



Audit of the Office of Justice Programs Victim
Assistance Funds Subawarded by the Texas
Office of the Governor to Senior Citizens of
Greater Dallas, Inc., d.b.a. The Senior Source,
Dallas, Texas



AUDIT DIVISION

26-060

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EXECUTIVE SUMMARY

Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the Texas Office of the Governor to Senior Citizens of Greater Dallas, Inc., d.b.a. The Senior Source, Dallas, Texas

Background

The U.S. Department of Justice (DOJ), Office of Justice Programs (OJP) provided funds to the Texas Office of the Governor (Texas OOG) to make subawards to support victim assistance programs in Texas. Texas OOG awarded \$532,195 to Senior Citizens of Greater Dallas, Inc., doing business as The Senior Source (TSS), under three subawards from October 2021 through September 2025 to provide counseling, crisis intervention, legal advocacy, financial safety services, transportation, filing for emergency financial assistance, and crime victim compensation to adults over 50 in greater Dallas who are victims of financial crime. As of February 2026, Texas OOG reimbursed TSS \$532,195 for the subawards we reviewed.

Audit Objective

The objective of this audit was to review how TSS used the Victims of Crime Act (VOCA) funds received through three subawards from Texas OOG to assist crime victims and assess whether TSS accounted for VOCA funds in compliance with select award requirements, terms, and conditions.

Recommendations

Our report contains six recommendations for OJP to work with Texas OOG to assist TSS in improving its award management and administration. These responses can be found in Appendices 3, 4, and 5, respectively. Our analysis of those responses can be found in Appendix 6.

Audit Results

Program Performance

We found that TSS generally met its VOCA subaward goals by providing services consistent with the services outlined in its award documents, including counseling, crisis intervention, legal advocacy, and financial safety assistance. However, deficiencies in written policies and procedures for performance reporting and controls for ensuring the eligibility of clients served highlight the need for improvement. Specifically, we found 27 percent of tested performance measures had differences larger than 10 percent of what was reported in the quarterly performance reports and 71 percent of client intake forms lacked sufficient information to confirm the eligibility of the client.

Financial Management

We also found deficiencies with TSS's financial management, including unsupported excess reimbursements and unallowable travel costs. As a result, we identified \$3,366 in questioned costs. These issues stemmed from TSS basing Financial Status Reports on budgeted amounts rather than actual costs and not charging travel expenses in accordance with the approved budget.

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Introduction

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) audited victim assistance funds subawarded to Senior Citizens of Greater Dallas, Inc., doing business as The Senior Source (TSS) in Dallas, Texas. The Office of Justice Programs (OJP) Office for Victims of Crime (OVC) provided this funding to the Texas Office of the Governor (Texas OOG)—the state administering agency (SAA) for Texas, which then made subawards to direct service providers.¹ TSS received three subawards from Texas OOG totaling \$532,195 from October 2021 through September 2025. These funds originated from Texas OOG fiscal years (FY) 2020, 2022, and 2023 federal grants, as shown in Table 1.

Table 1

Audited Subawards to TSS from Texas OOG

Texas OOG Subaward Identifier	OJP Prime Award Numbers	Project Start Date	Project End Date	Subaward Amount
3758703	2020-V2-GX-0004	10/01/2021	09/30/2022	\$134,203
3758705	15POVC-22-GG-00807-ASSI	10/01/2023	09/30/2024	\$191,020
3758706	15POVC-23-GG-00468-ASSI	10/01/2024	09/30/2025	\$206,972
Total:				\$532,195

Source: JustGrants, Texas OOG, and TSS

Established by the Victims of Crime Act (VOCA) of 1984, the Crime Victims Fund (CVF) supports crime victims through DOJ programs and state and local victim assistance and compensation initiatives.² These services must: (1) respond to the emotional, psychological, or physical needs of crime victims, (2) assist victims of crime to stabilize their lives after a victimization, (3) assist victims in understanding and participating in the criminal justice system, or (4) restore a measure of safety and security for victims. Direct service providers receiving VOCA victim assistance subawards may offer various support services, including help with restraining orders, counseling, crisis intervention, and emergency shelter.

The Senior Source

Established as a 501(c)(3) non-profit organization located in Dallas, Texas, with a mission to enhance the quality of life for older adults in greater Dallas, TSS has received VOCA funding through Texas OOG since

¹ We previously audited victim assistance grants awarded to Texas OOG and considered those results in this audit. As an SAA, Texas OOG must ensure TSS's subawards are used for authorized purposes, comply with Federal statutes, regulations, and subaward terms and conditions, and achieve subaward performance goals. See U.S. Department of Justice Office of the Inspector General, [Audit of the Office of Justice Programs Victim Assistance Grants Awarded to the Texas Office of the Governor, Austin, Texas](#), Audit Report 25-078 (August 2025), oig.justice.gov/reports/audit-office-justice-programs-victim-assistance-grants-awarded-texas-office-governor-austin.

² Authorized by 34 U.S.C. § 20101, the CVF receives money from federal criminal fines, penalties, forfeited bail bonds, gifts, donations, deferred prosecution and non-prosecution agreements, and special assessments. The OVC's annual distribution depends on the prior years' CVF deposits and limits set by Congress.

2019. According to its website, founded in 1961 to uplift seniors, TSS's services include everything older adults may need, such as guardianship services, financial assistance and protection, fraud and scam prevention, employment services, and support for caregivers. Since its founding, TSS has reported assisting more than 25,000 seniors and their families with services, programs, and resources they need to be happy and secure in their later years.

OIG Audit Approach

The objective of this audit was to review how TSS used the VOCA funds received through three subawards from Texas OOG to assist crime victims and assess whether TSS accounted for VOCA funds in compliance with select award requirements, terms, and conditions of the awards. The following sections of this report detail the results of our analysis. Appendix 1 provides additional information on the audit's objective, scope, and methodology. Appendix 2 presents the audit's Schedule of Dollar-Related Findings.

Audit Results

Program Performance

According to a National Institute of Justice Journal article, the consequences of crimes committed against older adults often lead to depression, post-traumatic stress, anxiety, poor overall health, and lower quality of life. Through the VOCA funding it received from the Texas OOG, TSS supported the salaries and benefits of its personnel focused on providing adults over 50 in greater Dallas who are victims of financial crime with victim services related to counseling, crisis intervention, legal advocacy, financial safety services, transportation, help in filing for emergency financial assistance, and crime victim compensation.

