



Audit of the Office of Justice Programs  
Victim Compensation Grants Awarded to the  
Puerto Rico Department of Justice,  
San Juan, Puerto Rico



AUDIT DIVISION

26-038

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**MARCH 2026**

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REDACTED FOR PUBLIC RELEASE

*Redaction was made to the full version of the report for privacy reasons. The redaction is contained only in Appendix 2, the grantee's response, and is an individual's contact information.*



# EXECUTIVE SUMMARY

## **Audit of the Office of Justice Programs Victim Compensation Grants Awarded to the Puerto Rico Department of Justice, San Juan, Puerto Rico**

### **Objective**

The objective of the audit was to evaluate how the Puerto Rico Department of Justice (PRDOJ) 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**

We concluded that the PRDOJ's implementation of its crime victim compensation program was appropriate and in accordance with applicable guidelines. This audit did not identify significant concerns regarding the PRDOJ's program requirements, performance reporting, or financial management. However, we identified an area in need of improvement concerning the PRDOJ's procedures for completing its annual state certification.

### **Recommendation**

Our report contains one recommendation to the Office of Justice Programs to assist the PRDOJ in improving its grant management and administration. We requested a response to our audit report from PRDOJ and OJP officials. Their responses can be found in Appendices 2 and 3, respectively. Our analysis of those responses can be found in Appendix 4.

### **Audit Results**

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of three Victims of Crime Act (VOCA) victim compensation formula grants awarded by the Office of Justice Programs (OJP) Office for Victims of Crime (OVC) to the PRDOJ in San Juan, Puerto Rico. The OVC awarded these formula grants, totaling \$856,000 from fiscal years (FY) 2021 to 2023, from the Crime Victims Fund (CVF) to provide financial support through the payment of compensation benefits to crime victims throughout Puerto Rico. As of August 2025, the PRDOJ drew down a cumulative amount of \$856,000 for all of the grants we reviewed.

#### **State Certification Forms**

We found that the PRDOJ complied with federal grant requirements and established an adequate program to compensate victims and survivors of criminal violence. However, the PRDOJ had inadequate written procedures to accurately prepare its annual state certification forms. Because the OVC uses the certification data in its formula to calculate awards of VOCA victim compensation grant funds, the PRDOJ received \$11,000 less grant funding than it could have received had the certifications been accurate.

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# Introduction

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of three victim compensation formula grants awarded by the Office of Justice Programs (OJP) Office for Victims of Crime (OVC) to the Puerto Rico Department of Justice (PRDOJ) in San Juan, Puerto Rico. The OVC awards victim compensation grants annually from the Crime Victims Fund (CVF) to state administering agencies (SAA). As shown in Table 1, from fiscal years (FY) 2021 to 2023, these OVC grants totaled \$856,000.

**Table 1**

**Audited Grants**

**Fiscal Years 2021 – 2023**

Award Number	Award Date	Award Period Start Date	Award Period End Date	Award Amount
15POVC-21-GG-00451-COMP	9/16/2021	10/1/2020	9/30/2024	\$162,000
15POVC-22-GG-00538-COMP	8/25/2022	10/1/2021	9/30/2025	\$385,000
15POVC-23-GG-00475-COMP	8/23/2023	10/1/2022	9/30/2026	\$309,000
<b>Total:</b>				<b>\$856,000</b>

Note: Grant funds are available for the fiscal year of the award plus 3 additional fiscal years.

Puerto Rico was awarded grant number 15POVC-24-GG-00714-COMP for \$230,000 in September 2024. However, we found that there was no activity on the grant at the time of our audit fieldwork.

Source: JustGrants

Established by the Victims of Crime Act (VOCA) of 1984, the CVF is used to support crime victims through DOJ programs and state and local victim services.<sup>1</sup> 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.<sup>2</sup>

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

<sup>2</sup> This program defines criminal violence to include drunk driving and domestic violence.

