criminal fines, penalties, forfeited bail bonds, gifts, donations, deferred prosecution agreements, and non-prosecution agreements, and special assessments. 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.

of domestic violence and sexual assault at no cost. Pine Tree serves victims of crime through six offices located throughout Maine.

OIG Audit Approach

The objective of this audit was to review how Pine Tree used the VOCA funds received through a subaward from the Maine DHHS to assist crime victims and assess whether Pine Tree accounted for VOCA funds in compliance with select award requirements, terms, and conditions. To accomplish this objective, we assessed program performance and accomplishments and financial management.

To gain a further understanding of victim assistance subaward oversight, as well as to evaluate subrecipient performance and administration of VOCA-funded programs, we solicited feedback from the Maine DHHS officials regarding Pine Tree's records of delivering crime victim services, accomplishments, and compliance with the Maine DHHS award requirements.²

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

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

² As an SAA, the Maine DHHS is responsible for ensuring that Pine Tree's subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. As such, we considered the results of our audit of victim assistance grants awarded to the Maine DHHS in performing this separate review. See [Audit of the Office of Justice Programs Victim Assistance Grants Awarded to the Maine Department of Health and Human Services, Augusta, Maine](#), Audit Report GR-70-19-009 (September 2019), oig.justice.gov/reports/audit-office-justice-programs-victim-assistance-grants-awarded-maine-department-health-and.

Audit Results

Program Performance and Accomplishments

As established by the VOCA legislation, VOCA subawards are available to subrecipients for the purpose of providing direct services to victims. Pine Tree received its VOCA funding from the Maine DHHS to provide civil legal services to victims of domestic violence and sexual assault throughout Maine. We obtained an understanding of Pine Tree's standard operating procedures in relation to the subaward funded services. We also compared the subaward solicitation, project application, and subaward agreement against available evidence of accomplishments to determine whether Pine Tree demonstrated progress towards providing the services for which it was funded. Overall, we concluded Pine Tree adhered to its subaward goals, and we did not identify instances of non-compliance.

Program Implementation

According to the DOJ Grants Financial Guide, recipients of federal awards should maintain a well-designed and tested system of internal controls. The DOJ Grants Financial Guide further defines internal controls as a process designed to provide reasonable assurance regarding the achievement of objectives in: (1) the effectiveness and efficiency of operations, (2) reliability of reporting for internal and external use, and (3) compliance with applicable laws and regulations.

To obtain an understanding of its standard operating procedures in relation to audited victim services, we conducted interviews with Pine Tree leadership officials. We also requested Pine Tree's written policies and procedures that govern the VOCA-funded program. Based on our review, we found Pine Tree had adequate internal controls in place to provide victim services. We believe Pine Tree's policies and procedures promote effective and efficient operations, reliable reporting, and compliance with federal grant requirements.

Program Services

The purpose of Pine Tree's subaward was to provide civil legal services to victims of sexual assault and domestic violence at no cost. As part of our review, we interviewed a Pine Tree programmatic official, validated performance goal metrics, reviewed case management system data, and reviewed quarterly performance reports. Based on our review, we believe that Pine Tree has used its VOCA funding to provide services to victims.

Financial Management

According to the DOJ Grants Financial Guide, all grant recipients and subrecipients are required to establish and maintain adequate accounting systems and financial records to accurately account for awarded funds. We conducted interviews with officials conducting programmatic work, reviewed Pine Tree's Legal Server, which logs services provided, examined policies and procedures, reviewed subaward documents, and performed expenditure testing to determine whether Pine Tree adequately accounted for the subaward funds we audited. Overall, we concluded Pine Tree implemented adequate financial management controls and properly spent VOCA funds.

Fiscal Policies and Procedures

To test fiscal policies and procedures, we reviewed Pine Tree's policies related to subaward funds, spoke with Pine Tree financial officials regarding its financial management system and fiscal processes, and verified the execution of activities in accordance with financial procedures. We found that Pine Tree's policies, procedures, and financial management system allow it to account for federal funds and track expenditures.

Subaward Expenditures and Matching Costs

Pine Tree requested reimbursement from the Maine DHHS via submission of a monthly financial report and invoice. Maine reimbursed Pine Tree the requested amount if all necessary and complete supporting documents were submitted and approved. For the subawards audited, Pine Tree's approved budgets included personnel, employee benefits, travel, supplies, other costs, and indirect costs. As of May 2025, we found that the Maine DHHS paid a total of \$1,501,818 to Pine Tree with VOCA funds for costs incurred in these areas.

We judgmentally selected and reviewed a sample of Pine Tree's transactions to determine whether the costs charged to the project and paid with VOCA funds were accurate, allowable, supported, and in accordance with the VOCA program requirements. The transactions we reviewed included costs in the following categories: personnel, employee benefits, and other costs.

As described below, we found no issues with subaward expenditures and determined the transactions tested were allowable and adequately supported.

Personnel and Employee Benefit Costs

The largest cost area for which Pine Tree received reimbursement was personnel and employee benefit costs. We determined the Maine DHHS reimbursed Pine Tree \$886,425 of the total \$1,501,818 for personnel-related costs associated with the subawards in our scope; these costs represented approximately 59 percent of total reimbursements. We judgmentally selected for testing two non-consecutive months of payroll from each subaward, totaling \$85,407. We found that the transactions were supported, approved, and complied with subaward requirements. We also sampled 23 employee benefit transactions, totaling \$5,619, and determined that the transactions tested were allowable and supported.

