



Audit of the Office of Justice Programs Victim Assistance  
Funds Subawarded by the Colorado  
Division of Criminal Justice to TESSA,  
Colorado Springs, Colorado



AUDIT DIVISION

23-035

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**FEBRUARY 2023**

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# EXECUTIVE SUMMARY

## **Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the Colorado Division of Criminal Justice to TESSA, Colorado Springs, Colorado**

### **Background**

The U.S. Department of Justice (DOJ), Office of Justice Programs (OJP) provided funds to the Colorado Division of Criminal Justice (CDCJ) to make subawards to support victim assistance programs in the state of Colorado. CDCJ awarded \$2,157,147 in crime victim assistance funds to TESSA under one subaward in 2018. The purpose of TESSA's subaward, provided by CDCJ, was to provide services to victims of domestic violence and sexual assault in the Colorado Springs area. As of March 2021, CDCJ had reimbursed TESSA for a cumulative amount of \$2,066,239 for the subaward we reviewed.

### **Audit Objective**

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

### **Summary of Audit Results**

We concluded that TESSA provided services to domestic violence and sexual assault victims. However, we found that TESSA could strengthen its policies and procedures to ensure accurate financial reporting.

#### **Program Performance Accomplishments**

The audit concluded TESSA provided a safehouse, a 24-hour crisis phone line, legal representation, and housing assistance, which adequately addressed the goals and objectives of the subaward.

#### **Financial Management**

The audit concluded that TESSA adequately managed subaward funds and implemented policies and procedures to ensure subaward funds were adequately safeguarded. However, we determined TESSA could strengthen its policies and procedures to ensure accurate financial reporting.

### **Recommendation**

Our report contains one recommendation to CDCJ and OJP to assist TESSA in improving its award management and administration. We provided our draft audit report to TESSA, CDCJ, and OJP. Their responses can be found in Appendices 2, 3, and 4 respectively. Our analysis of those responses can be found in Appendix 5.

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## Introduction

The Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of victim assistance funds received by TESSA, which is located in Colorado Springs, Colorado. The Office of Justice Programs (OJP) Office for Victims of Crime (OVC) provided this funding to the Colorado Division of Criminal Justice (CDCJ), which serves as the State Administering Agency (SAA) for Colorado to make subawards to direct service providers. As a direct service provider, TESSA received a subaward from CDCJ totaling \$2,157,147 in November 2018. These funds originated from CDCJ's Fiscal Year 2016, 2017, and 2018 federal grants, as shown in Table 1.

**Table 1**

**Audited Subaward to TESSA from CDCJ**

Subaward Identifier	OJP Prime Award Number	Project Start Date	Project End Date	Subaward Amount
2018-VA-19-177-04	2016-VA-GX-0070	01/01/2019	12/31/2020	\$719,049
	2017-VA-GX-0037			\$988,692
	2018-V2-GX-0050			\$449,405
<b>Total</b>				<b>\$2,157,147<sup>1</sup></b>

Source: CDCJ

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>2</sup> According to OJP's program guidelines, victim assistance services eligible to receive VOCA support must: (1) respond to the emotional and physical needs of crime victims, (2) assist 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 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.

### TESSA

TESSA is a 501(c)(3) non-profit organization located in Colorado Springs, Colorado. Its mission is to help individuals and their children achieve safety and wellbeing while challenging communities to end sexual and

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<sup>1</sup> Throughout this report, differences in the total amounts are due to rounding. The sum of individual numbers prior to rounding may differ from the sum of the individual numbers rounded.

<sup>2</sup> 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.

family violence. TESSA was established in May 1977 in response to high rates of calls to local law enforcement from women threatened or assaulted by their partners. TESSA strives to realize its vision of a community free of personal violence for all.<sup>3</sup> TESSA's services and programs for victims include a safehouse, representation by contracted attorneys, and assistance with relocation expenditures.

## **OIG Audit Approach**

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

To gain a further understanding of victim assistance subaward oversight, as well as to evaluate subrecipient performance and administration of VOCA-funded programs, we solicited feedback from CDCJ officials regarding TESSA's records of delivering crime victim services, accomplishments, and compliance with CDCJ award requirements.<sup>4</sup>

We tested compliance with what we considered to be the most important conditions of the subaward. The DOJ Grants Financial Guide; VOCA Guidelines and Final Rule; CDCJ guidance; 2 C.F.R. § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; and the OVC and CDCJ 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 objective, scope, and methodology.

