



Audit of the Office of Justice Programs  
Victim Assistance Funds Subawarded by  
the Delaware Criminal Justice Council to  
the YWCA Delaware, Inc.  
Wilmington, Delaware



AUDIT DIVISION

26-070

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**JULY 2026**

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# EXECUTIVE SUMMARY

## **Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the Delaware Criminal Justice Council to the YWCA Delaware, Inc., Wilmington, Delaware**

### **Background**

The U.S. Department of Justice (DOJ), Office of Justice Programs (OJP) provided funds to the Delaware Criminal Justice Council (Delaware CJC) to make subawards to support victim assistance programs in the state of Delaware. Delaware CJC awarded \$886,000 in crime victim assistance funds to YWCA Delaware, Inc. (YWCA Delaware), through four subawards in 2024 and 2025. The purpose of YWCA Delaware's subawards was to provide services to victims of sexual and domestic violence through its Sexual Assault Response Center (SARC) programs. As of October 2025, Delaware CJC had reimbursed YWCA Delaware for a cumulative amount of \$577,704 for the subawards we reviewed.

### **Audit Objective**

The objectives of this DOJ Office of the Inspector General audit were to review how YWCA Delaware used Victims of Crime Act funds to assist crime victims and assess whether it accounted for these funds in compliance with select award requirements, terms, and conditions.

### **Audit Results**

#### **Program Performance and Accomplishments**

The audit concluded that YWCA Delaware provided services to victims of crime, including a 24/7 helpline, hospital and police accompaniment, counseling, and information and referrals through its SARC program. However, we found some performance metrics were not prorated, causing YWCA Delaware to overstate subaward accomplishments.

#### **Financial Management**

The audit concluded that YWCA Delaware lacked adequate fiscal policies and procedures, to include separately tracking all award funds by funding source. Additionally, we found that \$12,600 in unallowable occupancy costs that were not properly allocated.

### **Recommendations**

Our report contains four recommendations for OJP to work with Delaware CJC to assist YWCA Delaware in improving its subaward management and administration. We requested a response to our draft audit report from YWCA Delaware, Delaware CJC, 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 YWCA Delaware, Inc. (YWCA Delaware), which is located in Wilmington, Delaware. The Office of Justice Programs (OJP) Office for Victims of Crime (OVC) provided this funding to the Delaware Criminal Justice Council (Delaware CJC), which serves as the state administering agency (SAA) for Delaware and makes subawards to direct service providers. As a direct service provider, YWCA Delaware received four subawards from Delaware CJC totaling \$886,000 between April 2024 and April 2025. These funds originated from Delaware CJC’s fiscal year 2022 and 2023 federal grants, as shown in Table 1.

**Table 1**

**Audited Subawards to YWCA Delaware from Delaware CJC**

Delaware CJC Subaward Identifier	OJP Prime Award Numbers	Project Start Date	Project End Date	Subaward Amount
2023-VF-P/T-3296	15POVC-22-GG-00721-ASSI	04/01/2024	03/31/2025	\$175,000
2023-VF-P/T-3297	15POVC-22-GG-00721-ASSI	04/01/2024	03/31/2025	\$275,000
2024-VF-P/T-3524	15POVC-23-GG-00393-ASSI	04/01/2025	03/31/2026	\$175,000
2023/2024-VF-P/T-3525	15POVC-22-GG-00721-ASSI	04/01/2025	09/30/2025	\$13,813
	15POVC-23-GG-00393-ASSI	04/01/2025	03/31/2026	\$247,187
<b>Total:</b>				<b>\$886,000</b>

Source: Delaware CJC

Established by the Victims of Crime Act (VOCA) of 1984, the Crime Victims Fund (CVF) is used to support crime victims through DOJ programs and state and local victim assistance and compensation initiatives.<sup>1</sup> According to OJP’s program guidelines, victim assistance services eligible to receive VOCA support must: (1) respond to the emotional, psychological, or physical needs of crime victims; (2) assist victims of crime to stabilize their lives after a victimization; (3) assist victims to understand and participate in the criminal justice system; or (4) restore a measure of safety and security for the victim. Direct service providers receiving VOCA victim assistance subawards thus may provide a variety of support to victims of crime, to include offering help filing restraining orders, counseling in crises arising from the occurrence of crime, crisis intervention, and emergency shelter.

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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.

