



Audit of the Office of Justice Programs Victim Assistance
Funds Subawarded by the Maryland Governor's Office
of Crime Prevention, Youth, and Victim Services to the
Prince George's County Family Justice Center,
Upper Marlboro, Maryland



22-101

SEPTEMBER 2022

REDACTED FOR PUBLIC RELEASE

Redactions were made to the full version of this report. The redactions are contained in the appendices and are of individual's name and that could implicate the privacy rights of that individual and commercial information that is not relevant to the context of the audit findings.

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EXECUTIVE SUMMARY

Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the Maryland Governor's Office of Crime Prevention, Youth, and Victim Services to the Prince George's County Family Justice Center, Upper Marlboro, Maryland

Background

The U.S. Department of Justice, Office of Justice Programs (OJP) provided funds to the Maryland Governor's Office of Crime Prevention, Youth, and Victim Services (GOCCP) to make victim assistance subawards. GOCCP provided a subaward of \$567,532 in FY 2019 crime victim assistance funds to the Prince George's County (County) Family Justice Center (FJC) to serve the needs of those impacted by domestic violence, sexual assault, human trafficking, and elder abuse in Prince George's County, Maryland. As of December 2021, GOCCP had reimbursed the FJC a cumulative amount of \$544,256 (approximately 96 percent) under the subaward.

Audit Objective

The objective of this Department of Justice Office of the Inspector General (OIG) audit was to review how the FJC used Crime Victim Funds (CVF) received through the GOCCP subaward to assist crime victims and assess whether the FJC accounted for these monies by complying with select award requirements, terms, and conditions.

Summary of Audit Results

The FJC provided a range of services to victims of crime across Prince George's County. Although we did not identify significant concerns regarding award expenditures, we identified deficiencies and areas for improvements related to reporting performance accomplishments and accounting for matching costs.

Program Performance

The FJC demonstrated that it achieved the subaward goals and objectives to serve victims of crime in Prince George's County; however, FJC could improve its procedures for tracking, validating, and reporting program accomplishments and enhance internal controls by developing additional written policies and procedures.

Financial Management

As the FJC is a part of the County government, the County's Fiscal Department handles financial management for the FJC. While the audit did not identify improper financial management of award funds, the County's Fiscal Department needs to track cash match contributions to the subaward in accounting records. Similarly, the FJC needs to improve how it logs, values, and allocates remote volunteer time and services certified as in-kind match contributions.

Recommendations

Our report provides four recommendations to OJP and GOCCP to assist the FJC in improving its award management. We provided our draft audit report to the FJC, GOCCP, and OJP, and respectively incorporated their responses in Appendices 2, 3, and 4. Our analysis of those responses can be found in Appendix 5.

Table of Contents

Introduction	1
The Prince George’s County Family Justice Center	1
OIG Audit Approach	2
Audit Results	3
Program Performance	3
Program Implementation and Services.....	3
Performance Reporting	4
Financial Management	4
Fiscal Operations	5
Subaward Expenditures and Matching Costs.....	5
Cash Match Contributions.....	6
In-Kind Match Contributions.....	6
Conclusion and Recommendations	8
APPENDIX 1: Objective, Scope, and Methodology	9
Objective.....	9
Scope and Methodology.....	9
Internal Controls.....	10
APPENDIX 2: Prince George’s County Family Justice Center Response to the Draft Audit Report	11
APPENDIX 3: The Maryland Governor’s Office of Crime Prevention, Youth, and Victim Services Response to the Draft Audit Report	13
APPENDIX 4: The Office of Justice Programs Response to the Draft Audit Report	16
APPENDIX 5: Office of the Inspector General Analysis and Summary of Actions Necessary to Close the Audit Report	20

Introduction

Established by the Victims of Crime Act (VOCA) of 1984, the Crime Victims Fund (CVF) supports crime victims through state and local victim assistance and compensation initiatives.¹ The Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of the Prince George’s County Family Justice Center’s (FJC) use of CVF funds received through a subaward from the Maryland Governor’s Office of Crime Prevention, Youth, and Victim Services (GOCCP).² The Office of Justice Programs (OJP), Office for Victims of Crime (OVC) provided CVF victim assistance formula grant to GOCCP as a state administering agency (SAA) for Maryland to make subawards to direct victim service providers across the state. As a direct service provider located in Upper Marlboro, Maryland, the FJC received a subaward from GOCCP totaling \$567,532; these funds originated from GOCCP’s 2019 federal award, as shown in Table 1.³

Table 1

Audited Subaward to the FJC from GOCCP

OJP Award Number	OJP Prime Award Number to GOCCP	Project Start Date	Project End Date	Subaward Amount
VOCA-2019-0118	2019-V2-GX-0064	10/01/2020	09/30/2021	\$567,532

Source: JustGrants and GOCCP

According to OJP’s program guidelines, victim assistance services eligible to receive CVF support must: (1) respond to the emotional and physical needs of crime victims, (2) assist primary and secondary victims of crime to stabilize their lives after a victimization, (3) assist victims to understand and participate in the criminal justice system, and (4) provide victims of crime with a measure of safety and security. Direct service providers receiving CVF 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.

