



Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the Kentucky Justice and Public Safety Cabinet to Green River Regional Rape Victim Services, Inc., dba New Beginnings Sexual Assault Support Services, Owensboro, Kentucky



AUDIT DIVISION

26-037

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**MARCH 2026**

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# EXECUTIVE SUMMARY

## **Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the Kentucky Justice and Public Safety Cabinet to Green River Regional Rape Victim Services, Inc., dba New Beginnings Sexual Assault Support Services, Owensboro, Kentucky**

### **Background**

The U.S. Department of Justice (DOJ), Office of Justice Programs (OJP) provided funds to the Kentucky Justice and Public Safety Cabinet (Kentucky JPSC) to make subawards to support victim assistance programs in Kentucky. The Kentucky JPSC awarded \$761,863 in crime victim assistance funds to Green River Regional Rape Victim Services, Inc., doing business as New Beginnings Sexual Assault Support Services (New Beginnings), under two subawards in fiscal years 2024 and 2025. The subawards aimed to provide services to victims of sexual violence. As of June 2025, the Kentucky JPSC had reimbursed New Beginnings \$491,989 for the subawards we reviewed.

### **Audit Objective**

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

### **Recommendations**

Our report contains two recommendations for OJP to work with the Kentucky JPSC to assist New Beginnings in improving award management and administration. We requested responses to our draft audit report from New Beginnings, Kentucky JPSC, and OJP officials, which can be found in Appendices 2, 3, and 4, respectively. Our analysis of those responses can be found in Appendix 5.

### **Summary of Audit Results**

We concluded that New Beginnings provided services to victims of sexual violence. However, we identified areas for improvement in certain areas of its subaward management, to include enhancing its controls for performance reporting and accounting for personnel costs.

#### **Program Performance Accomplishments**

The audit concluded that New Beginnings provided therapy and advocacy services to victims of sexual violence. However, the audit also found that New Beginnings did not report complete and accurate performance information to reflect those services funded by VOCA.

#### **Financial Management**

The audit concluded that New Beginnings spent VOCA funds on allowable personnel costs but did not document a formal process for accounting for personnel costs, as necessary to help ensure that costs charged to the subawards are appropriate.

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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 Green River Regional Rape Victim Services, Inc., doing business as New Beginnings Sexual Assault Support Services (New Beginnings) located in Owensboro, Kentucky.<sup>1</sup> The Office of Justice Programs (OJP) Office for Victims of Crime (OVC) provided this funding to the Kentucky Justice and Public Safety Cabinet (Kentucky JPSC); the state administering agency for Kentucky, which then made subawards to direct service providers. As a direct service provider, New Beginnings received two subawards from the Kentucky JPSC totaling \$761,863. These funds originated from the Kentucky JPSC’s fiscal year 2022 and 2023 federal grants, as shown in Table 1.

Table 1

Audited Subawards to New Beginnings from the Kentucky JPSC

Kentucky JPSC Subaward Identifier	OJP Prime Award Number	Project Start Date	Project End Date	Subaward Amount
VOCA-2023-Green Ri-00014	15POVC-22-GG-00749-ASSI	10/01/2023	9/30/2024	\$392,713
VOCA-2024-Green Ri-00005	15POVC-23-GG-00439-ASSI	10/01/2024	9/30/2025	\$369,150
<b>Total:</b>				<b>\$761,863</b>

Source: Kentucky JPSC

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.<sup>2</sup> 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.

## New Beginnings Sexual Assault Support Services

Established in 1978, New Beginnings is a 501(c)(3) non-profit in Owensboro, Kentucky, who works to create a community free of sexual harm. New Beginnings offers crisis and long-term therapy services to sexual

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<sup>1</sup> Many award documents refer to the subrecipient as Green River Regional Rape Victim Services, Inc., doing business as New Beginnings. The subrecipient’s website, building, and internal policies use the name New Beginnings. Therefore, we refer to the subrecipient as New Beginnings throughout this report.

