



Audit of the Office of Justice Programs
Victim Compensation Grants Awarded to
the Maryland Governor's Office of Crime
Prevention and Policy,
Crownsville, Maryland



AUDIT DIVISION

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EXECUTIVE SUMMARY

Audit of the Office of Justice Programs Victim Compensation Grants Awarded to the Maryland Governor's Office of Crime Prevention and Policy, Crownsville, Maryland

Objective

The audit objective was to evaluate how the Maryland Governor's Office of Crime Prevention and Policy (Maryland GOCPP) designed and implemented its crime victim compensation 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, and (3) grant financial management.

Results in Brief

As a result of our audit, we concluded that the Maryland GOCPP generally used its grant funds to compensate crime victims. This audit did not identify significant concerns regarding the Maryland GOCPP's drawdowns, administrative expenditures, or federal financial reports. However, we identified inconsistencies in the annual state certification forms and performance reports. We also found that the Maryland GOCPP should enhance its controls over victim compensation claim payments and the retention of supporting documents. We identified \$151,603 in questioned costs related to unsupported and unallowable victim compensation payments.

Recommendations

Our report contains nine recommendations to the Office of Justice Programs (OJP) to assist the Maryland GOCPP in improving its grant management and administration and to remedy \$151,603 in questioned costs. We requested a response to our draft audit report from the Maryland GOCPP and OJP, which can be found in Appendices 3 and 4, respectively. Our analysis of those responses is included in Appendix 5.

Audit Results

The U.S. Department of Justice Office of the Inspector General completed an audit of two Victims of Crime Act (VOCA) victim compensation formula grants awarded by OJP's Office for Victims of Crime (OVC) to the Maryland GOCPP. The OVC awarded these formula grants, totaling \$2,338,000 from fiscal years (FY) 2022 and 2023, from the Crime Victims Fund to provide financial support through the payment of compensation benefits to crime victims throughout Maryland. As of July 2025, the Maryland GOCPP had drawn down the entire \$2,338,000.

Program Accomplishments & Reporting

The Maryland GOCPP distributed VOCA funding that it received to the victims of crime and their families. However, we noted discrepancies between the Maryland GOCPP's internal records and the data on the Performance Measurement Tool reports it submitted to the OVC.

State Certification Forms

We determined the Maryland GOCPP submitted incorrect annual state certification forms, which OJP relies on to calculate future formula grants. Specifically, the Maryland GOCPP misreported its total state disbursement and recovery costs, which resulted in reduced funding allocations for FYs 2024 and 2025 by \$8,000 and \$6,000, respectively.

Grant Financial Management

We determined that the Maryland GOCPP implemented adequate controls over drawdowns, administrative expenditures, and federal financial reports. However, we questioned \$80,550 for duplicate victim compensation payments, \$66,653 for unallowable costs, and \$4,400 in unsupported costs.

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Introduction

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) audited two victim compensation formula grants awarded by the Office of Justice Programs (OJP) Office for Victims of Crime (OVC) to the Maryland Governor's Office of Crime Prevention and Policy (Maryland GOCPP) in Crownsville, Maryland. The OVC awards victim compensation grants annually from the Crime Victims Fund (CVF) to state administering agencies. As shown in Table 1, for fiscal years (FY) 2022 and 2023, these OVC grants totaled \$2,338,000.

Table 1

Audited Grants

Fiscal Years 2022 – 2023

Award Number	Award Date	Award Period Start Date	Award Period End Date	Award Amount
15POVC-22-GG-00584-COMP	08/25/2022	10/01/2021	09/30/2025	\$1,257,000
15POVC-23-GG-00421-COMP	08/23/2023	10/01/2022	09/30/2026	\$1,081,000
Total:				\$2,338,000

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, CVF supports crime victims through DOJ programs and state and local victim services.¹ 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. VOCA victim compensation formula grant funds are available each year to states and territories for distribution to eligible recipients.

The primary purpose of the victim compensation grant program is to compensate victims and survivors of criminal violence for: (1) medical expenses attributable to a physical injury resulting from a compensable crime, including expenses for mental health counseling and care; (2) loss of wages attributable to a physical injury resulting from a compensable crime; and (3) funeral expenses attributable to a death resulting from a compensable crime.²

The Grantee

As the Maryland state administering agency, the Maryland GOCPP was responsible for administering the VOCA victim compensation program. A Maryland Executive Order established the Maryland GOCPP in 1995 to serve as a coordinating office that advises the Governor on criminal justice strategies. The Maryland GOCPP also plans, promotes, and funds collaborative efforts with government entities, private

¹ The VOCA victim compensation formula program is funded under 34 U.S.C. § 20102.

² This program defines criminal violence to include drunk driving and domestic violence.

organizations, and communities to advance public policy, enhance public safety, reduce crime and juvenile delinquency, and serve crime victims. The Criminal Injuries Compensation Board (CICB), a body within the Maryland GOCPP, aids and assists crime victims in Maryland.³ The CICB determines eligibility for compensation in the following cases: (1) individuals who suffered physical injury as a result of a crime or delinquent act, (2) a surviving spouse or child of a homicide victim, or (3) a person who was dependent on a homicide victim for principal support.

The Maryland GOCPP administers grants by processing compensation claims, tracking performance, drawing down federal funds, and completing financial reports. The CICB manages the victim compensation program by receiving, reviewing, and adjudicating claims. After the CICB approves a claim, it submits the award package to the Maryland GOCPP's accounting department, which processes the payments. Finally, the state of Maryland's Treasurer's Office issues payments to the claimants.

OIG Audit Approach

The audit objective was to evaluate how the Maryland GOCPP designed and implemented its crime victim compensation 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, and (3) grant financial management.

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 compensation program guidelines (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 state statutes, such as the Maryland Code, Criminal Procedure Act, the Maryland GOCPP policies and procedures, and interviewed the Maryland GOCPP personnel to determine how they administered the VOCA funds. We further obtained and reviewed the Maryland GOCPP records reflecting grant activity.

The following sections of this report detail the results of our analysis. Appendix 1 contains additional information on this audit's objective, scope, and methodology. Appendix 2 presents the audit's Schedule of Dollar-Related Findings.

³ The CICB refers to the totality of Maryland Criminal Injuries Compensation Board, which includes the Board Members, Secretary or Secretary's Designee, and employees. In this report, we use "the CICB Board" to refer to the appointed Board Members of the CICB. The Board is responsible for fact-finding in the claims examination process and issuing decisions after review of the case file. The Secretary's Designee is any person or party authorized by the Secretary to conduct the final review of a claim on his/her behalf. The Designee for the Executive Director was the Secretary's Designee during the scope of this audit. Employees of the Maryland CICB may include the Executive Director, Claims Administrator, claims examiners, claims processors, revenue recovery specialists, and victim service providers.

