



Audit of the Office of Justice Programs Victim  
Assistance Funds Subawarded by the California  
Governor's Office of Emergency Services to the  
Orange County District Attorney's Office,  
Santa Ana, California



AUDIT DIVISION

26-059

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**JUNE 2026**

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# EXECUTIVE SUMMARY

## **Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the California Governor's Office of Emergency Services to the Orange County District Attorney's Office, Santa Ana, California**

### **Background**

The U.S. Department of Justice (DOJ), Office of Justice Programs (OJP) provided funds to the California Governor's Office of Emergency Services (Cal OES) to make subawards to support victim assistance programs in the state of California. In 2024 and 2025, Cal OES made two subawards, for a total of \$3,127,696, to the Orange County District Attorney's Office (OCDA). OCDA, as a pass-through entity, subawarded the entirety of its grant funding to a subrecipient. The purpose of the subawards was to provide comprehensive services to victims of crime in the County of Orange, California (Orange County). As of October 2025, Cal OES had reimbursed OCDA a cumulative amount of \$1,192,098 for the subawards we reviewed.

### **Audit Objective**

The objective of this DOJ Office of the Inspector General audit was to review how OCDA 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.

### **Summary of Audit Results**

We concluded that OCDA, through its subrecipient, provided services to victims of crime in Orange County. However, we found that OCDA could improve certain areas of its programmatic and financial subaward management.

#### **Program Performance Accomplishments**

We determined that OCDA, through its subrecipient, provided crisis intervention, emergency assistance, and resources and referral assistance to victims of crime throughout Orange County. However, OCDA did not ensure all federal information and terms and conditions of the subawards were disseminated to its subrecipient. OCDA also did not have subrecipient monitoring policies and procedures and did not conduct on-site visits or desk review monitoring as required by the Office for Victims of Crime. As a result, we found its subrecipient's performance data was inaccurate and included non-victims such as businesses and government entities, contrary to the VOCA Guidelines. OCDA also did not comply with Orange County's policy requiring a risk assessment to be completed of its subrecipient prior to awarding the subgrant.

#### **Financial Management**

We found that OCDA and its subrecipient did not separately track VOCA grant funds and did not have adequate controls in place to ensure that only victims were served with VOCA funds. As a result, we questioned \$2,925 in unallowable transportation costs.

#### **Recommendations**

Our report contains seven recommendations for OJP to work with Cal OES to assist OCDA in improving its award management and administration. We requested a response to our draft audit report from OCDA, Cal OES, and OJP. The responses can be found in Appendices 3, 4, and 5, respectively. Our analysis of these responses can be found in Appendix 6.

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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 the Orange County District Attorney's Office (OCDA), which is located in Santa Ana, California. The Office of Justice Programs (OJP) Office for Victims of Crime (OVC) provided this funding to the California Governor's Office of Emergency Services (Cal OES), which serves as the state administering agency (SAA) for the state of California and makes subawards to support victim assistance programs throughout California. Specifically, OCDA received two subawards from Cal OES totaling \$3,127,696 for project periods starting between October 2024 and October 2025. These funds originated from fiscal year (FY) 2024 and 2025 Victims of Crime Act (VOCA) victim assistance grants that Cal OES subawarded to OCDA as shown in Table 1.

**Table 1**

**Audited Subawards to OCDA from Cal OES**

Cal OES Subawards	OJP Prime Award Number	Project Start Date	Project End Date	Subaward Amount
VW24024501 (2024 subaward)	15POVC-24-GG-00612-ASSI	10/01/2024	09/30/2025	\$1,520,973
VW25024501 (2025 subaward)	15POVC-25-GG-00285-ASSI	10/01/2025	09/30/2026	\$1,606,723
<b>Total:</b>				<b>\$3,127,696</b>

Note: At the time of our fieldwork, in December 2025, OCDA had not yet expended 2025 subaward funds. As a result, our audit testing was predominantly of the 2024 subaward.

Source: JustGrants, Cal OES

Established by the 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>1</sup> According to OJP's program guidelines, victim assistance services eligible to receive VOCA support must: (1) respond to the emotional and 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) provide victims of crime with a measure of safety and security. 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.

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<sup>1</sup> The CVF is funded under 34 U.S.C. § 20101 through federal criminal fines, penalties, forfeited bail bonds, gifts, donations, deferred prosecution agreements, and non-prosecution agreements, and special assessments. The total amount of funds that the OVC may distribute each year depends upon the amount of CVF deposits made during the preceding years and limits set by Congress.

## The Orange County District Attorney's Office

OCDA is a county governmental agency located in Santa Ana, California. The County of Orange, California (Orange County), is made up of 34 cities and has a population of approximately 3.2 million people. OCDA's mission is to enhance public safety and welfare to protect and respect crime victims and to create security in the community through the vigorous enforcement of criminal and civil laws in a just, honest, efficient, and ethical manner.

As a pass-through entity, OCDA has overseen the administration of VOCA grant funding since 2011.<sup>2</sup> To provide comprehensive victim services in Orange County, OCDA subawarded all of its VOCA grant funds to a second-tier subrecipient (subrecipient). According to OCDA's subrecipient program description, it will provide a comprehensive victim and witness program for youth, adults, and families living in Orange County. In 2024, OCDA subrecipient's annual report stated that it provided services to more than 17,000 victims of crime, provided counseling to almost 3,000 youth and their family members, and helped victims secure more than \$4 million in financial restitution throughout Orange County.

## OIG Audit Approach

The objective of this audit was to review how OCDA used the VOCA funds received through a subaward from Cal OES to assist crime victims and assess whether OCDA accounted for VOCA funds in compliance with select award requirements, terms, and conditions.<sup>3</sup> To accomplish this objective, we assessed program performance and accomplishments and financial management.

To gain further understanding of the oversight of victim assistance subawards, as well as to evaluate OCDA's performance and administration of VOCA-funded program, we solicited feedback from Cal OES officials regarding OCDA's records of delivering crime victim services, accomplishments, and compliance with Cal OES award requirements.

We tested compliance with what we considered to be the most important conditions of the subawards. The DOJ Grants Financial Guide; VOCA Guidelines and Final Rule; 2 C.F.R. § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; Cal OES guidance; and OVC and Cal OES award documents contain the primary criteria we applied during this audit. Because OCDA subawarded all of its VOCA funds, we also reviewed documents and criteria from OCDA's subrecipient.

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<sup>2</sup> According to 2 C.F.R. § 200.1, a pass-through entity means a recipient or subrecipient that provides a subaward to a subrecipient to carry out part of a federal program.

