



Audit of the Office of Justice Programs Victim
Assistance Funds Subawarded by the New
Hampshire Department of Justice to the
Court Appointed Special Advocates for
Children of New Hampshire,
Manchester, New Hampshire



AUDIT DIVISION

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EXECUTIVE SUMMARY

Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the New Hampshire Department of Justice to the Court Appointed Special Advocates for Children of New Hampshire, Manchester, New Hampshire

Background

The U.S. Department of Justice (DOJ) Office of Justice Programs (OJP) provided funds to the New Hampshire Department of Justice (New Hampshire) to make subawards to support victim assistance programs in the state of New Hampshire. New Hampshire awarded \$1,287,698 in crime victim assistance funds to the Court Appointed Special Advocates for Children of New Hampshire (CASA NH) under three subawards in July 2022, 2023, and 2024. The purpose of CASA NH's subawards was to provide services to child victims of crime by expanding its capacity to recruit, train, and supervise new advocates while retaining, supervising, and supporting current advocates. As of August 2025, New Hampshire had reimbursed CASA NH for a cumulative amount of \$1,287,698 for the subawards we reviewed.

Audit Objective

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

Recommendations

Our report contains four recommendations for OJP to work with New Hampshire to assist CASA NH in improving its subaward management and administration. We requested a response to our draft audit report from CASA NH, New Hampshire, and OJP officials which can be found in Appendices 2, 3, and 4, respectively. Our analysis of those responses is included in Appendix 5.

Summary of Audit Results

We concluded that CASA NH provided services to child victims of crime in Manchester, New Hampshire and surrounding counties. However, we found that CASA NH could enhance its internal controls by developing formal policies and procedures related to separately tracking VOCA funds, reimbursement requests, and requiring supervisory signatures on timesheets.

Program Performance Accomplishments

The audit concluded that CASA NH used the subaward funding to expand its capacity to recruit, train, and supervise new advocates while retaining, supervising, and supporting current advocates. Our review of CASA NH's performance reporting revealed that CASA NH did not receive guidance from New Hampshire for prorating metrics associated with other sources of funding. As a result, CASA NH's performance data in fiscal years 2023 and 2024 were overreported.

Financial Management

The audit concluded that CASA NH's subaward expenditures were generally allowable, supported, and in accordance with VOCA program requirements. However, we found that CASA NH lacked policies and procedures for tracking federal funds separately from other funding sources, as well as the preparation of quarterly reimbursement requests. Additionally, we found that CASA NH's timesheets did not include supervisory signatures.

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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 Court Appointed Special Advocates for Children of New Hampshire (CASA NH), located in Manchester, New Hampshire. The Office of Justice Programs (OJP) Office for Victims of Crime (OVC) provided this funding to the New Hampshire Department of Justice (New Hampshire), which serves as the state administering agency (SAA) for New Hampshire and makes subawards to direct service providers. As a direct service provider, CASA NH received three subawards in July 2022, 2023, and 2024 from New Hampshire totaling \$1,287,698. These funds originated from New Hampshire's fiscal year 2020 and 2021 federal grants, as shown in Table 1.

Table 1

Audited Subawards to CASA NH from New Hampshire

New Hampshire Subaward Identifier	OJP Prime Award Number	Project Start Date	Project End Date	Subaward Amount
2023-VOC01	2020-V2-GX-0042	07/01/2022	6/30/2023	\$565,347
2024-VOC01	2020-V2-GX-0042	07/01/2023	6/30/2024	\$78,502
2025-VOC73	2021-15POVC-21-GG-00586-ASSI	07/01/2024	6/30/2025	\$643,849
Total:				\$1,287,698

Source: JustGrants and New Hampshire

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.

Court Appointed Special Advocates for Children of New Hampshire

CASA NH is a non-profit organization that recruits, trains, and supports community volunteers throughout the state to serve as advocates for children who have experienced abuse or neglect. CASA NH is a member

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 a national association assisting children that consists of 939 state organizations and local programs in 49 states and the District of Columbia and has over 79,000 volunteers.

CASA NH was founded in 1989 and currently has seven offices throughout New Hampshire, with the goal to provide an advocate for all of New Hampshire's abused and neglected children by empowering a statewide network of trained volunteers to advocate on their behalf. The volunteers work with child welfare professionals, educators, and service providers to ensure that judges have the information they need to make the most well-informed decisions for each child. CASA NH has been a subrecipient of VOCA grants for over 30 years to help expand and enhance these efforts.