The DOJ Grants Financial Guide requires federal award recipients to maintain a well-designed and tested system of internal controls, including documented written procedures. 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. We reviewed how TSS used the VOCA funds received to assist crime victims by reviewing TSS's written policies and procedures for its VOCA-funded programs, conducting interviews with TSS staff including the Director, reviewing award documentation and a judgmental sample of client intake forms, and performance measures from TSS's quarterly performance reports.

To verify the services provided, we assessed performance measures reported in TSS's quarterly performance reports. For the measures tested, we found the supporting documentation showed that TSS generally met or exceeded the amounts reported and provided services consistent with the services outlined in its subaward documents. Based on our assessment, while we believe that TSS achieved the stated goals for each of the subawards in our scope, we identified areas where TSS could strengthen programmatic policies and procedures. Specifically, we found TSS lacked written policies and procedures for capturing and reporting VOCA-funded activities as well as documented controls for ensuring the eligibility of individuals receiving VOCA-funded services.

Quarterly Performance Reporting

According to the DOJ Grants Financial Guide, award recipients are required to ensure that valid and auditable source documentation is available to support all data collected for each performance measure required by the program including those specified in the program solicitation or award. As a VOCA subrecipient, TSS is required to submit quarterly performance data to the Texas OOG through its online grant management system, which Texas OOG uploads to the OVC's online Performance Measurement Tool, as required under VOCA Guidelines. To verify the performance data included in its reports, we traced a sample of 15 TSS performance measures across TSS's three subawards to support maintained by TSS. As shown in Table 2, we found 4 of the 15 measures tested (27 percent) had differences larger than 10 percent of what was reported in TSS's quarterly performance reports.

Table 2

Discrepancies Identified with Reported Results by Sampled Performance Measure

Performance Measure	Number Reported in Performance Report	Number Supported by TSS Documentation	Percentage Difference
Texas OOG Subaward Identifier: 3758703			
Total number of victims who received services by service type AND number of times each service was provided during the reporting period: <i>Information about the criminal justice process</i>	35	43	22.9%
Total number of victims who received services by service type AND number of times each service was provided during the reporting period: <i>Other legal advice and/or counsel</i>	15	17	13.3%
Texas OOG Subaward identifier: 3758705			
Types of Victimization: <i>Elder Abuse or Neglect</i>	147	164	11.6%
Texas OOG Subaward Identifier: 3758706			
Of the number of victims entered in question 1, how many NEW victims who received services from your agency for the first time during the reporting period	196	170	13.3%

Source: Texas OOG and TSS

A TSS official stated that performance data is entered into its own database by staff before being uploaded to the Texas OOG’s system. While TSS conducts periodic case reviews, data cleanup, and integrity checks, it lacks written policies and procedures for compiling and submitting performance measures required under its VOCA-funded awards. Written policies and procedures are essential to establish clear roles and responsibilities, ensure consistent and accurate reporting, and maintain continuity during staff turnover. Without these controls, TSS risks submitting unreliable performance data, which could impact grant compliance and oversight. Therefore, we recommend that OJP work with the Texas OOG to ensure that TSS develops written policies and procedures for capturing and reporting VOCA-funded activities and distributes this guidance to relevant personnel.

Additionally, during our review of performance data included in TSS’s quarterly performance reports, we reviewed a sample of 75 client intake forms. Our testing revealed that some files did not contain sufficient information to confirm the occurrence of a financial crime or victimization. Specifically, we found that only 22 client intake forms (29 percent of our sample of 75) contained sufficient information of the eligibility of the client for VOCA-funded services, while 53 client intake forms (71 percent) lacked sufficient details, as shown in Table 3 below.

Table 3

Analysis of 75 Client Intake Forms

Texas OOG Subaward Identifier	Sufficient Information Supporting VOCA Eligibility	Insufficient Information Supporting VOCA Eligibility
3758703	9	16
3758705	6	19
3758706	7	18
Total:	22	53
Percentage:	29%	71%

Source: OIG analysis of TSS documentation

As stated previously, TSS provides a variety of services to adults over 50, many of which are not related to victimization, such as guardianship services, financial assistance, employment services, and support for caregivers. According to a TSS official, while staff follow best practices for victim assistance and assess each case for signs of a financial crime or victimization, TSS did not have documented controls for ensuring client eligibility for VOCA-funded services. Although the VOCA Guidelines for Victim Assistance programs do not require formal eligibility documentation (e.g., police reports) to verify a crime or victimization before providing services, recipients of federal funds have a responsibility to ensure that such resources are used only for allowable purposes.

Because TSS provided a wide variety of services to its clients—including services unrelated to VOCA—TSS’s lack of formal controls for ensuring eligibility for each client served with VOCA funds increases the risk that TSS performance data reported to Texas OOG and OVC is inaccurate in that it could include clients who may not be a victim of a financial crime. As a result, we recommend that OJP work with the Texas OOG to ensure that TSS develops formal controls to ensure the eligibility of each client served and that information is used by TSS to ensure that only those clients who are victims of a financial crime are included in the performance data reported under these subawards.

Financial Management

According to the DOJ Grants Financial Guide, grant recipients and subrecipients must establish and maintain adequate accounting systems and financial records to accurately account for awarded funds. As of February 2026, the Texas OOG reimbursed TSS \$532,195 in VOCA funds under the audited subawards, including salary and fringe benefits and travel expenses.³ We evaluated invoices, receipts, and TSS’s accounting records for a sample of TSS transactions to determine if the costs paid with VOCA funds were accurate, allowable, supported, and compliant with VOCA requirements.

³ Throughout this report, differences in the total amounts are due to rounding. The sum of individual numbers prior to rounding may differ from the sum of the individual numbers rounded.