<sup>3</sup> As an SAA, Cal OES is responsible for ensuring that OCDA's subaward is used for authorized purposes, in compliance with federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. As such, we considered the results of our audit of victim assistance grants awarded to Cal OES in performing this separate review. See U.S. Department of Justice (DOJ) Office of the Inspector General (OIG), [Audit of the Office of Justice Programs Victim Assistance Formula Grants Awarded to the California Governor's Office of Emergency Services Mather, California](#), Audit Report GR-90-16-002 (January 2016), [oig.justice.gov/reports/audit-office-justice-programs-victim-assistance-formula-grants-awarded-california-governors](https://oig.justice.gov/reports/audit-office-justice-programs-victim-assistance-formula-grants-awarded-california-governors).

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. Appendix 2 presents the audit's Schedule of Dollar-Related Findings.

# Audit Results

## Program Performance and Accomplishments

As established by the VOCA legislation, VOCA subawards are available to OCDA for the purpose of providing direct services to victims. OCDA received its VOCA funding from Cal OES, and as a pass-through entity, OCDA further subawarded the entirety of its grant funding to a subrecipient to provide comprehensive services to victims of violent crime in Orange County. We obtained an understanding of OCDA and its subrecipient's standard operating procedures in relation to the subaward-funded services. We also compared the subaward solicitation, project proposal, and subaward agreement against available evidence of accomplishments to determine whether OCDA demonstrated progress towards providing the services for which it was funded. Overall, we concluded that OCDA, through its subrecipient, addressed the subaward goals and objectives to provide comprehensive services to victims in Orange County.

## Program Implementation

According to the DOJ Grants Financial Guide, recipients of federal awards should maintain a well-designed and tested system of internal controls. The DOJ Grants Financial Guide further defines internal controls as a process designed to provide reasonable assurance regarding the achievement of objectives in: (1) the effectiveness and efficiency of operations, (2) reliability of reporting for internal and external use, and (3) compliance with applicable laws and regulations.

To obtain an understanding of OCDA and its subrecipient's standard operating procedures in relation to audited victim services, we conducted interviews with OCDA's Senior Fiscal Manager, Senior Assistant District Attorney, Business Services Administrator, and procurement officials. We also spoke to officials at OCDA's second-tier subrecipient, including the Chief Financial Officer, Chief Program Officer, Victim Services Supervisor, and advocates. We requested OCDA's written policies and procedures that govern its VOCA-funded program. OCDA provided its County Subrecipient Policy and performance tracking procedures. An OCDA official stated that it is in the process of developing policies and procedures for monitoring its subrecipients, to include a required biennial review of a subrecipient's programmatic and financial grant activities.

## Subaward Allocation Process

According to the VOCA Guidelines, SAAs have broad latitude in structuring their administration of VOCA funding. SAAs may manage funding and award distribution directly or through other means, including the use of pass-through entities. We found that Cal OES had utilized OCDA as a pass-through entity to further subaward VOCA funds. Specifically, OCDA used a competitive process to allocate the entirety of its VOCA grant funding to a subrecipient. OCDA released a public request for proposals for its victim assistance program and received only one proposal, which was reviewed by an evaluation committee. The committee scored the proposal based on criteria such as the applicant's: (1) expertise and experience in providing the services within the scope of work; (2) billing rates and fees proposed; and (3) ability to demonstrate quality of services with the scope of work. The subrecipient was also required to provide an oral presentation of its proposed services to OCDA. The evaluation committee then provided its scoring sheets and made a funding recommendation to the County Deputy Purchasing Agent for final review and approval.

### **Required Subaward Information**

According to the Uniform Guidance, a pass-through entity must ensure that a subaward is clearly identified to the subrecipient as a subaward and include required information, such as federal award information and requirements of the subaward. In our review of OCDA's subaward, we observed that OCDA's subaward to its subrecipient did not include all of the required federal award information and specific terms and conditions of the federal award. For example, we found that the subaward did not identify the federal award number and did not inform the subrecipient of the requirement to comply with the DOJ Grants Financial Guide. After we informed OCDA about the issue, OCDA provided the required federal award information and DOJ requirements to its subrecipient for the 2025 subaward. An OCDA official did not explain what controls it will implement to ensure that future subrecipients are appropriately made aware of all federal award information and terms and conditions of the subawards but did state that it will be more specific in future agreements. Without OCDA including all required information in its subawards, it is at greater risk for a subrecipient to be non-compliant with the terms and conditions of the federal award. Therefore, we recommend that OJP work with Cal OES to ensure that OCDA implements controls to ensure that all required federal award information, regulations, and terms and conditions are documented in subaward agreements and disseminated to subrecipients.

### **OCDA's Subrecipient Monitoring Policies and Procedures**

According to the DOJ Grants Financial Guide, pass-through entities, such as OCDA, are required to conduct monitoring of their subrecipients. That monitoring should include regular desk review monitoring and an on-site monitoring visit to be conducted at least once every 2 years, as required by the VOCA Guidelines. We found that OCDA did not have written policies and procedures for the monitoring of subrecipients. However, Orange County's policy stated that an overall level of risk will be assigned prior to or upon granting an award to a subrecipient, and that the overall risk level will dictate the frequency and depth of monitoring to be conducted. According to this Orange County policy, at a minimum, subrecipients were to receive a risk assessment annually.

We found that OCDA did not complete a risk assessment prior to or upon granting the 2024 subaward to its subrecipient. OCDA realized prior to Cal OES's site visit to OCDA in October 2025 that it had not conducted a risk assessment of its subrecipient. As a result, OCDA conducted a risk assessment of its subrecipient and rated it as low risk. The assessment considered factors such as the size of the program, complexity of the award requirements, and the applicant's experience performing similar services. An OCDA official explained that the position responsible for overseeing grant-related responsibilities had turned over at that time and the individual who took over those responsibilities was unaware of the requirement. Since then, an OCDA official stated that it has taken steps to ensure that the risk assessment for the 2025 subaward was completed in a timely manner. We determined that OCDA completed its risk assessment in December 2025, prior to awarding its 2025 subaward in January 2026.