<sup>2</sup> The CVF is funded under 34 U.S.C. § 20101 through federal criminal fines, penalties, forfeited bail bonds, gifts, donations, deferred prosecution agreements, 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.

assault survivors and their families and friends, along with counseling, medical and legal advocacy, and educational programs on sexual victimization. New Beginnings has been a VOCA grant subrecipient since 2018, serving multiple counties in Kentucky, including Daviess, Henderson, and Ohio.

## OIG Audit Approach

The objective of this audit was to review how New Beginnings used the VOCA funds received through two subawards from the Kentucky JPSC to assist crime victims and assess whether New Beginnings accounted for VOCA funds in compliance with select award requirements, terms, and conditions. To accomplish this objective, we assessed program performance and accomplishments and financial management.

To gain a further understanding of victim assistance subaward oversight, as well as to evaluate subrecipient performance and administration of VOCA-funded programs, we solicited feedback from the Kentucky JPSC officials regarding New Beginnings' records of delivering crime victim services, accomplishments, and compliance with the Kentucky JPSC's award requirements.<sup>3</sup> We also 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; Kentucky JPSC guidance; and the OVC and the Kentucky JPSC award documents contain the primary criteria we applied during this audit.

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

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<sup>3</sup> As an SAA, the Kentucky JPSC is responsible for ensuring that New Beginnings' subawards are used for authorized purposes, in compliance with federal statutes, regulations, and the terms and conditions of the subawards; and that subaward performance goals are achieved. As such, we considered the results of our audit of victim assistance grants awarded to the Kentucky JPSC 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 Kentucky Justice and Public Safety Cabinet, Frankfort, Kentucky](#), Audit Report 21-118 (September 2021), [oig.justice.gov/reports/audit-office-justice-programs-victim-assistance-grants-awarded-kentucky-justice-and-public](https://oig.justice.gov/reports/audit-office-justice-programs-victim-assistance-grants-awarded-kentucky-justice-and-public).

# Audit Results

## Program Performance and Accomplishments

As established by the VOCA legislation, VOCA subawards are available to subrecipients for the purpose of providing direct services to victims. New Beginnings received VOCA funding from the Kentucky JPSC primarily for the salaries of clinical and advocacy program staff. These clinicians and advocates are to provide therapy and legal advocacy services to the survivors of sexual violence. We reviewed New Beginnings' standard operating procedures, observed operations on-site, and compared subaward documents against evidence of accomplishments, such as therapy appointment schedules, to determine if New Beginnings demonstrated progress towards providing the funded services. Overall, we concluded that New Beginnings provided therapy and advocacy services to victims of sexual violence. However, we found that New Beginnings did not implement sufficient controls to ensure accurate and complete performance reporting.

## 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 understand New Beginnings' standard operating procedures in relation to audited victim services, we interviewed New Beginnings program personnel, including senior leadership and therapists working directly with the victims, and reviewed written policies and procedures for the VOCA-funded program. Based upon the interviews we conducted and our review of New Beginnings' policies and procedures, we found that New Beginnings had adequate internal controls in place to deliver services to victims of sexual violence.

To further assess New Beginnings' provision of services to victims, we reviewed New Beginnings' quarterly programmatic reports submitted through OVC's Performance Measurement Tool (PMT), which detail victim services provided, including the number of services, total victims served, and types of victimization encountered. New Beginnings uses case management software to capture services provided and to prepare performance reports. Although New Beginnings' policies and procedures covered the quarterly programmatic report deadlines and which statistics to include in the reports, we found that New Beginnings had not formally documented its process for completing and submitting accurate and complete reports, including reporting solely on those services funded by VOCA and retaining supporting documentation

At the time of our audit, New Beginnings submitted six quarterly PMT reports, four under the 2023 subaward and two under the 2024 subaward. We judgmentally selected one victim-related service category from each of these six PMT reports to assess accuracy. New Beginnings was unable to provide documentation to fully support the statistics for five of the six PMT reports. For example, the quarterly report for the period ending March 31, 2025, stated eight individuals had received referral and information services. However, New Beginnings was only able to provide adequate documentation to support that five individuals had received those services.