## YWCA Delaware, Inc.

The YWCA is a 501(c)(3) non-profit organization dating to 1895 with 194 local associations around the country with a mission of eliminating racism and empowering women through advocacy, programming, and services. This audit is focused on the YWCA's Delaware affiliate, located in Wilmington, Delaware, which, according to Delaware CJC, has been a subrecipient of VOCA grants since 2015.

YWCA Delaware offers programs and services to help place clients on a path to self-sufficiency and prosperity, including programming for safe and stable housing, economic empowerment, youth development, and sexual assault and domestic violence crisis services. According to its website, YWCA Delaware served over 8,000 individuals in Delaware through these initiatives in 2024, with 80 percent or more of participants reporting positive outcomes.

## OIG Audit Approach

The objectives of this audit were to review how YWCA Delaware used VOCA funds received through four subawards from Delaware CJC to assist crime victims and assess whether YWCA Delaware accounted for VOCA funds in compliance with select award requirements, terms, and conditions. To accomplish these objectives, we assessed program performance and accomplishments and financial management.

To gain further understanding of victim assistance subaward oversight, as well as to evaluate subrecipient performance and administration of VOCA-funded programs, we solicited feedback from Delaware CJC officials regarding YWCA Delaware's record of delivering crime victim services, accomplishments, and compliance with Delaware CJC award requirements.<sup>2</sup>

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; any Delaware CJC guidance; and the SAA award documents contain the primary criteria we applied during this audit.

The results of our analysis are discussed in detail in the following sections of this report. Appendix 1 contains additional information on this audit's objectives, scope, and methodology. Appendix 2 presents the audit's Schedule of Dollar-Related Findings.

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<sup>2</sup> As an SAA, Delaware CJC is responsible for ensuring that YWCA Delaware'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 Delaware CJC in performing this separate review. See U.S. Department of Justice Office of the Inspector General, [Audit of the Office of Justice Programs Office for Victims of Crime Grants Awarded to the Delaware Criminal Justice Council, Wilmington, Delaware](#), Audit Report GR-70-16-006 (August 2016), [oig.justice.gov/reports/audit-office-justice-programs-office-victims-crime-grants-awarded-delaware-criminal-justice](https://oig.justice.gov/reports/audit-office-justice-programs-office-victims-crime-grants-awarded-delaware-criminal-justice).

# Audit Results

## Program Performance and Accomplishments

As established by the VOCA legislation, VOCA subawards are available to subrecipients for the purpose of providing direct services to victims. YWCA Delaware received its VOCA funding from Delaware CJC to provide services to victims of sexual and domestic violence. We obtained an understanding of YWCA Delaware's standard operating procedures in relation to the subaward-funded services by reviewing YWCA Delaware's policies, subaward documents, performance reports, and supporting documentation, and interviewing senior officials and programmatic staff. Overall, we concluded YWCA Delaware demonstrated that it was serving victims of sexual and domestic violence. However, we identified that YWCA Delaware overstated some performance metrics it reported to Delaware CJC and the OVC in its performance reports.

## Program Services

YWCA Delaware used VOCA funding to support a portion of its victim services through its Sexual Assault Response Center (SARC) programs in Delaware. SARC victim services included operating a 24/7 helpline, providing hospital and police accompaniment, counseling, and information and referrals for primary and secondary victims of sexual and domestic violence. We verified these activities through interviews with programmatic staff and reviews of performance reports and programmatic policies. Based on our review, we determined that SARC staff and volunteers provided these services to victims of sexual and domestic violence and YWCA Delaware has adequate internal controls in place to deliver these subaward-funded services.

## Program Implementation

Delaware CJC requires subrecipients to submit quarterly performance reports through its grants management system, which are submitted to the OVC through OJP's Performance Measurement Tool (PMT). The OVC recommends grantees and subrecipients collect data on victims served and services supported through their victim assistance subawards separately from victims served and services provided by other funding sources, such as grants from other federal agencies, foundations, or donations. The OVC recognizes that in some situations, tracking VOCA-funded activities separately from other activities may not be possible. In these circumstances, the OVC recommends that the SAA work with subrecipients to apply an appropriate strategy for prorating subrecipient activity so that a reasonable portion is allocated to the victim assistance subaward and reported in PMT. Regardless of the method used, the OVC encourages both SAAs and subrecipients to establish written procedures outlining how both organizations will handle prorating performance data.