OIG Audit Approach

The objective of this audit was to review how CASA NH used VOCA funds received through subawards from New Hampshire to assist crime victims and assess whether the VOCA funds were accounted for and used in compliance with 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 New Hampshire officials regarding CASA NH's record of delivering crime victim services, accomplishments, and compliance with New Hampshire's 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; New Hampshire guidance; and the award documents contained 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, New Hampshire was responsible for ensuring that CASA NH'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 New Hampshire in performing this separate review. See U.S. Department of Justice Office of the Inspector General, [Audit of the Office of Justice Programs Victim Assistance Grants Awarded to the New Hampshire Department of Justice, Concord, New Hampshire](#), Audit Report 23-104 (September 2023) oig.justice.gov/reports/audit-office-justice-programs-victim-assistance-grants-awarded-new-hampshire-department.

Audit Results

Program Performance and Accomplishments

As established by VOCA legislation, VOCA subawards are available to subrecipients for the purpose of providing direct services to victims. CASA NH received its VOCA funding from New Hampshire to expand its capacity to recruit, train, and supervise new advocates while retaining, supervising and supporting current advocates. We obtained an understanding of CASA NH's standard operating procedures in relation to the subaward-funded services. We also compared the subaward solicitations, project applications, and subaward agreements against available evidence of accomplishments to determine whether CASA NH demonstrated adequate progress towards providing the services for which it was funded. Overall, we concluded that CASA NH accomplished its goals and objectives for subaward numbers 2023-VOC01 and 2024-VOC01 and made adequate progress towards achieving its goals and objectives for subaward number 2025-VOC73. However, we found that CASA NH overreported data in its performance reports because of an oversight by New Hampshire, which we discuss in detail below.

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 senior officials from both CASA NH and New Hampshire. We requested CASA NH's written policies and procedures that govern the VOCA-funded program and found that they properly covered subaward activities. We also reviewed a sample of programmatic deliverables that CASA NH reported as accomplishments to New Hampshire and found that CASA NH was able to provide documentation to support that it achieved the stated goals, including supporting guardian ad litem casework, expanding its attorney cadre, and recruiting, training, and activating new volunteers.³

Performance Measurement Tool

Award recipients and subrecipients are required to provide grant program relevant data by submitting quarterly performance metrics in OVC's Performance Measurement Tool (PMT). OVC recommends grantees and subrecipients collect data on victims served and services supported through their victim assistance subawards separately from victims served and services provided via other funding sources, such as grants from other federal agencies, foundations, or donations. However, OVC recognizes that in some situations, tracking VOCA-funded activities separately from other activities may not be possible. In these circumstances, the grantee (e.g., New Hampshire) should work with subrecipients to apply an appropriate strategy for

³ A guardian ad litem (GAL) is a person appointed by a judge to advocate for a child's best interests, ensuring that judges have all the information they need to make the most well-informed decision for the child.

prorating subrecipient activity so that a reasonable portion is allocated to the victim assistance subaward and reported in PMT.

New Hampshire awards funds to its subrecipients according to the New Hampshire state fiscal year of July 1 to June 30. For state fiscal year (SFY) 2025, subaward number 2025-VOC73 was CASA NH's only source of victim assistance funding from New Hampshire. We selected 1 of the 3 quarterly PMT reports CASA NH submitted for this subaward and compared the data to source documents from its case management system and concluded that the data was accurate.

For SFY 2023 and 2024, New Hampshire provided victim assistance funding to CASA NH through two sources: VOCA and the American Rescue Plan Act of 2021 (ARPA).⁴ New Hampshire awarded the VOCA and ARPA funds to CASA NH in separate and distinct subawards that covered the same project period. In SFY 2023, approximately 88 percent of CASA NH's victim assistance funding was through VOCA and 12 percent through ARPA. In SFY 2024, 12 percent of its victim assistance funding was through VOCA and 88 percent through ARPA. Based on our review of PMT data, we found that CASA NH did not appropriately prorate its VOCA-funded activities for subaward numbers 2023-VOC01 and 2024-VOC01, as required. CASA NH reported 100 percent of its victim assistance activities in its PMT reports even though some of the work was funded by the ARPA grants. As a result, the VOCA data in PMT was overreported. CASA NH officials told us their method for reporting was based on New Hampshire's guidance.