Further, OVC and Kentucky JPSC guidance documents state that grantees and subrecipients should plan to 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. According to New Beginnings' Chief Financial Officer (CFO), staff providing victim services were funded solely by VOCA until the organization received American Rescue Plan Act of 2021 (ARPA) and local funding in recent years. However, New Beginnings programmatic personnel told us that New Beginnings reported total services from all funding sources in the PMT reports submitted to the OVC, not just those services funded by VOCA. As a result, New Beginnings' quarterly performance reports overstated VOCA-funded activity.

Without accurate performance reports that are supported by appropriate and sufficient documentation, the Kentucky JPSC and OJP cannot adequately assess the impact of VOCA subaward funds on serving victims of crime. We believe that to promote effective and efficient operations, reliable reporting, and compliance with federal grant requirements, New Beginnings must update its performance reporting policies and procedures to help ensure the accuracy and completeness of reported performance data. As a result, we recommend that OJP work with the Kentucky JPSC to ensure that New Beginnings enhances its written VOCA performance reporting policies and procedures to incorporate its process for completing and submitting quarterly programmatic reports, including controls to maintain supporting documentation to accurately report its performance statistics.

### **Program Services**

According to the budget narratives and award documentation, New Beginnings was to provide therapy and advocacy services to victims of sexual violence at its Owensboro office and two regional, satellite offices. To verify these services, we interviewed New Beginnings program staff, conducted observations on-site, and reviewed therapy appointment schedules and other programmatic documentation. Based on this work, we concluded that New Beginnings provided therapy and advocacy services to victims of sexual violence as prescribed in its budget narratives and related award documentation.

### **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 New Beginnings adequately accounted for subaward funds, we interviewed New Beginnings' CFO, who is responsible for the subaward accounting operations; reviewed its financial policies and procedures, subaward documents, and most recent single audit report; and performed expenditure testing. Overall, we concluded that New Beginnings had an adequate accounting system for recording the subaward expenses. However, as described below we found that New Beginnings lacked adequate controls specifically for accounting for and supporting personnel costs.

### **Financial Policies and Procedures**

We reviewed New Beginnings' written financial policies and procedures and spoke with the CFO. We found that New Beginnings generally established adequate financial policies and procedures to ensure VOCA subaward expenses are accurate, allowable, supported, and in accordance with VOCA program requirements. However, we determined that New Beginnings needs to improve its internal controls over the accounting of VOCA personnel expenses and timekeeping records.

According to the DOJ Grants Financial Guide, grant recipients must maintain records that accurately reflect the work performed and support a reasonable allocation or distribution of costs among specific activities or cost objectives when circumstances dictate the use of such allocations. New Beginnings allocated various percentages of staff payroll to the VOCA subawards due to insufficient VOCA funds to support full salaries. However, we found that New Beginnings lacked a written process for allocating and verifying personnel costs, and the allocation percentages were not consistent with the approved subaward budgets or timekeeping records. For example, New Beginnings charged 77 percent of a therapist's salary to VOCA, while the approved budget indicated 85 percent, and we were unable to determine the specific amount of time spent on VOCA-related activities based on the therapist's timesheets.

Without a written process for accounting for personnel costs charged to VOCA subawards and as VOCA subawards and other sources of New Beginnings' revenue fluctuate, New Beginnings risks inconsistently and inaccurately charging personnel costs. Therefore, we recommend that OJP work with the Kentucky JPSC to ensure that New Beginnings documents a formal process for accounting for personnel costs, including maintaining documentation to substantiate any allocation percentages.

### **Subaward Expenditures**

The Executive Director and CFO reviews and approves subaward reimbursement requests, which the CFO then submits to the Kentucky JPSC via an electronic grants management system. In FY 2024, New Beginnings submitted monthly reimbursement requests, changing to quarterly requests in FY 2025.

For the subawards we audited, New Beginnings' approved budget included salary, fringe benefits, and other operational costs.<sup>4</sup> As of June 2025, the Kentucky JPSC reimbursed New Beginnings \$491,989 under the audited VOCA subawards for these costs. We reviewed a judgmental sample of 98 personnel and non-personnel expenditures totaling \$258,182 and found them to be accurate, supported with minimal differences, and in accordance with VOCA program requirements.