Our assessment of YWCA Delaware's performance reporting controls found adequate policies for data tracking and staff instructions on data collection and recording. However, YWCA Delaware's VOCA-funded activities were not separate and distinct from initiatives funded from other sources, and it lacked guidance to ensure data was prorated by funding source. Delaware CJC stated they informed YWCA Delaware officials that all performance metrics must be prorated to account for only VOCA-funded activities.

We reviewed a sample PMT performance metric from YWCA Delaware's quarterly performance reports, which we found was overstated. According to YWCA Delaware officials, YWCA Delaware appropriately

prorated performance metrics for specific services, such as counseling sessions and hospital accompaniments, but did not prorate metrics for the overall number of victims served. Without accurate performance reports, Delaware CJC and OJP cannot adequately assess the impact grant funds have on serving victims of crime. Therefore, we recommend that OJP work with Delaware CJC to ensure that YWCA Delaware establishes and implements written policies and procedures for prorating performance data.

## **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 reviewed YWCA Delaware's single audits and written policies and procedures, interviewed financial staff, and performed expenditure testing to determine whether YWCA Delaware adequately accounted for the subaward funds we audited.

Overall, we concluded that YWCA Delaware should improve its policies and procedures related to grant financial management to include ensuring it tracks each award separately in its accounting system. We also determined that YWCA Delaware did not always allocate costs appropriately, resulting in \$12,600 in unallowable costs. We discuss these findings in more detail in the following sections.

### **Fiscal Policies and Procedures**

We found YWCA Delaware's fiscal policies and procedures could be improved. YWCA Delaware staff told us fiscal policies had not been updated since 2020. We also found these policies did not instruct staff to ensure award funds are tracked separately in its accounting system.

We determined YWCA Delaware separately tracked in its accounting system three of the audited subawards. However, YWCA Delaware commingled the two federal awards that funded subaward 2023/2024-VF-P/T-3525. This subaward was comprised of two OJP prime awards, which Delaware CJC combined to create one subaward, as shown in Table 1. Although the subaward documents from Delaware CJC identified that this subaward was funded by two OJP prime awards, YWCA Delaware did not use that information to create two general ledger accounts in its accounting system to separately track expenditures under each of these awards. Instead, YWCA Delaware combined the two OJP prime awards under one general ledger account for the subaward.

According to the DOJ Grants Financial Guide, award recipients must establish procedures to account for awarded funds separately. Therefore, to ensure effective safeguarding and management of award funds, we recommend that OJP work with Delaware CJC to ensure YWCA Delaware updates and implements its fiscal policies and procedures to ensure compliance with the DOJ Grants Financial Guide requirement to track award funds separately.

### **Subaward Expenditures and Matching Costs**

For the subawards we audited, YWCA Delaware's approved budgets included personnel, employee benefits, travel, supplies and operating expenses, consultants, and other costs. YWCA Delaware was also required to provide matching costs for its 2024-VF-P/T-3524 and 2023/2024-VF-P/T-3525 subawards.

As of October 2025, Delaware CJC reimbursed a total of \$577,704 to YWCA Delaware. We tested a judgmental sample of \$100,920 in costs charged to the subawards and \$32,563 in matching costs. We identified concerns with YWCA Delaware's cost allocation, resulting in \$12,600 in unallowable costs. However, we found that the remainder of the costs within our sample were allowable and adequately supported.

We reviewed support for \$12,600 in occupancy costs charged to the subaward for one of the SARC office locations. We confirmed that these costs were related to the subaward; however, they were not properly allocated amongst the various SARC funding sources. While we found that YWCA Delaware had properly allocated other types of expenditures we tested, staff told us they did not allocate these occupancy costs because YWCA Delaware has a practice of charging these costs to different funding sources each year, depending on availability of funding.

Without a documented methodology to allocate occupancy costs, YWCA Delaware overallocated expenses to the subaward audited. The Uniform Guidance requires that costs are allocated to federal awards in accordance with relative benefits received and states that costs may be distributed in proportions approximated using reasonable methods. Therefore, we recommend that OJP work with Delaware CJC to require YWCA Delaware to develop and implement a plan for appropriately allocating occupancy costs. We also recommend that OJP and Delaware CJC remedy \$12,600 in unallowable other costs.

## Conclusion and Recommendations

Our audit concluded that YWCA Delaware used VOCA funding from the subawards we audited to provide services to victims of domestic and sexual violence through its SARC programs. However, YWCA Delaware lacked adequate policies and procedures for program implementation and financial management, causing it to overstate work done under the subawards and charge unallowable costs because some costs were not allocated across funding sources. We provide four recommendations to OJP to work with Delaware CJC to address these deficiencies.