We discussed the issue with a New Hampshire official who told us that prior to each quarter, New Hampshire emails guidance to ARPA subrecipients with a tracking form specifically designed for ARPA data. However, New Hampshire inadvertently excluded CASA NH from those emails. It is the SAA's responsibility to ensure the accuracy of the reporting and, in turn, OVC uses this data to communicate the impact of the program. Therefore, we recommend that OJP work with New Hampshire to ensure that CASA NH receives the necessary guidance to report only VOCA-funded activities in PMT and prorate, when applicable.

Program Services

According to program narratives and award documentation, CASA NH's subawards were to expand capacity to recruit, train, and supervise new advocates while retaining, supervising, and supporting current advocates. To verify these services were being performed, we interviewed CASA NH officials, including the senior staff attorney, and reviewed documentation related to grant-funded activities. Based on our review, we concluded that CASA NH performed the grant-funded activities for which it was funded.

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. To determine whether CASA NH adequately accounted for subaward funds, we interviewed CASA NH's Finance Manager, examined policies and procedures, reviewed award documents, and performed expenditure testing. Overall, our audit concluded that CASA NH's subaward expenditures were generally

⁴ ARPA funding originated from the U.S. Department of Treasury under the Coronavirus State and Local Fiscal Recovery Funds program legislation signed into federal law in March 2021 allocated \$5 million to New Hampshire for the purpose of subawarding funds to existing subrecipients to address the increased need for victim services.

allowable, supported, and in accordance with VOCA program requirements. Further, we determined that CASA NH had appropriate internal controls to account for subaward expenditures. However, we identified concerns with CASA NH's lack of formal written policies and procedures for critical grant administration functions, as discussed below.

Financial Policies and Procedures

Written policies and procedures are essential for the establishment of internal controls and to ensure that those controls are understood and consistently implemented. We determined CASA NH had fiscal policies and procedures; however, we found it lacked written policies and procedures for tracking federal funds separately from other funding sources. Policies and procedures for preparing quarterly reimbursement requests were also not formally documented. Finally, we identified a weakness in CASA NH's controls over time and effort reporting.

Tracking Federal Expenditures and Income Separately

According to the DOJ Grants Financial Guide, award recipients must establish procedures to account for awarded funds separately. Based on our review of documentation and interviews with CASA NH officials, we determined that CASA NH used a spreadsheet-based subsidiary ledger to separately track VOCA expenditures from other sources of funding. While CASA NH's accounting records appropriately tracked VOCA-related funds, we found that CASA NH lacked formal policies and procedures to account for funding sources separately. The absence of formal written policies and procedures covering how funding sources should be tracked is an internal control weakness, as relying on informal or undocumented practices increases the risk of inconsistent application and potential errors in separating federal expenditures and income according to the appropriate funding source. As a result, we recommend that OJP work with New Hampshire to ensure that CASA NH develops and implements written policies and procedures that clearly describe the process for separately tracking VOCA expenditures and income from other sources of funding.

Cost Reimbursement Policies and Procedures

We interviewed CASA NH's Finance Manager and determined that CASA NH calculated quarterly totals for different types of expenditures approved in subaward budgets. Based on these quarterly amounts, CASA NH prepared and submitted payment reimbursement requests through New Hampshire's online grant management system. The reimbursement requests included the total dollar amount for each subaward budget category.

We requested CASA NH's written policies and procedures for preparing and submitting reimbursement requests and in the absence of formalized policies and procedures, we were provided with a document that had been created based on our request. Although we did not identify any concerns with CASA NH's reimbursement requests and CASA NH had a process in place for preparing and submitting them, we believe formalizing these procedures is critical to ensuring continuity of operations and accuracy. Therefore, we recommend that OJP work with New Hampshire to ensure that CASA NH implements written policies and procedures for the preparation and submission of quarterly reimbursement requests.

Time and Effort Reporting

According to the Uniform Guidance, subrecipients are required to support the distribution of an employee's salary or wages among specific activities or cost objectives if the employee's work fits into one of several categories. The OVC supplemented these requirements with its *Time and Effort Best Practices for VOCA Funded Personnel*. This OVC guidance recommends that employee timesheets, time and effort reports, or activity reports be certified by the employee and approved by a supervisor with firsthand knowledge of the work performed.

Based on our review of CASA NH's timesheets, we determined that CASA NH's supporting documentation provided adequate evidence of employee time dedicated to VOCA subaward activities. However, we found that CASA NH's timesheets did not include a method for the supervisor to document the completion or date of their review. By not ensuring evidence of supervisory review, there is an increased risk of payroll inaccuracy or cost misallocation. Therefore, we recommend OJP work with New Hampshire to ensure CASA NH enhances its time and effort reporting controls to document supervisory review of employee activities to include the date of review.