Audit Results

Grant Program Planning and Execution

The main purpose of the VOCA victim compensation grants is to enhance state victim compensation payments to eligible crime victims. As part of our audit, we assessed the Maryland GOCPP's overall process for making victim compensation payments. We assessed the Maryland GOCPP's policies and procedures for providing compensation payments to victims, as well as the accuracy of the annual state certification forms.

Overall, we found the Maryland GOCPP executed a program to compensate victims and survivors of criminal violence. However, we identified issues with its policies and accuracy of annual state certification forms, which we discuss below in detail.

Program Implementation

State administering agencies receive VOCA victim compensation grants to compensate victims directly for expenses incurred from criminal victimization. As the state administering agency for Maryland, the Maryland GOCPP was responsible for the victim compensation program, including meeting all financial and programmatic requirements. When reviewing and paying claims for victims, the Maryland GOCPP operated under the Maryland Code, Criminal Procedure Act, and the Maryland Criminal Injuries Compensation Board Policy and Procedure Manual (CICB Manual), which conveyed state-specific policies for the victim compensation program.⁴ We assessed the Maryland GOCPP's implementation of its victim compensation program, including analyzing policies and procedures governing the decision-making process for individual compensation claims.

Based on our review, we found that the Maryland GOCPP's policies and procedures provided guidance in the areas of segregation of duties, processing claims, and awarding compensation. In particular, we found that the Maryland GOCPP had established processes for reviewing applications, determining claimant eligibility, reviewing requests for payment of expenses incurred, and paying individual compensation claims.

We tested the adequacy of the Maryland GOCPP's denied claims process to determine whether the claims were adjudicated in accordance with its policy and procedures. We judgmentally selected and reviewed the files for six denied claims, which included the: denial reason, application for benefit, police reports from law enforcement agencies, medical records, and other supporting documents. We found that the files for five of the six denied claims contained adequate support for the Maryland GOCPP decisions and demonstrated that the Maryland GOCPP processed the claims in accordance with its policies and VOCA Guidelines. However, the Maryland GOCPP could not find the file for one of the selected denied claims.

Additionally, we tested four claims that were denied and subsequently appealed. The CICB Manual requires every appealed claim file to include the: (1) initial application, (2) initial denial decision, (3) denial letter sent to the claimant, and (4) appeal notice. During our testing, we found that the Maryland GOCPP did not retain these documents for two of the four claims. Specifically, the Maryland GOCPP only provided the final decision letter for these two denied and subsequently appealed claims. The Maryland GOCPP stated its CICB

⁴ Maryland Code, Criminal Procedure Title 11 Subtitle 8.

underwent significant staff turnover, and the current team searched extensively for the missing claim files to no avail. The DOJ Grants Financial Guide requires grantees to retain all financial records and supporting documents pertinent to the award for a period of 3 years from the date of submission of the final expenditure report. Without the required documents, the Maryland GOCPP cannot support the reasonableness of its decisions to approve or deny claims. Additionally, incomplete files undermine the Maryland GOCPP's ability to provide accurate information to its stakeholders (e.g., the Maryland GOCPP personnel, claimants). Therefore, we recommend that OJP require the Maryland GOCPP to develop and implement adequate controls to ensure required grant-related records are retained in accordance with DOJ and state guidelines.

Annual State Certification

State administering agencies must submit to the OVC an annual Crime Victim Compensation State Certification Form, which provides the OVC the necessary information to determine future grant award amounts. The certification form includes all compensation claims paid out to, or on behalf of, victims from all funding sources during the federal fiscal year, as well as deductions and recovery costs. The OVC uses this information to allocate VOCA victim compensation grant funds to each state using a formula based on the state's eligible compensation claims paid 2 years prior. The accuracy of the information provided in the certification form is critical to OJP's correct calculation of the victim compensation award amounts granted to each state.

We assessed the Maryland GOCPP's controls for preparing the annual state certification forms submitted to the OVC for FYs 2022 and 2023, which were used to calculate the award amounts granted in FYs 2024 and 2025.⁵ We reviewed the annual certification forms, including the financial support for the payouts and revenues. We compared the Maryland GOCPP's reported information to its general ledgers for the federal and state-funded victim compensation activity to assess the accuracy of the reported information.

We determined the Maryland GOCPP's controls did not ensure that it correctly calculated the amounts reported on its annual state certification forms. The annual state certification form expressly states not to report information from any other timeframe. It also explicitly instructs agencies not to include recoveries from restitution collections or subrogation under a civil lawsuit as refunds. We found errors in the amounts reported for the VOCA victim compensation formula grant funds that the Maryland GOCPP used to pay compensation claims. Specifically, we determined that the Maryland GOCPP incorrectly calculated the total amount paid to or on behalf of crime victims by the compensation program from all funding sources reported for both FY 2022 and FY 2023. This miscalculation occurred because the Maryland GOCPP used adjustments from prior periods instead of actual claim disbursements made during the relevant period, which reduced the total disbursed amount reported. In addition, we identified a restitution transaction in FY 2022 that the Maryland GOCPP misclassified as a refund. As a result, the Maryland GOCPP received \$8,000 less than it should have for the FY 2024 grant and \$6,000 less than it should have for the FY 2025 grant.

Further, in both fiscal years, the Maryland GOCPP's certification forms included additional inaccurate reporting of amounts in certain categories. While this reporting issue had no quantifiable financial impact, it

⁵ OJP's Office of the Chief Financial Officer, Budget Execution Division calculates the allocations for VOCA eligible crime victim compensation programs and OVC awards the grants.

further reduced the accuracy and reliability of the Maryland GOCPP's financial reporting. Based on our discussions with the Maryland GOCPP officials, we determined that the certification form errors occurred because the Maryland GOCPP officials did not follow instructions for completing the annual state certification form. We recommend that OJP require the Maryland GOCPP to strengthen its annual state certification reporting practices to improve reporting accuracy.

Performance Reporting

Each state administering agency must annually report to the OVC on activity funded by any VOCA awards active during the federal FY. The reports are submitted through OJP's official grant management system. The OVC also requires states to submit quarterly performance data through the web-based Performance Measurement Tool (PMT). After the end of the FY, the state administering agency is required to produce the Annual State Performance Report and submit the report to OJP.

For the victim compensation grants, the states must report the: (1) number of victims for whom an application was made; (2) number of victims whose victimization is the basis for the application; (3) number of applications that were received, approved, denied, and closed; and (4) total compensation paid by service type.