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<sup>3</sup> Background information on TESSA was taken from the organization's website directly (unaudited).

<sup>4</sup> As an SAA, CDCJ is responsible for monitoring the performance of, providing technical assistance to, collecting data from, and processing victim assistance reimbursements requested by TESSA. As such, we considered the results of our audit of victim assistance grants awarded to CDCJ in performing this separate review. See U.S. Department of Justice Office of the Inspector General, *Audit of the Office of Justice Programs Victim Assistance Grants Awarded to the Colorado Division of Criminal Justice, Lakewood, Colorado*, Audit Report 21-010 (December 2020), <https://oig.justice.gov/reports/audit-office-justice-program-victim-assistance-grants-awarded-colorado-division-criminal>.

# 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. TESSA received its VOCA funding from CDCJ to provide services to victims of domestic violence and sexual assault. We obtained an understanding of TESSA's standard operating procedures in relation to the subaward-funded services. We also compared the subaward solicitation, project application, and award documentation against available evidence of accomplishments to determine whether TESSA demonstrated adequate evidence of providing the services for which it was funded. Overall, we concluded that TESSA adequately addressed the goals and objectives of the subaward.

## Program Implementation

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

To obtain an understanding of its standard operating procedures in relation to audited victim services, we conducted interviews with TESSA officials and reviewed documentation supporting subaward activities. We also requested and reviewed TESSA's written policies and procedures that govern the VOCA-funded program. We determined that TESSA's policies provide comprehensive coverage of the victim intake process, needs assessment, and referrals. TESSA maintains a database of all victims served, from which it can generate reliable programmatic reporting for itself and CDCJ. Additionally, we determined that TESSA took appropriate measures to safeguard client confidentiality and comply with applicable laws and regulations.

## Program Services

According to the objectives of the subaward, TESSA was awarded VOCA funds to provide comprehensive support for victims of domestic violence and sexual assault including a confidential safehouse, a 24-hour crisis line, victim advocacy, rental assistance, therapeutic services, and legal services. To verify TESSA provided these services, we interviewed key staff and reviewed: (1) casefiles and expenditures including rental reimbursements and assistance payments, (2) contracts and expenditures related to legal service providers, (3) wages paid to staff, and (4) TESSA's programmatic policies and procedures. We concluded that TESSA had provided these services as part of the subaward program and had properly directed clients toward services based on need.

## 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 conducted interviews with TESSA officials, examined policies and procedures, reviewed award documents, performed expenditure testing to determine whether TESSA adequately accounted for the

subaward funds we audited, and reviewed TESSA's single audit reports for fiscal years 2018 through 2020.<sup>5</sup> Overall, we concluded that TESSA appropriately managed subaward funds. However, we determined TESSA could strengthen its policies and procedures to ensure accurate financial reporting, as discussed below.

### **Fiscal Policies and Procedures**

TESSA's accounting function is operated internally. To assess the governing policies and procedures, we interviewed TESSA officials, reviewed financial and programmatic policies and procedures, and reviewed the general ledger for the subaward we audited.

During our review, we did not identify any areas of concern regarding the safeguarding of funds. TESSA uses common accounting software with appropriate controls and an audit trail. In addition, TESSA has implemented appropriate policies and procedures ensuring adequate segregation of duties over subaward expenditures. CDCJ's policies state that the expenditures of grant funds and matching funds as reported must reconcile to the agency's general ledger. However, we determined that all eight financial reports submitted by TESSA to CDCJ for the subaward in our scope did not reconcile to expenditures in the general ledger. Additionally, we determined that TESSA's policies and procedures do not address ensuring the accuracy of financial reports submitted to CDCJ. As a result, we recommend OJP and CDCJ ensure TESSA develops and implements policies and procedures to ensure financial reports are accurate and supported by the general ledger.

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

TESSA requested payment from CDCJ via monthly reimbursements during the scope of our audit. For the subaward we audited, TESSA's approved budgets included personnel and fringe benefits, travel, supplies, contracts, and indirect costs. As of March 2021, we found that CDCJ paid a total of \$2,066,239 to TESSA with VOCA funds for costs incurred in these areas.