Subaward Expenditures

For the subawards we audited, CASA NH's approved budget included personnel, fringe benefits (e.g., payroll taxes and employee healthcare costs), and other costs (e.g., mileage, advertising costs, and liability insurance). As of August 2025, we found that New Hampshire paid CASA NH a total of \$1,287,698 in VOCA funds for costs incurred in these areas.

We reviewed a sample of personnel and fringe benefits expenditures, totaling \$83,209, to determine whether the costs charged to the projects and paid with VOCA funds were accurate, allowable, supported, and in accordance with the VOCA program requirements. We determined that the transactions we tested were allowable and adequately supported.⁵

Matching Requirement

VOCA Guidelines generally require that subrecipients match 20 percent of each subaward unless OVC waived this requirement. During the COVID-19 pandemic, New Hampshire provided the option to waive this requirement for subawards 2023-VOC01 and 2024-VOC02 but CASA NH elected to decline the option and continue to meet the match requirement.⁶

The purpose of the matching 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

⁵ Approximately 95 percent of CASA NH's subaward reimbursements were personnel and fringe benefits. The other costs did not represent a significant portion of the subaward budgets. Therefore, we excluded other costs from our expenditure testing.

⁶ The VOCA Fix to Sustain the Crime Victims Fund Act of 2021 required SAAs to issue match waivers for subrecipients during a pandemic national emergency, and for 1 year after it ends. The national emergency related to the COVID-19 pandemic ended on May 11, 2023. As a result, after May 11, 2024, SAAs were no longer required to automatically waive match for subrecipients for new VOCA subawards.

non-federal sources and can be either cash or in-kind match.⁷ The SAA has primary responsibility for ensuring subrecipient compliance with the matching requirements.

To review the provision of matching funds, we reviewed CASA NH's subsidiary ledger and other financial-related documents to ensure that CASA NH accounted for its match activities. Specifically, we reviewed payroll records for CASA NH staff, funded in part by VOCA, to confirm that a portion of their pay was supported by appropriate funds outside of the VOCA subawards. We did not identify any issues related to matching costs.

⁷ In-kind match contributions may include donations of expendable equipment, office supplies, workshop or classroom materials, work space, or the value of time contributed by those providing integral services to the funded project.

Conclusion and Recommendations

As a result of our audit testing, we concluded that CASA NH provided services to child victims of crime by expanding its capacity to recruit, train, and supervise new advocates while retaining, supervising and supporting current advocates. We also found that the grant-related expenditures tested were allowable and supported. However, we found that CASA NH could enhance its internal controls by developing formal policies and procedures related to separately tracking VOCA funds, preparing and submitting reimbursement requests, and documenting supervisory review of time and effort reports. Additionally, CASA NH did not receive the necessary guidance from New Hampshire for PMT reporting, which resulted in overreporting of performance data. We provide a total of four recommendations to address the issues we identified in our audit.

We recommend that OJP work with New Hampshire to:

1. Ensure that CASA NH receives the necessary guidance to report only VOCA-funded activities in PMT and prorate, when applicable.
2. Ensure that CASA NH develops and implements written policies and procedures that clearly describe the process for separately tracking VOCA expenditures and income from other sources of funding.
3. Ensure that CASA NH implements written policies and procedures for the preparation and submission of quarterly reimbursement requests.
4. Ensure that CASA NH enhances its time and effort reporting controls to document supervisory review of employee activities to include the date of the review.

APPENDIX 1: Objective, Scope, and Methodology

Objective

The objective of this audit is to review how Court Appointed Special Advocates for Children of New Hampshire (CASA NH) used the Victims of Crime Act (VOCA) funds received through a subaward from the New Hampshire Department of Justice (New Hampshire) to assist crime victims and assess whether it accounted for VOCA funds in compliance with 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 provides a reasonable basis for our findings and conclusions based on our audit objective.

This was an audit of three VOCA subawards to CASA NH. These subawards, totaling \$1,287,698, were funded by New Hampshire from primary VOCA grants 2020-V2-GX-0042 and 2021-15POVC-21-GG-00586-ASSI awarded by the Office of Justice Programs (OJP) Office for Victims of Crime (OVC). As of August 2025, New Hampshire had reimbursed CASA \$1,287,698 in subaward funds.