The Prince George’s County Family Justice Center

The FJC is a Prince George’s County (County) Circuit Court initiative. Its mission is to serve those impacted by domestic violence, sexual assault, human trafficking, and elder abuse in a caring and compassionate

¹ The VOCA Victim Assistance Formula Grant Program is funded under 34 U.S.C. § 20101. Federal criminal fees, penalties, forfeited bail bonds, gifts, donations, and special assessments support the CVF. 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.

² In March 2020, the Governor’s Office of Crime Control and Prevention (GOCCP) was renamed the Governor’s Office of Crime Prevention, Youth, and Victim Services. This report applies this office’s legacy acronym as we determined it continues to be used to refer to the office.

³ The FJC only spent \$544,256 of the award because it was unable to fill all contractual services. After the conclusion of the final performance period, GOCCP deobligated the \$23,276 in unspent funds under the following budget categories; personnel, contractual services, operating expenses, equipment, and other.

environment by delivering comprehensive client-centered and survivor-driven options. The FJC coordinates its community response and partnership among 21 local government and private nonprofit organizations across Prince George's County, Maryland.

According to the CVF subaward documentation, the FJC connects victims of crime to a myriad of services, including legal services, mental health services, and forensic examinations. During our audit, the FJC applied for and was awarded additional federal funding to grow its program, to include extending hours of operation and establishing satellite offices.

OIG Audit Approach

The objective of this audit was to review how the FJC used the CVF funds received through the GOCCP subaward to assist crime victims and assess whether the FJC accounted for these CVF monies in compliance with select award requirements, terms, and conditions. To accomplish this objective, we assessed areas of program performance and financial management.

At the start of the audit, we solicited feedback from GOCCP officials regarding the FJC's record of delivering crime victim services, accomplishments, and compliance with SAA award requirements.⁴ While GOCCP officials did not express significant concerns with FJC's ability to provide services to victims of crime or its compliance with the award requirements, in March 2021, a GOCCP desk review designated FJC "at risk" because several award package documents (Award Acceptance, Project Commencement, Subrecipient Organizational Capacity Questionnaire), as well as initials on the special condition pages, were missing from its files.⁵ The FJC provided GOCCP the missing documents and the FJC subaward was eventually closed with a risk level ranked as "regular."

We tested compliance with what we considered to be the most important conditions of the award. The DOJ Grants Financial Guide, VOCA Guidelines and Final Rule, GOCCP guidance, and OVC and GOCCP award documents constitute 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 objective, scope, and methodology.

⁴ As an SAA, GOCCP is responsible for monitoring the performance of, providing technical assistance to, collecting data from, and processing victim assistance reimbursements requested by the FJC. As such, we considered the results of our audit of victim assistance grants awarded to GOCCP 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 Assistance Formula Grants Awarded to the Governor's Office of Crime Control and Prevention, Crownsville, Maryland](https://oig.justice.gov/reports/audit-office-justice-programs-office-victims-crime-victim-assistance-formula-grants-2). Audit Report GR-30-18-002 (March 2018), <https://oig.justice.gov/reports/audit-office-justice-programs-office-victims-crime-victim-assistance-formula-grants-2>

⁵ According to GOCCP, award recipients are ranked as "regular," "at risk," "troubled," or "dysfunctional."

Audit Results

Program Performance

As established by the VOCA legislation, CVF subawards are available to subrecipients for the purpose of providing direct services to victims. The FJC received its CVF funding from GOCCP for the purpose of enhancing public awareness and connecting survivors of domestic violence, sexual assault, human trafficking, and elder abuse to a variety of services. We reviewed FJC's standard operating procedures, project application, and award agreement against available evidence of service accomplishments to verify whether the FJC had established adequate controls and rendered services as appropriate with subaward funds. Overall, we obtained evidence that the FJC provided the services for which it was funded; however, FJC could improve the process in place for tracking, validating, and reporting program accomplishments and enhance internal controls by developing additional written policies and procedures.

Program Implementation and Services

According to the DOJ Grants Financial Guide, recipients of federal awards should maintain a well-designed and tested system of internal controls. The Guide further defines internal controls as a process implemented by a non-Federal entity, 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.

As outlined in its subaward application and approval package, the FJC received funds to address both immediate and long-term needs of survivors of domestic violence, sexual assault, human trafficking, and elder abuse throughout Prince George's County. An FJC official stated the FJC's primary focus is to serve survivors and eliminate any barrier or obstacle that would impede a survivors' ability to obtain services. The goals of the FJC subaward were to: (1) connect survivors of interpersonal violence, including sexual assault and human trafficking, to a range of support services such as legal services, mental health services, and forensic examinations; and (2) enhance the visibility of the resources available to survivors through education and outreach.

Victims of crime serve as FJC's clients. We interviewed the FJC personnel involved with client intake, who walked us through subaward-funded job duties. Upon arrival to the FJC, clients complete an intake form with a Victim Advocate. The FJC uses the intake form to determine client eligibility and identify qualifying resources available to the client. The Victim Advocate also screens the client for conflicts of interest prior to the FJC proceeding with referrals. The Victim Advocate then explains to the client the resources for which he or she qualifies. If the client consents to proceed, the Victim Advocate either escorts the client to the referred service provider or provides the client with service provider contact information. The Victim Advocate subsequently follows up with the client after a few weeks to ascertain whether the client contacted the service provider and assess whether client's needs had been met. The Victim Advocate then either closes the client's file or refers the client to additional resources.

