



Risk Assessment of the Nebraska Commission on
Law Enforcement and Criminal Justice
Subrecipient Monitoring Activities for the Office
of Justice Programs Victim Assistance Grants,
Lincoln, Nebraska



AUDIT DIVISION

26-048

APRIL 2026



Risk Assessment of the Nebraska Commission on Law Enforcement and Criminal Justice Subrecipient Monitoring Activities for the Office of Justice Programs Victim Assistance Grants, Lincoln, Nebraska

Background

In November 2016, the Department of Justice (DOJ), Office of the Inspector General (OIG) issued the [Audit of the Office of Justice Programs \(OJP\) Victims Assistance \(VA\) and Victims Compensation Formula Grants Awarded to the Nebraska Commission on Law Enforcement and Criminal Justice \(NCC\)](#).¹ That audit did not identify significant deficiencies in NCC's monitoring of subrecipients. In October 2025, the OIG conducted this assessment of the risks associated with NCC's current policies and procedures for monitoring subrecipients of VA funds.

OIG Crime Victim Fund Oversight

The OIG conducts statutorily mandated oversight of the Crime Victims Fund (CVF). Since 2016, the OIG has performed audits of nearly every state VA program. The OIG may perform risk assessments of previously audited state VA monitoring programs to help inform our further oversight of the CVF.

Methodology

Our risk assessment included: (1) reviewing NCC's subrecipient monitoring policies and procedures for compliance with the Victims of Crime Act (VOCA) Guidelines and DOJ grant requirements; (2) discussing monitoring practices with responsible NCC officials;

(3) evaluating recent monitoring activities, including risk assessments, site visits, desk reviews, and single audit tracking; and (4) reviewing examples of NCC monitoring reports and other monitoring activities.²

Risk Assessment Results

Our risk assessment of NCC's VA subrecipient monitoring program identified two areas of concern: (1) NCC's actual monitoring frequency was not meeting the VOCA Guidelines requirements, increasing the risk that subaward deficiencies will go undetected; and (2) NCC was not following up on single audit report information that could help mitigate risk in subrecipient activities. We did not identify other areas of significant risk or non-compliance, and we do not believe further OIG review is necessary at this time.

Monitoring Frequency

In accordance with the VOCA Guidelines, NCC developed a risk assessment that assigns subrecipients risk scores—low, medium, or high—based on factors such as budgets, grant management experience, staff turnover, and past monitoring results. These risk scores determine the frequency of two key monitoring activities: site visits (generally performed in-person) and desk reviews (performed remotely).

¹ U.S. Department of Justice Office of the Inspector General, [Audit of the Office of Justice Programs Victims Assistance and Victims Compensation Formula Grants Awarded to the Nebraska Commission on Law Enforcement and Criminal Justice](#), Audit Report GR-60-17-002 (November 2016), oig.justice.gov/reports/audit-office-justice-programs-victims-assistance-and-victims-compensation-formula-grants.

² The Single Audit Act of 1984, as amended, requires non-federal entities receiving federal funding above a certain threshold have an annual audit of their financial statements and federal expenditures. This is referred to as a "single audit" because it includes all federal funding that the entity has received and expended. Under the Uniform Guidance, entities that expend \$1,000,000 or more in federal funds within the entity's fiscal year must have a single audit conducted for that year. Prior to October 1, 2024, the threshold for single audit requirements was \$750,000.

NCC policy requires site visits for each subrecipient every 1 to 3 years and desk reviews every 6 to 12 months, depending on the subrecipient's risk score. We did not identify significant deficiencies in our review of NCC's completed monitoring activities for site visits and desk reviews, and we determined that its methodology for monitoring subrecipients' compliance with grant financial and performance requirements, overall, is adequate. However, we found that the rate at which NCC completes these monitoring activities is not compliant with its policy. We found that 56 percent of subrecipients (33 out of 59) were overdue for a site visit as of November 2025. Additionally, we found that 17 percent of subrecipients (10 out of 59) did not have a desk review initiated in fiscal year 2025, and 51 percent of subrecipients (30 out of 59) had a desk review initiated in fiscal year 2025 but not completed as of November 2025.