Our audit concentrated on, but was not limited to, the period of July 2022 through June 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; New Hampshire guidance; and the OVC and New Hampshire award documents contain 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 CASA NH's activities related to the audited grants. Our work included conducting interviews with CASA's Finance Manager, examining policies and procedures, and reviewing grant documentation and financial records. We performed sample-based audit testing for personnel costs, other costs, and program performance information. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the grants reviewed. This nonstatistical 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, CASA NH's financial and programmatic records, and New Hampshire's grant 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 CASA NH to provide assurance on its internal control structure as a whole. CASA NH 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 CASA NH's internal control structure as a whole, we offer this statement solely for the information and use of CASA NH, New Hampshire, and OJP.⁸

In planning and performing our audit, we identified internal control components and underlying internal control principles as significant to the audit objective. Specifically, we assessed the design and implementation of CASA NH'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. 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 objective of this audit, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

⁸ This restriction is not intended to limit the distribution of this report, which is a matter of public record.

APPENDIX 2: Court Appointed Special Advocates for Children of New Hampshire Response to the Draft Audit Report



September 18, 2025

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

Dear Thomas O. Puerzer:

In line with the recommendations of the CASA of NH audit conducted CASA of NH has taken the following steps to address the noted recommendations;

1. The first recommendation was to ensure that CASA of NH receives the necessary guidance to report only VOCA-funded activities in PMT case reporting and prorate, when applicable.
 - a. CASA of NH agrees with the recommendation: The PMT data for the two award years that had American Rescue Plan Act Funding (ARPA) was not prorated and all funded victim services for both ARPA and VOCA were reported under VOCA. CASA of NH has now gone back and prorated the VOCA PMT data, removing the ARPA numbers. Affected quarters were reopened in the PMT system by the New Hampshire Department of Justice (NHDOJ) and CASA of NH is in the process of correcting these identified entries. The PMT data is estimated to be inputted in the PMT system no later than November 1st 2025.
2. The second recommendation was to ensure that CASA of NH develops and implements written policies and procedures that clearly describe the process for separately tracking VOCA expenditures and income from other sources of funding.
 - a. CASA of NH agrees with the recommendation: CASA of NH has added to the existing written Accounting System/Internal Control Policies and Procedures the Federal guideline to be in this procedure under cash disbursements and cash receipts. CASA of NH has always followed this procedure, however now will have a formal written policy. This updated policy and procedure has been sent out for review to CASA of NH's current CPA Auditing firm, CASA of NH Executive Committee and to the CASA of NH Board to approve. The policy

and procedure approval process for CASA of NH should be completed no later than November 1st 2025. Upon policy approval this will be sent to the NH DOJ for their review.

3. The third recommendation was to ensure that CASA of NH implements written policies and procedures for the preparation and submission of quarterly reimbursement requests.
 - a. CASA of NH agrees with the recommendation: CASA of NH has written the procedure for the federal quarterly filing that has been followed for years and will have this approved by the CASA of NH Board. The policy and procedure approval process for CASA of NH should be completed no later than November 1st 2025. Upon policy approval this will be sent to the NH DOJ for their review.
4. The fourth recommendation was to ensure that CASA of NH enhances its time and effort reporting controls to document supervisory review of employee activities to include the date of the review.
 - a. CASA of NH agrees with the recommendation: CASA of NH has added to the existing written Accounting System/Internal Control Policies and Procedures the supervisor approval of timesheets to be in documented written form. The policy and procedure approval process for CASA of NH should be completed no later than November 1st 2025. Upon policy approval this will be sent to the NH DOJ for their review.

Thank you to all those involved in this audit at the Department of Justice (DOJ) Office of the Inspector General's (OIG) and taking the time to review the Victims of Crime Act funds and to help us continue our mission here at CASA of NH to help the New Hampshire children victims.

Sincerely,

A handwritten signature in black ink that reads "Marcia Sink". The signature is fluid and cursive, with the first letter of "Marcia" being a large, stylized capital "M".