Excess Subaward Reimbursements

According to the DOJ Grants Financial Guide, grant recipients and subrecipients must return funds drawn down in excess of federal expenditures at the end of an award. Our review found that TSS received \$206,972 in reimbursements for Subaward 3758706 but expended only \$203,606, resulting in \$3,366 in excess reimbursements. A TSS official attributed this to a reduction in one employee's hours during the final quarter and inability to submit a budget adjustment request before the Financial Status Report (FSR) deadline.⁴ Additionally, TSS officials confirmed that TSS based its FSRs on estimated budgeted amounts instead of actual costs, contrary to Texas OOG policy. This subaward period has ended; therefore, we consider the \$3,366 in excess drawdowns as unsupported. As a result, we recommend that OJP work with Texas OOG to remedy the \$3,366 in unsupported excess reimbursements to TSS for Subaward 3758706. In addition, we recommend that OJP work with Texas OOG to ensure that TSS develops adequate controls to help ensure compliance with Texas OOG policy requiring FSRs be based on actual costs incurred during the performance period.

Salary and Fringe Benefits

We determined the Texas OOG reimbursed TSS \$525,309 for salary and fringe benefits, representing approximately 99 percent of the total reimbursements under the audited subawards. We judgmentally sampled 128 salary and fringe benefit transactions, totaling \$41,044, and did not identify any issues related to the tested expenditures.

Travel Expenses

The budget for Subaward 3758705 included costs for attending two conferences, including associated travel. We tested a sample of 10 travel transactions, totaling \$1,419 and found 7 transactions, totaling \$497, were for local travel related to mileage claimed for providing services to clients and a conference unrelated to the goals and objectives of the subaward. A TSS official acknowledged that these travel expenses appeared to be outside the approved budget and subsequently removed \$438 of the \$497 identified from its general ledger for Subaward 3758705.

Because Subaward 3758705 ended on September 30, 2024, and TSS had already been reimbursed the full amount of the subaward, we asked a Texas OOG official about the process for making corrections to closed subawards. Texas OOG officials explained that TSS was required to follow its procedures for making corrections to closed subawards as outlined in its Grantee Standard Conditions and Responsibilities Memorandum, such as notifying its Texas OOG grant manager, submitting a revised FSR, and refunding any disallowed amounts.

While TSS removed most of these costs from its subaward accounting records, we found that TSS did not comply with Texas OOG's procedures for making corrections to closed subawards. As a result, we recommend that OJP work with Texas OOG to ensure that TSS takes adequate steps to comply with Texas OOG policy and notify its grant manager of the adjustments made for Subaward 3758705, submit a revised

⁴ According to Texas OOG's Guide to Grants, FSRs are submitted quarterly and are used to initiate payment to the subrecipient. Any expenses reported on the FSR must be actual costs incurred by the grantee during the period of performance (not estimates, accruals, or based on the budgeted amount), reported after-the-fact, and be supported by an approved budget line item.

FSR, and refund any disallowed amounts identified. Additionally, we recommend that OJP work with Texas OOG to ensure that TSS develops adequate controls for making corrections to closed subawards in alignment with the requirements established in the Texas OOG's Grantee Standard Conditions and Responsibilities Memorandum.

Matching Requirement

VOCA Guidelines generally call for subrecipients to match 20 percent of each subaward unless waived by OVC. Matching funds aim to increase resources for VOCA projects, prompting subrecipients to obtain independent resources and encourage investment in VOCA-funded projects.⁵ The SAA is primarily responsible for ensuring the subrecipient provides any matching funds shown in the subaward budget.

According to its subaward budgets, TSS was to contribute matching funds of \$37,318 for Subaward 3758703 and \$52,887 for Subaward 3758706.⁶ TSS used a cash match including personnel salaries and related fringe benefits, indirect costs, and travel and training expenses to meet its matching contributions. We tested a judgmental sample of 20 matching transactions totaling \$7,222 to assess their completeness, accuracy, and allowability in determining the appropriateness of the matching funds contributed. Based on our testing, TSS met its match for Subaward 3758706 and supported \$30,198 of the \$37,318 of its match for Subaward 3758703.

During the national COVID-19 pandemic, the VOCA Fix to Sustain the Crime Victims Fund Act of 2021 (VOCA Fix) required mandatory match waivers for eligible programs.⁷ A Texas OOG official explained Texas OOG allowed subrecipients to request match reductions through budget adjustment requests submitted via its online grant management system. If subrecipients did not request a waiver, they were still required to report and document their match through FSRs. Texas OOG confirmed that TSS did not submit a budget adjustment to modify the amount of matching funds it was to contribute for Subaward 3758703.

While TSS did not follow Texas OOG's budget adjustment process, we determined that the VOCA Fix required Texas OOG to issue mandatory match waivers for all eligible programs during the pandemic. Therefore, we do not take exception or make recommendations regarding TSS's unmet match for Subaward 3758703.

⁵ Match contributions must come from non-federal sources and can be cash or in-kind contribution. In-kind match contributions may include donations of expendable equipment, office supplies, workshop or classroom materials, workplace, or the value of time from those providing integral services to the project.

⁶ The approved budget for Subaward 3758705 did not include TSS matching funds.

⁷ On July 22, 2021, the President signed the VOCA Fix, allowing SSAs to waive matching requirements for subgrantees during national emergencies to ease financial burdens on victim assistance programs. On September 20, 2021, the OVC issued an *Updated Match Waiver Approval Process* bulletin, mandating SAAs issue waivers for any matching requirement, in its entirety, for all eligible crime victim assistance programs from the declaration of a national emergency under the National Emergencies Act (50 U.S.C. § 1601 et seq.) until one year after the date of the end of such national emergency. The OVC bulletin also allowed SAAs to implement the national emergency pandemic waiver requirement pursuant to reasonable processes, such as requiring budget modification requests, and recommended updating procedures to address both normal and pandemic-related waivers.

Indirect Costs

Indirect costs are organizational expenses not directly tied to a specific project but necessary for overall operations and project performance. According to the DOJ Grants Financial Guide, if a subrecipient does not have an approved federally negotiated indirect cost rate, the pass-through entity must determine an appropriate rate in collaboration with the subrecipient or allow the subrecipient to use the 10 percent de minimis rate under 2 C.F.R. § 200.⁸ TSS was approved to use the 10 percent de minimis rate for subawards 3758703 and 3758705.

We reviewed TSS's accounting records and reimbursement requests and found that TSS charged \$6,991 in indirect costs across both subawards—\$4,915 for Subaward 3758703 and \$2,076 for Subaward 3758705. We reviewed all indirect cost transactions for these awards and confirmed that these costs were properly charged and aligned with federal guidelines.