We assessed whether the annual performance report that the Maryland GOCPP submitted to the OVC fairly reflected the performance figures of the victim compensation program. Using the data reported for the first quarter from the annual performance reports for FYs 2022 and 2023, we judgmentally selected five performance measures and compared the data reported in PMT to the Maryland GOCPP's supporting documents. The data included the: (1) number of applicants based on population demographics, (2) number of new applications received during the reporting period, (3) number of applications approved during the reporting period, (4) number of applications denied/closed during the reporting period, and (5) total paid by crime type/categories. We noted instances where the Maryland GOCPP's supporting documents did not match the data submitted to the OVC in PMT. As shown in Table 2 below, our testing yielded some variances, and we determined that the Maryland GOCPP over-reported the total amount paid by crime type/category to OVC in FYs 2022 and 2023 by \$7,216 and \$14,137, respectively.

Table 2

Sampled First Quarter Performance Statistics Reported to the OVC
FY 2022 – 2023

Performance Categories	FY 2022	FY 2023
Number of Applicants based on Population Demographics^a		
Maryland GOCPP Data Reported in PMT	261	401
Maryland GOCPP's System Data	206	229
Difference	55	172
Number of New Applications Received		
Maryland GOCPP Data Reported in PMT	253	393
Maryland GOCPP's System Data	198	222
Difference	55	171
Number of Applications Approved		
Maryland GOCPP Data Reported in PMT	156	57
Maryland GOCPP's System Data	157	57
Difference	(1)	0
Number of Applications Denied/Closed		
Maryland GOCPP Data Reported in PMT	116	85
Maryland GOCPP's System Data	113	88
Difference	3	(3)
Total Paid by Crime Type/Category		
Maryland GOCPP Data Reported in PMT	\$808,206	\$600,909
Maryland GOCPP's System Data	<u>800,990</u>	<u>586,772</u>
Difference	<u>\$7,216</u>	<u>\$14,137</u>

^a The CICB's Annual Performance Measures Report is displayed in two formats – quantitative (numeric) and qualitative (narrative responses). This data must be entered in the OVC's PMT. Demographic data in the PMT includes the following categories: Race/Ethnicity, Gender, and Age.

Source: OIG analysis of the OVC's PMT reports and the Maryland GOCPP's supporting data

The DOJ Grants Financial Guide states that the Government Performance and Results Act Modernization Act of 2010 requires award recipients to ensure that valid and auditable source documentation is available to support all data collected for each performance measure required by the program, including those specified in the program solicitation or award. To fulfill this requirement, the Maryland GOCPP's CICB Manual cites specific instructions intended to facilitate accurate reporting to OVC's PMT. The instructions include using a data-review function that has an audit screen to ensure that claims have correct values for OVC PMT reporting. The function also includes a data validation report to highlight possible missing data elements. However, the CICB Manual did not incorporate secondary reviews into the Maryland GOCPP's PMT reporting process to ensure the audit screen function is used.

When the Maryland GOCPP submits inaccurate data, it risks distorting the programmatic impact (i.e., amount of benefits paid and the number of individuals served). Therefore, we recommend that OJP require the Maryland GOCPP to develop and implement controls to ensure adequate oversight and improve the accuracy of performance reporting.

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 Maryland GOCPP's financial management of the VOCA victim compensation grants, we reviewed the process the Maryland GOCPP used to administer these funds by examining expenditures charged to the grants, subsequent drawdown requests, and resulting financial reports. To further evaluate the Maryland GOCPP's financial management of the VOCA victim compensation grants, we also reviewed the Single Audit Reports for FYs 2022 and 2023 and did not find significant deficiencies or material weaknesses specifically related to the Maryland GOCPP.⁶ We also interviewed the Maryland GOCPP personnel who were responsible for financial aspects of the grants, reviewed the Maryland GOCPP's 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 Maryland GOCPP implemented adequate controls over administrative expenditures, drawdowns, and financial reporting. However, we identified weaknesses in the Maryland GOCPP's administration of its grant funds. Specifically, we determined that the Maryland GOCPP expended: (1) \$80,550 in claims paid twice, (2) \$66,653 in unallowable costs, and (3) \$4,400 in unsupported costs. Furthermore, we determined the CICB did not affirm 55 percent of the tested victim compensation payments within 30 days of the Board's decision as required by state guidance. Lastly, 48 percent of the tested claim award letters did not contain the signatures of three Board members as the CICB Manual required. We discuss these issues in more detail below.

Grant Expenditures

State administering agency VOCA compensation expenses fall into two overarching categories: (1) compensation claim payments—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 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.

Victim Compensation Claim Expenditures

Victims of crime in the state of Maryland submit claims for reimbursement of expenses incurred as a result of victimization, such as medical and funeral costs or loss of wages. The Maryland GOCPP staff adjudicate

⁶ 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. 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 annually covering all federal funds expended that year. Prior to October 1, 2024, the threshold for single audit requirements was \$750,000.

these claims for eligibility and make payments from the VOCA victim compensation grants and state funding.

To evaluate the Maryland GOCPP's financial controls over VOCA victim compensation grant expenditures, we reviewed victim compensation claims and determined whether the payments were accurate, allowable, timely, and in accordance with the policies of the VOCA Guidelines; Title 11 Subtitle 8 of the Maryland Code, Criminal Procedure Act; and the CICB Manual. We judgmentally selected 48 claims totaling \$639,852 from the universe of 512 claims and \$2,155,645 paid during the audit period. The transactions we reviewed included costs in the following categories: disability payments, funeral costs, medical and mental health services, and lost wages.

Duplicate Victim Compensation Payments

According to the Uniform Guidance, an improper payment is any payment that should not have been made or that was made in an incorrect amount, including overpayments, underpayments, and duplicate payments. During our testing, we identified six claims, totaling \$80,550, that the Maryland GOCPP paid twice using VOCA grant funds. A Maryland GOCPP official could not provide an explanation for the duplicate payments other than stating that the payments occurred prior to their management of the organization. These duplicate payments caused the Maryland GOCPP to erroneously expend funds intended to benefit crime victims. We noted that the Maryland GOCPP's accounting department established secondary review procedures; however, the Maryland GOCPP did not implement the procedures appropriately. We believe that strengthening the claim payment review process can help mitigate the risk of improperly making duplicate payments. Therefore, we recommend that OJP work with the Maryland GOCPP to strengthen procedures for its secondary review of payments and implement enhanced accounting controls to help mitigate the risk of duplicate payments. Also, we recommend that OJP remedy \$80,550 in duplicate victim compensation payments.