We recommend that OJP work with Delaware CJC to:

1. Ensure that YWCA Delaware establishes and implements written policies and procedures for prorating performance data.
2. Ensure YWCA Delaware updates and implements its fiscal policies and procedures to ensure compliance with the DOJ Grants Financial Guide requirement to track award funds separately.
3. Require YWCA Delaware to develop and implement a plan for appropriately allocating occupancy costs.
4. Remedy \$12,600 in unallowable other costs.

# APPENDIX 1: Objectives, Scope, and Methodology

## Objective

The objectives of this audit were to review how YWCA Delaware, Inc. (YWCA Delaware) used the Victims of Crime Act (VOCA) funds received through four subawards from the Delaware Criminal Justice Council (Delaware CJC) to assist crime victims and assess whether it accounted for VOCA funds in compliance with select award requirements, terms, and conditions. To accomplish these objectives, 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 objectives.

This was an audit of four subawards to YWCA Delaware. These subawards, totaling \$886,000, were funded by Delaware CJC from primary VOCA grants 15POVC-22-GG-00721-ASSI and 15POVC-23-GG-00393-ASSI, awarded by the Office of Justice Programs (OJP) Office for Victims of Crime (OVC). As of October 2025, Delaware CJC had reimbursed YWCA Delaware \$577,704 in subaward funds.

Our audit concentrated on, but was not limited to, the period of April 2024 through October 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; Delaware CJC guidance; and the Delaware CJC award documents contain the primary criteria we applied during the audit.

To accomplish our objectives, we tested compliance with what we considered to be the most important conditions of YWCA Delaware's activities related to the audited subawards. Our work included conducting interviews with YWCA Delaware financial and programmatic staff, examining policies and procedures, and reviewing subaward documentation and financial records. We performed sample-based audit testing for personnel, employee benefits, supplies and operating expenses, and other costs. 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 Delaware CJC's subaward management system and YWCA Delaware's helpline software, payroll, and accounting systems, specific to the management of DOJ funds during the audit period. We did not test the reliability of those systems as a whole, therefore any findings identified involving information from those systems were verified with documentation from other sources.

## Internal Controls

In this audit, we performed testing of internal controls significant within the context of our audit objectives. We did not evaluate the internal controls of YWCA Delaware to provide assurance on its internal control structure as a whole. YWCA Delaware'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 YWCA Delaware's internal control structure as a whole, we offer this statement solely for the information and use of the YWCA Delaware, Delaware CJC, and OJP.<sup>3</sup>

We assessed YWCA Delaware management's design, implementation, and operating effectiveness of the internal controls that we believe could affect its ability to effectively operate, comply with laws and regulations, and correctly state financial and performance information, as related to the audited subawards. 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 objectives 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>3</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	Delaware CJC Subaward Identifier	Amount	Page
<b>Questioned Costs:<sup>4</sup></b>				
Unallowable Costs from unallocated occupancy costs	15POVC-23-GG-00393-ASSI	2024-VF-P/T-3524	\$12,600	5
<b>TOTAL DOLLAR-RELATED FINDINGS</b>			<b><u>\$12,600</u></b>	

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<sup>4</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: YWCA Delaware, Inc. Response to the Draft Audit Report<sup>5</sup>



6/5/2026

Thomas O. Puerzer  
Regional Audit Manager

U.S. Department of Justice - Office of the Inspector General  
701 Market Street, Suite 2300  
Philadelphia, PA 19106

RE: Official Response to Draft Audit Report – Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the Delaware Criminal Justice Council to YWCA Delaware, Inc.

Dear Mr. Puerzer:

Following receipt of the Draft Audit Report, YWCA Delaware conducted a comprehensive review of its fiscal policies, grant management practices, allocation methodologies, personnel allocation procedures, and internal control structure. As a result of that review, the organization enhanced and formalized its fiscal governance framework through implementation of an updated Fiscal Management & Compliance Manual, a standalone Cost Allocation Plan (CAP), and a Personnel Effort & Programmatic Activity Allocation Policy.