We spoke to FJC officials and requested written policies and protocols pertaining to audited victim services. The FJC provided us with a resource binder containing intake forms and procedures, directories of partners

and available services, and a Protective Order Manual. We found the resource binder to be a thorough resource for staff to use when assisting clients and completing award-funded activities.

We selected a judgmental sample of 10 victim claim files to review and found evidence that FJC staff referred various services to each victim of crime. This review reasonably demonstrated that the FJC provided a range of services to victims of crime in Prince George's County. Additionally, we obtained evidence that the FJC increased public awareness through radio broadcasting and outdoor advertising throughout Prince George's County.

Our interviews of FJC officials, review of available services data as well as verification of material developed and distributed regarding its programs and sponsored events provided sufficient evidence that the FJC used the subaward for the purposes for which it received funding.

Performance Reporting

GOCCP requires that subrecipients submit quarterly progress reports and performance measures. We reviewed how the FJC gathered and maintained client data for performance reports. We observed that the FJC maintained hardcopy files for its clients in a secure location. The FJC Director manually tracked client data collected during the intake process and used this data to compile performance reports.⁶

We tested a sample of eight FJC performance measures from its June 2021 and September 2021 performance reports and traced reported measures to available data. For our sampled measures, we could not reconcile to FJC data the number of victims it reported as feeling more self-sufficient, more informed of their rights; more aware and informed of available victim services and resources, and safer.

We determined that these discrepancies were not significant. We also confirmed that no one independently verified the compiled data before submission. To provide reasonable assurance regarding the reliability of future performance reporting, the FJC needs to improve the process in place for tracking, validating, and reporting subaward program accomplishments. The FJC Director stated that she is developing written protocols to help guide program operations, to include performance reporting. Moreover, the FJC recently hired a Deputy Director to assume certain duties related to operation and oversight of the program. This position provides the FJC an opportunity to segregate the duties of preparing and reviewing performance data and reports. Therefore, we recommend that OJP and GOCCP ensure that the FJC implements written policies and procedures specific to VOCA subawards, to include a process for tracking, validating, and reporting program accomplishments.

Financial Management

The DOJ Grants Financial Guide requires that award recipients and subrecipients establish and maintain adequate accounting systems and financial records to account accurately for awarded funds. We interviewed FJC officials, examined available policies, and reviewed subaward documents to determine whether FJC adequately safeguarded the subaward funds. We identified ways in which OJP and GOCCP can

⁶ The FJC Director stated that FJC and Prince George's County officials are developing an electronic system to track performance data.

work with the FJC to improve how it accounts for different categories of matching funds allocated to the CVF subaward.

Fiscal Operations

As the FJC is part of Prince George's County government, the County's Fiscal Department manages the FJC's financial processes. To assess the governing policies and procedures, we interviewed FJC officials, Prince George's County Fiscal Department staff, and reviewed Prince George's County's Fiscal Department policies.

The County's Fiscal Manager assigned to the FJC told us that the County's Fiscal Department placed and verified all FJC's purchases. He further stated that his team relied on subaward documents to ascertain the allowability of expenses supported by the subaward and that his team meets with the FJC every quarter to review the financial status of the program and discuss previously submitted invoices. We did not identify discrepancies with regard to the County's Fiscal Department's support of FJC's fiscal operations.

Subaward Expenditures and Matching Costs

GOCCP subrecipients request reimbursement of expenditures on a quarterly basis by submitting fiscal and programmatic reports. The FJC subaward budget included costs pertaining to personnel, employee benefits, operating expenses, and contractual services. We reviewed a sample of FJC transactions from various budget categories to determine whether the costs charged to the subaward were allowable and supported. We judgmentally selected 10 non-personnel transactions, totaling \$179,768. For payroll and employee benefits, we tested non-consecutive pay periods that included 12 individual bi-weekly employee payments, totaling \$21,097 in salary and \$6,613 in fringe benefit costs. Our testing found all tested transactions allowable and supported.

In addition, VOCA Guidelines generally require that subrecipients match 20 percent of each subaward unless the subrecipient received a waiver. The purpose of this matching requirement is to increase the resources available to support VOCA projects, prompting subrecipients to obtain independent funding contributions to help ensure future sustainability. Match contributions must come from non-federal sources and can be either cash or an in-kind match.⁷

The FJC reported a required subaward match of \$155,815. Specifically, the FJC certified to GOCCP that it met its match requirements via cash and in-kind services. For its cash match, the FJC tallied \$78,971 in County-funded salaries and fringe benefits. For in-kind services, the FJC reported \$76,844 worth of volunteer time contributed to the CVF-funded project. We reviewed support pertaining to FJC's cash match and in-kind match to determine if it met subaward matching requirements. The DOJ Grants Financial Guide states grant recipients should establish and maintain records that clearly show the source, amount, and timing for all matched contributions. Matching costs need to be verifiable, that is, supported by contemporaneous

⁷ In-kind matches may include donations of expendable equipment, office supplies, workshop or classroom materials, workspace, or the value of time contributed by those providing integral services to the funded project.

records and shown to be reasonably allocated to the award and not used as a contribution to any other federal project.⁸

We determined that the FJC did not follow its process to track and value in-kind volunteer match contributions during the COVID-19 pandemic. Moreover, the County's Fiscal Department did not have policies and procedures to track cash match contributions in the County's financial system.