Unallowable Victim Compensation Claims Payments

According to Title 11 Subtitle 8 of the Maryland Code, Criminal Procedure Act and the CICB Manual, a claimant shall file a claim within 3 years after the later of the discovery of the occurrence of the crime or delinquent act or the death of the victim. We identified a claim paid with \$45,000 in federal grant funds that did not meet this criterion. The file for this claim received in 2019 indicated that the crime occurred in 1975. Not only did the related crime occur 9 years before the VOCA was enacted, but the claim file did not contain any information about how the Maryland GOCPP affirmed the claimant's eligibility given the significant passage of time.

Title 11 Subtitle 8 of the Maryland Code, Criminal Procedure Act further requires that compensation may only be awarded to specific categories of individuals, including: a victim; a dependent of a victim who died as a direct result of the crime; or a parent, child, or spouse of a victim who resided with the victim at the time of the incident. The CICB Manual states that a person is a dependent if the decedent is the sole source of support. Also, the amount of an award to a dependent for loss of support could be based on the decedent's average weekly wages. We identified a \$21,653 transaction that the Maryland GOCPP paid with federal grant funds as a loss of support or earnings and recorded as a dependency payment in the Maryland GOCPP's accounting system. However, the Maryland GOCPP provided documents that indicated the claimant was not residing with the decedent or the decedent was not the claimant's sole source of support, and the file did not contain evidence that the Maryland GOCPP had taken adequate steps to ensure the eligibility of the

claimant based on the requirement that the decedent be the claimant's sole source of support. Additionally, the Maryland GOCPP did not calculate the award based on the decedent's average weekly wages, as the CICB Manual required.

Similar to the [Duplicate Victim Compensation Payments](#) section above, a Maryland GOCPP official could not provide explanations for these incidents, stating that the errors occurred prior to their management. These unallowable payments may cause less funding to be available for the Maryland GOCPP to serve eligible crime victims in the state of Maryland. Therefore, we recommend that OJP remedy the \$66,653 in unallowable questioned costs associated with victim compensation payments.

Unsupported Victim Compensation Claim Payments

According to the Maryland GOCPP's CICB Manual, for compensation eligibility, a victim shall report the crime to the police or other appropriate authorities (e.g., an office of the sheriff of a county, a prosecutorial authority recognized by a state, county municipality or educational institution). We identified a transaction paid with \$4,400 in federal grant funds that did not include the required police report. Again, a Maryland GOCPP official could not provide an explanation for this lack of documentation, stating it occurred prior to their management. Unsupported payments may cause less funding to be available for the Maryland GOCPP to serve eligible crime victims in the state of Maryland. We recommend that OJP remedy the \$4,400 in unsupported questioned costs associated with the victim compensation payment.

Untimely Approval

Title 11 Subtitle 8 of the Maryland Code, Criminal Procedure Act requires the Executive Director to affirm, modify, or reverse the CICB Board's decision on compensation eligibility within 30 days after receiving a written report that details the decision. Based on our review, we noted that the Maryland GOCPP's system is automated to track the 30-day time frame. We found that upon receipt of the written report, the Designee for the Executive Director reviews, signs, and checks a box to indicate whether the decision is affirmed, modified, or reversed. Additionally, the CICB's compensation system has a built-in control that tracks the difference between the Board's completion date and the Designee for the Executive Director's resolution date. However, as a result of our review of award letters for the 42 non-duplicate claims we tested, we determined the Designee for the Executive Director signed 23 award letters (55 percent) over 30 days after receiving from the CICB Board.⁷ The Designee for the Executive Director's award letters averaged 54 days from CICB Board completion to approval for the claims in our sample—the longest two taking 253 and 596 days after receipt of the Board's decision.

The Designee for the Executive Director is no longer with the agency, and a Maryland GOCPP official could not explain the reason for the late reviews. Failure to comply with the Maryland Code, Criminal Procedure Act may result in delayed payments to victims. Therefore, we recommend that OJP ensure the Maryland GOCPP strengthens its existing control intended to monitor its compliance with the Maryland Code, Criminal Procedure Act's requirement for the Executive Director to affirm, modify, or reverse the Board's decision within 30 days after receiving the Board's written report on claimant eligibility.

⁷ We reviewed 48 claims, which included six duplicates.

Improper Processing Decision of Claims

According to the Maryland GOCPP's CICB Manual, all of the CICB Board's decisions to award or deny a claim must include the signatures of the Claims Administrator, three CICB Board Members, and the Secretary or Secretary's designee. However, during our testing, we noted that these signatures were generally not present in claim files. A Maryland GOCPP official explained that a procedural change was executed during the COVID-19 pandemic due to restrictions on in-person board meetings and board members received an exception from the signature requirement. For 22 of the 42 non-duplicate claims we reviewed, the Maryland GOCPP was able to provide emails that supported the Board's award decisions. However, the Maryland GOCPP was unable to provide such evidence of CICB Board approval for the remaining 20 claims (48 percent) and also was unable to provide written evidence of the procedural change. Additionally, during our testing, we noted that the CICB Manual was not updated to reflect recent statutory award limitations in accordance with Title 11 Subtitle 8 of the Maryland Code, Criminal Procedure Act. For example, the CICB Manual dated May 2023 stated the maximum award for funeral expenses may not exceed \$5,000. However, for the years 2022 and 2023, Title 11 Subtitle 8 of the Maryland Code, Criminal Procedure Act stated an award for funeral expenses may not exceed \$7,500. Without effective internal controls to ensure required authorization and proper documentation, the Maryland GOCPP may compensate ineligible victims and there may be less funding available for other eligible victims of crime. We recommend that OJP ensure the Maryland GOCPP updates its CICB Manual to: (1) require that the supporting files for claims contain written justification for any deviation from the CICB's policy on processing decisions, and (2) reflect the applicable and accurate statutory award limits established by the state of Maryland.

Administrative Expenditures

The state administering agency may retain up to 5 percent of each grant to pay for administering its crime victim compensation program. However, such costs must derive from efforts to improve program effectiveness and service to crime victims, including claims processing, staff development and training, and public outreach. For the compensation grant program, we tested the Maryland GOCPP's compliance with the 5-percent limit on the administrative category of expenses, as shown in Table 3.

Table 3

Administrative Expenditures

Award Number	Total Award	State Administrative Expenditures	Administrative Percentage
15POVC-22-GG-00584-COMP	\$1,257,000	\$62,850	5%
15POVC-23-GG-00421-COMP	\$1,081,000	\$54,050	5%

Source: OIG Analysis

The Maryland GOCPP used its administrative allowance for the personnel costs of three staff members, totaling \$116,900. We compared the total administrative expenditures charged to the grants against the Maryland GOCPP's general ledger and determined that the Maryland GOCPP complied with the limit for each grant. We tested 100 percent of these expenditures to determine whether costs charged to the awards were allowable, supported, and properly allocated in compliance with award requirements. Overall, we found that the expenditures were generally allowable and supported.

