Risk Assessment of the Utah Office for Victims of Crime Subrecipient Monitoring Activities for the Office of Justice Programs Victim Assistance Grants, Salt Lake City, Utah

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AUDIT DIVISION

25-089

SEPTEMBER 2025

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Background

In October 2016, the Department of Justice (DOJ), Office of the Inspector General (OIG) issued the Audit of the Office of Justice Programs Victim Assistance and Victim Compensation Formula Grants Awarded to the Utah Office for Victims of Crime (UOVC).[1] The audit found that UOVC's subrecipient selection and monitoring approach, if properly implemented, appeared adequate to promote effective use of grant funds. In March 2025, the OIG conducted this risk assessment to update our understanding of and assess risks associated with UOVC's current policies and procedures for monitoring subrecipients of victim assistance funds.

OIG Crime Victim Fund Oversight

The OIG conducts statutorily mandated oversight of the Crime Victims Fund. Since 2016, the OIG has performed audits of nearly every state victim assistance program. The OIG may perform risk assessments of previously audited state victim assistance monitoring programs to help inform our further oversight of the Crime Victims Fund. This is the OIG's first such risk assessment.

Methodology

To conduct the risk assessment, we reviewed UOVC's subrecipient monitoring policies and procedures as of March 2025 for compliance with the DOJ Grants Financial Guide and victim assistance program grant requirements. We also discussed monitoring activities and practices with responsible UOVC personnel. To ensure compliance with UOVC monitoring policies and procedures, we selected 2 of UOVC's 89 subrecipients that received awards in fiscal years (FY) 2024 and 2025. For each subrecipient, we assessed UOVC's most recent monitoring activities, including its risk assessment, single audit review, desk review, and site visit.[2] We also reviewed the corresponding reports summarizing these monitoring activities and any follow up for noted discrepancies.

Assessment

Our risk assessment of UOVC's current victim assistance subrecipient monitoring program did not identify areas of significant risk or noncompliance, and we do not believe further OIG review is necessary at this time.

We found that UOVC has two staff members focused on monitoring subrecipients, using a risk assessment to plan and later conduct site visits and desk reviews. UOVC officials explained that subrecipient desk reviews focus on financial management, while site visits focus on programmatic requirements. UOVC's risk assessment scoring accounts for subrecipient performance and financial management, including its policies, program issues, performance reporting, employee turnover, subrecipient budgets, financial reports, and any audits of the subrecipient, including single audit results.[3] UOVC's risk assessment scores categorize subrecipients as low, medium, or high risk, but UOVC officials can judgmentally assign a higher risk level, if warranted.

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[1] U.S. Department of Justice Office of the Inspector General, *Audit of the Office of Justice Programs Victim Assistance and Victim Compensation Formula Grants Awarded to the Utah Office for Victims of Crime, Salt Lake City, Utah*, Audit Report GR-60-17-001 (October 2016), oig.justice.gov/reports/audit-office-justice-programs-victim-assistance-and-victim-compensation-formula-grants-0.

[2] The state of Utah's fiscal year begins on July 1 and ends on June 30.

[3] 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 requires recipients of federal funding above a certain threshold to receive an annual audit of their financial statements and federal expenditures. The audit is referred to as "single" because it includes all federal financial assistance that the entity has received and expended.

During FY 2024 and FY 2025, UOVC performed at least a desk review or a site visit for 73 percent of low-risk subrecipients and 100 percent of medium and high-risk subrecipients. The two subrecipients we sampled received desk reviews during our review period, one in October 2024 and the other in February 2025. During those desk reviews, UOVC officials reviewed subrecipient financial policies, reimbursement requests and payments, and subrecipient performance reports, as well as compared cumulative expenditures to subaward budgets. These same two subrecipients were also subject to site visits during our review period, one in November 2024 and the other in March 2025. During those site visits, UOVC personnel interviewed subrecipient staff, conducted walkthroughs of the subrecipient's location, reviewed applicable inventory, and provided updates and technical assistance to subrecipient officials. The desk review and site visit monitoring results and conclusions were summarized in a report to the respective subrecipients.

The OIG will use the results of risk assessments in planning our continued statutorily mandated oversight of the DOJ Office of Justice Programs' (OJP) crime victim assistance program in administering awards from the Crime Victims Fund.

We provided a draft of this risk assessment to OJP and UOVC. OJP provided a response, which can be found in Appendix 1, and UOVC elected to not provide a written response.

APPENDIX 1: The Office of Justice Programs Response to the Draft Risk Assessment

U.S. Department of Justice

Office of Justice Programs

Office of Audit, Assessment, and Management

Washington, D.C. 20531

September 12, 2025

MEMORANDUM TO: Kimberly L. Rice
Acting Regional Audit Manager
Denver Regional Audit Office
Office of the Inspector General

FROM: Iyauta I. Green
Director

Iyauta Iyeesha Green

Digitally signed by Iyauta Iyeesha Green
Date: 2025.09.12 10:41:13 -04'00'

SUBJECT: Response to the Draft *Risk Assessment of the Utah Office for Victims of Crime Victim Assistance Program Subrecipient Monitoring Activities*

This memorandum is in response to your correspondence, dated September 8, 2025, transmitting the subject draft risk assessment of the Utah Office for Victims of Crime's Victim Assistance Program Subrecipient Monitoring Activities. The draft risk assessment does not contain any recommendations directed to the Office of Justice Programs (OJP). Accordingly, OJP has reviewed the draft risk assessment and does not have any comments.

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

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Deputy Assistant Attorney General

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Senior Advisor
Office of the Assistant Attorney General

Katherine Darke Schmitt
Acting Director
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James Simonson
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cc: Jeffrey Nelson
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Director, Office of Operations – Audit Division
Office of the Inspector General

OJP Executive Secretariat
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