Cash Match Contributions

The County's Fiscal Manager stated that when FJC's records show a match requirement, his office knows the specific amounts to report because it ties the value of the cash portion of the match to the employees' salaries and fringe benefits. While the County's Fiscal Department maintains an electronic spreadsheet logging total cash matching costs for each quarter, it did not track actual matching transactions in its financial system. Such tracking is necessary to demonstrate the accuracy of FJC's cash match. The County's Fiscal Manager stated that the County is considering ways to track cash matches in its accounting system.⁹ We recommend that OJP and GOCCP work with FJC and its County Fiscal Department to track cash matches in the County's accounting system.

In-Kind Match Contributions

The FJC reported \$76,844 worth of volunteer time and services as in-kind match. An award recipient needs to support such matches with records demonstrating how it accounted for and valued such volunteer time and services. However, the FJC did not maintain records that logged and assigned value to the volunteer time and services it certified as in-kind matches. The FJC Director told us that during the COVID-19 pandemic, which covered the time of the subaward, the FJC operated virtually and discontinued in-person services. We determined that, at least during this time, the FJC did not log or track remote volunteer time and services. Therefore, we recommend that OJP and GOCCP require that the FJC enhance its process by which it logs, values, and allocates remote volunteer time and services certified as in-kind match contributions to federal awards.

Our audit also noted confusion between FJC and GOCCP regarding whether FJC's in-kind matching requirement had been waived due to the COVID-19 Pandemic. In September 2021, OVC advised SAAs that they may waive matching requirements during a national emergency pandemic period and how to effectuate such a waiver.¹⁰ While GOCCP had the authority to waive FJC's matching requirement, GOCCP provided no notice to FJC that its matching requirement had been waived. A GOCCP official told us that GOCCP's match waiver policy had not been updated to reflect the pandemic due to an administrative

⁸ 2 CFR § 200.306

⁹ A previous audit recommended that Prince George's County improve how it tracked cash matches applied to a separate OJP award. See U.S. Department of Justice, Office of the Inspector General, [Audit of the Office of Justice Programs Cooperative Agreement Awarded to Prince George's County Government, Upper Marlboro, Maryland](#). Audit Report 22-027 (January 2022), <https://oig.justice.gov/sites/default/files/reports/22-027.pdf>.

¹⁰ U.S. Department of Justice, Office of Justice Programs, Office for Victims of Crime, [OVC Bulletin: OVC September 2021 Updated Match Waiver Approval Process](#), September 20, 2021, <https://ovc.ojp.gov/sites/g/files/xyckuh226/files/media/document/ovc-match-waiver-policy-september-2021.pdf> (accessed July 8, 2022).

oversight. As a result of our inquiry, GOCCP stated that it plans to update its VOCA match waiver policy to account for the COVID-19 pandemic and notify Maryland subrecipients on the changes to the match waiver requirements. We recommend that OJP work with GOCCP to ensure that the FJC and other Maryland subrecipients receive notification of waiver requirements due to the COVID-19 pandemic.

Conclusion and Recommendations

We conclude that the FJC assisted victims by providing the services described in its subaward applications. We did not identify significant issues regarding the FJC's meeting their established goals and objectives. However, we found that the FJC lacked policies and procedures necessary to ensure compliance with essential award conditions related to reporting performance accomplishments and its tracking of matching contributions. In particular, the FJC needs to implement measures to track cash matching costs in the County's financial system and track and assign value to volunteer time and services applied as in-kind match contributions. Our report provides four recommendations to OJP and GOCCP to address these deficiencies.

We recommend that OJP and GOCCP:

1. Ensure that the FJC implements written policies and procedures specific to VOCA subawards, to include a process for tracking, validating, and reporting program accomplishments.
2. Work with FJC and its County Fiscal Department to track cash matches in the County's accounting system.
3. Require that the FJC enhance its process by which it logs, values, and allocates remote volunteer time and services certified as in-kind match contributions to federal awards.

We recommend OJP:

4. Work with GOCCP to ensure that the FJC and other Maryland subrecipients receive notification of waiver requirements due to the COVID-19 pandemic.

APPENDIX 1: Objective, Scope, and Methodology

Objective

The objective of this audit was to review how the Prince George's County Family Justice Center (FJC) used the Crime Victims Fund (CVF) funds received through a subaward from the Maryland Governor's Office of Crime Prevention, Youth, and Victim Services (GOCCP) to assist crime victims and assess whether it accounted for these CVF monies in compliance with select award requirements, terms, and conditions. To accomplish this objective, we assessed areas of program performance and financial management.

Scope and Methodology

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

This was an audit of the Office of Justice Programs (OJP) Crime Victim Assistance Funds provided by GOCCP to the FJC via subaward number VOCA-2019-0018. This subaward, totaling \$567,532, was funded by GOCCP from the primary grant number 2019-V2-GX-0064, awarded by OJP's Office for Victims of Crime (OVC). As of December 2021, the FJC had received through reimbursement \$544,256 in subaward funds.

Our audit concentrated on but was not limited to FY 2020 through FY 2021. The DOJ Grants Financial Guide, the VOCA Guidelines and Final Rule, GOCCP guidance, and the OVC and GOCCP award documents constitute the primary criteria we applied during the audit.