Drawdowns

Award recipients should request funds based upon immediate disbursement or reimbursement needs, and the grantee should time drawdown 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 Maryland GOCPP managed grant receipts in accordance with these federal requirements, we compared the total amount reimbursed to the total expenditures in the Maryland GOCPP's accounting system and accompanying financial records.

During this audit, we did not identify significant deficiencies related to the recipient's process for developing drawdown requests. However, we identified deficiencies and questioned costs related to compliance with individual expenditures with grant rules as described in the [Grant Expenditures](#) section above.

Financial Reporting

According to the DOJ Grants Financial Guide, recipients shall report the actual expenditures and unliquidated obligations incurred for the reporting period on each financial report as well as cumulative expenditures. To determine whether the Maryland GOCPP submitted accurate Federal Financial Reports (FFR), we compared each of the FFRs submitted for the FY 2022 and FY 2023 grants to the Maryland GOCPP's accounting records.

We determined that quarterly and cumulative expenditures identified on the reports we reviewed generally matched the Maryland GOCPP's accounting records for Grant Numbers 15POVC-22-GG-00584-COMP and 15POVC-23-GG-00421-COMP.

Conclusion and Recommendations

Overall, we determined that the Maryland GOCPP provided monetary compensation to crime victims and survivors throughout the state of Maryland. This audit did not identify significant concerns regarding the Maryland GOCPP's drawdown process, administrative expenditures, or federal financial reports. However, we identified deficiencies related to the accuracy of the Maryland GOCPP's state certification forms and performance reports. We also found that the Maryland GOCPP should enhance its controls over the retention of supporting documents for financial activity. Further, we questioned costs related to \$80,550 in duplicate victim compensation payments, \$66,653 in unallowable victim compensation payments, and \$4,400 for an unsupported victim compensation payment. We provide nine recommendations to OJP to address these deficiencies.

We recommend that OJP:

1. Require the Maryland GOCPP to develop and implement adequate controls to ensure required grant-related records are retained in accordance with DOJ and state guidelines.
2. Require the Maryland GOCPP to strengthen its annual state certification reporting practices to improve reporting accuracy.
3. Require the Maryland GOCPP to develop and implement controls to ensure adequate oversight and improve the accuracy of performance reporting.
4. Work with the Maryland GOCPP to strengthen procedures for its secondary review of payments and implement enhanced accounting controls to help mitigate the risk of duplicate payments.
5. Remedy \$80,550 in duplicate victim compensation payments.
6. Remedy \$66,653 in unallowable questioned costs associated with victim compensation payments.
7. Remedy the \$4,400 in unsupported questioned cost associated with a victim compensation payment.
8. Ensure that the Maryland GOCPP strengthens its existing control intended to monitor its compliance with the Maryland Code, Criminal Procedure Act's requirement for the Executive Director to affirm, modify, or reverse, the Board's decision within 30 days after receiving the Board's written report on claimant eligibility.
9. Ensure the Maryland GOCPP updates its CICB Manual to: (1) require that the supporting files for claims contain written justification for any deviation from the CICB's policy on processing decisions, and (2) reflect the applicable and accurate statutory award limits established by the state of Maryland.

APPENDIX 1: Objective, Scope, and Methodology

Objective

The audit objective was to evaluate how the Maryland GOCPP designed and implemented its crime victim compensation 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, and (3) 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 Victims of Crime Act (VOCA) victim compensation formula grants 15POVC-22-GG-00584-COMP and 15POVC-23-GG-00421-COMP from the Crime Victims Fund awarded to the Maryland GOCPP. The Office of Justice Programs (OJP), Office for Victims of Crime (OVC) awarded these grants totaling \$2,338,000 to the Maryland GOCPP, which serves as the state administering agency. Our audit concentrated on, but was not limited to, the period of October 2021, the project start date for VOCA victim compensation grant number 15POVC-22-GG-00584-COMP, through December 2024. As of July 2025, the Maryland GOCPP had drawn down a total of \$2,338,000 from the two audited grants.

To accomplish our objective, we tested compliance with what we consider to be the most important conditions of the Maryland GOCPP's activities related to the audited grants, which included conducting interviews with state of Maryland 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 performance 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 authorizing VOCA legislation; the VOCA compensation program guidelines; 2 C.F.R. § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; the DOJ Grants Financial Guide; state compensation criteria; and the award documents contain the primary criteria we applied during the audit.

During our audit, we obtained information from DOJ's JustGrants System as well as the Maryland GOCPP 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 Maryland GOCPP to provide assurance on its internal control structure as a whole. Maryland GOCPP'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 Maryland GOCPP's internal control structure as a whole, we offer this statement solely for the information and use of the Maryland GOCPP 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 reviewed the Maryland GOCPP's written policies and procedures pertaining to aspects of grant performance and financial management. We also tested the implementation and operating effectiveness of specific controls over program implementation 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.

⁸ 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

VOCA Grant Year				
Description	2022	2023	Amount	Page
Questioned Costs⁹				
Duplicate victim compensation payments	\$79,125	\$1,425	\$80,550	8
Unallowable victim compensation payments	<u>66,653</u>	-	<u>66,653</u>	8-9
Unallowable Costs	\$145,778	\$1,425	\$147,203	
Unsupported victim compensation payment	-	<u>\$4,400</u>	<u>\$4,400</u>	9
Unsupported Costs	-	\$4,400	\$4,400	
TOTAL DOLLAR-RELATED FINDINGS	<u>\$145,778</u>	<u>\$5,825</u>	<u>\$151,603</u>	

⁹ **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.

APPENDIX 3: The Maryland Governor's Office of Crime Prevention and Policy Response to the Draft Audit Report

WES MOORE
Governor

ARUNA MILLER
Lieutenant Governor



DOROTHY LENNIG
Executive Director

December 9, 2025

Ms. Shenika N. Cox
Regional Audit Manager
Washington Regional Audit Office
Office of the Inspector General
U.S. Department of Justice
950 Pennsylvania Ave NW
Washington, DC 20530

Dear Ms. Cox:

The Governor's Office of Crime Prevention and Policy (GOCPP) has reviewed the draft audit report shared by the Office of the Inspector General on November 24, 2025. This audit encompasses OVC FY 2022 VOCA Victim Compensation Formula Grant number 15POVC-22-GG-00584-COMP and OVC FY 2023 VOCA Victim Compensation Formula Grant number 15POVC-23-GG-00421-COMP. Our responses are provided hereafter.

Recommendation 1: Require the Maryland GOCPP to develop and implement adequate controls to ensure required grant-related records are retained in accordance with DOJ and state guidelines.