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<sup>4</sup> Following guidance from the VOCA Fix to Sustain the Crime Victims Fund Act of 2021, the Kentucky JPSC allowed its subrecipients to waive the requirement to provide matching funds from non-federal sources. After the VOCA Fix match waiver expired, the Kentucky JPSC extended the match waiver to its subrecipients, including New Beginnings, for the duration of the subawards in place. Therefore, we did not perform testing in this area except for verifying that the waiver was provided and in place for the life of the audited subawards.

## Conclusion and Recommendations

Our audit concluded that New Beginnings provided therapy and advocacy services to victims of sexual assault. However, we identified areas for improvement in its internal controls for program and financial management. Specifically, New Beginnings' written policies and procedures for performance reporting did not document its process for completing and submitting accurate and complete reports, including reporting solely on those services funded by VOCA and retaining supporting documentation. Additionally, New Beginnings lacked a documented process for allocating personnel costs to the VOCA subawards. We provide two recommendations to OJP to work with the Kentucky JPSC to address these deficiencies.

We recommend that OJP work with the Kentucky JPSC to:

1. Ensure that New Beginnings enhances its written VOCA performance reporting policies and procedures to incorporate its process for completing and submitting quarterly programmatic reports, including controls to maintain supporting documentation to accurately report its performance statistics.
2. Ensure that New Beginnings documents a formal process for accounting for personnel costs, including maintaining documentation to substantiate any allocation percentages.

# APPENDIX 1: Objective, Scope, and Methodology

## Objective

The objective of this audit was to review how New Beginnings Sexual Assault Support Services (New Beginnings) used the Victims of Crime Act (VOCA) funds received through two subawards from the Kentucky Justice and Public Safety Cabinet (Kentucky JPSC) to assist crime victims and assess whether it accounted for VOCA funds in compliance with select award requirements, terms, and conditions.<sup>5</sup> 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 two subawards to New Beginnings. These subawards, totaling \$761,863, were funded by the Kentucky JPSC from primary VOCA grants 15POVC-22-GG-00749-ASSI and 15POVC-23-GG-00439-ASSI awarded by the Office of Justice Programs (OJP) Office for Victims of Crime (OVC). As of June 2025, the Kentucky JPSC had reimbursed New Beginnings for a cumulative amount of \$491,989 for the subawards we reviewed.

Our audit concentrated on, but was not limited to, the period of October 2023 to June 2025. The 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; Kentucky JPSC guidance; and the OVC and Kentucky JPSC 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 New Beginnings' activities related to the audited subawards. Our work included interviews with New Beginnings programmatic staff, financial staff, and leadership; examining policies and procedures; touring its facility in Owensboro, Kentucky; and reviewing subaward documentation and financial records. We performed sample-based audit testing for subaward expenses regarding personnel and operations costs for FY 2024 and for personnel costs for FY 2025, including payroll and fringe benefit charges. We also performed sample-based audit testing on FYs 2024 and 2025 program performance report statistics. In these efforts, we employed a judgmental sampling design to obtain broad exposure to numerous facets of

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<sup>5</sup> Many of the award documents refer to the subrecipient as Green River Regional Rape Victim Services Center, doing business as New Beginnings. The subrecipient's website, building, and internal policies use New Beginnings. Therefore, we refer to the subrecipient as New Beginnings throughout this report.

the subawards 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 New Beginnings' accounting and payroll systems 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 New Beginnings to provide assurance on its internal control structure as a whole. New Beginnings' 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 New Beginnings' internal control structure as a whole, we offer this statement solely for the information and use of New Beginnings, the Kentucky JPSC, and OJP.<sup>6</sup>

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 New Beginnings' 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.

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<sup>6</sup> This restriction is not intended to limit the distribution of this report, which is a matter of public record.