⁸ See 2 C.F.R. § 200.332(b)(4)(i)(B).

Conclusion and Recommendations

Our audit concluded that TSS generally met its VOCA subaward goals by providing services consistent with the services outlined in its subaward documents, including counseling, crisis intervention, legal advocacy, and financial safety assistance. However, TSS did not fully comply with all subaward requirements, highlighting the need to strengthen its programmatic and financial policies and procedures. Specifically, TSS lacked sufficient policies for capturing and reporting VOCA-funded activities, as well as establishing controls for ensuring the eligibility of clients served. These deficiencies increase the risk of non-compliance, improper use of funds, and unreliable data reporting. Further, we identified \$3,366 in questioned costs related to excess reimbursements and concerns related to unallowable travel costs. To address these issues, we provide six recommendations to OJP to work with Texas OOG in resolving these deficiencies and enhancing subaward compliance.

We recommend that OJP work with Texas OOG to:

1. Ensure that TSS develops written policies and procedures for capturing and reporting VOCA-funded activities and distributes this guidance to relevant personnel.
2. Ensure that TSS develops formal controls to ensure the eligibility of each client served and that information is used by TSS to ensure that only those clients who are victims of a financial crime are included in the performance data reported under these subawards.
3. Remedy the \$3,366 in unsupported excess reimbursements to TSS for Subaward 3758706.
4. Ensure that TSS develops adequate controls to help ensure compliance with Texas OOG policy requiring FSRs be based on actual costs incurred during the performance period.
5. Ensure that TSS takes adequate steps to comply with Texas OOG policy and notify its grant manager of the adjustments made for Subaward 3758705, submit a revised FSR, and refund any disallowed amounts identified.
6. Ensure that TSS develops adequate controls for making corrections to closed subawards in alignment with the requirements established in the Texas OOG's Grantee Standard Conditions and Responsibilities Memorandum.

APPENDIX 1: Objective, Scope, and Methodology

Objective

The objective of this audit was to review how The Senior Source's (TSS) used the VOCA funds received through three subawards from the Texas Office of the Governor (Texas OOG) to assist crime victims and assess whether it accounted for VOCA funds in compliance with select award requirements, terms, and conditions of the awards. 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.

Our audit focused on, but was not limited to, the period from October 2021 through September 2025, including three subawards to Senior Citizens of Greater Dallas, Inc. dba The Senior Source (TSS), totaling \$532,195. These subawards were funded by the Texas Office of the Governor (Texas OOG) from primary VOCA grants 2020-V2-GX-0004, 15POVC-22-GG-00807-ASSI, and 15POVC-23-GG-00468-ASSI awarded by the Office of Justice Programs (OJP) Office for Victims of Crime (OVC). As of February 2026, Texas OOG reimbursed TSS \$532,195 for the subawards we reviewed.

To accomplish our objective, we tested compliance with what we considered to be the most important conditions of TSS's activities related to the audited subawards. We primarily applied criteria from 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; Texas OOG guidance; and the OVC and Texas OOG award documents. Our work included interviewing TSS financial staff, examining policies and procedures, and reviewing subaward documentation and financial records. We performed sample-based audit testing for subaward expenditures including payroll and fringe benefit charges, travel expenses, and program performance data. We employed a judgmental sampling design for 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, as well as Texas OOG's online grant management system and TSS's accounting and case management systems specific to the management of DOJ funds during the audit period. We did not test the overall reliability of those systems, therefore any findings involving information from these systems were verified with other source documentation.

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 TSS to provide assurance on its internal control structure as a whole. TSS 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 TSS's internal control structure as a whole, we offer this statement solely for the information and use of TSS, Texas OOG, and OJP.⁹

In planning and performing our audit, we identified internal control components and underlying internal control principles as significant to the audit objective. Specifically, we assessed the design and implementation of TSS's policies and procedures. We also tested the implementation and operating effectiveness of specific controls over award execution and compliance with laws and regulations in our audit scope. The internal control deficiencies we found are discussed in the Audit Results section of this report. However, because our review was limited to those internal control components and underlying principles that we found significant to the objective of this audit, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

⁹ 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 Award Number	SAA Subaward Identifier	Amount	Page
Questioned Costs: ¹⁰				
Unsupported Excess Reimbursements	15POVC-23-GG-00468-ASSI	3758706	\$3,366	6
TOTAL DOLLAR-RELATED FINDINGS			<u>\$3,366</u>	

¹⁰ **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: Senior Citizens of Greater Dallas, Inc. Response to the Draft Audit Report



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April 21, 2026

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RE: Response to Draft Audit Report – Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the Texas Office of the Governor to Senior Citizens of Greater Dallas, Inc., dba The Senior Source for the Elder Financial Safety Center Program

Dear Ms. Rice:

Thank you for the opportunity to review and provide comments on the draft audit report regarding the Victims of Crime Act (VOCA) funds subawarded to The Senior Source (TSS). We appreciate the audit team’s recognition that TSS largely met its VOCA subaward goals and provided essential services, including counseling, legal advocacy, and financial safety to older adults who are victims of financial crime.

TSS acknowledges the findings and has gained valuable insight through this process. We remain committed to the highest standards of award management and are already taking steps to implement the recommendations provided. Our detailed responses are provided below.

Program Performance and Policies

Recommendation 1: Ensure that TSS develops written policies and procedures for capturing and reporting VOCA-funded activities and distributes this guidance to relevant personnel.

TSS Response: Agree

We appreciate the audit team’s diligence, as these findings show the complexities of tracking real-time services in a high-demand advocacy environment.

While TSS follows formal written procedures for client data and entry across all Elder Financial Safety Center (EFSC) services, we recognize the value in formalizing protocols specific to VOCA grant management. By May 31, 2026, we will implement dedicated written procedures for these awards to ensure absolute consistency in our reporting. These protocols will include:

- Establishing specific cutoff dates to bridge the gap between real-time service delivery and the quarterly snapshots required by the Texas OOG to resolve the timing discrepancies noted in the audit.

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- Systemizing the steps staff must take to document the link between victimization and the stabilization services provided.
- Defining the workflow for transferring data from our internal database to the state's reporting system.

To ensure these procedures are followed, all VOCA-funded staff will participate in semi-annual training sessions. Furthermore, the Director of the EFSC will conduct a quality-assurance review of this data every six months to verify its accuracy and compliance.