We also found that although OCDA reviewed its subrecipient's single audit report, it did not conduct an on-site monitoring visit or perform desk reviews as required by the VOCA Guidelines.<sup>4</sup> When we asked

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<sup>4</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

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OCDA officials why monitoring of its subrecipient had not been conducted, an OCDA official stated that Cal OES's on-site monitoring included a review of both OCDA and its subrecipient. In October 2025, Cal OES's on-site review of the entities found that OCDA had not submitted a detailed subaward budget and its policies lacked procedures for complying with drug-free workplace certification requirements. OCDA worked with Cal OES to address each of the findings. During the on-site review, Cal OES officials also discussed with OCDA officials the requirement for OCDA to conduct its own monitoring of subrecipients and provided monitoring templates to assist OCDA. An OCDA official stated that this was the first time OCDA was instructed to begin its own monitoring of OCDA's subrecipient, and that it had not yet conducted an on-site monitoring review of its subrecipient's 2024 and 2025 subawards, but it was in the process of developing subrecipient monitoring policies and procedures. Without policies and procedures, and the proper monitoring of subrecipients by OCDA, OCDA is at greater risk of its subrecipients utilizing grant funding for improper purposes or not meeting programmatic goals. Therefore, we recommend that OJP work with Cal OES to ensure that OCDA establishes subrecipient monitoring policies and procedures as required by the VOCA Guidelines. We also recommend that OJP work with Cal OES to ensure that OCDA conducts required monitoring of its subrecipient.

## Program Services

According to the goals and objectives of Cal OES's subawards to OCDA, OCDA was to provide victim services to include crisis intervention, emergency assistance, and resource and referral assistance. As a pass-through entity, OCDA subawarded all of its VOCA funding to a subrecipient to perform these services. According to OCDA's subaward, the goal of the subaward was to provide direct services to a minimum of 6,000 new victims per year. To verify progress towards meeting this goal, we interviewed officials at OCDA and its subrecipient, visited three locations, and reviewed case files. Based on our observations and analysis, we concluded that OCDA, by way of its subrecipient, had met the stated goal.

## Performance Data

Cal OES requires subrecipients who receive VOCA funds to report performance data directly into the OVC's Performance Measurement Tool (PMT) on a quarterly basis. We judgmentally selected two quarters of performance data (April 2025 through September 2025) entered into PMT to determine if the information entered by OCDA was accurate and supported. However, we learned that OCDA's subrecipient had directly reported its performance data into PMT and OCDA had not reviewed the data. In October 2025, OCDA obtained access to PMT and began reviewing and entering the subrecipient's data into PMT. As discussed in the [OCDA's Subrecipient Monitoring Policies and Procedures](#) section of this report, OCDA is in the process of developing subrecipient monitoring policies and procedures, and OCDA officials informed us that this included the review of subrecipient performance data.

Based on our review of the PMT data, we found that OCDA's subrecipient did not have a methodology for prorating the data being reported into PMT. According to the OVC's PMT User Guide, when entering performance data, subrecipients must report data only for activities funded with VOCA and VOCA match contributions. However, we identified that OCDA's subrecipient had reported all victims served to include

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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.

victims served with state funding. We also found that OCDA's subrecipient had included businesses and government entities as having received direct victim services, contrary to VOCA Guidelines. According to the VOCA Guidelines, a victim of crime is defined as a person who has suffered physical, sexual, financial, or emotional harm as a result of the commission of a crime. Therefore, businesses and government entities do not meet the definition of a crime victim and should not be reported in PMT. A subrecipient official explained that they were unaware that its data should be prorated or that organizations such as business or government entities should not be included in PMT. As a result of these issues, we determined that the information reported in PMT was inaccurate and that OCDA's subrecipient had overreported the total number of victims served for the two quarters we reviewed.<sup>5</sup>

We also learned that OCDA's subrecipient did not maintain documentation to support its past performance reports. As a result, it had to query its case management system to obtain past performance data, and that data did not match the original data entered in PMT. A subrecipient official explained that subsequent edits made to its client management system may have caused different query results. According to the DOJ Grants Financial Guide, recipients and subrecipients must retain all federal award records to include statistical records for a period of 3 years from the final expenditure report submission. Accurate performance data is essential for making informed decisions, minimizing risks, and increasing operational efficiency. Therefore, we recommend that OJP work with Cal OES to ensure that OCDA establishes controls to ensure accurate performance data is being entered into PMT and that supporting documentation is maintained as required by the DOJ Grants Financial Guide.

## **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. We interviewed OCDA and its subrecipient's personnel responsible for overseeing financial aspects of the subawards, examined OCDA's and its subrecipient's financial policies and procedures, reviewed subaward documents, and performed expenditure testing to determine whether OCDA and its subrecipient adequately accounted for the VOCA funds we audited. Overall, we concluded that the majority of the expenditures we reviewed were allowable and adequately supported. However, we found that OCDA had inappropriately commingled its VOCA grant funding and charged \$2,925 in unallowable costs.

## **Fiscal Policies and Procedures**

To test fiscal policies and procedures, we reviewed OCDA's and its subrecipient's written policies and procedures related to subaward fiscal oversight. We also interviewed OCDA's Senior Fiscal Manager, Fiscal Services Manager, and Accountant. We further interviewed the subrecipient's Chief Financial Officer, Controller, Senior Grant Accountant, and Accounting Supervisor. We found that OCDA maintained written policies and procedures related to its accounting processes, procurement, and invoice processing. OCDA's subrecipient maintained written policies and procedures related to its accounting processes, including purchasing, accountable property, and indirect costs.

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<sup>5</sup> We determined even with these issues associated with the data, OCDA's subrecipient still met its goals of providing victim services to more than 6,000 victims.

## Commingling of Funds

According to the DOJ Grants Financial Guide, accounting systems must be able to account for award funds separately and must accurately track funds received, obligated, and expended under each award. Based on our review of OCDA's general ledger, we determined that OCDA had commingled state and federal grant funding in the same account.<sup>6</sup> An OCDA official stated that it was the organization's practice to expend state funding first and then VOCA grant funding. However, we found that in April 2025, OCDA sought reimbursement from both state and federal funding sources. As a result, we were unable to separately identify which expenditures were reimbursed by federal funding. We also found that OCDA's subrecipient had commingled its general ledger in the same manner. As previously mentioned, OCDA's subaward agreement with its subrecipient did not identify the funding sources. An OCDA official stated that the subaward was seen as one program, and as such, it did not separately track each funding source. By not separately tracking award funds, OCDA cannot accurately account for funds expended under each VOCA award. Therefore, we recommend that OJP work with Cal OES to ensure that OCDA separately tracks VOCA grant funds received, obligated, and expended as required by the DOJ Grants Financial Guide.