## **The Grantee**

As Puerto Rico's SAA, the PRDOJ is responsible for administering the VOCA victim compensation program. The Crime Victims and Witnesses Compensation and Services Office, a division within the PRDOJ, is directly responsible for the administration of the victim compensation program. The PRDOJ also receives annual formula grant awards from the OVC's Crime Victim Assistance Program; however, those funds are administered by the PRDOJ External Resources Division.

## **OIG Audit Approach**

The objective of the audit was to evaluate how the PRDOJ 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; and the DOJ Grants Financial Guide as our primary criteria. We also reviewed relevant policies and procedures and interviewed PRDOJ personnel to determine how they administered the VOCA funds. We further obtained and reviewed PRDOJ records reflecting grant activity.

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.

# 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 Puerto Rico Department of Justice's (PRDOJ) policies and procedures for making victim compensation payments, as well as the accuracy of the annual state certification forms.

Overall, we determined that the PRDOJ's implementation of its victim compensation program was appropriate and in compliance with the VOCA Guidelines. We found the PRDOJ generally complied with federal grant requirements and established an adequate program to compensate victims and survivors of criminal violence. However, we identified a need to improve PRDOJ's procedures for preparing its annual state certification forms.

## Program Implementation

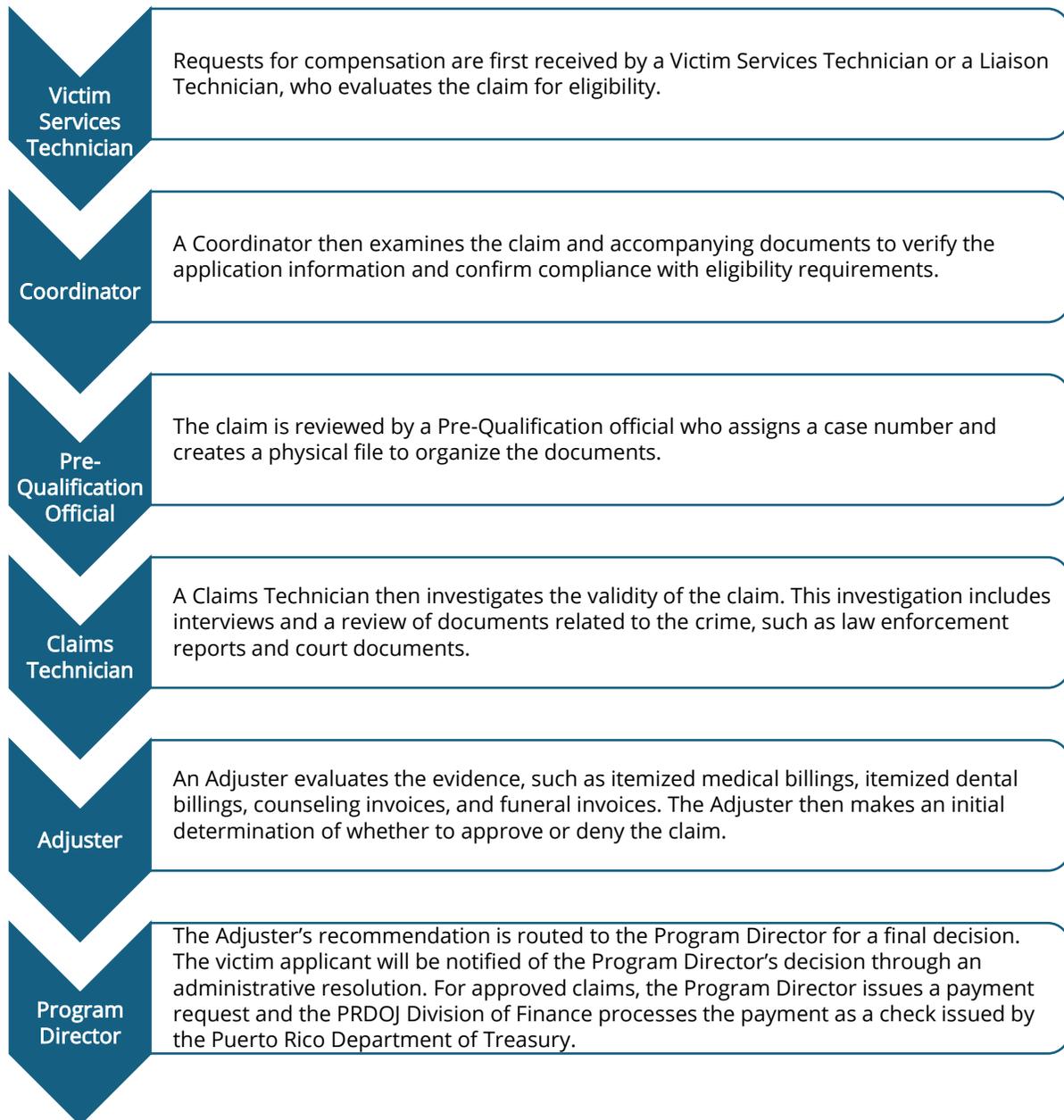
SAs receive VOCA victim compensation grants to compensate victims directly for expenses incurred from criminal victimization. As the SAA for Puerto Rico, the PRDOJ is responsible for the victim compensation program, including meeting all financial and programmatic requirements. When reviewing and paying claims for victims, the PRDOJ operates under Puerto Rico's Compensation and Services to Victims and Witnesses of Crime Act of 1998, as amended, and PRDOJ internal victim compensation guidelines, which convey state-specific policies for the victim compensation program. In assessing the PRDOJ's implementation of its victim compensation program, we reviewed its community outreach efforts, claims intake processes, and adjudication process for individual compensation claims.