Recommendation 2: Ensure that TSS develops formal controls to ensure the eligibility of each client served and that information is used by TSS to ensure that only those clients who are victims of a financial crime are included in the performance data reported under these subawards.

TSS Response: Agree

TSS acknowledges the importance of ensuring that federal resources are dedicated exclusively to allowable purposes. Under VOCA Guidelines, the main goal is to support a victim's path toward stabilization. For older adults who have experienced financial exploitation, stabilization often needs a multi-faceted approach, including specialized employment services and financial counseling to recover from the economic impact of the crime.

TSS offers many services, but keeps VOCA-funded programs separate. Staff are trained to link client needs to victimization, and we honor clients' self-identification, as allowed by VOCA guidelines. Many older adults choose not to pursue formal criminal justice due to fear, cognitive barriers, or the fact that the perpetrator may be a family member. Per VOCA guidelines, these individuals remain eligible for services.

To address the audit's findings and ensure the integrity of fund utilization without creating unnecessary barriers for victims, TSS will implement the following:

- Implement a formal form for each case file that documents the specific indicators of victimization and the direct link to the services provided.
- Improve the current policy by adding in writing the criteria for VOCA-funded services, clearly separating them from other Elder Financial Safety Center (EFSC) and general agency services and programs.
- Conduct annual training for all VOCA-funded EFSC personnel to ensure they can clearly communicate and document client eligibility.

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Financial Management and Reporting

Recommendation 3: Remedy the \$3,366 in unsupported excess reimbursements to TSS for Subaward 3758706.

TSS Response: Agree

To remedy the \$3,366 in questioned costs related to Subaward 3758706, TSS will issue a refund to the Texas OOG by May 15, 2026. Reconciliation controls are detailed in Recommendation 4.

Recommendation 4: Ensure that TSS develops adequate controls to help ensure compliance with Texas OOG policy requiring FSRs be based on actual costs incurred during the performance period.

TSS Response: Agree

Regarding the use of estimates rather than actual expenditures, this was attributed to the procedural interpretation of the 90-day closeout period. At the time, the functionality for budget adjustments or reductions within that window was not fully operationalized within our workflow. Consequently, the full amount obligated was reported to ensure system compatibility and to avoid submission errors in the OOG online grants management system.

To ensure long-term compliance, TSS has implemented the following controls:

- A systematic reconciliation process is conducted for each reporting period to verify that FSR data aligns with actual expenditures in the General Ledger before finalization.
- Every FSR will undergo a secondary review by the Chief Financial Officer to verify that the data reflects actual expenditures for the specific performance period.
- Financial staff have participated in recent eGrants training to stay current on Texas OOG policies regarding financial documentation and reporting.

Recommendation 5: Ensure that TSS takes adequate steps to comply with Texas OOG policy and notify its grant manager of the adjustments made for Subaward 3758705, submit a revised FSR, and refund any disallowed amounts identified.

TSS Response: Agree

TSS has initiated the necessary steps to comply with Texas OOG policy regarding Subaward 3758705. We will formally notify the grant manager, submit a revised FSR, and refund the identified disallowed amounts by May 15, 2026.

Recommendation 6: Ensure that TSS develops adequate controls for making corrections to closed subawards in alignment with the requirements established in the Texas OOG's Grantee Standard Conditions and Responsibilities Memorandum.

TSS Response: Agree

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After eGrants training in February 2026, we now understand the 90-day adjustment period and have updated protocols:

- Notify the grant manager.
- Submit a revised FSR.
- Promptly refund disallowed amounts.

With these formalized controls and staff training now complete, TSS considers this recommendation addressed.

Conclusion

The Senior Source remains dedicated to serving older adults in the greater Dallas area with transparency and integrity. We will continue to work with the Office of Justice Programs and the Texas Office of the Governor to strengthen our administrative oversight and ensure full compliance with all VOCA requirements.

Sincerely,

Stacey Malcolmson
President & CEO
The Senior Source

Hassan Tahat
Chief Financial Officer
The Senior Source

Renae Perry, LMSW
Chief Operating Officer
The Senior Source

Julie M. Krawczyk
Director, Elder Financial Safety Center
The Senior Source

cc: Melonie Threatt
Acting Team Leader
Audit Coordination Branch
Audit and Review Division
Office of Audit, Assessment, and Management
Office of Justice Program

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APPENDIX 4: Texas Office of the Governor Response to the Draft Audit Report



STATE OF TEXAS
OFFICE OF THE GOVERNOR

May 5, 2026

U.S. Department of Justice
Office of Justice Programs
Office of Audit, Assessment, and Management
Denver Regional Audit Office
Attention: Kimberly L. Rice
1120 Lincoln Street, Suite 1500
Denver, CO 80203

Re: Audit Report: Senior Citizens of Greater Dallas
Report Issue Date: April 10, 2026

Dear Ms. Rice:

This official response is provided in connection with the Department of Justice (DOJ) Office of the Inspector General (OIG) Audit of the Office of Justice Programs (OJP) Victim Assistance Funds sub-awarded by the Texas Office of the Governor (OOG) to the Senior Citizens of Greater Dallas, Inc., dba The Senior Source (TSS).

Texas OOG Subaward Identifier	OJP Prime Award Number	Amount Awarded
3758703	2020-V2-GX-0004	\$134,203.00
3758705	15POVC-22-GG-00807-ASSI	\$191,020.00
3758706	15POVC-23-GG-00468-ASSI	\$206,972.00

The OIG's draft audit report contained six recommendations to assist TSS with improving its award management and administration. The OOG has reviewed the OIG's draft audit report along with TSS's official response and has provided comments below for each recommendation.

1. Ensure that TSS develops written policies and procedures for capturing and reporting VOCA-funded activities and distributes this guidance to relevant personnel.

The OOG agrees with this recommendation. On 4/29/2026, the OOG contacted TSS for an update on the status of the corrective action and was notified that the policy would be implemented no later than 5/31/2026. The OOG will ensure that TSS provides a copy of the policy no later than 5/31/2026 as indicated in their response to the draft audit report. Upon receipt, the OOG will review the policy to ensure TSS has implemented the guidance contained in the OIG draft audit report.