We tested a judgmental sample of 27 transactions, totaling \$152,982, to determine whether the costs charged to the projects and paid with VOCA funds were accurate, allowable, supported, and in accordance with the VOCA program requirements. We also reviewed all indirect costs charged to the award. Finally, we verified TESSA's provision of matching funds.

### **Personnel Costs**

The largest cost area for which TESSA received reimbursement was personnel costs. We determined that CDCJ reimbursed TESSA \$1,037,123 of the total \$2,066,239 (approximately 50 percent of reimbursements) for personnel and associated fringe benefit costs for the subaward we audited. We judgmentally sampled two non-consecutive pay periods from the subaward and tested all salary and fringe costs charged to the subaward during those periods, which totaled \$79,277. We determined that all salary and fringe benefit costs were allowable and supported.

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<sup>5</sup> These were the only single audit reports available at the time of our audit. We determined issues identified were remedied in a timely fashion and CDCJ adequately responded to audit findings.

## Other Costs

To test other costs charged to the subaward, we selected a sample of 25 direct cost expenditures totaling \$73,705 from TESSA's accounting records. We reviewed accounting records and available supporting documentation and determined that all 25 transactions tested were allowable and supported. In addition, we found that TESSA utilized the de minimis indirect cost rate of 10 percent of direct costs, and the general ledger supported accurate calculations based on that rate.

## Matching Requirement

VOCA Guidelines generally require that subrecipients match 20 percent of each subaward unless the OVC approved the SAA's policy to waive this requirement. The purpose of this requirement is to increase the number of resources available to VOCA-funded 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 in-kind match.<sup>6</sup> The SAA has primary responsibility for ensuring subrecipient compliance with the matching requirements. As previously noted, the start date for this subaward was January 1, 2019. CDCJ met a portion of the original match requirement between January 2019 and July 2020. However, in July 2020 CDCJ waived the remaining match requirement due to the COVID-19 pandemic.<sup>7</sup>

To review the provision of matching funds reported from January to July 2020, we tested one pay period of personnel costs funded by TESSA as part of the program, 1 month of volunteer hours, and all in-kind rent match, for a combined total of \$183,984 of the total required match of \$539,287. TESSA was able to provide sufficient and accurate documentation supporting the match in our sample.

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<sup>6</sup> In-kind matches may include donations of expendable equipment, office supplies, workshop or classroom materials, workplace, or the value of time contributed by those providing integral services to the funded project.

<sup>7</sup> The VOCA Fix to Sustain the Crime Victims Fund Act of 2021, Pub. L. No. 117-27, § 3(a), 135 Stat. 301, authorized states to waive subgrantee match requirements during national emergencies or pandemics.

## **Conclusion and Recommendation**

As a result of our audit testing, we conclude that TESSA adequately managed subaward funds and achieved the goals and objectives of the subaward by providing services to victims of domestic violence and sexual assault and accounted for the funds in compliance with award requirements, terms, and conditions. However, we determined TESSA could strengthen its policies and procedures to ensure accurate financial reporting. We provide one recommendation to OJP and CDCJ to address this deficiency.

We recommend that OJP and CDCJ:

1. Ensure TESSA develops and implements policies and procedures to ensure financial reports are accurate and supported by the general ledger.

# APPENDIX 1: Objective, Scope, and Methodology

## Objective

The objective of this audit was to review how TESSA used the Victims of Crime Act (VOCA) funds received through a subaward from Colorado Division of Criminal Justice (CDCJ) to assist crime victims and assess whether it accounted for VOCA funds in compliance with award requirements, terms, and conditions. To accomplish this objective, we assessed program performance and accomplishments and grant financial management.

## Scope and Methodology

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

This was an audit of one subaward to TESSA. This subaward, totaling \$2,157,147, was funded by the CDCJ from primary VOCA grants 2016-VA-GX-0070, 2017-VA-GX-0037, and 2018-V2-GX-0050 awarded by the Office of Justice Programs (OJP) Office for Victims of Crime (OVC). As of March 2021, TESSA had received \$2,066,239 from CDCJ, in subaward funds.