Overall, we found that the PRDOJ established adequate processes for receiving claim applications, determining claimant eligibility, reviewing requests for payment of expenses incurred, and paying individual compensation claims. Claimants can download application forms from the program website or through a QR code found in program outreach materials distributed throughout Puerto Rico. Claimants can also complete an application through a telephone interview, by contacting the program office on an information line created for that purpose. In this case, a copy of the application is sent to the victim for review and signature. Claimants can also receive in-person assistance with their applications by visiting the program office or any of the 13 district attorneys' offices located throughout Puerto Rico. In addition, PRDOJ staff visit shelters, police stations, and other locations to assist victims with their claim applications whenever necessary. PRDOJ officials also told us that they expect claims will be able to be filled out and submitted electronically through the program portal sometime during the state's FY 2026.

Once the PRDOJ's Crime Victims and Witnesses Compensation and Services Office has received the claim application, the claim is reviewed through a multi-step process in which PRDOJ officials assess the eligibility, validity, and documentation supporting the claim, and adjudicate the claim in accordance with applicable policies and procedures. Figure 1 below illustrates the process the PRDOJ uses to evaluate claims under the VOCA victim compensation program.

**Figure 1**

**PRDOJ Victim Compensation Claims Process**



As illustrated in Figure 1 above, each claim goes through multiple layers of review before the claim is approved and paid. Accordingly, we found that the PRDOJ had adequate segregation of duties in the process

of reviewing and adjudicating compensation claims. We also reviewed the PRDOJ's policies and procedures for handling appeals in cases of denied claims, which we determined to be adequate. For denied claims, victims are allowed 20 days to appeal directly to the Attorney General.

## Annual State Certification

SAs must submit an annual Crime Victim Compensation State Certification Form, which provides the OVC the necessary information to determine future award amounts. The annual state certification form must include the total of all compensation claims paid to, or on behalf of, victims from all funding sources. The OVC allocates VOCA victim compensation grant funds to each state using a formula that takes into consideration the state's eligible compensation claims paid to victims during the fiscal year 2 years prior.<sup>3</sup> The accuracy of the information provided in the annual state certification form is critical to OJP's correct calculation of the victim compensation award amounts granted to each state and territory. According to the VOCA Guidelines, in the event of an overcertification, where funds are over-awarded, necessary steps will be taken to recover any excess funds that were awarded in error. In the event of an undercertification, where funds are under-awarded, the OVC will not supplement payments to the state to correct the state's error.