# APPENDIX 2: The Green River Regional Rape Victim Services, Inc., dba New Beginnings Sexual Assault Support Services Response to the Draft Audit Report<sup>7</sup>



Helping men, women, & children rise above sexual victimization.

February 11, 2026

Todd A. Anderson  
Regional Audit Manager  
U.S. Department of Justice  
Office of the Inspector General  
Chicago Regional Audit Office  
500 West Madison Street  
Suite 1121  
Chicago, Illinois 60661

Dear Mr. Anderson:

Green River Regional Rape Victim Services appreciates the review provided by your team for the Victims of Crime Act Subaward VOCA-2023-Green RI-00014 and Subaward VOCA-2024-Green RI-00005. We take compliance, accountability and stewardship of public funds seriously and value the feedback provided through this process.

Upon receipt of the preliminary findings, the agency conducted an internal review and has taken corrective action to address the identified issues.

1. Ensure that New Beginnings enhances its written VOCA performance reporting policies and procedures to incorporate its process for completing and submitting quarterly programmatic reports, including controls to maintain supporting documentation to accurately report its performance statistics.

**New Beginnings acknowledges the finding regarding the need to enhance its written VOCA performance reporting policies and procedures.**

**At the time of the review, New Beginnings was consistently completing and submitting required quarterly programmatic reports and maintaining supporting documentation; however, this process had not been fully formalized in written policy. To address this gap, the agency has developed and implemented a written Standard Operating Procedure (SOP) that clearly documents the process for completing, reviewing, and submitting quarterly VOCA performance reports. (please see attached SOP)**

1716 Scherm Road  
Owensboro, KY 42301  
270-926-7273

226 South Main Street  
Hartford, KY 42347  
270-504-0048

417 South Main Street  
Henderson, KY 42420  
270-826-7273

[nbowensboro.org](http://nbowensboro.org)

<sup>7</sup> New Beginnings' response also included attachments. These attachments are not included in this report due to their technical nature.



*Helping men, women, & children rise above sexual victimization.*

**This SOP is now in effect and has been communicated to relevant staff. New Beginnings will continue to monitor compliance with this procedure to ensure accurate and timely VOCA performance reporting.**

- 2. Ensure that New Beginnings documents a formal process for accounting for personnel costs, including maintaining documentation to substantiate any allocation percentages.

**New Beginnings acknowledges the finding related to documenting a formal process for accounting for personnel costs, including the maintenance of documentation to substantiate allocation percentages.**

**At the time of the review, personnel costs were allocated and tracked in accordance with applicable grant requirements; however, the process had not been fully documented in a formal written procedure. To address this, New Beginnings has developed and adopted a Standard Operating Procedure (SOP) that formally documents its process for allocating personnel costs. (please see attached SOP)**

**This SOP is now in effect and has been communicated to relevant staff. New Beginnings will continue to monitor compliance with this procedure to ensure proper accounting and documentation of personnel costs.**

Sincerely,

*Karla Ward*  
Karla Ward  
Chief Executive Officer  
Green River Regional Rape Victim Services Inc. dba New Beginnings

1716 Scherm Road  
Owensboro, KY 42301  
270-926-7273

226 South Main Street  
Hartford, KY 42347  
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Henderson, KY 42420  
270-826-7273

[nbowensboro.org](http://nbowensboro.org)

# APPENDIX 3: The Kentucky Justice and Public Safety Cabinet Response to the Draft Audit Report



Andy Beshear  
GOVERNOR

## JUSTICE AND PUBLIC SAFETY CABINET

125 Holmes St.  
Frankfort, Kentucky 40601  
Phone: (502) 564-7554  
Fax: (502) 564-4840

Keith L. Jackson  
SECRETARY

February 16, 2026

Mr. Todd A. Anderson  
Acting Regional Audit Manager  
Chicago Regional Audit Office  
Office of the Inspector General

Dear Mr. Anderson:

This communication serves as the official response of the Kentucky Justice and Public Safety Cabinet (JPSC) to the United States Department of Justice, Office of the Inspector General, Audit Division's Draft Audit Report following the audit of the Office of Justice Programs Victim Assistance Funds subawarded by JPSC to Green River Regional Rape Victim Services, Inc., D/B/A New Beginnings Sexual Assault Victim Services Center, Owensboro, Kentucky. In this document, Kentucky JPSC addresses each recommendation by indicating either concurrence or nonconcurrence. In those cases where corrective actions are required, these are outlined, and an anticipated completion date is provided.