NCC cited high turnover, hiring challenges, and restructuring of leadership as barriers to meeting monitoring goals. Our review of NCC staffing data from July 2023 to November 2025 confirmed that NCC experienced significant changes in staffing levels. We noted that NCC has worked to increase staffing levels through both permanent and temporary hires, and had more staff allocated to monitoring in November 2025 than at any other point during the period we reviewed. While this is a positive step, NCC remains understaffed and should take additional action to complete overdue monitoring, as insufficient monitoring increases the risk that subaward deficiencies will go undetected.

Monitoring Single Audit Compliance

According to 2 C.F.R. § 200, NCC must ensure that subrecipients take corrective action on all significant developments that negatively affect the subaward. For its subrecipients, this includes NCC issuing management decisions for single audit findings related to the subaward within 6 months and following up to resolve those findings. Overdue management decisions prolong federal funds' exposure to internal control deficiencies, increasing the risk of subaward mismanagement. Given NCC's currently limited staff to conduct its own monitoring, it is important for NCC to leverage other controls to enhance its oversight and, potentially, to help prioritize or guide its monitoring efforts.

NCC reviewed four VOCA subrecipients with single audit findings for possible management decisions in February 2026. Management decisions, if required, would have been due for two of the subrecipients in September 2025. NCC officials attributed the delays to an internal review of

the duties assigned to the official issuing management decisions. We also determined that NCC's single audit policy does not address the required timeframes for issuing management decisions. Additionally, we found that NCC's tracking system does not track subrecipient progress in implementing corrective actions after management decisions are issued.

Recommendations

As a result of this assessment, we recommend that OJP work with NCC to:

1. Develop mechanisms to ensure timely subrecipient monitoring going forward, including a plan to conduct site visits and desk reviews of subrecipients that did not receive them within required timeframes.
2. Enhance NCC's policies and procedures to ensure that NCC follows up on single audit findings within required timeframes and tracks subrecipient progress in implementing corrective actions.

We requested a response to our draft risk assessment from NCC and OJP, which can be found in Appendix 1 and Appendix 2, respectively. Our analysis of those responses can be found in Appendix 3.

APPENDIX 1: The Nebraska Commission on Law Enforcement and Criminal Justice Response to the Draft Risk Assessment



Jim Pillen, Governor

March 13, 2026

Kimberly L. Rice
Acting Regional Audit Manager
Denver Regional Audit Office
Office of the Inspector General
U.S. Department of Justice
1120 Lincoln Street, Suite 1500
Denver, CO 80203

Dear Ms. Rice:

The Nebraska Commission on Law Enforcement and Criminal Justice has reviewed the draft *Risk Assessment of the Nebraska Commission on Law Enforcement and Criminal Justice Subrecipient Monitoring Activities for the Office of Justice Programs Victim Assistance Grants* shared by the Office of the Inspector General on March 10, 2026. We appreciate the opportunity to review and comment on the draft risk assessment. Our responses are provided hereafter.

Recommendation 1: Develop mechanisms to ensure timely subrecipient monitoring going forward, including a plan to conduct site visits and desk reviews of subrecipients that did not receive them within required timeframes.

NCC Response: Agree

Staffing and Monitor Backlog:

The NCC acknowledges that subrecipient monitoring completion rates were inadequate due to persistent understaffing, as identified in the risk assessment. We recognize that effective compliance requires more than just policy; it requires sufficient human capital to execute oversight and prevent administrative backlogs. To fulfill our obligations to the federal government and to ensure risk mitigation, the NCC has formally requested increased staffing. These requests remain unapproved. Should current budget constraints preclude full staffing, the NCC will ensure the monitoring policy continues to align with capacity to establish a level of oversight that is sustainable for our existing team while still meeting mandatory federal requirements.