We assessed the PRDOJ's controls for preparing the annual state certification forms submitted to the OVC for FYs 2021 through 2023, which were used to calculate the award amounts granted in FYs 2023 through 2025.<sup>4</sup> Specifically, we reviewed the annual state certification forms and the financial support for the reported data and determined that the PRDOJ's policies and procedures did not include controls to ensure that the appropriate data is used in the preparation of annual state certification forms. In fact, the annual state certification forms submitted by PRDOJ for FYs 2021 and 2022 were understated and an overstated annual certification form was prepared for FY 2023.

To prepare the annual state certification form, the Crime Victims and Witnesses Compensation and Services Office relies on two accounting reports provided by two different offices within the Division of Finance. One of these offices within the Division of Finance provides an accounting report for the claims paid with state-level funds, while the other provides an accounting report with the claims paid with federal funds. PRDOJ officials told us that both of these accounting reports should have been prepared using the transaction posting date as the cut-off date, but that they had identified some inconsistencies while preparing for our audit. Specifically, one office within the Division of Finance provided reports using invoice dates as the cutoff. As a result, PRDOJ officials decided to amend PRDOJ's certifications for FYs 2021, 2022, and 2023, as shown in Table 2 below.

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<sup>3</sup> In July 2021, Congress enacted the VOCA Fix to Sustain the Crime Victims Fund Act of 2021, Pub. L. No. 117-27, § 2(a), 135 Stat. 301 (VOCA Fix Act), which changed the formula from 60 to 75 percent and removed the requirement for state compensation programs to deduct subrogation and restitution recoveries from the eligible payout amount. These changes went into effect immediately and were applied to FY 2019 certification forms and FY 2021 grant awards.

<sup>4</sup> The OJP's Office of the Chief Financial Officer, Budget Execution Division calculates the allocations for VOCA eligible crime victim compensation programs and OVC makes the grant awards.

**Table 2**  
**PRDOJ State Payments Reported in Annual State Certifications**  
**FYs 2021-2023**

Annual Certification	Reported Payments (Original Certification)	Reported Payments (Amended Certification)	Original Certification Overstatement (Understatement)	Effect on Future Awards
FY 2021	\$412,111	\$421,701	(\$9,590)	(\$7,000)
FY 2022	\$306,220	\$312,105	(\$5,885)	(\$4,000)
FY 2023	\$446,098	\$380,048	\$66,050	\$50,000 <sup>a</sup>

<sup>a</sup> Puerto Rico could have been over-awarded \$50,000 in FY 2025 had the FY 2023 certification not been amended prior to the award calculation.

Source: OIG Analysis of PRDOJ Records

As a result of the errors, the PRDOJ underreported the total state payments on its FY 2021 and 2022 state certification forms by \$9,590 and \$5,885, respectively. Consequently, the PRDOJ was under-awarded by \$7,000 in FY 2023 and \$4,000 in FY 2024. Regarding the FY 2023 form, the PRDOJ overreported the total payout in the initial certification due to payment data that was duplicated at the time the report was produced for the program office. After the PRDOJ officials identified the aforementioned errors in preparation for our audit, they proceeded to amend each of these state certification forms. Notably, had the FY 2023 state certification form not been amended before OJP made the award in September 2025, Puerto Rico could have been over-awarded \$50,000 for FY 2025. We performed our own reconciliation of the annual state certification forms and concluded that the amended certifications were properly corrected. Consequently, we make no specific recommendations about the impacted state certification forms for FYs 2021, 2022, and 2023.