While many of the operational practices identified during the audit period were in place, several compliance, allocation, monitoring, and documentation requirements were not sufficiently formalized in written policy. The corrective actions described below address the audit recommendations and strengthen compliance with applicable federal grant requirements moving forward. Where retrospective analysis identified opportunities to better align historical allocation practices with documented methodologies, YWCA Delaware has acknowledged those differences and implemented corrective controls to ensure consistent application, documentation, and oversight moving forward.

The corrective action package was distributed to the Delaware Criminal Justice Council (CJC) and is being submitted to the Office of the Inspector General (OIG) for review.

*Supporting policies, allocation analyses, and related documentation referenced throughout this response are included as attachments for review.*

**Finding #1 – Prorating Performance Data**  
**YWCA Delaware agrees with this recommendation.**

**Corrective Action Status:** Completed  
**Completion Date:** June 4, 2026

To address this finding, YWCA Delaware developed and implemented a formal Personnel Effort & Programmatic Activity Allocation Policy (Attachment E) governing the allocation of personnel effort, program activities, and performance outcomes across multiple funding sources.

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<sup>5</sup> Due to their technical nature, the attachments to the YWCA Delaware response are excluded from this final report.

The policy establishes:

- Documented methodologies for personnel effort allocation;
- Programmatic outcome allocation standards;
- Quarterly review requirements;
- Documentation and record retention requirements; and
- Management oversight responsibilities related to allocation decisions.

In addition, supporting language has been incorporated into the Fiscal Management & Compliance Manual (Attachment B), including:

- Section 3(g) – Supporting Documentation (Page 11);
- Section 4 – Cost Allocation Methodology (Pages 12-15); and
- Section 8 – Payroll, Personnel Allocations & Timekeeping (Pages 27-29)..

Supporting personnel allocation methodologies are also incorporated within the Cost Allocation Plan (Attachment C), Section 7(A) – Personnel & Shared Staffing Costs.

These corrective actions establish a formal framework for allocating shared activities and performance outcomes among benefiting funding sources and strengthen the organization's ability to consistently document and support allocation decisions.

**Finding #2 – Cost Allocation Methodology and Shared Cost Documentation**  
**YWCA Delaware agrees with this recommendation.**

**Corrective Action Status:** Completed

**Completion Date:** June 4, 2026

To address this finding, YWCA Delaware implemented a comprehensive cost allocation framework through:

Fiscal Management & Compliance Manual (Attachment B)

- Section 3(b) – Grant Setup & Fund Tracking (Page 9);
- Section 3(e) – Shared Costs & Cost Allocation (Page 10); and
- Section 4 – Cost Allocation Methodology (Pages 12-15).

Cost Allocation Plan (Attachment C)

- Section 5 – General Cost Allocation Methodology; and
- Section 7 – Shared Cost Allocation Methodologies.

These documents establish formal methodologies for allocating occupancy costs, shared staffing costs, administrative costs, and other shared expenses in accordance with the relative benefit received by each funding source.

Additionally, Section 3(b) – Grant Setup & Fund Tracking requires the establishment of grant-specific account codes or fund identifiers and provides for separate tracking of grants with distinct funding periods, restricted funding sources, or split-funded awards. These procedures formalize the organization's approach to maintaining separate accounting and financial tracking for individual awards and directly address the

recommendation related to separate award tracking.

Allocation methodologies are documented, supported by written rationale, reviewed at least annually, and maintained in accordance with applicable federal cost principles and organizational policies.

**Finding #3 – Financial Management Policies, Internal Controls, and Financial Oversight**  
**YWCA Delaware agrees with this recommendation.**

**Corrective Action Status:** Completed

**Completion Date:** June 4, 2026

To address this finding, YWCA Delaware substantially revised and expanded its Fiscal Management & Compliance Manual (Attachment B), including implementation of the following sections:

- Section 2 – Roles & Responsibilities (Pages 7-8);
- Section 9 – Internal Controls, Financial Oversight & Fraud Prevention (Pages 30-33);
- Section 10 – Financial Reporting, Budget Monitoring & Organizational Review (Pages 34-36); and
- Section 11 – Document Management & Audit Readiness (Pages 37-39).

These revisions strengthen internal controls, segregation of duties, grant monitoring, financial oversight, reconciliation procedures, documentation retention requirements, audit readiness practices, and coordination among Finance, Development, and Program Leadership regarding compliance monitoring and financial reporting.