To accomplish our objective, we tested compliance with what we consider to be the most important conditions of the FJC's activities related to the audited award, which included conducting interviews with the financial staff for the state of Maryland and Prince George's County Fiscal Department, examining policies and procedures, and reviewing award documentation and financial records. We performed sample-based audit testing for award expenditures including payroll, fringe benefit charges and match, and performance reports. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the award reviewed, to include an on-site review of a random sampling of FJC case files. 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 OJP's JustGrants system, as well as the GOCCP's electronic grants management system specific to the management of DOJ funds during the audit period. We did not test the reliability of those systems as a whole. As such, any findings identified involving information from those systems were verified with documentation from other sources.

Internal Controls

In this audit, we performed testing of internal controls significant within the context of our audit objective. We did not evaluate the internal controls of the FJC to provide assurance on its internal control structure as a whole. FJC management is responsible for the establishment and maintenance of internal controls in accordance with 2 C.F.R. § 200. Because we do not express an opinion on the FJC's internal control structure as a whole, we offer this statement solely for the information and use of the FJC, GOCCP and DOJ.¹¹

In planning and performing our audit, we identified internal control components and underlying internal control principles as significant to the audit objective. Specifically, we reviewed the design and implementation of FJC's written 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 these internal control components and underlying principles, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

¹¹ This restriction is not intended to limit the distribution of this report, which is a matter of public record.

APPENDIX 2: Prince George's County Family Justice Center Response to the Draft Audit Report



CIRCUIT COURT FOR PRINCE GEORGE'S COUNTY
FAMILY JUSTICE CENTER
14757 MAIN STREET
UPPER MARLBORO, MARYLAND 20772

(301) 780-8008 FAX (800) 780-8066

SHEILA R. TILLERSON ADAMS
CHIEF AND ADMINISTRATIVE JUDGE OF
PRINCE GEORGE'S COUNTY AND THE
SEVENTH JUDICIAL CIRCUIT OF MARYLAND

NANCY FAULKNER
COURT ADMINISTRATOR
EMAIL: nancy.faulkner@mdcourts.gov
(301) 952-3709

ERICA M. PAYNE-SANTIAGO
DEPUTY COURT ADMINISTRATOR
EMAIL: empsantiago@co.pg.md.us
(301) 952-2325

DR. DENISE C. MCCAIN
DIRECTOR, FAMILY JUSTICE CENTER
EMAIL: dcmccain@co.pg.md.us
(301) 780-8008

August 22, 2022

John J. Manning
Regional Audit Manager
Washington Regional Audit Office
Office of the Inspector General
VIA: Electronic Mail at WRAO.mail@usdoj.gov

Dear Mr. Manning,

Pursuant to your request, please accept the following responses to the draft audit report, dated August 2, 2022, to the Office of Justice Programs (OJP), related to Sub-award Number VOCA-2019-0118, made by the Maryland Governor's Office of Crime Prevention, Youth, and Victim Services' (GOCCP), Grant Number 2019-V2-GX-0064, to the Prince George's County Family Justice Center (FJC).

1. *Ensure that the FJC implements policies and procedures specific to VOCA subawards, to include a process for tracking, validating, and reporting program accomplishments.*

As noted in the audit findings, the FJC is currently implementing written policies and procedures to further facilitate the validating of program accomplishments. To achieve this objective, the FJC has contracted services for the development of a centralized database () that was designed specifically for multi-agency, multidisciplinary organizations such as the FJC. This system is built to collect, aggregate, and validate data entered into the system by each partnering agency. The system is projected to be fully operational by January 2023.

In addition, a Deputy Director was hired in June 2022. The Deputy Director will assume responsibility for tracking data and preparing reports. This information will subsequently be reviewed and validated by the FJC Director.

2. *Work with FJC and its County Fiscal Department to track cash matches in the County's accounting system.*

The Circuit Court for Prince George's County will maintain records, which clearly show the source, amount, and timing for all matched contributions. Although The Circuit Court is not required to submit their supporting documentation to the Department of Justice, but their records will be available in the event of an audit or site visit. The Circuit Court will continue to report their match on the quarterly Federal Financial Report (FFR). The Circuit Court will also continue to work with Prince George's County Government in revising an updated policy on Match Contributions and its standard operating procedures accordingly.

3. *Require that the FJC enhance its process by which it logs, values, and allocates remote volunteer time and services certified as in-kind match contributions to federal awards.*

The FJC has an established process by which volunteer time and services are allocated and documented. This process currently does not allow for remote reporting of such services. As noted in the audit findings, on-site services were suspended during the time covered by the audit due to COVID-19 mandates, precluding the ability to document all such information.

The aforementioned database () is a web-based product that will include a portal for volunteers to request volunteer hours, assignments, and enter time associated with volunteer services and activities thereby enhancing the current manual process.

Should you have further questions or need additional information regarding these matters, please do not hesitate to contact me. In closing, thank you for the opportunity to address these findings and provide steps that will be taken to improve our internal processes and procedures.