2. Ensure that TSS develops formal controls to ensure the eligibility of each client served and that information is used by TSS to ensure that only those clients who are victims of a financial crime are included in the performance data reported under these subawards.

POST OFFICE BOX 12428 AUSTIN, TEXAS 78711 512-463-2000 (VOICE) DIAL 7-1-1 FOR RELAY SERVICES

The OOG agrees with this recommendation. On 4/29/2026, the OOG reached out to TSS for an update on the status of the corrective action and was notified that a revised policy and a formal victimization form will be implemented no later than 5/31/2026. The OOG will ensure that TSS provides a copy of the policy and the victimization form, no later than 5/31/2026 as indicated in their response to the draft audit report. Upon receipt, the OOG will review the documentation to ensure TSS has implemented the guidance contained in the OIG report.

3. Remedy the \$3,366 in unsupported excess reimbursements to TSS for Subaward 3758706.

The OOG agrees with this recommendation. On 4/30/2026, the OOG notified TSS that the final Financial Status Report (FSR) on subaward 3758706 had been reopened for TSS to revise their final expenditures. TSS notified the OOG that a revised final FSR would be submitted no later than 5/8/2026. The reduction in reported expenses will result in a cash-on-hand balance (i.e. refund owed) of \$3,366.00 which will remain as a part of the grant record and be tracked in the OOG's grants management system (eGrants) until the refund is received. Because the Federal award is open, once the OOG has received the refund check, OOG's Financial Services Division will use the refund to off-set funds on a later draw-down.

4. Ensure that TSS develops adequate controls to help ensure compliance with Texas OOG policy requiring FSRs be based on actual costs incurred during the performance period.

The OOG agrees with this recommendation. On 4/29/2026, the OOG reached out to TSS for an update on the status of the corrective action and was notified that the policy will be implemented no later than 5/31/2026. The OOG will ensure that TSS provides a copy of the policy no later than 5/31/2026 as indicated in their response to the draft audit report. Upon receipt, the OOG will review the policy to ensure TSS has implemented the guidance contained in the OIG draft audit report.

5. Ensure that TSS takes adequate steps to comply with Texas OOG policy and notify its grant manager of the adjustments made for Subaward 3758705, submit a revised FSR, and refund any disallowed amounts identified.

The OOG agrees with the OIG's identification of disallowed costs but disagrees that TSS hasn't resolved the issue. On 1/23/2026, TSS submitted a revised FSR in which the Travel and Training budget line-item (BLI) expense for the Texas Guardianship Association Conference was reduced by \$438.26, resulting in final expenditures for this BLI in the amount of \$376.74 (see Exhibit 1 below). The difference between the amounts reported on the FSR period ending 9/30/2024 and 10/31/2024, resulted in a cash on hand balance (refund owed). Subsequently, on 2/2/2026 the OOG received a refund check in the amount of \$438.26 for the disallowed travel expenses (see Exhibit 2 below). The OOG used the refund to offset funds on a subsequent drawdown.

Exhibit 1

Texas Guardianship Association Conference, registration fee: \$575 - September 17-24 in San Antonio x 1 staff person. Over 50 workshops and hands-on learning to help professionals understand the alternatives to improper and abusive guardianships, preventing victimizations and reducing revictimization. 572 miles round trip x .67 mileage reimbursement = \$383.24, of which \$240.00 will be covered by the grant, and any remaining balance will be paid for by The Senior Source.												
			0	\$0.00	\$0.00			\$0.00		\$0.00	\$0.00	
FSR Period	Invoice Number	OGG Funds	Cash Match	In Kind Match	GPI	% of Salary Qty	Vendor Name	Vendor Zip	Number of Hours Worked	FTE Hours Explanation	Equipment Disposition Explanation	Personnel Compensated
10/31/2023		\$0.00	\$0.00	\$0.00	\$0.00	0						
11/30/2023		\$0.00	\$0.00	\$0.00	\$0.00	0						
12/31/2023		\$0.00	\$0.00	\$0.00	\$0.00	0						
1/31/2024		\$0.00	\$0.00	\$0.00	\$0.00	0						
2/29/2024		\$0.00	\$0.00	\$0.00	\$0.00	0						
3/31/2024		\$0.00	\$0.00	\$0.00	\$0.00	0						
4/30/2024		\$0.00	\$0.00	\$0.00	\$0.00	0						
5/31/2024		\$0.00	\$0.00	\$0.00	\$0.00	0						
6/30/2024		\$0.00	\$0.00	\$0.00	\$0.00	0						
7/31/2024		\$0.00	\$0.00	\$0.00	\$0.00	0						
8/31/2024		\$0.00	\$0.00	\$0.00	\$0.00	0						
9/30/2024		\$815.00	\$0.00	\$0.00	\$0.00	0			0.00			
10/31/2024		\$376.74	\$0.00	\$0.00	\$0.00	0			0.00			

Exhibit 2

Payment History Results

10 Items Per Page Select the number of records to display per page.

Payment Status	Voucher Number	Date Submitted	Payment Begin Date	Payment End Date	Sent To CAPPS Date	Paid Date	Requested OOG Funds
PAID	9G037557	1/18/2024	10/1/2023	12/31/2023	01/23/2024	1/25/2024	\$48,220.79
PAID	9G040668	4/18/2024	10/1/2023	3/31/2024	04/24/2024	4/25/2024	\$47,198.88
PAID	9G042861	7/11/2024	10/1/2023	6/30/2024	07/16/2024	7/18/2024	\$47,819.73
PAID	9G045815	10/15/2024	10/1/2023	9/30/2024	10/22/2024	10/24/2024	\$47,780.43
Journal entry	D2640194					2/2/2026	(\$438.26)

Page 1

6. Ensure that TSS develops adequate controls for making corrections to closed subawards in alignment with the requirements established in the Texas OOG’s Grantee Standard Conditions and Responsibilities Memorandum.

The OOG agrees with this recommendation. On 4/29/2026, the OOG reached out to TSS for an update on the status of the corrective action and was notified that a policy was implemented. The OOG has requested a copy of the policy be submitted no later than 5/8/2026 and upon receipt, the OOG will review the policy to ensure TSS has implemented the guidance contained in the OIG draft audit report.