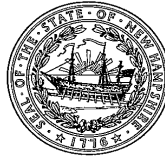
Marcia Sink
President/CEO

APPENDIX 3: New Hampshire Department of Justice Response to the Draft Audit Report

ATTORNEY GENERAL DEPARTMENT OF JUSTICE

1 GRANITE PLACE SOUTH
CONCORD, NEW HAMPSHIRE 03301

JOHN M. FORMELLA
ATTORNEY GENERAL



JAMES T. BOFFETTI
DEPUTY ATTORNEY GENERAL

September 19, 2025

Thomas O. Puerzer
Regional Audit Manager
Office of the Inspector General
U.S. Department of Justice
Philadelphia Regional Audit Office
701 Market Street, Suite 2300
Philadelphia, PA
VIA: Electronic Mail at: Thomas.O.Puerzer@usdoj.gov

Dear Mr. Puerzer:

The New Hampshire Department of Justice ("NH DOJ") appreciates the opportunity to respond to the Draft Audit Report received by our office on September 3, 2025. The Draft Audit Report covered the Office of Justice Programs ("OJP") Victim Assistance Funds Subawarded by the NH DOJ to the Court Appointed Special Advocates for Children of New Hampshire (CASA, NH). The purpose of this letter is to provide a formal response to the recommendations contained in the Draft Audit Report.

The Draft Audit Report contains four recommendations:

- **Recommendation #1** – Ensure that CASA, NH receives the necessary guidance to report only VOCA-funded activities in PMT and prorate, when applicable.

Response #1 – NH DOJ concurs with this recommendation. The American Rescue Plan Act (ARPA) funding was secured for two award cycles, the 07-01-22 to 06-30-23 and 07-01-23 to 06-30-24 time-periods to fill the gap for victim services due to the decrease of the VOCA funding.

An informative email was sent out for the first quarter and subsequently every quarter during these two award cycles to subrecipients of this ARPA funding with an excel tracking form specifically designed for ARPA data. Simultaneously, VOCA emails were sent for PMT data reminders for this funding source in the online system to subrecipients. CASA, NH was inadvertently not included on the first, and subsequent emails for ARPA funding PMT collection were only included on the VOCA notifications for inputting the PMT data.

The funding was split for CASA, NH for these two award periods with two applications, two grant agreements, and two sets of expenditures to separate the two funding streams, but the PMT did not get pro-rated between these two awards during this time-period.

The Grants Management Unit has assisted CASA, NH with any questions on pro-rating the data as they pulled out the ARPA services rendered and have corrected data for VOCA, as all the raw data for these programs was saved for that time period by the subrecipient. The eight affected quarters were reopened by the NH DOJ and are in the process of being updated by CASA, NH.

NH DOJ will review to ensure all the PMT's are updated correctly and marked as complete. The completion date for marking all revised PMT's is estimated to be no later than November 15, 2025.

Additionally, the NH DOJ has since updated its Grants Management Unit guidelines to include the following language:

The Grant manager must notify all victim service program subrecipients who receive a secondary source of funding, either VOCA federal funding and/or state funding for victim service programs of the proper proration procedures for PMTs for VOCA, regardless of which funding source they are allocated.

- **Recommendation #2** – Ensure that CASA, NH develops and implements written policies and procedures that clearly describe the process for separately tracking VOCA expenditures and income from other sources of funding.

Response #2 – NH DOJ concurs with this recommendation. NH DOJ will work with CASA, NH to ensure the policies and procedures they develop enhance their internal controls related to separately tracking VOCA expenditures and income from other sources of funding. NH DOJ will review the final policies and procedures and assist CASA, NH with any revisions or questions. The NH DOJ anticipates this recommendation will be remedied on or before November 15, 2025.

- **Recommendation #3** – Ensure CASA, NH implements written policies and procedures for the preparation and submission of quarterly reimbursement requests.

Response #3 – The NH DOJ concurs with this recommendation. NH DOJ will work with CASA, NH to ensure the policies and procedures they develop enhance their internal controls related to preparing and submitting reimbursement requests. The NH DOJ will review the final policies and procedures and assist CASA, NH with any revisions or questions. The NH DOJ anticipates this recommendation will be remedied on or before November 15, 2025

September 19, 2025

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- **Recommendation #4** –Ensure CASA, NH enhances its time and effort reporting controls to document supervisory review of employee activities to include the date of the review.

Response #4 – NH DOJ concurs with this recommendation. NH DOJ will work with CASA, NH to ensure the policies and procedures they develop enhance their internal controls by developing formal policies and procedures that document supervisory review of time and effort reports. The NH DOJ will review the final policies and procedures and assist CASA, NH with any revisions or questions. The NH DOJ anticipates this recommendation will be remedied on or before November 15, 2025.