**Finding #4 – Occupancy Cost Allocation and Questioned Costs**  
**YWCA Delaware agrees with this recommendation.**

**Corrective Action Status:** Completed

**Completion Date:** June 4, 2026

To address this finding, YWCA Delaware implemented formal occupancy cost allocation requirements through:

Fiscal Management & Compliance Manual (Attachment B)

- Section 4(f) – Occupancy & Facility Costs (Page 13);
- Section 4(i) – Allocation Review & Updates (Page 14); and
- Section 9 – Internal Controls, Financial Oversight & Fraud Prevention (Pages 30-33)

Cost Allocation Plan (Attachment C)

- Section 7(B) – Occupancy & Facility Costs.

During corrective action planning, YWCA Delaware identified historical occupancy allocation methodologies utilized during the audit period, including a square-footage-based occupancy allocation methodology approved by the Delaware Criminal Justice Council (CJC) in April 2025 and operationally utilized for allocation of facility costs associated with the Healing Space.

Attachment A – Historical Occupancy Cost Allocation Analysis contains:

- Historical occupancy allocation practices utilized during the audit period;
- Historical allocation methodology documentation;
- Supporting facility cost calculations;
- Retrospective occupancy allocation analysis; and
- Documentation supporting the questioned occupancy costs questioned during the audit.

As part of the corrective action process, YWCA Delaware conducted a retrospective occupancy allocation analysis utilizing the documented square-footage methodology and SARC shared-cost allocation percentages approved by Delaware Criminal Justice Council.

The analysis determined that occupancy costs associated with the Healing Space were related to SARC operations and benefited multiple funding sources. Applying the approved allocation methodology utilized during the audit period resulted in an allocable occupancy cost of \$3,947.76 to VOCA I.

YWCA Delaware acknowledges that occupancy costs were not allocated among SARC funding sources using a formalized and consistently documented methodology during the audit period. While the questioned occupancy costs were related to grant-supported activities, the retrospective analysis indicates that only \$3,947.76 would have been allocable to VOCA I under the approved allocation methodology.

To address this deficiency, YWCA Delaware has implemented the enclosed Fiscal Management & Compliance Manual and Cost Allocation Plan, which establishes formal occupancy allocation requirements, documentation standards, annual methodology reviews, and supervisory oversight requirements to ensure compliance with federal cost allocation principles moving forward.

YWCA Delaware respectfully requests that OIG consider the enclosed retrospective analysis and supporting documentation in evaluating the questioned costs and determining the appropriate resolution of the remaining questioned amount.

YWCA Delaware appreciates the opportunity to address these findings and remains committed to maintaining strong fiscal controls, sound grant management practices, and compliance with all applicable federal, state, and grant requirements.

Sincerely,

*Melissa K. Gonville*

Melissa K. Gonville  
Chief Executive Officer, YWCA Delaware

**Attachments:**

- Attachment A – Historical Occupancy Cost Allocation Analysis
- Attachment B – YWCA Fiscal Management & Compliance Manual
- Attachment C – Cost Allocation Plan
- Attachment D – Management Representation Letter
- Attachment E – Personnel Effort & Programmatic Activity Allocation Policy



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# APPENDIX 4: Delaware Criminal Justice Council Response to the Draft Audit Report



STATE OF DELAWARE  
EXECUTIVE DEPARTMENT  
CRIMINAL JUSTICE COUNCIL  
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820 FRENCH STREET  
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June 5, 2026

Thomas O. Puerzer  
Philadelphia Regional Audit Manager  
U.S. Department of Justice  
Office of Audit, Assessment and Management  
Electronic Submission to: [thomas.o.puerzer@usdoj.gov](mailto:thomas.o.puerzer@usdoj.gov)

**Re: AUDIT OF THE OFFICE OF JUSTICE PROGRAMS VICTIM ASSISTANCE FUNDS SUBAWARDED BY THE DELAWARE CRIMINAL JUSTICE COUNCIL TO YWCA, INC.**

Dear Mr. Puerzer,

Below are the Delaware Criminal Justice Council (DCJC) responses to the OIG recommendations provided in the draft audit report dated May 18, 2026. This was related to an audit of Subaward Numbers VF22-3296, VF22-3297, VF23-3524, VF23-3525 made by the DCJC under OJP's Victims of Crime Act (VOCA) Victim Assistance Formula Grant Program, Grant Numbers 15POVC-22-GG-00721-ASSI and 15POVC-23-GG-00393-ASSI to YWCA, Inc. (CLL).