Sincerely,

Andrew Friedrichs

Andrew Friedrichs
 Executive Director
 Public Safety Office
 Office of the Governor

APPENDIX 5: Office of Justice Programs Response to the Draft Audit Report



U.S. Department of Justice

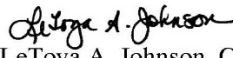
Office of Justice Programs

Office of Audit, Assessment, and Management

Washington, DC 20531

May 11, 2026

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

FROM: Digitally signed by LeToya A. Johnson
DN: cn=2025.05.11 16:37:23 -0400 
LeToya A. Johnson, CPA
Acting Deputy Director
Audit and Review Division

SUBJECT: Response to the Draft Audit Report, *Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the Texas Office of the Governor to Senior Citizens of Greater Dallas, Inc., dba The Senior Source, Dallas, Texas*

This memorandum is in reference to your correspondence, dated April 10, 2026, transmitting the above-referenced draft audit report for Senior Citizens of Greater Dallas, Inc., dba The Senior Source (TSS). TSS received subaward funds from the Texas Office of the Governor (Texas OOG), under the Office of Justice Programs' (OJP), Office for Victims of Crime (OVC), Victims of Crime Act (VOCA), Crime Victims Fund Grant Award Numbers 2020-V2-GX-0004, 15POVC-22-GG-00807-ASSI and 15POVC-23-GG-00468-ASSI. We consider the subject report resolved and request written acceptance of this action from your office.

The draft report contains **six** recommendations and **\$3,366** in questioned costs. The following is OJP's analysis of the draft audit report recommendations. For ease of review, the recommendations are restated in bold and are followed by our response.

- 1. We recommend that OJP work with Texas OOG to ensure that TSS develops written policies and procedures for capturing and reporting VOCA-funded activities and distributes this guidance to relevant personnel.**

OJP agrees with this recommendation. We will coordinate with Texas OOG to obtain a copy of TSS's written policies and procedures for capturing and reporting VOCA-funded activities and evidence that TSS distributed this guidance to relevant personnel.

- 2. We recommend that OJP work with Texas OOG to ensure that TSS develops formal controls to ensure the eligibility of each client served and that information is used by TSS to ensure that only those clients who are victims of a financial crime are included in the performance data reported under these subawards.**

OJP agrees with this recommendation. We will coordinate with Texas OOG to obtain a copy of TSS's written policies and procedures for ensuring the eligibility of each client served and that the information is used by TSS to ensure that only those clients who are victims of a financial crime are included in the performance data reported under these subawards.

- 3. We recommend that OJP work with Texas OOG to remedy the \$3,366 in unsupported excess reimbursements to TSS for Subaward 3758706.**

OJP agrees with this recommendation. We will coordinate with Texas OOG to remedy the \$3,366 in unsupported excess reimbursements to TSS for Subaward Number 3758706.

- 4. We recommend that OJP work with Texas OOG to ensure that TSS develops adequate controls to help ensure compliance with Texas OOG policy requiring FSRs be based on actual costs incurred during the performance period.**

OJP agrees with this recommendation. We will coordinate with Texas OOG to obtain a copy of TSS's written policies and procedures for ensuring compliance with Texas OOG's policy requiring Financial Status Reports (FSR) be based on actual costs incurred during the performance period.

- 5. We recommend that OJP work with Texas OOG to ensure that TSS takes adequate steps to comply with Texas OOG policy and notify its grant manager of the adjustments made for Subaward 3758705, submit a revised FSR, and refund any disallowed amounts identified.**

OJP agrees with this recommendation. We will coordinate with Texas OOG to ensure that TSS has taken adequate steps to comply with Texas OOG's policy and notified its grant manager of the adjustments made for Subaward 3758705, submitted a revised FSR, and refunded any disallowed amounts identified.

- 6. We recommend that OJP work with Texas OOG to ensure that TSS develops adequate controls for making corrections to closed subawards in alignment with the requirements established in the Texas OOG's Grantee Standard Conditions and Responsibilities Memorandum.**

OJP agrees with this recommendation. We will coordinate with Texas OOG to obtain a copy of TSS's written policies and procedures for ensuring that it makes corrections to closed subawards in alignment with the requirements established in Texas OOG's Grantee Standard Conditions and Responsibilities Memorandum.

We appreciate the opportunity to review and comment on the draft audit report. Please let us know if you have any questions or require additional information. I can be reached by email at LeToya.Johnson@usdoj.gov or by phone on (202) 353-5744.

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

cc: 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

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

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

OJP Executive Secretariat
Control Number OCOM002063

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 Texas Office of the Governor (Texas OOG), and The Senior Source (TSS). OJP's response is incorporated in Appendix 5, Texas OOG's response is incorporated in Appendix 4, and TSS's response is incorporated in Appendix 3 of this final report. In response to our draft audit report, OJP agreed with our recommendations, and as a result, the status of the audit report is resolved. Texas OOG and TSS agreed with our recommendations. The following provides the OIG analysis of the response and summary of actions necessary to close the report.

Recommendations for OJP to work with Texas OOG:

- 1. Ensure that TSS develops written policies and procedures for capturing and reporting VOCA-funded activities and distributes this guidance to relevant personnel.**

Resolved. OJP agreed with our recommendation. OJP stated it will coordinate with Texas OOG to obtain TSS's policies and procedures for reporting VOCA-funded activities and evidence that TSS shared this guidance with relevant staff. As a result, this recommendation is resolved.

Texas OOG agreed with our recommendation. Texas OOG stated that on April 29, 2026, it contacted TSS and was informed the policy will be implemented by May 31, 2026. Texas OOG also stated it will obtain the policy by that date and review it to ensure TSS implemented the recommendation.

TSS agreed with our recommendation and stated it will, by May 31, 2026, implement written procedures to ensure consistent reporting. According to TSS, these procedures will: (1) set cutoff dates to align real-time service delivery with Texas OOG quarterly reporting, (2) standardize documentation linking victimization to stabilization services, and (3) define the workflow for transferring data from its internal database to the state's reporting system. TSS also stated that all VOCA-funded staff will receive semiannual training on these procedures and that the Elder Financial Safety Center (EFSC) Director will conduct semiannual quality-assurance reviews of the data for accuracy and compliance.

This recommendation can be closed when we receive documentation that TSS has developed and implemented policies and procedures for capturing and reporting VOCA-funded activities and distributes this guidance to relevant personnel.