GOCPP Response: Agree

During fiscal years 2024 and 2025, GOCPP identified weaknesses in record retention. GOCPP has developed and implemented adequate controls to ensure required grant-related records are retained in accordance with DOJ and state guidelines. GOCPP has also provided a significant enhancement of internal staff training on compliance with 2 CFR § 200.334 record retention requirements.

Recommendation 2: Require the Maryland GOCPP to strengthen its annual state certification reporting practices to improve reporting accuracy.

100 Community Pl. · Crownsville, MD 21032
Tel: 410-697-9338 · Fax: 410-558-6697 · Toll Free: 1-877-687-9004 · TTY Users: Call via Maryland Relay
<http://goccp.maryland.gov/>

GOCPP Response: Agree

Due to administration changes during the fiscal audit period, the necessity for training on the annual state certification reporting process became evident. To address this, GOCPP is scheduling staff to participate in the next training session offered by the Department of Justice (DOJ) in January 2026. This will strengthen GOCPP's annual state certification reporting practices and improve reporting accuracy.

Recommendation 3: Require the Maryland GOCPP to develop and implement controls to ensure adequate oversight and improve the accuracy of performance reporting.

GOCPP Response: Agree

The agency will ensure secondary reviews into the Maryland GOCPP's PMT reporting process and the use of the data-review function to ensure accuracy of performance reporting.

Recommendation 4: Work with the Maryland GOCPP to strengthen procedures for its secondary review of payments and implement enhanced accounting controls to help mitigate the risk of duplicate payments.

GOCPP Response: Agree

In fiscal year 2025, GOCPP implemented the following enhanced accounting controls to mitigate the risk of duplicate payments:

- 1) An internal review of VOCC compensation claims prior to their submission to Accounts Payable for processing.
- 2) A secondary review of the compensation claims by the Accounts Payable team during data entry in the Financial Management Information System (FMIS).
- 3) A final review of the compensation claims by the accountant prior to the release of payment.
- 4) Monthly reconciliations are performed between FMIS and VOCC compensation claims to ensure accuracy between both systems.

Recommendation 5: Remedy \$80,550 in duplicate victim compensation payments.

GOCPP Response: Agree

GOCPP will remedy duplicate compensation payments. Refunds of duplicate victim compensation payments will be processed within 30 days of the final audit report.

Recommendation 6: Remedy \$66,653 in unallowable questioned costs associated with victim compensation payments.

GOCPP Response: Agree

GOCPP will refund the unallowable costs of \$66,653 within 30 days of the final audit report.

Recommendation 7: Remedy the \$4,400 in unsupported questioned cost associated with a victim compensation payment.

GOCPP Response: Agree

GOCPP will refund the unsupported cost associated with a victim compensation payment of \$4,400 within 30 days of the final audit report.

Recommendation 8: Ensure that the Maryland GOCPP strengthens its existing control intended to monitor its compliance with the Maryland Code, Criminal Procedure Act's requirement for the Executive Director to affirm, modify, or reverse, the Board's decision within 30 days after receiving the Board's written report on claimant eligibility.

GOCPP Response: Agree

The referenced section of the Maryland Code, Criminal Procedure Act's requirement for the Executive Director to affirm, modify, or reverse the Board's decision within 30 days after receiving the Board's written report on claimant eligibility was removed from statute effective July 1, 2025. The relevant portion of the statute now requires the Board to file with the Executive Director a written report setting forth the decision and the reasons in support of the decision.

GOCPP will strengthen its existing control to monitor compliance with this section.

Recommendation 9: Ensure the Maryland GOCPP updates its CICB Manual to: (1) require that the supporting files for claims contain written justification for any deviation from the CICB's policy on processing decisions, and (2) reflect the applicable and accurate statutory award limits established by the state of Maryland.

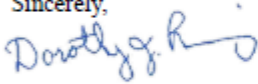
GOCPP Response: Agree

The agency will update its CICB Manual to require written justification for any deviation from the Criminal Injuries Compensation Board's (CICB) policy on processing decisions. The CICB Manual will be updated to reflect all current statutory award limits established by the state of Maryland by June 30, 2026.

Although the CICB manual was not updated, in practice, GOCPP aligned with all current statutory award limits and paid claimants the accurate amounts.

We appreciate the opportunity to review and respond to this draft report. We are eager to collaborate on implementing the resulting audit recommendations for improvement.

Sincerely,

A handwritten signature in blue ink, appearing to read "Dorothy Lennig". The signature is fluid and cursive, with a prominent loop at the end.

Dorothy Lennig
Executive Director

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

January 8, 2026

MEMORANDUM TO: Shenika N. Cox
Regional Audit Manager
Washington Regional Audit Office
Office of the Inspector General

FROM: LeToya A. Johnson *LeToya A. Johnson*
Acting Deputy Director
Audit and Review Division

SUBJECT: Response to the Draft Audit Report, *Audit of the Office of Justice Programs Victim Compensation Grants Awarded to the Maryland Governor's Office of Crime Prevention and Policy, Crownsville, Maryland*

This memorandum is in reference to your correspondence, dated November 24, 2025, transmitting the above-referenced draft audit report for the Maryland Governor's Office of Crime Prevention and Policy (Maryland GOCPP). We consider the subject report resolved and request written acceptance of this action from your office.

The draft report contains nine recommendations and \$151,603 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 require the Maryland GOCPP to develop and implement adequate controls to ensure required grant-related records are retained in accordance with DOJ and state guidelines.**

OJP agrees with this recommendation. We reviewed Maryland GOCPP's response to your office dated December 9, 2025. In its response, Maryland GOCPP stated that it had developed and implemented adequate controls to ensure required grant-related records are retained in accordance with U.S. Department of Justice (DOJ) and state guidelines.

We will require the Maryland GOCPP to provide a copy of written procedures to support the development and implementation of controls to ensure required grant-related records are retained in accordance with DOJ and state guidelines.

2. **We recommend that OJP require the Maryland GOCPP to strengthen its annual state certification reporting practices to improve reporting accuracy.**

OJP agrees with this recommendation. We reviewed Maryland GOCPP's response to your office dated December 9, 2025. In its response, Maryland GOCPP stated that they would schedule staff to participate in the DOJ, Office for Victims of Crime's (OVC), webinar on Best Practices in Completing the Victim Compensation State Certification, in January 2026.

We will also require Maryland GOCPP to provide documentation to support that it has developed and implemented written procedures to strengthen annual state certification reporting practices to improve reporting accuracy.