Other Costs

To test other direct costs charged to the subawards, we selected a sample of 40 transactions from Pine Tree's accounting records. We judgmentally selected 20 transactions from the OVP-24-3004 subaward and 20 transactions from the OVP-25-3004 subaward, totaling \$10,571. To perform verification testing of these expenditures, we reviewed accounting records and available supporting documentation. We determined that the transactions tested were allowable and supported.

Matching Requirement

VOCA Guidelines generally require that subrecipients match 20 percent of each subaward unless OVC waived this requirement. The purpose of this requirement is to increase the amount of resources available to VOCA projects, prompting subrecipients to obtain independent resources to leverage federal funding and

encourage investment and engagement in VOCA-funded projects. Match contributions must come from non-federal sources and can be either cash or in-kind match.³ The SAA has primary responsibility for ensuring subrecipient compliance with the matching requirements.

On September 20, 2021, the OVC issued an Updated Match Waiver Approval Process bulletin, which stated that from the declaration of a national emergency under the National Emergencies Act (50 U.S.C. § 1601 et seq.) due to a pandemic, until 1 year after the date of the emergency ends, SAAs shall issue waivers for any matching requirement, in its entirety, for all eligible crime victim assistance programs providing services at that time.⁴

In accordance with the Updated Match Waiver Approval Process bulletin, a match waiver was not required for the OVP-24-3004 subaward. For the OVP-25-3004 subaward, Pine Tree requested and the Maine DHHS granted a match waiver.

³ In-kind match contributions may include donations of expendable equipment, office supplies, workshop or classroom materials, workplace, or the value of time contributed by those providing integral services to the funded project.

⁴ 34 U.S.C. § 20103(a)(8).

Conclusion

As a result of our audit testing, we concluded that Pine Tree used VOCA funds received through the audited the Maine DHHS subawards appropriately, achieved or was achieving the subawards' stated goals by providing civil legal services to victims of crime throughout the state of Maine, and accounted for the funds in compliance with award requirements, terms, and conditions. We found that all tested expenditures were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and the terms and conditions of the grants. Additionally, we found that Pine Tree adhered to guidance related to program performance and accomplishments and grant financial management. Therefore, we do not make any recommendations in this report.

APPENDIX 1: Objective, Scope, and Methodology

Objective

The objective of this audit was to review how Pine Tree Legal Assistance, Inc. (Pine Tree) used the Victims of Crime Act (VOCA) funds received through a subaward from the Maine Department of Health and Human Services (Maine DHHS) to assist crime victims and assess whether it accounted for VOCA funds in compliance with select award requirements, terms, and conditions. To accomplish this objective, we assessed program performance and accomplishments and grant financial management.

Scope and Methodology

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provided a reasonable basis for our findings and conclusions based on our audit objective.

This was an audit of two subawards to Pine Tree. These subawards, totaling \$1,918,638, were funded by the Maine DHHS from primary VOCA grants 15POVC-22-GG-00760-ASSI, 15POVC-23-GG-00399-ASSI, and 15POVC-24-GG-00665-ASSI awarded by the Office of Justice Programs (OJP) Office for Victims of Crime (OVC). As of May 2025, the Maine DHHS had reimbursed Pine Tree for a cumulative amount of \$1,501,818 for the subawards we reviewed.

Our audit concentrated on, but was not limited to, the period of October 2023 through July 2025. The U.S. Department of Justice (DOJ) Grants Financial Guide; the VOCA Guidelines and Final Rule; 2 C.F.R. § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; Maine DHHS guidance; and the OVC and the Maine DHHS award documents contained the primary criteria we applied during the audit.

To accomplish our objective, we tested compliance with what we considered to be the most important conditions of Pine Tree's activities related to the audited subawards. Our work included conducting interviews with Pine Tree financial staff, examining policies and procedures, and reviewing subaward documentation and financial records. We performed sample-based audit testing for grant expenditures and victim services. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the subawards reviewed. This non-statistical sample design did not allow projection of the test results to the universe from which the samples were selected.

During our audit, we obtained information from DOJ's JustGrants System, as well as Pine Tree's accounting system and case management system specific to the management of DOJ funds during the audit period. We did not test the reliability of those systems as a whole, therefore any findings identified involving information from those systems were verified with documentation from other sources.

Internal Controls

In this audit, we performed testing of internal controls significant within the context of our audit objective. We did not evaluate the internal controls of Pine Tree to provide assurance on its internal control structure as a whole. Pine Tree 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 Pine Tree's internal control structure as a whole, we offer this statement solely for the information and use of Pine Tree and OJP.⁵

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

⁵ This restriction is not intended to limit the distribution of this report, which is a matter of public record.

APPENDIX 2: 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

September 4, 2025

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

FROM: Iyauta I. Green
Director **Iyauta Iyeesha Green** Digitally signed by Iyauta Iyeesha Green
Date: 2025.09.04 12:41:58 -04'00'

SUBJECT: Response to the Draft Audit Report, *Audit of the Office of Justice Programs Victim Assistance Funds, Subawarded by the Maine Department of Health and Human Services to Pine Tree Legal Assistance, Inc., Portland, Maine*

This memorandum is in reference to your correspondence, dated August 7, 2025, transmitting the above-referenced draft audit report for the Pine Tree Legal Assistance, Inc. (Pine Tree). Pine Tree received sub-award funds from the Maine Department of Health and Human Services, under the Office of Justice Programs' (OJP), Office for Victims of Crime, Victims of Crime Act (VOCA), Victim Assistance Formula Grant Program, Grant Numbers 15POVC-22-GG-00760-ASSI, 15POVC-23-GG-00399-ASSI, and 15POVC-24-GG-00665-ASSI. The draft audit report does not contain any recommendations directed to OJP. Accordingly, OJP has reviewed the draft audit report and does not have any comments.

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

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