## Subaward Expenditures

OCDA requested monthly reimbursement from Cal OES via an electronic grants management system.<sup>7</sup> As of October 2025, Cal OES reimbursed OCDA a total of \$1,192,098 in VOCA funds for costs incurred.<sup>8</sup> As previously mentioned, OCDA passed the entirety of its VOCA funding to a subrecipient. We reviewed a judgmental sample of subrecipient transactions to determine whether the costs charged to the 2024 subaward were accurate, allowable, supported, and in accordance with the VOCA program requirements.<sup>9</sup> We judgmentally selected 16 subrecipient transactions (8 personnel and 8 non-personnel transactions) totaling \$43,841. The transactions we reviewed included costs for personnel, client rental assistance, office rent, taxi fares, gift cards, equipment maintenance, audit fees, and software subscriptions.

## Personnel Costs

The largest cost area for which OCDA was reimbursed was personnel costs of its second-tier subrecipient. As previously discussed in the [Commingling of Funds](#) section of this report, OCDA did not separately track its federal funding received from its state funding, and therefore, we were unable to identify the total

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<sup>6</sup> The OIG's 2025 report on the Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the California Governor's Office of Emergency Services to Building Futures with Women and Children identified a similar deficiency, resulting in the recommendation that Cal OES enhance its subrecipient monitoring policies and procedures to ensure subrecipients are recording or allocating expenditures by funding source as required. As of December 2025, Cal OES was taking steps to address this recommendation. DOJ OIG, [Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the California Governor's Office of Emergency Services to Building Futures with Women and Children, San Leandro, California](#), Audit Division Report 25-060 (June 2025), [oig.justice.gov/reports/audit-office-justice-programs-victim-assistance-funds-subawarded-california-governors](https://oig.justice.gov/reports/audit-office-justice-programs-victim-assistance-funds-subawarded-california-governors).

<sup>7</sup> Based on our review of OCDA's subaward documentation, we determined that Cal OES waived the match requirement for OCDA subawards we audited and the OCDA did not incur administrative expenses. Therefore, we did not perform testing in these areas except for verifying that Cal OES informed OCDA that it did not require matching costs for both audited subawards.

<sup>8</sup> Due to OCDA's commingling of VOCA grant funds, we were unable to identify the total universe of VOCA grant funds reimbursed.

<sup>9</sup> At the time of our fieldwork, in December 2025, OCDA had not yet expended 2025 subaward funds.

universe of VOCA grant funds expended. As of October 2025, OCDA sought reimbursement for \$1,192,098 in VOCA grant funding. We judgmentally sampled 8 second-tier subrecipient personnel transactions totaling \$19,322. We found the personnel costs tested to be allowable and adequately supported.

### **Other Costs**

To test other costs charged to the 2024 subaward, we judgmentally selected a sample of 8 second-tier subrecipient transactions, which included client rental assistance, office rent, taxi fares, gift cards, equipment maintenance, audit fees, and software subscription costs. To perform verification testing of these expenditures, we reviewed accounting records and available supporting documentation.

We determined that seven of the eight transactions we tested were allowable and adequately supported; the remaining transaction was unallowable. Specifically, OCDA's subrecipient had charged \$2,925 in taxi fares for clients who were identified as "witnesses" in the supporting documentation. According to the VOCA Guidelines, allowable costs include transportation fees to allow a victim who is not a witness to participate in court proceedings. An OCDA official stated that a witness who did not experience direct victimization could still be considered a victim. Additionally, a subrecipient official stated that an individual listed as a witness could potentially also be a victim but acknowledged that it could better identify victims in its records. Without establishing whether an individual is a victim of crime prior to providing VOCA-funded services, OCDA could be reimbursing subrecipients for services unallowable under the VOCA Guidelines. Therefore, we recommend that OJP work with Cal OES to remedy \$2,925 in unallowable costs for witness transportation services. We also recommend that OJP work with Cal OES to ensure that OCDA implements controls to ensure that VOCA funding is used only for victims of crime.

## Conclusion and Recommendations

As a result of our audit testing, we concluded that OCDA, through its subrecipient, used VOCA grant funds to provide services to victims of crime in Orange County. However, we found that OCDA lacked policies and procedures to ensure the proper monitoring and oversight of its subrecipient. As a result, OCDA did not conduct on-site visits or desk review monitoring as required by the VOCA Guidelines. OCDA also did not identify that its subrecipient had reported inaccurate performance data to the OVC. OCDA also did not ensure that federal subaward information and terms and conditions of the subawards were included in subaward agreements as required. Additionally, we found that both OCDA and its subrecipient had not tracked VOCA grant funding separately from other funding sources. Lastly, we identified \$2,925 in unallowable costs. We provide seven recommendations for OJP to work with Cal OES to address these deficiencies.

We recommend that OJP work with Cal OES to:

1. Ensure that OCDA implements controls to ensure that all required federal award information, regulations, and terms and conditions are documented in subaward agreements and disseminated to subrecipients.
2. Ensure that OCDA establishes subrecipient monitoring policies and procedures as required by the VOCA Guidelines.
3. Ensure that OCDA conducts required monitoring of its subrecipient.
4. Ensure that OCDA establishes controls to ensure accurate performance data is being entered into PMT and that supporting documentation is maintained as required by the DOJ Grants Financial Guide.
5. Ensure that OCDA separately tracks VOCA grant funds received, obligated, and expended as required by the DOJ Grants Financial Guide.
6. Remedy \$2,925 in unallowable costs for witness transportation services.
7. Ensure that OCDA implements controls to ensure that VOCA funding is used only for victims of crime.

# APPENDIX 1: Objective, Scope, and Methodology

## Objective

The objective of this audit was to review how the Orange County District Attorney's Office (OCDA) used the Victims of Crime Act (VOCA) funds received through a subaward from the California Governor's Office of Emergency Services (Cal OES) to assist crime victims and assess whether it accounted for VOCA funds in compliance with select award requirements, terms, and conditions. To accomplish this objective, we assessed program performance and accomplishments and grant financial management.

## Scope and Methodology

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

This was an audit of two subawards to OCDA. These subawards, totaling \$3,127,696, were funded by the Cal OES from two VOCA grants 15POVC-24-GG-00612-ASSI and 15POVC-25-GG-00285-ASSI awarded by the Office of Justice Programs (OJP) Office for Victims of Crime (OVC). As of October 2025, Cal OES had reimbursed OCDA \$1,192,098 in subaward funds.

Our audit concentrated on, but was not limited to, the period of October 2024 through September 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; Cal OES guidance; and the OVC and Cal OES 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 OCDA's activities related to the audited subawards. Our work included conducting interviews with OCDA financial staff, examining policies and procedures, and reviewing subaward documentation and financial records. Because OCDA subawarded all of its VOCA funds, we also interviewed personnel and reviewed documents and criteria from OCDA's subrecipient. We performed sample-based audit testing for personnel, client assistance expenditures, and program performance information. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the subawards reviewed. This non-statistical sample design did not allow projection of the test results to the universe from which the samples were selected.