- 2. Ensure that TSS develops formal controls to ensure the eligibility of each client served and that information is used by TSS to ensure that only those clients who are victims of a financial crime are included in the performance data reported under these subawards.**

Resolved. OJP agreed with our recommendation. OJP stated it will coordinate with Texas OOG to obtain TSS's policies and procedures for verifying client eligibility and ensuring that only victims of

financial crime are included in performance data for these subawards. As a result, this recommendation is resolved.

Texas OOG agreed with our recommendation. Texas OOG stated that on April 29, 2026, it contacted TSS and was informed that a revised policy and formal victimization form will be implemented by May 31, 2026. Texas OOG also stated it will obtain these documents by that date and review them to ensure TSS implemented the OIG report guidance.

TSS agreed with our recommendation and stated it will: (1) use a formal case form documenting indicators of victimization and links to services, (2) revise its policy to clearly define VOCA-funded service criteria and distinguish them from other EFSC and agency services, and (3) conduct annual training for all VOCA-funded EFSC staff on communicating and documenting client eligibility.

This recommendation can be closed when we receive documentation that TSS has developed and implemented formal controls to ensure the eligibility of each client served and that information is used by TSS to ensure that only those clients who are victims of a financial crime are included in the performance data reported under these subawards.

3. Remedy the \$3,366 in unsupported excess reimbursements to TSS for Subaward 3758706.

Resolved. OJP agreed with our recommendation. OJP stated it will work with Texas OOG to remedy the \$3,366 in unsupported excess reimbursements to TSS under Subaward 3758706. As a result, this recommendation is resolved.

Texas OOG agreed with our recommendation. Texas OOG stated that on April 30, 2026, it notified TSS that the final Financial Status Reports (FSR) for Subaward 3758706 had been reopened for TSS to revise its expenditures. Texas OOG noted that the reduction in reported expenses will, in turn, create a \$3,366 cash-on-hand balance, which will remain in the grant record and be tracked in Texas OOG's grants management system until the refund is received. Texas OOG stated that once it receives the refund, its Financial Services Division will use it to offset a later drawdown.

TSS agreed with our recommendation and stated it would issue a refund to Texas OOG by May 15, 2026.

This recommendation can be closed when we receive evidence that OJP has remedied the \$3,366 in unsupported excess reimbursements.

4. Ensure that TSS develops adequate controls to help ensure compliance with Texas OOG policy requiring FSR be based on actual costs incurred during the performance period.

Resolved. OJP agreed with our recommendation. OJP stated it will coordinate with Texas OOG to obtain TSS's policies and procedures for ensuring FSRs are based on actual costs incurred during the performance period. As a result, this recommendation is resolved.

Texas OOG agreed with our recommendation. Texas OOG stated that on April 29, 2026, it contacted TSS and was informed TSS's new policy will be implemented by May 31, 2026. Texas OOG also stated it will obtain the policy by that date and review it to ensure TSS implemented the OIG recommendation.

TSS agreed with our recommendation and stated that its use of estimates instead of actual expenditures resulted from how it interpreted the 90-day closeout period and from not fully integrating budget adjustments into its workflow. As a result, it reported the full obligated amount to ensure compatibility with the Texas OOG online grants management system and avoid submission errors. TSS said that, to ensure long-term compliance, it has: (1) implemented a reconciliation process for each reporting period to confirm that FSR data matches general ledger expenditures, (2) required a secondary FSR review by the Chief Financial Officer to confirm expenditures for each performance period, and (3) provided financial staff with recent training on Texas OOG's online grants management system and related financial reporting policies.

This recommendation can be closed when we receive documentation that TSS has developed and implemented adequate controls to help ensure compliance with Texas OOG policy requiring FSRs be based on actual costs incurred during the performance period.

- 5. Ensure that TSS takes adequate steps to comply with Texas OOG policy and notify its grant manager of the adjustments made for Subaward 3758705, submit a revised FSR, and refund any disallowed amounts identified.**

Resolved. OJP agreed with our recommendation. OJP stated it will work with Texas OOG to ensure TSS complies with Texas OOG's policy by notifying its grant manager of adjustments for Subaward 3758705, submitting a revised FSR, and refunding any disallowed amounts. As a result, this recommendation is resolved.

Although Texas OOG agreed with our recommendation it disagreed that the issue remains unresolved. It stated that on January 23, 2026, TSS submitted a revised FSR reducing the Travel and Training expense for the Texas Guardianship Association Conference by \$438, to \$377. Texas OOG stated that this created a cash-on-hand balance and that on February 2, 2026, it received a \$438 refund check for the disallowed travel, which it applied to a subsequent drawdown.

TSS agreed with our recommendation and stated it has begun complying with Texas OOG policy for Subaward 3758705. TSS will notify the grant manager, submit a revised FSR, and refund the disallowed amounts by May 15, 2026.

While TSS informed its Texas OOG grant manager of the adjustments and submitted a revised FSR to remove the disallowed travel amount, it has not yet provided evidence of the refund. This recommendation can be closed when we receive a copy of the refund check for the disallowed travel expenses.

6. **Ensure that TSS develops adequate controls for making corrections to closed subawards in alignment with the requirements established in the Texas OOG's Grantee Standard Conditions and Responsibilities Memorandum.**

Resolved. OJP agreed with our recommendation. OJP stated it will coordinate with Texas OOG to obtain TSS's policies and procedures for correcting closed subawards in accordance with Texas OOG's Grantee Standard Conditions and Responsibilities Memorandum. As a result, this recommendation is resolved.

Texas OOG agreed with our recommendation. It stated that on April 29, 2026, it contacted TSS and was informed the policy had been implemented. Texas OOG requested a copy of the policy by May 8, 2026, and will review it to ensure TSS implemented the OIG recommendation.

TSS agreed with our recommendation and stated that after training in Texas OOG's online grant management system, it now understands the 90-day adjustment period and has updated protocols to: (1) notify the grant manager, (2) submit a revised FSR, and (3) promptly refund disallowed amounts.

This recommendation can be closed when we receive documentation that TSS has developed and implemented adequate controls for making corrections to closed subawards in alignment with the requirements established in the Texas OOG's Grantee Standard Conditions and Responsibilities Memorandum.