### **Recommend that OJP work with the Kentucky JPSC to:**

1. Ensure that New Beginnings enhances its written VOCA performance reporting policies and procedures to incorporate its process for completing and submitting quarterly programmatic reports, including controls to maintain supporting documentation to accurately report its performance statistics.

**Kentucky JPSC concurs with this recommendation and will work with the Office of Justice Programs to establish a corrective action plan with New Beginnings to ensure sufficient written policies or procedures specific to the performance reporting of VOCA-funded services are established and distributed to relevant New Beginnings personnel within 15 days of completion, or March 13, 2026.**

2. Ensure that New Beginnings documents a formal process for accounting for personnel costs, including maintaining documentation to substantiate any allocation percentages.

**Kentucky JPSC concurs with this recommendation and will work with the Office of Justice Programs to establish a corrective action plan with New Beginnings to ensure sufficient written policies or procedures specific to the financial reporting of VOCA-related expenses are established and distributed to relevant New Beginnings personnel within 15 days of completion, or March 13, 2026.**

Respectfully,

*Angie D. Lawrence*

Angie D. Lawrence  
Director  
Grants Management Division

- c: Keith Jackson, Secretary  
Mona Womack, Deputy Secretary  
Karla Ward, New Beginnings  
Melonie Threatt, OAAM Team Leader  
Gregory Pace, Audit Liaison Specialist

# APPENDIX 4: The Office of Justice Programs Response to the Draft Audit Report



U.S. Department of Justice

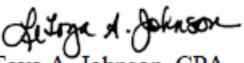
Office of Justice Programs

*Office of Audit, Assessment, and Management*

Washington, DC 20531

March 6, 2026

MEMORANDUM TO: Todd Anderson  
Regional Audit Manager  
Chicago Regional Audit Office  
Office of the Inspector General

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

SUBJECT: Response to the Draft Audit Report, *Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the Kentucky Justice and Public Safety Cabinet to Green River Regional Rape Victim Services, Inc., d/b/a New Beginnings Sexual Assault Victim Services Center in Owensboro, Kentucky*

This memorandum is in reference to your correspondence dated February 4, 2026, transmitting the above-referenced draft audit report for Green River Regional Rape Victim Services, Inc., doing business as New Beginnings Sexual Assault Victim Services Center (New Beginnings). New Beginnings received subaward funds from the Kentucky Justice and Public Safety Cabinet (Kentucky JPSC) through the Victims of Crime Act (VOCA) Crime Victims Fund (CVF), Grant Numbers 15POVC-22-GG-00749-ASSI and 15POVC-23-GG-00439-ASSI. We consider the subject report resolved and request written acceptance of this action from your office.

The draft report contains two recommendations and no questioned costs. The following is OJP's analysis of the draft audit report recommendations. For ease of review, the recommendations are restated in bold and are followed by our response.

1. We recommend that OJP work with the Kentucky JPSC to ensure that New Beginnings enhances its written VOCA performance reporting policies and procedures to incorporate its process for completing and submitting quarterly programmatic reports, including controls to maintain supporting documentation to accurately report its performance statistics.

The Office of Justice Programs agrees with the recommendation. We will work with the Kentucky JPSC to ensure that New Beginnings has written policies and procedures in place for VOCA performance reporting that incorporate its process for completing and

submitting quarterly programmatic reports, including controls to maintain supporting documentation to accurately report its performance statistics.

2. **We recommend that OJP work with the Kentucky JPSC to ensure that New Beginnings documents a formal process for accounting for personnel costs, including maintaining documentation to substantiate any allocation percentages.**

The Office of Justice Programs agrees with the recommendation. We will work with the Kentucky JPSC to ensure that New Beginnings has written procedures in place for accounting for personnel costs, including maintaining documentation to substantiate any allocation percentages.