PRDOJ officials told us that improvements have been made to the policies, including an administrative order to improve procedures for the preparation of the annual state certification forms. However, we reviewed the newly developed procedures and determined that they do not ensure that both accounting reports (for claims paid with state funds and with federal funds) are prepared under the same set of instructions. Therefore, we believe further improvements are needed to the PRDOJ's internal controls, including the incorporation of procedures that ensure future reports used in the development of annual state certification forms are based on consistent and comparable accounting periods. We recommend that OJP require the PRDOJ to develop and implement adequate procedures for the accurate reporting of financial activity on annual state certification forms, including the consistent application of established financial reporting periods.

## Program Requirements and Performance Reporting

To determine whether the PRDOJ distributed VOCA victim compensation program funds to compensate victims of crime, we reviewed PRDOJ's performance measures and the performance documents that the PRDOJ used to track goals and objectives. We further examined OVC solicitations and award documents.

Based on our overall assessment of the areas of program requirements and performance reporting, we believe that the PRDOJ implemented adequate procedures to compile annual performance reports. According to PRDOJ's performance data, it processed a total of 1,023 claims and approved compensation for 933 claims for the 3 fiscal years we reviewed.

### **Annual Performance Reports**

Each SAA must annually report to the OVC on activity funded by any VOCA awards active during the federal fiscal year. 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 fiscal year, the SAA is required to produce the Annual State Performance Report and submit the report to OJP.

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

To assess whether the PRDOJ's performance reports fairly reflected the performance figures of the victim compensation program, we selected two quarterly performance reports from within the FY 2023 and 2024 performance period. We were able to reconcile the information reviewed to the quarterly data reported to OVC.

### **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 PRDOJ's financial management of the VOCA victim compensation grants, we reviewed the process that the PRDOJ used to administer these funds by examining expenditures charged to the grants, subsequent drawdown requests, and resulting financial reports. We also reviewed the Single Audit Report for FY 2024, which was the most recent report at the time of our fieldwork. The PRDOJ's Single Audit Report did not contain significant deficiencies or material weaknesses specifically related to the PRDOJ.<sup>5</sup> Further, we interviewed PRDOJ personnel who were responsible for financial aspects of the grants and reviewed PRDOJ's written policies and procedures, award documents, and financial records.

As discussed below, in our overall assessment of grant financial management, we determined that the PRDOJ implemented adequate controls for financial management of the grants.

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<sup>5</sup> 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.

## Grant Expenditures

SAA VOCA compensation expenses fall into two overarching categories: (1) compensation claim payments—which constitute the vast majority of the total expenses, and (2) administrative expenses—which are allowed to total up to 5 percent of each award. The PRDOJ did not charge administrative costs to the grants. 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 by reviewing accounting records and verifying support for select transactions.

### Victim Compensation Claim Expenditures

Victims of crime in Puerto Rico submit claims for reimbursement of expenses incurred as a result of victimization, such as medical and funeral costs or loss of wages. PRDOJ staff adjudicate these claims for eligibility and make payments from the VOCA victim compensation grants and state funding.

To evaluate the PRDOJ's financial controls over VOCA victim compensation grant expenditures, we reviewed a sample of victim compensation claims to determine whether the payments were accurate, allowable, timely, and in accordance with the policies of the VOCA Guidelines and the PRDOJ internal victim compensation guidelines. We judgmentally selected 45 transactions totaling \$172,085 from the universe of 506 transactions totaling \$856,000 made during the audit period across the three grants reviewed. The transactions we reviewed included costs in the categories of funeral expenses, lost wages, loss of support, relocation expenses, legal expenses, transportation expenses, and medical expenses.

We found that the payments were properly supported by documentation and complied with VOCA requirements and the PRDOJ guidelines.

### 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 PRDOJ managed grant receipts in accordance with these federal requirements, we compared the total amount reimbursed to the total expenditures in the PRDOJ's accounting system and accompanying financial records. Table 3 shows the total amount drawn down for each grant as of August 2025.