Sincerely,


Dr. Denise C. McCain
Director

cc: Linda J. Taylor
Lead Auditor, Audit Coordination Branch
Office of Audit, Assessment and Management
(Provided electronically at: Linda.Taylor2@usdoj.gov)

Mary Abraham
Deputy Director of Grants
Governors Office of Crime, Prevention, Youth, and Victim Services
(Provided electronically at: mary.abraham@maryland.com)

Gregory D. McCain
Fiscal Manager
Prince George's County Circuit Court

APPENDIX 3: The Maryland Governor's Office of Crime Prevention, Youth, and Victim Services Response to the Draft Audit Report¹²



August 23, 2022

MEMORANDUM

John J. Manning
Regional Audit Manager
Washington Regional Audit Office
Office of the Inspector General

Subject: Response to Audit Report: Prince George's County Family Justice Center
Sub-Award Number: VOCA-2019-0118
Grant number: 2019-V2-GX-0064

Attention Mr. Manning

In response to the Audit Report related to Sub-award Number VOCA-2019-0118, the Governor's Office of Crime Prevention, Youth and Victim Services (GOCPYVS) reviewed current program policies and met with the Prince George's County Family of Justice Center to discuss findings from the audit report made on behalf of the Office of Justice Programs (OJP).

On August 2, 2022, a draft audit report was issued to the Governor's Office of Crime Prevention, Youth and Victim Services formerly known as the Governor's Office of Crime Prevention (GOCCP). The Office of Justice of the Inspector General (OIG) conducted a review of how the Prince George's County Family Justice Center utilized Crime Victim Funds (CVF) received from GOCPYVS and their compliance status with the award requirements, terms and conditions of the Victim of Crime Act funds (VOCA).

After reviewing the recommendations made by the U.S. Department of Justice Programs (OJP), the Governor's Office of Crime Prevention, Youth and Victim Services has taken the following actions to address the findings of the audit:

On August 24, 2022, the Senior Grant Manager (Paulette Williams-Tillery) met with the Program Director (Denise McCain) to provide support and discuss the recommendations from the audit. Several areas from the audit were discussed for overall improvement and grant compliance.

¹² The Governor's Office of Crime Prevention, Youth, and Victim Services' response included a preliminary match waiver policy that is not included in this report as it is to be finalized and disseminated to subrecipients.

Ensure that the FJCS implements written policies and procedures specific to VOCA subawards, to include a process for tracking, validating and reporting program accomplishments.

GOCYPVS Grant Manager and the FJC Director discussed the current procedures for implementing new program policies and procedures for facilitating and validating their program objectives. Ms. McCain reports the program has contracted services for a new centralized data base system that will assist with maintaining and entering data with various partnering agencies; this is projected to be fully operation in January 2023. Both parties agree that this sounded like an effective way of improving program reporting. FJC Director discussed the validity of one of the program questions related to safety; GOCYPVS Grant Manager agreed that the question was subjective and discussed different ways to respond to the question. The concerns related to the question will be discussed further with the Administration team.

Work with FJC and its County Fiscal Department to track case matches in the County's accounting system.

The GOCYPVS Grant Manager and the FJC Director discussed their current procedures for tracking cash matches in the County's accounting system. Consistent with the reporting requirements, the program will continue to ensure that their matches are reported on the Federal Financial Report (FFR) on a quarterly basis. The GOCYPVS Grant Manager informed the FJC Director about the updated Match Waiver policy and ensured her that the office will receive a copy of the updated VOCA Match Waiver Policy as soon as it has been approved.

Require that the FJC enhance its process by which it logs, values, and allocates remote volunteer time and services certified as in-kind match contributions to federal awards.

GOCYPVS Grant Manager and the FJC Director discussed the current program process for documenting the volunteer time and services. It was concluded that their process does not allow for remote reporting and due to COVID 19, their on-site services were suspended which presented barriers for documenting these services. In addition to hiring a Deputy Director to assist with tracking program data, they have included the new data web-based () system in their VOCA budget that will support electronic maintenance of volunteer hours.

Work closely with GOCCP to ensure that the FJC and other Maryland subrecipients receive notification of waiver requirements due to the COVID 19 pandemic.

The GOCYPVS Grant Manager has been working closely with the OJP Grant Management Specialist () and responding to changes to the VOCA Match Waiver; the changes have been made and will be resubmitted for approval on August 25, 2022. After the changes have been approved, all current VOCA subrecipients will receive a copy of the updated Match Waiver Policy. A copy of the approved Match Waiver policy will be uploaded to the Just Grants System, posted on GOCYPVS Grant Management System and disseminated to all current VOCA sub-recipients.

The GOCPYVS Grant Manager and FJC Director met and addressed the open recommendations from the Department of Justice. GOCPYVS is satisfied with the programmatic changes implemented by FJC; the program is currently listed in compliance with current VOCA grants. In addition, GOCPYVS is committed to updating policies and procedures and ensuring that all VOCA Grant recipients are made aware of any changes and receive timely notification about new and updated policies.

A copy of the preliminary Match Waiver Policy is attached; the approved copy will follow.

If you have any other questions or concerns regarding Grant Number 2019-V2-GX-0064, please feel free to contact me. Thank you for your continued support and the opportunity to address the findings.