Our audit concentrated on, but was not limited to, the period of November 2018 through December 2020. The DOJ Grants Financial Guide; the VOCA Guidelines and Final Rule; CDCJ guidance; 2 C.F.R. § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; and the OVC and CDCJ award documents constitute the primary criteria we applied during the audit.

To accomplish our objective, we tested compliance with what we considered to be the most important conditions of TESSA's activities related to the audited subaward. Our work included conducting interviews with TESSA financial staff, examining policies and procedures, and reviewing subaward documentation and financial records. We performed sample-based audit testing for personnel, match, other direct costs, and indirect costs. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the subaward 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 OJP's Grant Management System, as well as accounting and case management systems specific to the management of DOJ funds during the audit period. We did not test the reliability of those systems as a whole, and therefore any findings identified involving information from those systems were verified with documentation from other sources.

## Internal Controls

In this audit, we performed testing of internal controls significant within the context of our audit objective. We did not evaluate the internal controls of TESSA to provide assurance on its internal control structure as a

whole. TESSA'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 TESSA's internal control structure as a whole, we offer this statement solely for the information and use of TESSA, CDCJ, and the DOJ.<sup>8</sup>

In planning and performing our audit, we identified internal control components and underlying internal control principles as significant to the audit objective. Specifically, we assessed the design and implementation of TESSA's policies and procedures. We also tested the implementation and operating effectiveness of specific controls over subaward execution and compliance with laws and regulations in our audit scope. The internal control deficiency we found is discussed in the Audit Results section of this report. However, because our review was limited to those internal control components and underlying principles that we found significant to the objective of this audit, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit. Finally, we reviewed TESSA's single audit reports for fiscal years 2018-2020, which were the only single audit reports available at the time of our audit. We determined issues identified were remedied in a timely fashion and CDCJ adequately responded to audit findings.

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<sup>8</sup> This restriction is not intended to limit the distribution of this report, which is a matter of public record.

## APPENDIX 2: TESSA Response to the Draft Audit Report



January 23, 2023

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

Dear Ms. Rice,

Thank you for the opportunity to review and respond to the finding outlined in the Draft Audit Report presented by the Office of Justice Programs to TESSA. Our team enjoyed working with the audit team during this process. We are confident in our internal processes and procedures and knew the findings would be few, if any.

In order to address the finding noted in the draft report, we are working with CDCJ. You will be receiving a response letter and addendum.

The finding noted in the audit is as follows:

“... determined that all eight financial reports submitted by TESSA to CDCJ for the subaward in our scope did not reconcile to expenditures in the general ledger. Additionally, we determined that TESSA’s policies and procedures do not address ensuring the accuracy of financial reports submitted to CDCJ. As a result, we recommend OJP and CDCJ ensure TESSA develops and implements policies and procedures to ensure financial reports are accurate and supported by the general ledger.”

Prior to this audit taking place, internal policies and procedures had already been improved to prevent such discrepancies. The years in question for the audit were prior to years any current TESSA administrative staff were in place. When new staff was hired, these procedures were reviewed, and issues were rectified. Therefore, the finding is no longer relevant for more current years. We will provide evidence of such in the response to be provided by CDCJ.

TESSA appreciates your support and guidance.

Sincerely,

A handwritten signature in black ink that reads "Anne Markley". The signature is written in a cursive, flowing style.

Anne Markley  
CEO  
TESSA

435 Gold Pass Heights ★ Colorado Springs, CO ★ 80906  
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# APPENDIX 3: Colorado Division of Criminal Justice Response to the Draft Audit Report



Office for Victims Programs  
700 Kipling Street, Suite 1000  
Lakewood, CO 80215

January 26, 2023

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

Dear Ms. Rice,

We have reviewed the draft audit report related to the audit of the funds subawarded by the Colorado Department of Public Safety (CDPS) – Division of Criminal Justice (DCJ) to TESSA in Colorado Springs, CO. The Colorado Department of Public Safety concurs with the recommendation in the draft audit report.

**Recommendation #1: Ensure TESSA develops and implements policies and procedures to ensure financial reports are accurate and supported by the general ledger.**

CDCJ concurs with the recommendation to work with TESSA on the development and implementation of policies and procedures to ensure the financial reports are accurate and supported by the general ledger.