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) 353-5744.

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

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

cc: Frederick Rogers  
Grant Management Specialist  
Office for Victims of Crime

Nathaniel T. Kenser  
Acting Deputy General Counsel

Phillip Merkle  
Acting Director  
Office of Communications

Rachel Johnson  
Chief Financial Officer  
Office of Justice Programs

Christal McNeil-Wright  
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Grants Financial Management Division  
Office of the Chief Financial Officer

Joanne M. Suttington  
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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

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

The U.S. Department of Justice Office of the Inspector General (OIG) provided a draft of this audit report to the Office of Justice Programs (OJP), Kentucky Justice and Public Safety Cabinet (Kentucky JPSC), and New Beginnings Sexual Assault Support Services (New Beginnings). OJP's response is incorporated in Appendix 4, the Kentucky JPSC's response is incorporated in Appendix 3, and New Beginnings' response is incorporated in Appendix 2 of this final report. In response to our draft audit report, OJP agreed with our recommendations; and as a result, the status of the audit report is resolved. The Kentucky JPSC concurred with both recommendations, and New Beginnings acknowledged both 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 the Kentucky JPSC to:**

- 1. Ensure that New Beginnings enhances its written Victims of Crime Act (VOCA) performance reporting policies and procedures to incorporate its process for completing and submitting quarterly programmatic reports, including controls to maintain supporting documentation to accurately report its performance statistics.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will work with the Kentucky JPSC to ensure that New Beginnings has written policies and procedures in place for VOCA performance reporting that incorporate its process for completing and submitting quarterly programmatic reports, including controls to maintain supporting documentation to accurately report its performance statistics. Therefore, this recommendation is resolved.

The Kentucky JPSC concurred with our recommendation and stated in its response that it will work with OJP to establish a corrective action plan with New Beginnings to ensure sufficient written policies or procedures specific to the performance reporting of VOCA-funded services are established and distributed to relevant New Beginnings personnel.

New Beginnings acknowledged our finding and stated in its response that at the time of our review, it was consistently completing and submitting required quarterly programmatic reports and maintaining supporting documentation but that process had not been fully formalized in written policy. New Beginnings further stated that to address this gap, it developed and implemented a standard operating procedure (SOP) that clearly documents the process for completing, reviewing, and submitting quarterly VOCA performance reports. New Beginnings provided this SOP as an attachment to its response. The OIG will work with OJP after issuance of this final report to confirm the adequacy and acceptance of the SOP.

This recommendation can be closed when we receive evidence that OJP has worked with the Kentucky JPSC to ensure New Beginnings has enhanced its written VOCA performance reporting policies and procedures to incorporate its process for completing and submitting quarterly programmatic reports, including controls to maintain supporting documentation to accurately report its performance statistics.

- 2. Ensure that New Beginnings documents a formal process for accounting for personnel costs, including maintaining documentation to substantiate any allocation percentages.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will work with the Kentucky JPSC to ensure that New Beginnings has established written procedures for accounting for personnel costs, including maintaining documentation to substantiate any allocation percentages.

The Kentucky JPSC concurred with our recommendation and stated in its response that it will work with OJP to establish a corrective action plan with New Beginnings to ensure sufficient written policies or procedures specific to the financial reporting of VOCA-related expenses are established and distributed to relevant New Beginnings personnel.

New Beginnings acknowledged our finding and stated in its response that at the time of the review, personnel costs were allocated and tracked in accordance with applicable grant requirements but that process had not been fully documented in a formal written procedure. New Beginnings further stated that to address this, it developed and adopted an SOP that formally documents its process for allocations of personnel costs. New Beginnings provided this SOP as an attachment to its response. The OIG will work with OJP after issuance of this final report to confirm the adequacy and acceptance of the SOP.

This recommendation can be closed when we receive evidence that OJP worked with the Kentucky JPSC to ensure New Beginnings has documented a formal process for accounting for personnel costs, including maintaining documentation to substantiate any allocation percentages.