During our audit, we obtained information from DOJ's JustGrants System, Cal OES's grant management system, as well as OCDA's financial and programmatic records 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 OCDA to provide assurance on its internal control structure as a whole. OCDA's management is responsible for the establishment and maintenance of internal controls in accordance with 2 C.F.R. § 200. Because we do not express an opinion on OCDA's internal control structure as a whole, we offer this statement solely for the information and use of OCDA, Cal OES, and OJP.<sup>10</sup>

In planning and performing this audit, we identified internal control components and underlying internal control principles as significant to the audit objective. Specifically, we reviewed the design and implementation of OCDA's policies and procedures. We also tested the existence, implementation, and operating effectiveness of OCDA's controls over management of VOCA funds and expenditures, as well as 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>10</sup> This restriction is not intended to limit the distribution of this report, which is a matter of public record.

## APPENDIX 2: Schedule of Dollar-Related Findings

Description	OJP Prime Number	SAA Subaward Identifier	Amount	Page
<b>Questioned Costs:</b> <sup>11</sup>				
Unallowable Witness Transportation Costs	15POVC-24-GG-00612-ASSI	VW24024501	\$2,925	7
<b>TOTAL DOLLAR-RELATED FINDINGS</b>			<b><u>\$2,925</u></b>	

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<sup>11</sup> **Questioned Costs** are expenditures that do not comply with legal, regulatory, or contractual requirements; are not supported by adequate documentation at the time of the audit; or are unnecessary or unreasonable. Questioned costs may be remedied by offset, waiver, recovery of funds, the provision of supporting documentation, or contract ratification, where appropriate.

# APPENDIX 3: Orange County District Attorney's Office Response to the Draft Audit Report



OFFICE OF THE  
**DISTRICT ATTORNEY**  
ORANGE COUNTY, CALIFORNIA  
TODD SPITZER

May 7, 2026

David J Gaschke  
Regional Audit Manager  
San Francisco Regional Audit Office  
Office of the Inspector General  
U.S. Department of Justice  
90 7<sup>th</sup> Street  
San Francisco, California 94103

RE: Draft Audit Report – Audit of the Office of Justice Programs Victim Assistance Funds  
Subawarded by the California Governor's Office of Emergency Services to the Orange County  
District Attorney (OCDA).

Dear Mr. Gaschke:

Thank you for the opportunity to review and comment on the above-referenced draft audit report related to Sub-Award Numbers VW24024501 and VW25024501.

OCDA appreciates the thorough work of the OIG audit team and concurs with the recommendations in the draft report. We acknowledge the finding regarding the absence of written policies and procedures for subrecipient monitoring. It is important to note, however, that this condition did not result in a lack of oversight of OCDA's subrecipient, given Cal OES transitioned this role to OCDA shortly before your audit commenced.

There are a few additional points to highlight in this regard.

- In the nearly 15 years of OCDA's functioning as a pass-through agency, Cal OES' protocol was to conduct monitoring and performance assessments directly with OCDA's subrecipient, the implementing agency. Cal OES provided OCDA's subrecipient with direct system access, documentation channels, and ongoing communication, and managed the required oversight activities. As a result, Cal OES fulfilled the required monitoring under the VOCA Guidelines. OCDA was formally notified shortly before the OIG audit that these responsibilities would transition to OCDA, replacing the more than a decade-long protocol.

REPLY TO: ORANGE COUNTY DISTRICT ATTORNEY'S OFFICE  
<http://orangecountyda.org/>

WEB

PAGE:

MAIN OFFICE  
300 N. FLOWER ST  
SANTA ANA, CA 92703  
P.O. BOX 939 (92702)  
(714) 834-3600

NORTH OFFICE  
1275 N. BERKELEY AVE  
FULLERTON, CA 92832  
(714) 772-4450

WEST OFFICE  
8141 13<sup>th</sup> STREET  
WESTMINSTER, CA 92683  
(714) 896-7281

HARBOR OFFICE  
4601 JAMBOREE RD.  
NEWPORT BEACH, CA 92660  
(949) 476-4650

JUVENILE OFFICE  
341 CITY DRIVE SOUTH  
ORANGE, CA 92668  
(714) 935-7624

CENTRAL OFFICE  
300 N. FLOWER ST.  
SANTA ANA, CA 92703  
P.O. BOX 938 (92702)  
(714) 834-3952

- The elected District Attorney and one Executive Manager from the OCDA serve on the subrecipient's Governing Board providing leadership, strategic planning and oversight.
- An Executive Manager from the OCDA meets regularly with the subrecipient to discuss and resolve operational issues.

OCDA's responses to each recommendation are provided below.

---

**1. Ensure that OCDA implements controls to ensure that all required federal award information, regulations, and terms and conditions are documented in subaward agreements and disseminated to subrecipients.**

We concur and have implemented this recommendation. Beginning with the contract effective July 1, 2026, all required federal award information, regulations, and terms and conditions are incorporated by reference into the County's contract with the subrecipient. As noted in the report, for the 2025 subaward, OCDA disseminated all requirements of the subaward to subrecipient upon notification of the award.

**2. Ensure that OCDA establishes subrecipient monitoring policies and procedures as required by the VOCA Guidelines.**

We concur with this recommendation. OCDA will complete updates to its subrecipient monitoring policies and procedures, with technical assistance from Cal OES, no later than July 2026.

**3. Ensure that OCDA conducts required monitoring of its subrecipient.**

We concur with this recommendation. OCDA will conduct a desk review of its subrecipient in August 2026 and an on-site performance assessment in February 2027.

**4. Ensure that OCDA establishes controls to ensure accurate performance data is being entered into PMT and that supporting documentation is maintained as required by the DOJ Grants Financial Guide.**

We concur with this recommendation. OCDA will work with subrecipient to update procedures on prorating performance data and ensuring that only eligible individuals are reported. OCDA will also incorporate a review of subrecipient performance data into its updated subrecipient monitoring policies and procedures, no later than July 2026.

**5. Ensure that OCDA separately tracks VOCA grant funds received, obligated, and expended as required by the DOJ Grants Financial Guide.**

We concur and have implemented this recommendation. New account codes have been established and are in use to track Federal and State expenditures and revenues separately. OCDA will also ensure subrecipient properly accounts for transactions by identifying specific funding sources when submitting reimbursement requests.