**Table 3**

**Amount Drawn Down for Each Grant as of August 2025**

Award Number	Total Award	Award Period End Date	Amount Drawn Down	Amount Remaining
15POVC-21-GG-00451-COMP	\$162,000	9/30/2024	\$162,000	\$0
15POVC-22-GG-00538-COMP	\$385,000	9/30/2025	\$385,000	\$0
15POVC-23-GG-00475-COMP	\$309,000	9/30/2026	\$309,000	\$0
<b>Total:</b>	<b>\$856,000</b>		<b>\$856,000</b>	<b>\$0</b>

Source: JustGrants

Note: During our audit, the PRDOJ had not yet drawn down funds from the FY 2024 grant.

During this audit, we did not identify significant deficiencies related to the PRDOJ’s process for developing drawdown requests. We found that the funds drawn down were supported by the general ledger.

**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 PRDOJ submitted accurate Federal Financial Reports (FFR), we compared the most recent FFR for each of the three grants to the PRDOJ’s accounting records. We determined that cumulative expenditures matched the accounting records for the three grants.

## Conclusion and Recommendation

Overall, we determined that the PRDOJ's implementation of its victim compensation program was appropriate and in compliance with the VOCA Guidelines. We found the PRDOJ generally complied with federal grant requirements, established an adequate program to compensate victims and survivors of criminal violence, and implemented procedures to bring awareness to the program. However, we found that the PRDOJ had inadequate written accounting procedures to accurately prepare its annual state certification forms. As a result, although the PRDOJ subsequently provided corrected forms, its initial submissions underreported the eligible amount in FYs 2021 and 2022 and overreported the eligible amount in FY 2023. We provide one recommendation to OJP to address this deficiency.

We recommend that OJP:

1. Require the PRDOJ to develop and implement adequate procedures for the accurate reporting of financial activity on annual state certification forms, including the consistent application of established financial reporting periods.

# APPENDIX 1: Objectives, Scope, and Methodology

## Objective

The objective of the audit was to evaluate how the Puerto Rico Department of Justice (PRDOJ) 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-21-GG-00451-COMP, 15POVC-22-GG-00538-COMP, and 15POVC-23-GG-00475-COMP from the Crime Victims Fund (CVF) awarded to the PRDOJ. The Office of Justice Programs (OJP) Office for Victims of Crime (OVC) awarded these grants totaling \$856,000 to the PRDOJ, which serves as the state administering agency. Our audit concentrated on, but was not limited to, the period of October 2020 through June 2025. As of August 2025, the PRDOJ had drawn down all \$856,000 from the three audited grants.

To accomplish our objective, we tested compliance with what we consider to be the most important conditions of the PRDOJ's activities related to the audited grants, which included conducting interviews with PRDOJ staff, examining policies and procedures, and reviewing grant documentation and financial records. We performed sample-based testing for victim compensation payments, tested state annual certifications, and reviewed financial and progress 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; the PRDOJ compensation guidance; 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 PRDOJ 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 PRDOJ to provide assurance on its internal control structure

as a whole. PRDOJ 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 PRDOJ's internal control structure as a whole, we offer this statement solely for the information and use of the PRDOJ and OJP.<sup>6</sup>

In planning and performing our audit, we identified internal control components and underlying internal control principles significant to the audit objective. Specifically, we reviewed the design of PRDOJ's written grant policies and process controls pertaining to aspects of grant performance and financial management. We tested the implementation and operating effectiveness of specific controls over grant activity within 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 these internal control components and underlying principles, 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: Puerto Rico Department of Justice Response to the Draft Audit Report