Thank you for the opportunity to respond to the recommendation. Please feel free to contact the Grants Management Unit Director, Lisa Lamphere, at (603) 271-8090 or via e-mail at Lisa.J.Lamphere@doj.nh.gov

Sincerely,



Thomas Kaempfer
Deputy Director of Administration
NH Department of Justice

cc: Melonie Threatt, Acting Team Leader, audit Coordination Branch
Office of Justice Programs

APPENDIX 4: 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 18, 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: 2025.09.18 17:37:37 -0400

SUBJECT:

Response to the Draft Audit Report, *Audit of the Office of Justice Programs Victim Assistance Funds, Subawarded by the New Hampshire Department of Justice to the Court Appointed Special Advocates for Children of New Hampshire, Manchester, New Hampshire*

This memorandum is in reference to your correspondence, dated September 3, 2025, transmitting the above-referenced draft audit report for the Court Appointed Special Advocates for Children of New Hampshire (CASA). CASA received subaward funds from the New Hampshire Department of Justice (New Hampshire), under the Office of Justice Programs' (OJP), Office for Victims of Crime (OVC), Victims of Crime Act (VOCA), Victim Assistance Formula Grant Program, Grant Numbers 2020-V2-GX-0042 and 15POVC-21-GG-00586-ASSI. We consider the subject report resolved and request written acceptance of this action from your office.

The draft report contains **four** recommendations and **no** questioned costs. The following is the Office of Justice Programs' (OJP) analysis of the draft audit report recommendations. For ease of review, the recommendations are restated in bold and are followed by OJP's response.

1. **We recommend that OJP work with New Hampshire to ensure that CASA NH receives the necessary guidance to report only VOCA-funded activities in PMT and prorate, when applicable.**

OJP agrees with the recommendation. In its response, dated September 16, 2025, New Hampshire stated that it would work with CASA NH to ensure the policies and procedures they develop enhance their internal controls related to separately tracking VOCA funds. In addition, New Hampshire stated that it would review the final policies and procedures and assist CASA NH with any revisions or questions. New Hampshire anticipated that these actions would be completed by November 15, 2025.

Accordingly, we will coordinate with New Hampshire to obtain a copy of CASA NH's revised written policies and procedures, developed and implemented, to report only VOCA-funded activities in the Performance Measurement Tool (PMT) and prorate, when applicable.

2. **We recommend that OJP work with New Hampshire to ensure that CASA NH develops and implements written policies and procedures that clearly describe the process for separately tracking VOCA expenditures and income from other sources of funding.**

OJP agrees with the recommendation. In its response, dated September 16, 2025, New Hampshire stated that it would work with CASA NH to ensure that it develops policies and procedures to enhance its internal controls related to separately tracking VOCA funds. In addition, New Hampshire stated that it would review the final policies and procedures and assist CASA NH with any revisions or questions. New Hampshire anticipated that these actions would be completed by November 15, 2025.

Accordingly, we will coordinate with New Hampshire to obtain a copy of CASA NH's revised written policies and procedures, developed and implemented, to clearly describe the process for separately tracking VOCA expenditures and income from other sources of funding.

3. **We recommend that OJP work with New Hampshire to ensure that CASA NH implements written policies and procedures for the preparation and submission of quarterly reimbursement requests.**

OJP agrees with the recommendation. In its response, dated September 16, 2025, New Hampshire stated that it would work with CASA NH to ensure the policies and procedures they develop enhance their internal controls by developing formal policies and procedures that document supervisory review of time and effort reports. In addition, New Hampshire stated that it would review the final policies and procedures and assist CASA NH with any revisions or questions. New Hampshire anticipated that these actions would be completed by November 15, 2025.

Accordingly, we will coordinate with New Hampshire to obtain a copy of CASA NH's revised written policies and procedures, developed and implemented, for the preparation and submission of quarterly reimbursement requests.

4. **We recommend that OJP work with New Hampshire to ensure that CASA NH enhances its time and effort reporting controls to document supervisory review of employee activities to include the date of the review.**

OJP agrees with the recommendation. In its response, dated September 16, 2025, New Hampshire stated that CASA NH updated its Grant Management Unit Guidelines, and that it would review all PMT data to ensure that they are updated correctly and marked as complete. New Hampshire anticipated that this action would be completed by November 15, 2025.

Accordingly, we will coordinate with New Hampshire to obtain a copy of CASA NH's revised written policies and procedures, developed and implemented, to ensure that its time and effort reporting controls document supervisory review of employee activities and include the date of the review.