**6. Remedy \$2,925 in unallowable costs for witness transportation services.**

We concur with this recommendation and will work with Cal OES to reconcile and remedy unallowable costs, if any are identified.

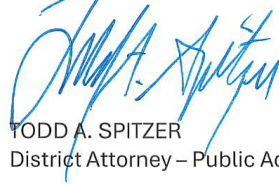
**7. Ensure that OCDA implements controls to ensure that VOCA funding is used only for victims of crime.**

---

We concur with this recommendation. OCDA will work with the subrecipient to update procedures and ensure additional staff training is provided to reinforce VOCA eligibility requirements, no later than July 2026.

OCDA is now in a position to ensure full compliance with VOCA requirements while maintaining the highest standards of stewardship for federal funds. We appreciate the OIG's review and the opportunity to improve our process in our newly established oversight role. If you have any questions or require additional information, please contact Matthew Pettit, Director of Administrative Services, at [Matthew.Pettit@ocdapa.org](mailto:Matthew.Pettit@ocdapa.org) or me directly.

Sincerely,



TODD A. SPITZER  
District Attorney – Public Administrator

cc: Melonie Threatt  
Acting Team Leader, Audit Coordination Branch  
Audit and Review Division  
Office of Audit, Assessment, and Management  
Office of Justice Programs  
(Provided electronically at: [Melonie.Threatt@usdoj.gov](mailto:Melonie.Threatt@usdoj.gov))

Jonathan Tran  
Staff Services Management Auditor  
Office of Audits and Investigations  
California Governor's Office of Emergency Services  
(Provided electronically at: [Jonathan.Tran@caloes.ca.gov](mailto:Jonathan.Tran@caloes.ca.gov))

Ronetta Johnson  
Chief Executive Officer  
Waymakers  
(Provided electronically at: [RJohnson@waymakersoc.org](mailto:RJohnson@waymakersoc.org))

# APPENDIX 4: The California Governor's Office of Emergency Services Response to the Draft Audit Report

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GAVIN NEWSOM  
GOVERNOR



CAROLINE THOMAS JACOBS  
DIRECTOR

May 12, 2026

David Gaschke  
Department of Justice  
Office of the Inspector General  
90 7th Street  
San Francisco, CA

Dear David Gaschke:

The California Governor's Office of Emergency Services (Cal OES) received the Department of Justice Office of the Inspector General (DOJ OIG) Draft Report regarding the results of the Fiscal Year 2024-2025 Audit of the Cal OES' Subrecipient, Orange County District Attorney's Office (OCDA) via email on April 3, 2026. There are seven (7) recommendations that have been identified by DOJ OIG, and Cal OES is required to work directly with OCDA to address the recommendations. Cal OES thanks DOJ OIG for the opportunity to provide its response.

**Recommendation 1:** DOJ OIG recommends that OJP work with Cal OES to ensure that OCDA implements controls to ensure that all required federal award information, regulations, and terms and conditions are documented in subaward agreements and disseminated to [Second-Tier] Subrecipients.

**Cal OES Response:** Cal OES agrees with the recommendation. Cal OES will work with OCDA to ensure OCDA implements controls related to documenting required federal award information, regulations, and terms and conditions in Grant Subaward agreements and disseminated to Second-Tier Subaward.

In addition, Cal OES will require OCDA to revise and submit new Subaward documents for current Second-Tier Subawards containing all federal information by June 30, 2026.



3650 SCHRIEVER AVENUE, MATHER, CA 95655  
(916) 845-8506 TELEPHONE  
[www.CalOES.ca.gov](http://www.CalOES.ca.gov)

David Gaschke  
May 12, 2026  
Page 2

**Recommendation 2:** DOJ OIG recommends that OJP work with Cal OES to ensure that OCDA establishes [Second-Tier] Subrecipient monitoring policies and procedures as required by the VOCA Guidelines.

**Cal OES Response:** Cal OES agrees with the recommendation. Cal OES will ensure that the OCDA establishes Second-Tier Subaward monitoring policies and procedures and will require that OCDA submit its policies and procedures to Cal OES by June 30, 2026. Cal OES will provide technical assistance as needed to ensure OCDA's monitoring process is thorough.

**Recommendation 3:** DOJ OIG recommends that OJP work with Cal OES to ensure that OCDA conducts required monitoring of its [Second-Tier] Subrecipient.

**Cal OES Response:** Cal OES agrees with the recommendation. Cal OES will ensure that OCDA conducts required monitoring of its Second-Tier Subaward. Cal OES will require that OCDA conduct an on-site monitoring visit of the Second-Tier Subaward as required by the VOCA Guidelines by June 30, 2026.

**Recommendation 4:** DOJ OIG recommends that OJP work with Cal OES to ensure that OCDA establishes controls to ensure accurate performance data is being entered into the Performance Measurement Tool (PMT) and that supporting documentation is maintained as required by the DOJ Grants Financial Guide.

**Cal OES response:** Cal OES agrees with the recommendation. Cal OES will work with OCDA to ensure OCDA establishes controls related to reporting accurate performance data into the PMT and that supporting documentation is maintained as required by the DOJ Grants Financial Guide.

During DOJ OIG's audit of OCDA, Cal OES provided technical assistance, specifically on prorating guidance, to OCDA and to their Second-Tier Subaward. Furthermore, Cal OES will verify that performance data submitted by OCDA is prorated.

Moreover, Cal OES will require that OCDA provide updated policies and procedures to include prorating data into the PMT to reflect only victims/survivors served with VOCA funds by June 30, 2026.

David Gaschke  
May 12, 2026  
Page 3

**Recommendation 5:** DOJ OIG recommends that OJP work with Cal OES to ensure that OCDA separately tracks VOCA grant funds received, obligated, and expended as required by the DOJ Grants Financial Guide.

**Cal OES Response:** Cal OES agrees with the recommendation. Cal OES will provide technical assistance to OCDA to ensure OCDA separately tracks VOCA grant funds received, obligated, and expended as required by the DOJ Grants Financial Guide. In addition, to ensure that OCDA is separately tracking VOCA grant funds, Cal OES will require that OCDA submit a revised Second-Tier Subaward Budget by May 29, 2026.

**Recommendation 6:** DOJ OIG recommends that OJP work with Cal OES to remedy \$2,925 in unallowable costs for witness transportation services.

**Cal OES Response:** Cal OES agrees with the recommendation. To remedy the \$2,925 in unallowable costs for witness transportation services, Cal OES will require OCDA to modify their VW24 budget to attribute VOCA allowable costs incurred during the Grant Subaward Performance Period by May 15, 2026.