Paulette Williams-Tillery

Paulette Williams-Tillery, Senior Grant Manager

Cc: Linda Taylor, Lead Auditor
Audit Coordination Branch Office of Audit
Assessment and Management
(sent via email: Linda.Taylor2@usdoj.gov)

Gary Richardson, Deputy Director of Grants
Governor's Office of Crime Prevention, Youth and Victim Services
(sent via email: gary.richardson@maryland.gov)

APPENDIX 4: The 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, D.C. 20531

August 30, 2022

MEMORANDUM TO: John J. Manning
Regional Audit Manager
Washington Regional Audit Office
Office of the Inspector General

FROM: Ralph E. Martin
Director *Ralph E. Martin*

SUBJECT: Response to the Draft Audit Report, *Audit of the Office of Justice Programs, Victim Assistance Funds Subawarded by the Maryland Governor's Office of Crime Prevention, Youth, and Victim Services to the Prince George's County Family Justice Center, Upper Marlboro, Maryland*

This memorandum is in reference to your correspondence, dated August 2, 2022, transmitting the above-referenced draft audit report for the Prince George's County (County), Family Justice Center (FJC). FJC received sub-award funds from the Maryland Governor's Office of Crime Prevention, Youth and Victim Services, formerly known as the Maryland Governor's Office of Crime Prevention (GOCCP)¹, under the Office of Justice Programs' (OJP), Victims of Crime Act (VOCA), Victim Assistance Formula Grant Program, Grant Number 2019-V2-GX-0064. We consider the subject report resolved and request written acceptance of this action from your office.

The draft report contains four recommendations and no 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 and GOCCP ensure that the FJC implements written policies and procedures specific to VOCA subawards, to include a process for tracking, validating, and reporting program accomplishments.**

OJP agrees with this recommendation. In its response, dated August 23, 2022, the GOCCP stated that it will work with FJC to develop and implement new program policies and procedures to ensure the validation of program accomplishments, including developing a new centralized database system designed to enter and maintain data across multiple partnering agencies. The GOCCP stated that this system is projected to be fully operational in January 2023.

¹ For purposes of this report, the OIG applied the office's legacy acronym, which it stated continues to be used to refer to the renamed office.

Accordingly, we will coordinate with the GOCCP to obtain a copy of FJC's written policies and procedures, developed and implemented, specific to VOCA-funded subawards, which includes a process for tracking, validating, and reporting program accomplishments.

- 2. We recommend that OJP and GOCCP work with FJC and its County Fiscal Department to track cash matches in the County's accounting system.**

OJP agrees with this recommendation. In its response, dated August 23, 2022, the GOCCP stated that it will work with FJC to ensure that the County Fiscal Department cash match is properly tracked in the County's accounting system, and accurately reported on the quarterly Federal Financial Report.

Accordingly, we will coordinate with GOCCP to obtain a copy of FJC's written policies and procedures, developed and implemented, to ensure that cash match is properly tracked in the County's accounting system.

- 3. We recommend that OJP and GOCCP require that the FJC enhance its process by which it logs, values, and allocates remote volunteer time and services certified as in-kind match contributions to Federal awards.**

OJP agrees with this recommendation. In its response, dated August 23, 2022, the GOCCP stated that it will work with FJC regarding its current program process for documenting volunteers' time and services. To assist with the maintenance of its VOCA budget, the GOCCP stated that the FJC hired a new Deputy Director, and is currently developing a new web-based database system called [REDACTED], to track program data, and support remote electronic maintenance of volunteer hours, since on-site services were suspended due to the COVID-19 pandemic.

Accordingly, we will coordinate with the GOCCP to obtain a copy of FJC's written policies and procedures, developed and implemented, to enhance the process by which it logs, values, and allocates remote volunteer time and services, certified as in-kind match contributions to Federal awards.

- 4. We recommend that OJP work with the GOCCP to ensure that the FJC and other Maryland subrecipients receive notification of waiver requirements due to the COVID-19 pandemic.**

OJP agrees with this recommendation. In its response, dated August 23, 2022, the GOCCP stated that it is currently working with OJP's Office for Victims of Crime (OVC) regarding revisions to its VOCA Match Waiver policy, and once approved, will upload the policy to its Grant Management System, and will distribute it to all of its current VOCA subrecipients.

We will coordinate with the GOCCP to obtain a copy of its revised VOCA Match Waiver policy, approved by OVC, and evidence that FJC and other GOCCP subrecipients have received notification of waiver requirements due to the COVID-19 pandemic.

We appreciate the opportunity to review and comment on the draft audit report. If you have any questions or require additional information, please contact Jeffery A. Haley, Deputy Director, Audit and Review Division, on (202) 616-2936.

cc: Maureen A. Henneberg
Deputy Assistant Attorney General
for Operations and Management

LeToya A. Johnson
Senior Advisor
Office of the Assistant Attorney General

Jeffery A. Haley
Deputy Director, Audit and Review Division
Office of Audit, Assessment, and Management

Kristina Rose
Director
Office for Victims of Crime

Katherine Darke Schmitt
Principal Deputy Director
Office for Victims of Crime

Kathrina S. Peterson
Deputy Director
Office for Victims of Crime

James Simonson
Associate Director for Operations
Office for Victims of Crime

Joel Hall
Associate Director, State Victim Resource Division
Office for Victims of Crime