DEPARTMENT OF  
**JUSTICE**  
GOVERNMENT OF PUERTO RICO

Hon. Jennifer González Colón  
Governor

Hon. Lourdes L. Gómez Torres  
Attorney General

February 18, 2026

Sean Relay  
Acting Regional Audit Manager  
Atlanta Regional Audit Office  
Office of the Inspector General  
U.S. Department of Justice  
75 Ted Turner Drive Southwest  
Suite 1130  
Atlanta, GA 30303

**VIA: Electronic Mail at:** [REDACTED]

**Subject:** Response to the Draft Audit Report, Office of Justice Programs Victim Compensation Grants Awarded to the Puerto Rico Department of Justice, San Juan, Puerto Rico

Dear Mr. Relay:

The Puerto Rico Department of Justice (PRDOJ) appreciates the opportunity to review and respond to the Draft Audit Report regarding the Office of Justice Programs Victim Compensation Grants. The PRDOJ concurs with the recommendation made to the Office of Justice Programs (OJP). The PRDOJ is committed to ensuring continued accuracy, accountability, and compliance in the administration of the Crime Victims Compensation (CVC) Program.

### **Response to Recommendation**

**Recommendation:** The PRDOJ should develop and implement adequate procedures for the accurate reporting of financial activity on annual state certification forms, including the consistent application of established financial reporting periods.

677 Calle Teniente César González esquina Ave. Jesús T. Piñero, San Juan, Puerto Rico 00918 / P.O. Box 9020192, San Juan, Puerto Rico 00902-0192

787.721.2900

[www.justicia.pr.gov](http://www.justicia.pr.gov)



**Agency Response:** PRDOJ agrees with this recommendation.

**Actions Completed**

In order to fully address the recommendation, the Puerto Rico Department of Justice (PRDOJ) repealed Administrative Order No. 2025-02 and issued a new Administrative Order, No. 2026-02. (See Attachment 1.) Through this new Order, PRDOJ has developed, implemented, and formalized more specific written procedures to ensure the accurate reporting of financial activity on annual State Certification Forms, including the consistent application of established financial reporting periods and establishing that all reports must be generated using the transaction posting date as the official cut-off criterion. These procedures standardize the preparation, review, and reconciliation processes, and establish enhanced internal controls to ensure accuracy, completeness, and full compliance with all applicable reporting requirements.

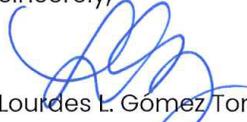
The Order also includes, as an attachment, a data reporting template that both the state and federal finance divisions are required to use. (See Attachment 2.) The use of these procedures and the data reporting template is mandatory, and compliance is enforced through supervisory review, documented approvals, and ongoing monitoring to ensure sustained and consistent adherence.

In addition to the actions already taken, a written copy of Administrative Order No. 2026-02, along with a signed acknowledgment of receipt, was provided to both Financial Directors (state and federal divisions). Each Director received specific written instructions to distribute the Order to all applicable personnel and to provide mandatory training to ensure proper implementation. PRDOJ will ensure that this training is completed by March 20, 2026. Documentation of distribution, receipt acknowledgments, training attendance, and supervisory verification are maintained to support compliance and ongoing monitoring efforts.

The PRDOJ appreciates the thorough review and constructive feedback provided by the Office of the Inspector General. The Department remains fully committed to upholding the highest standards of stewardship over federal grant funds and to enhancing the accuracy, reliability, and integrity of all reporting submissions. We are confident that the corrective actions already implemented, along with those

planned, will fully address the recommendations and prevent any recurrence of the identified issues. PRDOJ looks forward to continued collaboration with the Office of Justice Programs and the Office of the Inspector General as these improvements are implemented.