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

cc: Maureen A. Henneberg
Deputy Assistant Attorney General

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

James Simonson
Director of Operations, Budget, and
Performance Management Division
Office for Victims of Crime

Jeffrey Nelson
Deputy Director of Operations, Budget, and
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Willie Bronson
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Office of the Inspector General

OJP Executive Secretariat
Control Number OCOM001672

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

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) provided a draft of this audit report to the Office of Justice Programs (OJP), the New Hampshire Department of Justice (New Hampshire), and the Court Appointed Special Advocates for Children of New Hampshire (CASA NH). OJP's response is incorporated in Appendix 4, New Hampshire's response is incorporated in Appendix 3, and CASA NH's response is incorporated in Appendix 2 of this final report. In response to our draft audit report, OJP agreed with all four of our recommendations and, as a result, the status of the audit report is resolved. New Hampshire concurred with all four recommendations. CASA NH agreed with all four of our recommendations. The following provides the OIG analysis of the responses and summary of actions necessary to close the report.

Recommendations for OJP to work with New Hampshire:

- 1. Ensure that CASA NH receives the necessary guidance to report only Victims of Crime Act (VOCA) funded activities in Performance Measurement Tool (PMT) and prorate, when applicable.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with New Hampshire to obtain a copy of CASA NH's revised written policies and procedures, developed and implemented, to report only VOCA-funded activities in the PMT and prorate, when applicable.

New Hampshire concurred with our recommendation. According to New Hampshire, it will review CASA NH's efforts to remove American Rescue Plan Act (ARPA) services rendered from its performance reports. In addition, New Hampshire stated it has updated its grants management guidelines to notify all victims service program subrecipients who receive a secondary source of funding of the proper proration procedures for performance information.

CASA NH agreed with our recommendation and stated in its response that the PMT data for the 2 award years that the ARPA funding was not prorated and all funded victim services for ARPA and VOCA were reported under VOCA. CASA NH further stated that it has retroactively prorated the VOCA PMT data to remove the ARPA-related activity and is in the process of correcting its reports.

This recommendation can be closed when we receive documentation demonstrating that CASA NH received the necessary guidance to report only VOCA-funded activities in PMT and prorate, when applicable.

2. Ensure that CASA NH develops and implements written policies and procedures that clearly describe the process for separately tracking VOCA expenditures and income from other sources of funding.

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with New Hampshire to obtain a copy of CASA NH's revised written policies and procedures, developed and implemented, to clearly describe the process for separately tracking VOCA expenditures and income from other sources of funding.

New Hampshire concurred with our recommendation and stated it will ensure that CASA NH has policies and procedures related to separately tracking VOCA expenditures and income from other sources of funding.

CASA NH agreed with our recommendation and stated in its response that it has developed the recommended guidance and is in the process of getting it approved by its stakeholders. CASA NH stated that upon approval it will be sent to New Hampshire for review.

This recommendation can be closed when we receive documentation demonstrating that CASA NH developed and implemented policies and procedures that clearly describe the process for separately tracking VOCA expenditures and income from other sources of funding.

3. Ensure that CASA NH implements written policies and procedures for the preparation and submission of quarterly reimbursement requests.

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with New Hampshire to obtain a copy of CASA NH's revised written policies and procedures, developed and implemented, for the preparation and submission of quarterly reimbursement requests.

New Hampshire concurred with our recommendation and stated it will work with CASA NH to ensure the recommended policies and procedures related to preparing and submitting reimbursement requests are implemented.

CASA NH agreed with our recommendation and stated in its response that it has developed the recommended guidance and will have it approved by the CASA NH Board. CASA NH stated that upon approval, CASA NH will send the guidance to New Hampshire for review.

This recommendation can be closed when we receive documentation demonstrating that CASA NH implemented written policies and procedures for the preparation and submission of quarterly reimbursement requests.

4. Ensure that CASA NH enhances its time and effort reporting controls to document supervisory review of employee activities to include the date of the review.

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with New Hampshire to obtain a copy of CASA NH's revised written policies and procedures, developed and implemented, to ensure that its time and effort reporting controls document supervisory review of employee activities and includes the date of the review.

New Hampshire concurred with our recommendation and stated it will work with CASA NH to ensure it develops policies and procedures to document supervisory review of time and effort reports.

CASA NH agreed with our recommendation and stated in its response that it updated its existing guidance to require supervisory approval of timesheets to be documented in written form. CASA NH stated that upon approval of this guidance, CASA will send it to New Hampshire for review.

This recommendation can be closed when we receive documentation demonstrating that CASA NH enhanced its time and effort reporting controls to document supervisory review of employee activities to include the date of the review.