**1. Ensure that YWCA Delaware establishes and implements written policies and procedures for prorating performance data.**

The DE Criminal Justice Council concurs with the recommendation. The DCJC met with the YWCA and discussed policy recommendations to ensure compliance. DCJC staff reviewed the policies and protocols provided and verified OIG concerns were addressed and that it was distributed to the appropriate parties.

**2. Ensure YWCA Delaware updates and implements its fiscal policies and procedures to ensure compliance with the DOJ Grants Financial Guide requirement to track award funds separately.**

The DE Criminal Justice Council concurs with the recommendation. The DCJC met with the YWCA and discussed policy recommendations to ensure compliance. DCJC staff reviewed the

fiscal policies and procedures manual provided and verified compliance with the DOJ Grants Financial Guide as well as the tracking of award funds separately. Staff also verified that it was distributed to the appropriate parties.

**3. Require YWCA Delaware to develop and implement a plan for appropriately allocating occupancy costs.**

The DE Criminal Justice Council concurs with the recommendation. The DCJC met with the YWCA and discussed the development of the allocation plan for occupancy costs. While the space was appropriately used by the YWCA, there was no clear, documented methodology for charging the occupancy costs to various funding streams. DCJC staff reviewed the allocation methodology provided and verified OIG concerns were addressed and that it was distributed to the appropriate parties.

**4. Remedy \$12,600 in unallowable other costs.**

The DE Criminal Justice Council concurs with the recommendation. The DCJC met with the YWCA and discussed the development of the allocation plan for occupancy costs as well as the application of the plan regarding the questioned costs. DCJC staff reviewed the allocation methodology provided and the application of this methodology and agreed that the YWCA, while using the space appropriately, did not adhere to a consistent allocation strategy. Based on the documented allocation methodology, the DCJC confirms the YWCA assessment that \$3,947.76 was allocable to the project. DCJC staff will work with OIG and OJP to determine the best course of action to reconcile this finding.

Sincerely,

*Christian Kervick*

Christian Kervick  
Executive Director

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



U.S. Department of Justice

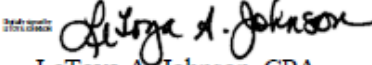
Office of Justice Programs

*Office of Audit, Assessment, and Management*

Washington, DC 20531

**June 17, 2026**

MEMORANDUM TO: Thomas O. Puerzer  
Regional Audit Manager  
Philadelphia Regional Audit Office  
Office of the Inspector General

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

SUBJECT: Response to the Draft Report, *Audit of the Office of Justice Programs Victim Assistance Grant Funds, Subawarded by the Delaware Criminal Justice Council to the YWCA Delaware, Inc., Wilmington, Delaware*

This memorandum is in reference to your correspondence dated May 18, 2026, transmitting the above-referenced draft audit report for the YWCA Delaware, Inc. (YWCA Delaware). YWCA Delaware received subaward funds from the Delaware Criminal Justice Council (Delaware CJC), under the Office of Justice Programs' (OJP), Office for Victims of Crime (OVC), Victims of Crime Act (VOCA), Victim Assistance Formula Grant Program, Grant Numbers 15POVC-22-GG-00721-ASSI and 15POVC-23-GG-00393-ASSI. We consider the subject report resolved and request written acceptance of this action from your office.

The draft report contains **four** recommendations and \$12,600 in questioned costs. The following is the 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 ensure that YWCA Delaware establishes and implements written policies and procedures for prorating performance data.**

OJP agrees with this recommendation. We will coordinate with Delaware CJC to obtain YWCA Delaware's written policies and procedures for ensuring that performance data is accurately prorated by funding source.

2. **We recommend that OJP ensure YWCA Delaware updates and implements its fiscal policies and procedures to ensure compliance with the DOJ Grants Financial Guide requirement to track award funds separately.**

OJP agrees with this recommendation. We will coordinate with Delaware CJC to obtain YWCA Delaware's updated written policies and procedures for ensuring compliance with the Department of Justice Grants Financial Guide requirement to track award funds separately.

- 3. We recommend that OJP require YWCA Delaware to develop and implement a plan for appropriately allocating occupancy costs.**

OJP agrees with this recommendation. We will coordinate with Delaware CJC to obtain YWCA Delaware's documentation to support that it has plans for appropriately allocating occupancy costs.

- 4. We recommend that OJP remedy \$12,600 in unallowable other costs.**

OJP agrees with this recommendation. We will coordinate with Delaware CJC to remedy the \$12,600 in unallowable occupancy costs.