Sincerely,



Lourdes L. Gómez Torres  
Attorney General

cc: Gregory Pace  
Audit Liaison Specialist, Audit Coordination Branch  
Audit and Review Division  
[OAAMAuditResponses@usdoj.gov](mailto:OAAMAuditResponses@usdoj.gov)

Enclosures:

Attachment 1 – Administrative Order 2026-01  
Attachment 2 – Data reporting template

# APPENDIX 3: Office of Justice Programs Response to the Draft Audit Report



U.S. Department of Justice

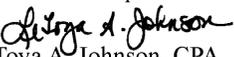
Office of Justice Programs

*Office of Audit, Assessment, and Management*

Washington, DC 20531

**March 2, 2026**

MEMORANDUM TO: Sean M. Relay  
Acting Regional Audit Manager  
Atlanta 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 Victim of Crime Act, Victim Compensation Grants Awarded to the Puerto Rico Department of Justice, San Juan, Puerto Rico*

This memorandum is in reference to your correspondence dated January 29, 2026, transmitting the above-referenced draft audit report for the Puerto Rico Department of Justice (PRDOJ). We consider the subject report resolved and request written acceptance of this action from your office.

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

- 1. We recommend that OJP require the PRDOJ to develop and implement adequate procedures for the accurate reporting of financial activity on annual state certification forms, including the consistent application of established financial reporting periods.**

The Office of Justice Programs agrees with the recommendation. In its response dated February 18, 2026, the PRDOJ stated that it issued Administrative Order, No. 2026-02. The Administrative Order formalizes the specific written procedures required to ensure accurate reporting of financial activity on annual State Certification Forms in full compliance with applicable reporting requirements.

We will review the Order to determine whether the PRDOJ procedures will ensure adequate reporting on annual state certification forms and consistent application of established financial reporting periods.

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.

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## **APPENDIX 4: 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) and the Puerto Rico Department of Justice (PRDOJ). OJP's response is incorporated in Appendix 3, and the PRDOJ's response is incorporated in Appendix 2 of this final report. In response to our audit report, OJP agreed with the recommendation, and as a result, the status of the audit report is resolved. The PRDOJ also agreed with our recommendation. The following provides the OIG analysis of the response and summary of actions necessary to close the report.

### **Recommendation for OJP:**

- 1. Require the PRDOJ to develop and implement adequate procedures for the accurate reporting of financial activity on annual state certification forms, including the consistent application of established financial reporting periods.**

Resolved. OJP agreed with the recommendation. OJP stated that the PRDOJ had issued Administrative Order No. 2026-02, which formalizes the specific written procedures required to ensure accurate reporting of financial activity on annual state certification forms in full compliance with applicable reporting requirements. OJP also stated that it will review the Order to determine whether the PRDOJ procedures will ensure adequate reporting on annual state certification forms and consistent application of established financial reporting periods.

The PRDOJ also agreed with the recommendation and confirmed that it had repealed Administrative Order No. 2025-02 and issued a new Administrative Order, No. 2026-02. The PRDOJ stated that, through this new order, it had developed, implemented, and formalized more specific written procedures to ensure the accurate reporting of financial activity on annual state certification forms, including the consistent application of established financial reporting periods and establishing that all reports must be generated using the transaction posting date as the official cut-off criterion. According to the PRDOJ, these procedures standardize the preparation, review, and reconciliation processes, and establish enhanced internal controls to ensure accuracy, completeness, and full compliance with all applicable reporting requirements. The PRDOJ also stated that the new order includes a data reporting template that the state and federal finance divisions are required to use, and that compliance is enforced through supervisory review, documented approvals, and ongoing monitoring. The PRDOJ stated that a copy of Administrative Order No. 2026-02 had been provided to both Financial Directors (state and federal divisions) and signed acknowledgments had been obtained. Further, each Director was instructed to distribute the Order to all applicable personnel and provide mandatory training to ensure proper implementation. The PRDOJ stated that it will complete this training by March 20, 2026. Along with its response, the PRDOJ provided copies of Administrative Order No. 2026-02, and the new data reporting template.

This recommendation can be closed when we are notified by OJP that it has reviewed the Administrative Order and has determined that the revised procedures are adequate for the accurate

reporting of financial activity on annual state certification forms, including the consistent application of established financial reporting periods.