3. **We recommend that OJP require the Maryland GOCPP to develop and implement controls to ensure adequate oversight and improve the accuracy of performance reporting.**

OJP agrees with this recommendation. We reviewed Maryland GOCPP's response to your office dated December 9, 2025. In its response, Maryland GOCPP stated that they would incorporate secondary reviews into their Performance Measurement Tool (PMT) reporting process to ensure adequate oversight and improve the accuracy of performance reporting.

We will require the Maryland GOCPP to provide documentation to support that it has developed and implemented secondary reviews to its PMT performance reporting process.

4. **We recommend that OJP work with the Maryland GOCPP to strengthen procedures for its secondary review of payments and implement enhanced accounting controls to help mitigate the risk of duplicate payments.**

OJP agrees with this recommendation. We reviewed Maryland GOCPP's response to your office dated December 9, 2025. In its response, Maryland GOCPP stated that in fiscal year 2025, they implemented various enhanced accounting controls to mitigate the risk of duplicate payments.

We will require the Maryland GOCPP to provide documentation of the enhanced accounting controls developed and implemented to strengthen secondary review of payments and help mitigate the risk of duplicate payments.

5. **We recommend that OJP remedy \$80,550 in duplicate victim compensation payments.**

OJP agrees with this recommendation. We reviewed Maryland GOCPP's response to your office dated December 9, 2025. In its response, Maryland GOCPP stated they

would refund the duplicate compensation payments within 30 days of the final audit report.

We will work with Maryland GOCPP to remedy the \$80,550 in duplicate victim compensation payments.

6. **We recommend that OJP remedy \$66,653 in unallowable questioned costs associated with victim compensation payments.**

OJP agrees with this recommendation. We reviewed Maryland GOCPP's response to your office dated December 9, 2025. In its response, Maryland GOCPP stated they would refund the unallowable costs of \$66,653 within 30 days of the final audit report.

We will work with Maryland GOCPP to remedy the \$66,653 in unallowable questioned costs associated with victim compensation payments.

7. **We recommend that OJP remedy the \$4,400 in unsupported questioned cost associated with a victim compensation payment.**

OJP agrees with this recommendation. We reviewed Maryland GOCPP's response to your office dated December 9, 2025. In its response, Maryland GOCPP stated they would refund the unsupported costs associated with a victim compensation payment of \$4,400 within 30 days of the final audit report.

We will work with Maryland GOCPP to remedy the \$4,400 in unsupported questioned costs associated with a victim compensation payment.

8. **We recommend that OJP ensure that the Maryland GOCPP strengthens its existing control intended to monitor its compliance with the Maryland Code, Criminal Procedure Act's requirement for the Executive Director to affirm, modify, or reverse, the Board's decision within 30 days after receiving the Board's written report on claimant eligibility.**

OJP agrees with this recommendation. We reviewed Maryland GOCPP's response to your office dated December 9, 2025. In its response, Maryland GOCPP stated that effective July 1, 2025, the requirement for the Executive Director to affirm, modify, or reverse the Board's decision within 30 days after receiving the Board's written report on claimant eligibility was removed from the Maryland Code, Criminal Procedure Act. The Office of Justice Programs requests closure of this recommendation.

9. We recommend that OJP ensure the Maryland GOCPP updates its CICB Manual to: (1) require that the supporting files for claims contain written justification for any deviation from the CICB's policy on processing decisions, and (2) reflect the applicable and accurate statutory award limits established by the state of Maryland.

OJP agrees with this recommendation. We reviewed Maryland GOCPP's response to your office dated December 9, 2025. In its response, Maryland GOCPP stated that they would update their Criminal Injuries Compensation Board (CICB) Policies and Procedures Manual to require written justification for any deviation from the CICB policy on processing decisions; and to reflect all current statutory award limits established by the state of Maryland, by June 30, 2026.

We will request that the Maryland GOCPP provide documentation to support that it has updated its CICB Manual to: (1) require that the supporting files for claims contain written justification for any deviation from the CICB's policy on processing decisions, and (2) reflect the applicable and accurate statutory award limits established by the state of Maryland.

We appreciate the opportunity to review and comment on the draft audit report. If you have any questions or require additional information, please contact Melonie V. Threatt, Audit Liaison Specialist, Audit Coordination Branch, Audit and Review Division, of my staff, on (202) 598-6900.

cc: Maureen A. Henneberg
Deputy Assistant Attorney General
Office of Justice Programs

Katherine Darke Schmitt
Acting Director
Office for Victims of Crime

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

Jeffrey Nelson
Deputy Director of Operations, Budget, and
Performance Management Division
Office for Victims of Crime

Willie Bronson
Director, State Victim Resource Division
Office for Victims of Crime

cc: Joel Hall
Deputy Director, State Victim Resource Division
Office for Victims of Crime

Alina Gomez
Grant Management Specialist
Office for Victims of Crime

Nathanial T. Kenser
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Louise Duhamel
Assistant Director, Audit Liaison Group
Internal Review and Evaluation Office
Justice Management Division

Jorge L. Sosa
Director, Office of Operations – Audit Division
Office of the Inspector General

OJP Executive Secretariat
Control Number OCOM001809

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 Inspector General (OIG) provided a draft of this audit report to the Office of Justice Programs (OJP) and the Maryland Governor's Office of Crime Prevention and Policy (Maryland GOCPP). The Maryland GOCPP's response is incorporated in Appendix 3 and OJP's response is in Appendix 4 of this final report. In response to our draft audit report, OJP agreed with all of our recommendations. As a result, the status of the audit report is resolved. The Maryland GOCPP also agreed with our recommendations. The following provides the OIG analysis of the responses and summary of actions necessary to close the report.

Recommendations for OJP:

- 1. Require the Maryland GOCPP to develop and implement adequate controls to ensure required grant-related records are retained in accordance with DOJ and state guidelines.**

Resolved. OJP agreed with our recommendation. In its response, OJP stated that it will require the Maryland GOCPP to provide a copy of written procedures to support the development and implementation of controls to ensure required grant-related records are retained in accordance with DOJ and state guidelines. As a result, this recommendation is resolved.

The Maryland GOCPP agreed with our recommendation and stated in its response that it had developed and implemented adequate controls to ensure its staff retain required grant-related records in accordance with DOJ and state guidelines. The Maryland GOCPP also indicated that it provided its staff with training on compliance with 2 C.F.R. § 200.334 records retention requirements.

This recommendation can be closed when we receive: (1) copies of the Maryland GOCPP's written records retention procedures that include adequate controls to ensure required grant-related records are retained in accordance with DOJ and state guidelines and (2) evidence of the training provided to the Maryland GOCPP's staff (e.g., course materials, dated agenda, training attendance list).