Thank you for the opportunity to review and comment on the draft audit report. If you have any questions or require additional information, please contact me by phone on (202) 353-5744 or by email at [LeTova.Johnson@usdoj.gov](mailto:LeTova.Johnson@usdoj.gov).

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

Katherine Darke Schmitt  
Acting Director  
Office for Victims of Crime

Nathaniel Kenser  
Acting Deputy General Counsel  
Office of Justice Programs

Phillip Merkle  
Acting Director  
Office of Communications

Rachel Johnson  
Chief Financial Officer  
Office of Justice Programs

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

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

OJP Executive Secretariat  
Control Number OCOM002140

## **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 Delaware Criminal Justice Council (Delaware CJC), and YWCA Delaware, Inc. (YWCA Delaware). OJP's response is incorporated in Appendix 5, Delaware CJC's response is incorporated in Appendix 4, and YWCA Delaware'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. In addition, Delaware CJC concurred and YWCA Delaware 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 Delaware CJC to:**

- 1. Ensure that YWCA Delaware establishes and implements written policies and procedures for prorating performance data.**

Resolved. OJP agreed with our recommendation and stated in its response that it will coordinate with Delaware CJC to obtain YWCA Delaware's written policies and procedures for ensuring that performance data is accurately prorated by funding source. As a result, this recommendation is resolved.

Delaware CJC concurred with our recommendation and stated that it reviewed YWCA Delaware's policies and found that they addressed the OIG's concerns and were distributed to the appropriate parties.

YWCA Delaware agreed with our recommendation and stated in its response that it developed and implemented policies that establish performance outcome allocation standards.

This recommendation can be closed when we receive evidence that OJP, in coordination with Delaware CJC, has confirmed the adequacy of the established and implemented written policies and procedures for prorating performance data.

- 2. Ensure YWCA Delaware updates and implements its fiscal policies and procedures to ensure compliance with the DOJ Grants Financial Guide requirement to track award funds separately.**

Resolved. OJP agreed with our recommendation and stated in its response that it will coordinate with Delaware CJC to obtain YWCA Delaware's updated written policies and procedures for ensuring compliance with the DOJ Grants Financial Guide requirement to track award funds separately. As a result, this recommendation is resolved.

Delaware CJC concurred with our recommendation and said it reviewed YWCA Delaware's new policies and found that they addressed the OIG's concerns and were distributed to the appropriate parties.

YWCA Delaware agreed with our recommendation and stated in its response that it developed and implemented policies that require separate accounting and financial tracking for each grant, including split-funded awards.

This recommendation can be closed when we receive evidence that OJP, in coordination with Delaware CJC, has confirmed the adequacy of YWCA Delaware's updated and implemented fiscal policies and procedures to ensure compliance with the DOJ Grants Financial Guide requirement to track award funds separately.

**3. Require YWCA Delaware to develop and implement a plan for appropriately allocating occupancy costs.**

Resolved. OJP agreed with our recommendation and stated in its response that it will coordinate with Delaware CJC to obtain YWCA Delaware's documentation to support that it has plans for appropriately allocating occupancy costs. As a result, this recommendation is resolved.

Delaware CJC concurred with our recommendation and stated that it reviewed YWCA Delaware's allocation plan and found that it addressed the OIG's concerns and was distributed to the appropriate parties.

YWCA Delaware agreed with our recommendation and stated in its response that it revised its fiscal management policies and implemented formal occupancy cost allocation requirements.

This recommendation can be closed when we receive evidence that OJP, in coordination with Delaware CJC, has confirmed the adequacy of YWCA Delaware's plan for appropriately allocating occupancy costs.

**4. Remedy \$12,600 in unallowable other costs.**

Resolved. OJP agreed with our recommendation and stated in its response that it will coordinate with Delaware CJC to remedy the \$12,600 in unallowable occupancy costs. As a result, this recommendation is resolved.

Delaware CJC concurred with our recommendation and stated YWCA Delaware conducted a retrospective analysis which identified allocable occupancy costs of \$3,948. Delaware CJC further stated it will work with the OIG and OJP to determine appropriate further action.

YWCA Delaware agreed with our recommendation and stated in its response that it conducted the aforementioned retrospective occupancy allocation analysis and determined that the correct occupancy cost attributable to the grant was \$3,948.

This recommendation can be closed when we receive evidence that OJP has remedied the \$12,600 in unallowable other costs.