This adjustment is necessary due to technical limitations in the Grants Central System (GCS), which prevented the OCDA from claiming State funds for witness transportation during the last six months of the performance period. Additionally, Cal OES will update the OCDA's Second-Tier Subaward budget format in GCS to ensure Federal and State funds can be allocated to separate line items moving forward.

**Recommendation 7:** DOJ OIG recommends that OJP work with Cal OES to ensure that OCDA implements controls so that VOCA funding is used only for victims of crime.

**Cal OES Response:** Cal OES agrees with the recommendation. Cal OES will provide technical assistance to ensure OCDA understands reimbursable VOCA expenditures. In addition, Cal OES will collaborate with OCDA to implement controls ensuring funding is dedicated exclusively to victims of crime. Furthermore, Cal OES will verify that all expenses are included in the approved Second-Tier Subaward budget prior to incurring costs, reporting expenditures, and requesting reimbursement through GCS.

David Gaschke  
May 12, 2026  
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Cal OES appreciates the assistance and guidance provided by DOJ OIG. If you have additional questions or concerns, please contact Ralph Zavala, Cal OES Office of Audits and Investigations Chief, at (916) 845-8437.

Sincerely,

Signed by:  
  
E A095BE8D25D4CE...

Ricki Hammett  
Grants Management, Assistant Director

cc:  
Ralph Zavala  
Office of Audits and Investigations Chief  
California Governor's Office of Emergency Services

Melonie Threatt  
Acting Team Leader, Audit Coordination Branch  
Audit and Review Division  
Office of Audit, Assessment, and Management  
Office of Justice Programs  
United States Department of Justice

Kenneth Brockbank  
Senior Fiscal Manager  
Orange County Office of the District Attorney

# APPENDIX 5: The Office of Justice Program's Response to the Draft Audit Report



U.S. Department of Justice

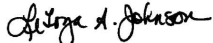
Office of Justice Programs

*Office of Audit, Assessment, and Management*

Washington, DC 20531

**May 12, 2026**

MEMORANDUM TO: David J. Gaschke  
Regional Audit Manager  
San Francisco Regional Audit Office  
Office of the Inspector General

FROM: Digitally signed by LETOYA JOHNSON  
Date: 2026.05.12 20:01:45 -0400   
LeToya A. Johnson, CPA  
Acting Deputy Director  
Audit and Review Division  
Office of Audit, Assessment, and Management

SUBJECT: Response to the Draft Audit Report, *Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the California Governor's Office of Emergency Services to the Orange County District Attorney's Office, Santa Ana, California*

This memorandum is in reference to your correspondence dated April 3, 2026, transmitting the above-referenced draft audit report for grant funds subawarded to the Orange County District Attorney's Office (OCDA) by the California Governor's Office of Emergency Services (Cal OES). We consider the subject report resolved and request written acceptance of this action from your office.

The draft audit report contains **seven recommendations and \$2,925 in questioned costs**. The following is the Office of Justice Programs' (OJP) analysis of the draft audit report recommendations. For ease of review, the recommendations are restated in bold and are followed by OJP's response.

- 1. We recommend that OJP work with Cal OES to ensure that OCDA implements controls to ensure that all required federal award information, regulations, and terms and conditions are documented in subaward agreements and disseminated to subrecipients.**

The Office of Justice Programs agrees with the recommendation. We will work with Cal OES to ensure that OCDA implements controls to ensure that all required federal award information, regulations, and terms and conditions are documented in subaward agreements and disseminated to subrecipients.

- 2. We recommend that OJP work with Cal OES to ensure that OCDA establishes subrecipient monitoring policies and procedures as required by the VOCA Guidelines.**

The Office of Justice Programs agrees with the recommendation. We will work with Cal OES to ensure that OCDA develops written subrecipient monitoring policies and procedures.

- 3. We recommend that OJP work with Cal OES to ensure that OCDA conducts required monitoring of its subrecipient.**

The Office of Justice Programs agrees with the recommendation. We will work with Cal OES to ensure that OCDA conducts required monitoring of its subrecipient.

- 4. We recommend that OJP work with Cal OES to ensure that OCDA establishes controls to ensure accurate performance data is being entered into PMT and that supporting documentation is maintained as required by the DOJ Grants Financial Guide.**

The Office of Justice Programs agrees with the recommendation. We will work with Cal OES to ensure that OCDA establishes controls to ensure accurate performance data is being entered into PMT and that supporting documentation is maintained as required by the DOJ Grants Financial Guide.

- 5. We recommend that OJP work with Cal OES to ensure that OCDA separately tracks VOCA grant funds received, obligated, and expended as required by the DOJ Grants Financial Guide.**

The Office of Justice Programs agrees with the recommendation. We will work with Cal OES to ensure that OCDA separately tracks VOCA grant funds received, obligated, and expended as required by the DOJ Grants Financial Guide.

- 6. We recommend that OJP work with Cal OES to remedy \$2,925 in unallowable costs for witness transportation services.**

The Office of Justice Programs agrees with the recommendation. We will work with Cal OES to obtain support from OCA to remedy the \$2,925 in unallowable costs for witness transportation services.

- 7. We recommend that OJP work with Cal OES to ensure that OCDA implements controls to ensure that VOCA funding is used only for victims of crime.**

The Office of Justice Programs agrees with the recommendation. We will work with Cal OES to ensure OCDA implements controls to ensure that VOCA funding is used only for victims of crime.

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

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

Jennifer Yoo  
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

cc: 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

## **APPENDIX 6: 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), the California Governor's Office of Emergency Services (Cal OES), and the Orange County District Attorney's Office (OCDA). OCDA's response is incorporated in Appendix 3, Cal OES's response is incorporated in Appendix 4, and OJP's response is incorporated in Appendix 5 of this final report. In its response to our draft report, OJP agreed with our recommendations, and as a result, the status of the report is resolved. Cal OES agreed with each of our recommendations and OCDA concurred with each of our recommendations. The following provides the OIG analysis of the responses and summary of actions necessary to close the report.

### **Recommendations for OJP to work with Cal OES to:**

- 1. Ensure that OCDA implements controls to ensure that all required federal award information, regulations, and terms and conditions are documented in subaward agreements and disseminated to subrecipients.**

Resolved. OJP agreed with our recommendation and stated in its response that it will work with Cal OES to ensure that OCDA implements controls to ensure that all required federal award information, regulations, and terms and conditions are documented in subaward agreements and disseminated to subrecipients.