- 2. Require the Maryland GOCPP to strengthen its annual state certification reporting practices to improve reporting accuracy.**

Resolved. OJP agreed with our recommendation. In its response, OJP stated that it will schedule the Maryland GOCPP staff to participate in the DOJ Office for Victims of Crime's (OVC) "Best Practices in Completing the Victim Compensation State Certification" webinar in January 2026. OJP also stated that it will require the Maryland GOCPP to provide the written procedures that it develops and implements to strengthen the Maryland GOCPP's annual state certification reporting practices to improve reporting accuracy. As a result, this recommendation is resolved.

The Maryland GOCPP agreed with our recommendation and stated in its response that it scheduled staff to participate in the aforementioned January 2026 training.

This recommendation can be closed when we receive: (1) evidence of strengthened practices and (2) evidence of the Maryland GOCPP's staff's participation in the DOJ training.

3. Require the Maryland GOCPP to develop and implement controls to ensure adequate oversight and improve the accuracy of performance reporting.

Resolved. OJP agreed with our recommendation. In its response, OJP stated that it will require the Maryland GOCPP to provide documents supporting that it has developed and implemented secondary reviews as a part of its process for Performance Measurement Tool (PMT) performance reporting s. As a result, this recommendation is resolved.

The Maryland GOCPP agreed with our recommendation and stated in its response that it will ensure that it conducts secondary reviews of its PMT reporting process and the use of the data-review function to ensure accuracy of performance reporting.

This recommendation can be closed when we receive evidence of secondary reviews incorporated in the Maryland GOCPP's PMT reporting process to ensure adequate oversight and improve the accuracy of performance reporting.

4. Work with the Maryland GOCPP to strengthen procedures for its secondary review of payments and implement enhanced accounting controls to help mitigate the risk of duplicate payments.

Resolved. OJP agreed with our recommendation. In its response, OJP stated that it will require the Maryland GOCPP to provide documentation of its enhanced accounting controls that it develops and implements to strengthen its secondary review of payments to help mitigate the risk of duplicate payments. As a result, this recommendation is resolved.

The Maryland GOCPP agreed with our recommendation and stated in its response that in fiscal year 2025, it implemented the following enhanced accounting controls to mitigate the risk of duplicate payments: (1) an internal review of its compensation claims, which occurs before submitting claims to its accounts payable staff for processing; (2) a secondary review of its compensation claims, performed by the accounts payable team, as data is entered into the accounting system; (3) a final review of the compensation claims, performed by the accountant, before the release of payment; and (4) monthly reconciliations between the accounting and compensation claims systems to ensure accuracy.

This recommendation can be closed when we receive evidence of the Maryland GOCPP's implementation of enhanced accounting controls to mitigate the risk of duplicate payments.

5. Remedy \$80,550 in duplicate victim compensation payments.

Resolved. OJP agreed with our recommendation. In its response, OJP stated that it will work with the Maryland GOCPP to remedy the \$80,550 in duplicate victim compensation payments. As a result, this recommendation is resolved.

The Maryland GOCPP agreed with our recommendation and stated in its response that the Maryland GOCPP will refund the duplicate victim compensation payments within 30 days of the final audit report.

This recommendation can be closed when we receive evidence that OJP has remedied \$80,550 in duplicate victim compensation payments.

6. Remedy \$66,653 in unallowable questioned costs associated with victim compensation payments.

Resolved. OJP agreed with our recommendation. In its response, OJP stated that it will work with the Maryland GOCPP to remedy the \$66,653 in unallowable questioned costs associated with victim compensation payments. As a result, this recommendation is resolved.

The Maryland GOCPP agreed with our recommendation and stated in its response that the Maryland GOCPP will refund the unallowable costs of \$66,653 within 30 days of the final audit report.

This recommendation can be closed when we receive evidence that OJP has remedied \$66,653 in unallowable questioned costs associated with victim compensation payments.

7. Remedy the \$4,400 in unsupported questioned cost associated with a victim compensation payment.

Resolved. OJP agreed with our recommendation. In its response, OJP stated that it will work with the Maryland GOCPP to remedy the \$4,400 in unsupported questioned costs associated with a victim compensation payment. As a result, this recommendation is resolved.

The Maryland GOCPP agreed with our recommendation and stated in its response that the Maryland GOCPP will refund the unsupported costs of \$4,400 within 30 days of the final audit report.

This recommendation can be closed when we receive evidence that OJP has remedied \$4,400 in unsupported questioned costs associated with a victim compensation payment.

8. **Ensure that the Maryland GOCPP strengthens its existing control intended to monitor its compliance with the Maryland Code, Criminal Procedure Act's requirement for the Executive Director to affirm, modify, or reverse, the Board's decision within 30 days after receiving the Board's written report on claimant eligibility.**

Closed. OJP agreed with our recommendation. In its response, OJP stated that it reviewed the Maryland GOCPP response stating that effective July 1, 2025, the requirement for the Executive Director to affirm, modify, or reverse the Board's decision within 30 days after receiving the Board's written report on claimant eligibility was removed from the Maryland Code, Criminal Procedure Act. OJP requested closure of this recommendation.

The Maryland GOCPP agreed with our recommendation and informed us in its response that the aforementioned requirement was changed in statute as of July 2025. The Maryland GOCPP provided the updated statute that removed the 30-day requirement and included the new requirement for the Board to file with the Executive Director a written report setting forth the decision and the reasons in support of the decision. The GOCPP also stated that it will strengthen its existing control to monitor compliance with this section.

We reviewed the responses and evidence provided and determined that the information adequately addressed our recommendation. As a result, this recommendation is closed.

9. **Ensure the Maryland GOCPP updates its CICB Manual to: (1) require that the supporting files for claims contain written justification for any deviation from the CICB's policy on processing decisions, and (2) reflect the applicable and accurate statutory award limits established by the state of Maryland.**

Resolved. OJP agreed with our recommendation. In its response, OJP stated that it will request that the Maryland GOCPP provide documentation to support that it updated its CICB Manual to: (1) require that the supporting files for claims contain written justifications for any deviation from the CICB's policy on processing decisions, and (2) reflect the applicable and accurate statutory award limits established by the state of Maryland. As a result, this recommendation is resolved.

The Maryland GOCPP agreed with our recommendation and stated in its response that the Maryland GOCPP will update its CICB Manual to require written justification for any deviation from the CICB policy on processing decisions. The Maryland GOCPP anticipated that the CICB Manual will reflect all current statutory award limits established by the state of Maryland completed by June 30, 2026.

This recommendation can be closed when we receive evidence of the Maryland GOCPP's updated policies and procedures that include the aforementioned updates (e.g., a written justification for any deviation from the CICB policy on processing decisions and current statutory award limits established by the state of Maryland).