Bryan Tuma, Executive Director

Nebraska Commission on Law Enforcement and Criminal Justice

P.O. Box 94946 OFFICE: 402-471-2194 FAX: 402-471-2837
301 Centennial Mall South NCC.Webmaster@Nebraska.gov
Lincoln, Nebraska 68509

ncc.nebraska.gov



In September 2025, NCC hired two temporary staff (6-month assignment) to work exclusively on the backlog of desk review monitors. The 17% of monitors not initiated in fiscal year 2025 (10 of 59) have all been initiated with anticipated completion by March 31, 2026. The NCC has closed an additional 13 desk reviews, increasing the completion of reviews to 73% (43 out of 59), up from 51% as of November. Two desk reviews have been transitioned into site monitors to better address issues identified. The remaining 14 are nearly complete, with anticipated completion by March 31, 2026.

To ensure consistent and timely subrecipient monitoring oversight, the NCC has implemented several systemic improvements. We have designated a Compliance and Support Services Director to centralize monitoring, manage schedules, and conduct on-site reviews. To support this role, we are incorporating monitoring workflows into our grant management system, allowing for user-friendly tracking of tasks and deadlines for both staff and subrecipients. The Director is currently redesigning the monitoring schedule for better usability and updating the on-site schedule to prioritize any reviews that fell outside the required timeframes. The plan for completing site monitors and desk reviews that did not receive them within required timeframes will be completed by March 31, 2026.

Monitoring Plan:

Effective July 1, 2026, the NCC transitioned to a staggered quarterly desk review process to enable real-time monitoring and prevent backlogs. After six months of implementation, feedback indicates the current review depth and workload has proven unsustainable for staff and subrecipients. Consequently, the NCC is refining its monitoring plan to better align with staff capacity while maintaining federal compliance. The refined monitoring plan will be completed by March 31, 2026. We will finalize these changes in consultation with the OJP.

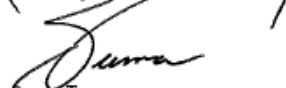
Recommendation 2: Enhance NCC's policies and procedures to ensure that NCC follows up on single audit findings within required timeframes and tracks subrecipient progress in implementing corrective actions.

Response: Agree

NCC agrees that the review of single audits referred for management decisions were not completed within the required timeframe.

NCC has begun review of the single audit policy and procedure, to include timeframes and tracking subrecipient progress with corrective actions and will work with OJP to ensure the policy is acceptable. The NCC will update job aids related to the single audit requirement to reflect who is responsible at each point in the process with timeframes for completion. The NCC will also create single audit review and tracking as a workflow in the agency's grant management system. The updated policy and job aid will be completed by March 31, 2026.

Sincerely,



Bryan Tuma
Executive Director
Nebraska Commission on Law Enforcement and Criminal Justice

APPENDIX 2: The Office of Justice Programs Response to the Draft Risk Assessment



U.S. Department of Justice

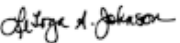
Office of Justice Programs

Office of Audit, Assessment, and Management

Washington, DC 20531

April 2, 2026

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

FROM: 
LeToya A. Johnson, CPA Digitally signed by LETOYA A. JOHNSON
DN: cn=LETOYA A. JOHNSON
Acting Deputy Director
Audit and Review Division

SUBJECT: Response to the Draft *Risk Assessment of the Nebraska Commission on Law Enforcement and Criminal Justice Subrecipient Monitoring Activities for the Office of Justice Programs Victim Assistance Grants, Lincoln, Nebraska*

This memorandum is in response to your correspondence, dated March 10, 2026, transmitting the subject draft risk assessment of the Nebraska Commission on Law Enforcement and Criminal Justice's (NCC) subrecipient monitoring activities for subawards that it funded through grants received under the Office of Justice Programs (OJP), Office for Victims of Crime, Victims of Crime Act, Victim Assistance Formula Grant Program. We consider the subject risk assessment resolved and request written acceptance of this action from your office.

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

1. We recommend that OJP work with NCC to develop mechanisms to ensure timely subrecipient monitoring going forward, including a plan to conduct site visits and desk reviews of subrecipients that did not receive them within required timeframes.