Malgorzata Bereziewicz
Grants Management Specialist
Office for Victims of Crime

Charlotte Grzebien
Deputy General Counsel

cc: Phillip K. Merkle
Acting Director
Office of Communications

Rachel Johnson
Chief Financial Officer

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

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

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

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

OJP Executive Secretariat
Control Number IT20220803084309

APPENDIX 5: Office of the Inspector General Analysis and Summary of Actions Necessary to Close the Audit Report

The OIG provided a draft of this audit report to the Office of Justice Programs (OJP), Maryland Governor's Office of Crime Prevention, Youth, and Victim Services (GOCCP), and Prince George's County Family Justice Center (FJC). FJC's response is incorporated in Appendix 2, GOCCP's response is incorporated in Appendix 3, and OJP's response is incorporated in Appendix 4 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. Further, while the GOCCP's and FJC's responses did not specifically indicate agreement or disagreement with the recommendations, they did discuss actions to address each recommendation. The following provides the OIG analysis of the responses and summary of actions necessary to close the report.

Recommendations for OJP and GOCCP:

- 1. Ensure that the FJC implements written policies and procedures specific to VOCA subawards, to include a process for tracking, validating, and reporting program accomplishments.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with the GOCCP to obtain a copy of FJC's written policies and procedures, developed and implemented, specific to Victims of Crime Act (VOCA) subawards, which includes a process for tracking, validating, and reporting program accomplishments.

The GOCCP stated in its response that its Grant Manager met with the FJC Director to provide support and discuss current procedures for implementing new program policies and procedures for facilitating and validating their program objectives. The GOCCP and the FJC agreed that a new centralized database system will be an effective way to improve program reporting.

The FJC stated in its response that it has contracted services for the development of a centralized database designed specifically for multi-agency, multidisciplinary organizations such as the FJC. The system is built to collect, aggregate, and validate data. The FJC projects this system will be operational by January 2023. In addition, the FJC stated that a Deputy Director was hired in June 2022 to assume the responsibility for tracking data and preparing reports, which the FJC Director will validate upon review of such reports.

This recommendation can be closed when we receive evidence that the FJC has implemented written policies and procedures specific to VOCA subawards, and documentation that the FJC database accurately tracks, validates, and report program accomplishments.

2. Work with FJC and its County Fiscal Department to track cash matches in the County's accounting system.

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with the GOCCP to obtain a copy of FJC's written policies and procedures, developed and implemented, to ensure that cash match is properly tracked in the County's accounting system.

The GOCCP stated in its response that its Grant Manager and the FJC Director discussed current procedures for cash matches in the County's accounting system. The GOCCP stated that consistent with the reporting requirements, the program will continue to ensure that their matches are reported on the federal financial report on a quarterly basis. In addition, the GOCCP's Grant Manager informed the FJC Director about the preliminary match waiver policy and agreed to provide FJC a copy of it once it is approved.

The FJC stated in its response that the Prince George's County Circuit Court (Circuit Court) will maintain records, which clearly show the source, amount, and timing for all matched contributions. In addition, the FJC stated that although the Circuit Court is not required to submit its supporting match documentation, its records will be available in the event of an audit or site visit. Also, the Circuit Court will continue to report their match on the quarterly federal financial report, and work with Prince George's County Government in revising an updated policy on match contributions and its standard operating procedures.

This recommendation can be closed when we receive evidence that the County Fiscal Department tracks cash match in the County's accounting system.

3. Require that the FJC enhance its process by which it logs, values, and allocates remote volunteer time and services certified as in-kind match contributions to federal awards.

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with the GOCCP to obtain a copy of FJC's written policies and procedures, developed and implemented, to enhance the process by which it logs, values, and allocates remote volunteer time and services, certified as in-kind match contributions to Federal awards.

The GOCCP stated in its response that its Grant Manager and the FJC Director discussed the current program process for documenting the volunteer time and services. It was concluded that the current process did not allow for remote reporting, and due to COVID-19, on-site services were suspended, which presented barriers for documenting these services.

The FJC stated in its response that it has an established process by which it allocates and documents volunteer time and services. The aforementioned database will include a portal for volunteers to request volunteer hours, assignments, and enter time associated with volunteer services and activities thereby enhancing the current manual process.

This recommendation can be closed when we receive evidence that the FJC has implemented an enhanced process by which it logs, values, and allocates remote volunteer time and services certified as in-kind match contributions to federal awards.

We recommend OJP:

4. Work with GOCCP to ensure that the FJC and other Maryland subrecipients receive notification of waiver requirements due to the COVID-19 pandemic.

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with the GOCCP to obtain a copy of its revised VOCA match waiver policy, approved by the Office for Victims of Crime (OVC), and evidence that the FJC and other GOCCP subrecipients have received notification of waiver requirements due to the COVID-19 pandemic.

The GOCCP stated in its response that its Grant Manager has been working closely with OJP's Grant Management Specialist and responding to changes to the VOCA Match Waiver. The GOCCP also stated that the changes have been made and will be resubmitted for approval on August 25, 2022. After changes are approved, all current VOCA subrecipients will receive a copy of the updated match waiver policy. In addition, a copy of approved policy will be uploaded to the JustGrants System, posted on GOCCP's Grant Management System, and disseminated to all current VOCA subrecipients.

This recommendation can be closed when OJP provides evidence that the GOCCP provided the FJC and other Maryland subrecipients a copy of the revised VOCA match waiver policy, approved by OVC.