Requested remedy: CDCJ has been engaged with TESSA leadership to address the recommendation. We will continue meeting with TESSA to review their most recently policies to address the first part of the recommendation. As a second step, we are proposing that CDCJ will look at a more recent quarter of financials to determine if we are able to reconcile them to the general ledger. After that we review, we believe that we may be able to request that the remedy for the recommendation has been met. The estimated time line to accomplish both the policy review and the quarterly review is no later than May 1, 2023.



Thank you for the opportunity to respond to the draft report from the Office of the Inspector General. CDCJ looks forward to the ongoing conversation to close out the recommendation.

Sincerely,

cn=Joe Thome, o=Colorado  
Department of Public Safety,  
ou=Division of Criminal Justice,  
email=Joe.Thome@state.co.us, c=US  
2022.01.27 10:24:00 -0700

Joe Thome  
Director – Division of Criminal Justice  
Colorado Department of Public Safety

# APPENDIX 4: 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

February 1, 2023

MEMORANDUM TO: Kimberly L. Rice  
Regional Audit Manager  
Denver 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 Colorado Division of Criminal Justice to TESSA, Colorado Springs, Colorado*

This memorandum is in response to your correspondence, dated January 3, 2023, transmitting the subject draft audit report for TESSA. TESSA received sub-award funds from the Colorado Division of Criminal Justice (CDCJ), under the Office of Justice Programs (OJP), Victims of Crime Act, Victim Assistance Formula Grant Program, Grant Numbers 2016-VA-GX-0070, 2017-VA-GX-0037, and 2018-V2-GX-0050. We consider the subject report resolved and request written acceptance of this action from your office.

The draft audit report contains **one** recommendation and **no** questioned costs. The following is OJP's analysis of the draft audit report recommendation. For ease of review, the recommendation is restated in bold and is followed by OJP's response.

- 1. We recommend that OJP and CDCJ ensure TESSA develops and implements policies and procedures to ensure financial reports are accurate and supported by the general ledger.**

OJP agrees with the recommendation. In its response, dated January 26, 2023, the CDCJ stated that it is working with TESSA leadership to review and implement new policies and procedures, which will include procedures ensuring that financial reports are accurate and reconciled to expenditures recorded in their general ledger.

Accordingly, we will coordinate with the CDCJ to obtain a copy of TESSA's written policies and procedures, developed and implemented, to ensure that financial reports are accurate and supported by the general ledger; and that the supporting documentation is maintained for future auditing purposes.

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

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Office of the Inspector General

OJP Executive Secretariat  
Control Number OCOM000105

## **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), the Colorado Division of Criminal Justice (CDCJ), and TESSA. TESSA's response is incorporated in Appendix 2, CDCJ'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 recommendation and, as a result, the status of this audit report is resolved. CDCJ concurred with our recommendation. TESSA did not agree or disagree with our recommendation but included planned actions to address the recommendation. The following provides the OIG analysis of the responses and a summary of actions necessary to close the report.

### **Recommendation for OJP and CDCJ:**

- 1. Ensure TESSA develops and implements policies and procedures to ensure financial reports are accurate and supported by the general ledger.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with CDCJ to obtain a copy of TESSA's written policies and procedures, developed and implemented, to ensure that financial reports are accurate and supported by the general ledger; and that the supporting documentation is maintained for future auditing purposes.

CDCJ concurred with our recommendation and stated it has been engaged with TESSA leadership to address the recommendation. CDCJ stated it will continue meeting with TESSA to review its most recent policies to address the first part of the recommendation. As a second step, CDCJ is proposing that it will look at a more recent quarter of financials to determine if it is able to reconcile them to the ledger.

TESSA did not explicitly state its agreement with our recommendation, but it described corrective action to address the recommendation. Specifically, TESSA stated that it had updated its policies and procedures prior to the issuance of our draft report, and that a copy would be provided with CDCJ's response to the draft audit report. As noted above, CDCJ stated it was in the process of reviewing the policies to ensure they address the recommendation, and OJP will coordinate with CDCJ to obtain a copy of TESSA's written policies and procedures.

This recommendation can be closed when OJP provides evidence that TESSA has developed and implemented policies and procedures to ensure financial reports are accurate and supported by the general ledger.