OJP agrees with the recommendation. We will work with NCC to obtain a copy of its written policies and procedures to ensure timely subrecipient monitoring, including its plan to conduct site visits and desk reviews of subrecipients that did not receive them within required timeframes.

2. We recommend that OJP work with NCC to enhance NCC's policies and procedures to ensure that NCC follows up on single audit findings within required timeframes and tracks subrecipient progress in implementing corrective actions.

OJP agrees with the recommendation. We will work with NCC to obtain a copy of its enhanced written policies and procedures to ensure that NCC follows up on single audit findings within required timeframes and tracks subrecipient progress in implementing corrective actions.

We appreciate the opportunity to review and comment on the draft risk assessment. If you have any questions or require additional information, please contact me on (202) 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 Division
Office for Victims of Crime

Alina Gomez
Grants Management Specialist
Office for Victims of Crime

Nathaniel T. Kenser
Acting Deputy General Counsel
Office of Justice Programs

Phillip Merkle
Acting Director
Office of Communications

cc: Rachel Johnson
Chief Financial Officer
Office of Justice Programs

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

Joanne M. Suttington
Associate Chief Financial Officer
Finance, Accounting, and Analysis Division
Office of the Chief Financial Officer

Aida Brumme
Manager, Evaluation and Oversight Branch
Grants Financial Management Division
Office of the Chief Financial Officer

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 OCOM002015

APPENDIX 3: The Office of the Inspector General Analysis and Summary of Actions Necessary to Close the Risk Assessment

The U.S. Department of Justice Office of the Inspector General provided a draft of this risk assessment to the Office of Justice Programs (OJP) and the Nebraska Commission on Law Enforcement and Criminal Justice (NCC). OJP's response is incorporated in Appendix 2 and NCC's response is incorporated in Appendix 1 of this final report. In response to our draft risk assessment, OJP agreed with our recommendations, and as a result the status of the risk assessment is resolved. NCC also agreed with the two recommendations. The following provides the Office of the Inspector General's analysis of the responses and summary of actions necessary to close the risk assessment.

Recommendations for OJP to work with NCC to:

- 1. Develop mechanisms to ensure timely subrecipient monitoring going forward, including a plan to conduct site visits and desk reviews of subrecipients that did not receive them within required timeframes.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will work with NCC to obtain a copy of its written policies and procedures to ensure timely subrecipient monitoring, including its plan to conduct site visits and desk reviews of subrecipients that did not receive them within required timeframes.

NCC agreed with the recommendation and stated that it has formally requested increased staffing and hired two temporary staff to address the backlog of desk review monitoring. Additionally, NCC plans to add monitoring workflows to NCC's grant management system to track deadlines, redesign its monitoring schedule for usability, prioritize site visits that fell outside required timeframes, and refine its monitoring plan to better align with staff capacity while maintaining federal compliance.

Based on the responses outlined above, we consider this recommendation resolved. This recommendation can be closed when we receive documentation demonstrating that NCC developed mechanisms to ensure timely subrecipient monitoring going forward, including a plan to conduct site visits and desk reviews of subrecipients that did not receive them within required timeframes.

- 2. Enhance NCC's policies and procedures to ensure that NCC follows up on single audit findings within required timeframes and tracks subrecipient progress in implementing corrective actions.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will work with NCC to obtain a copy of its enhanced written policies and procedures to ensure that NCC follows up on single audit findings within required timeframes and tracks subrecipient progress in implementing corrective actions.

NCC agreed with the recommendation and stated that it will update its single audit policy and procedures to include timeframes for completion and tracking subrecipient progress with corrective

actions. This will include single audit workflows in NCC's grant management system and updated job aids clarifying who is responsible at each stage.

Based on the responses outlined above, we consider this recommendation resolved. This recommendation can be closed when we receive documentation demonstrating that NCC enhanced its policies and procedures to ensure that it follows up on single audit findings within required timeframes and tracks subrecipient progress in implementing corrective actions.