Cal OES agreed with our recommendation and stated that it will work with OCDA to ensure OCDA implements controls related to documenting disseminating required federal award information, regulations, and terms and conditions in subaward agreements.

OCDA concurred with our recommendation and reiterated that, as stated in the report, all required federal award information, regulations, and terms and conditions were incorporated into Orange County's 2025 subaward.

This recommendation can be closed when we receive documentation that OCDA has implemented controls to ensure that all required federal award information, regulations, and terms and conditions are documented in subaward agreements and disseminated to subrecipients.

- 2. Ensure that OCDA establishes subrecipient monitoring policies and procedures as required by the VOCA Guidelines.**

Resolved. OJP agreed with our recommendation and stated in its response that it will work with Cal OES to ensure that OCDA develops written subrecipient monitoring policies and procedures.

Cal OES agreed with our recommendation and stated that it will ensure that OCDA establishes subaward monitoring policies and procedures and will require that OCDA submit its policies and

procedures to Cal OES by June 30, 2026. Cal OES stated that it will provide technical assistance as needed to ensure OCDA's monitoring process is thorough.

OCDA concurred with our recommendation and stated that it will complete updates to its subrecipient monitoring policies and procedures no later than July 2026. OCDA also stated that the absence of written policies and procedures did not result in a lack of oversight of its subrecipient. OCDA explained that Cal OES's protocol was to conduct monitoring and performance assessments directly with OCDA's subrecipient. As such, OCDA believed VOCA's requirement for subrecipient monitoring was fulfilled. OCDA stated that Cal OES provided notification shortly before the OIG audit that subrecipient monitoring would transition to OCDA.

This recommendation can be closed when we receive documentation that OCDA has established subrecipient monitoring policies and procedures as required by the VOCA Guidelines.

**3. Ensure that OCDA conducts required monitoring of its subrecipient.**

Resolved. OJP agreed with our recommendation and stated that it will work with Cal OES to ensure that OCDA conducts required monitoring of its subrecipient.

Cal OES agreed with our recommendation and stated that it will ensure that OCDA conducts required monitoring of its subaward. Cal OES stated that it will require that OCDA conduct an on-site monitoring visit of the subaward as required by the VOCA Guidelines by June 30, 2026.

OCDA concurred with our recommendation and stated that it will conduct a desk review of its subrecipient in August 2026 and perform an on-site assessment in February 2027.

This recommendation can be closed when we receive documentation that OCDA has conducted required monitoring of its subrecipient.

**4. Ensure that OCDA establishes controls to ensure accurate performance data is being entered into the Performance Measurement Tool (PMT) and that supporting documentation is maintained as required by the DOJ Grants Financial Guide.**

Resolved. OJP agreed with our recommendation and stated that it will work with Cal OES to ensure that OCDA establishes controls to ensure accurate performance data is being entered into PMT and that supporting documentation is maintained as required by the DOJ Grants Financial Guide.

Cal OES agreed with our recommendation and stated that it will work with OCDA to ensure OCDA establishes controls related to reporting accurate performance data into the PMT and that supporting documentation is maintained as required by the DOJ Grants Financial Guide. Cal OES stated that it will verify that performance data submitted by OCDA is prorated, and that it will require OCDA to provide updated policies and procedures, to include prorating data, by June 30, 2026.

OCDA concurred with our recommendation and stated that it will work with its subrecipient to update procedures on prorating performance data and ensuring that only eligible individuals are reported. OCDA also stated that it will incorporate a review of subrecipient performance data into its subrecipient monitoring policies and procedures no later than July 2026.

This recommendation can be closed when we receive documentation that OCDA has established controls to ensure accurate performance data is being entered into PMT and that supporting documentation is maintained as required by the DOJ Grants Financial Guide.

**5. Ensure that OCDA separately tracks VOCA grant funds received, obligated, and expended as required by the DOJ Grants Financial Guide.**

Resolved. OJP agreed with our recommendation and stated that it will work with Cal OES to ensure that OCDA separately tracks VOCA grant funds received, obligated, and expended as required by the DOJ Grants Financial Guide.

Cal OES agreed with our recommendation and stated that it will provide technical assistance to OCDA to ensure OCDA separately tracks VOCA grant funds received, obligated, and expended as required by the DOJ Grants Financial Guide. Additionally, Cal OES will require that OCDA submit a revised subaward budget by May 29, 2026.

OCDA concurred with our recommendation and stated that new account codes have been established and implemented to track federal and state expenditures and revenues separately. OCDA will also ensure its subrecipient properly accounts for transactions by identifying specific funding sources when submitting reimbursement requests.

This recommendation can be closed when we receive documentation that OCDA is separately tracking VOCA grant funds received, obligated, and expended as required by the DOJ Grants Financial Guide.

**6. Remedy \$2,925 in unallowable costs for witness transportation services.**

Resolved. OJP agreed with our recommendation and stated that it will work with Cal OES to obtain support from OCDA to remedy the \$2,925 in unallowable costs for witness transportation services.

Cal OES agreed with our recommendation and stated that it will require that OCDA modify its victim witness program fiscal year 2024 budget to attribute VOCA allowable costs incurred during the grant subaward performance period. Cal OES stated the adjustment was necessary due to technical limitations in the statewide grants management system, which prevented the OCDA from claiming state funds for witness transportation during the last 6 months of the performance period. Cal OES also stated that it will update OCDA's subaward budget in the system to ensure federal and state funds can be allocated to separate line items moving forward.

OCDA concurred with our recommendation and stated that it will work with Cal OES to reconcile and remedy unallowable costs.

This recommendation can be closed when we receive documentation that OJP has remedied \$2,925 in unallowable costs for witness transportation services.

**7. Ensure that OCDA implements controls to ensure that VOCA funding is used only for victims of crime.**

Resolved. OJP agreed with our recommendation and stated that it will work with Cal OES to ensure OCDA implements controls to ensure that VOCA funding is used only for victims of crime.

Cal OES agreed with our recommendation and stated that it will provide technical assistance to ensure OCDA understands reimbursable VOCA expenditures. In addition, Cal OES will collaborate with OCDA to implement controls ensuring funding is dedicated exclusively to victims of crime. Cal OES stated that it will verify that all expenses are included in the approved subaward budget prior to incurring costs, reporting expenditures, and requesting reimbursement.

OCDA concurred with our recommendation and stated that it will work with its subrecipient to update procedures and ensure additional staff training is provided to reinforce VOCA eligibility requirements no later than July 2026.

This recommendation can be closed when we receive documentation that OCDA has implemented controls to ensure that VOCA funding is used only for victims of crime.