



Audit of the Office of Justice Programs Victim  
Assistance Funds Subawarded by the District of  
Columbia's Office of Victim Services and  
Justice Grants to Safe Shores – The D.C.  
Children's Advocacy Center,  
Washington, D.C.



AUDIT DIVISION

23-049



# EXECUTIVE SUMMARY

## **Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the District of Columbia's Office of Victim Services and Justice Grants to Safe Shores – The D.C. Children's Advocacy Center, Washington, D.C.**

### **Background**

The U.S. Department of Justice, Office of Justice Programs (OJP) provided funds to the District of Columbia's Office of Victim Services and Justice Grants (OVSJG) to make subawards to support victim assistance programs in the District of Columbia. The OVSJG awarded \$701,637 in crime victim assistance funds to Safe Shores – The D.C. Children's Advocacy Center (Safe Shores) under one subaward in October 2020. The purpose of this subaward was to provide advocacy services and forensic interview services to victims of crime and their families. In total, the OVSJG reimbursed Safe Shores for a cumulative amount of \$701,622 for the subaward we reviewed.

### **Audit Objective**

The objective of this Department of Justice Office of the Inspector General (OIG) audit was to review how Safe Shores used Victims of Crime Act (VOCA) funds to assist crime victims and assess whether it accounted for these funds in compliance with award requirements, terms, and conditions.

### **Summary of Audit Results**

We concluded that Safe Shores provided services to victims of crime in Washington, D.C. However, we found that Safe Shores could improve certain areas of its award management, to include establishment of written policies and procedures related to subaward activity tracking and financial management. We also found supplemental salary charged to the grant that was not approved in the subaward agreement.

#### **Program Performance Accomplishments**

The audit concluded Safe Shores provided advocacy and forensic interview services to victims of crime and their families in the District of Columbia; however, Safe Shores lacked written policies and procedures related to the VOCA subaward to include a process to track, validate, and report program accomplishments.

#### **Financial Management**

The audit concluded Safe Shores needs to establish written policies and procedures to ensure its financial records accurately reflect all expenditures charged to VOCA subawards. In addition, we questioned \$4,200 in supplemental salary costs that were not approved in the subaward agreement.

### **Recommendations**

Our report contains four recommendations to the OVSJG and OJP to assist Safe Shores in improving its award management and administration. We requested a response to our draft audit report from Safe Shores, OVSJG, and OJP officials, and respectively incorporated their responses in Appendices 3, 4, and 5. Our analysis of those responses can be found in Appendix 6.

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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 Safe Shores – The D.C. Children’s Advocacy Center (Safe Shores). The Office of Justice Programs (OJP) Office for Victims of Crime (OVC) provided this funding to the Office of Victim Services and Justice Grants (OVSJG), which serves as the State Administering Agency (SAA) for the District of Columbia to make subawards to direct victim service providers. As a direct service provider located in Washington, D.C., Safe Shores received a subaward from the OVSJG totaling \$701,637; these funds originated from the OVSJG’s 2019 and 2020 federal awards, as shown in Table 1.

**Table 1**

**Audited Subaward to Safe Shores from the OVSJG**

OVSJG Subaward Identifier	OJP Prime Award Numbers	Project Start Date	Project End Date	Subaward Amount
2021-VOCA-06	2019-V2-GX-0055	10/1/2020	09/30/2021	\$52,136
	2020-V2-GX-0034			\$649,501
<b>Total</b>				<b>\$701,637</b>

Source: JustGrants and the OVSJG

Established by the Victims of Crime Act (VOCA) of 1984, the Crime Victims Fund (CVF) is to support crime victims through DOJ programs and state and local victim assistance and compensation initiatives.<sup>1</sup> According to OJP’s program guidelines, victim assistance services eligible to receive VOCA support must: (1) respond to the emotional and physical needs of crime victims, (2) assist 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.

### Safe Shores – The D.C. Children’s Advocacy Center

Safe Shores is a direct service nonprofit organization whose mission is to provide intervention, hope, and healing for children and families affected by abuse, trauma, and violence in Washington, D.C.

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<sup>1</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.

Safe Shores was founded in 1995 to assist those impacted by physical abuse, sexual abuse, and violence and has been a subrecipient of VOCA subawards since 2007. Safe Shores' services and programs include the Family Advocacy Program, Teen Advocacy Program, Forensic Services, Clinical Services, and Prevention and Outreach. Through these programs, Safe Shores reports that it has worked with over 1,700 children and families affected by abuse and violence each year in Washington, D.C.

## **OIG Audit Approach**

The objective of this audit was to review how Safe Shores used the VOCA funds received through a subaward from the OVSJG to assist crime victims and assess whether Safe Shores 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 OVSJG officials regarding Safe Shores' delivering of crime victim services, accomplishments, and compliance with the OVSJG award requirements.<sup>2</sup>

As of August 2022, OVSJG had designated Safe Shores as a low-risk subrecipient. In February 2022, the OVSJG conducted a virtual monitoring site visit and provided Safe Shores with recommendations to address several deficiencies by December 1, 2022. Of note, the OVSJG recommended that Safe Shores develop, implement, and update various policies and procedures. Our audit approach considered Safe Shores' efforts to address these considerations.

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, OVSJG guidance; 2 C.F.R. § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; and the OVC and OVSJG 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, while Appendix 2 presents the audit's Schedule of Dollar-Related Findings.

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<sup>2</sup> As an SAA, the OVSJG is responsible for monitoring the performance of, providing technical assistance to, collecting data from, and processing victim assistance reimbursements requested by Safe Shores. The OVSJG is also responsible for monitoring subawards to ensure compliance with federal and District laws, program regulations, and administrative requirements, as well as specific subaward terms and conditions. As such, we considered the results of our audit of victim assistance grants awarded to the OVSJG 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 Grants Awarded to the Office of Victim Services and Justice Grants, Washington, D.C.*, Audit Report GR-30-17-001 (February 2017), <https://oig.justice.gov/reports/audit-office-justice-programs-office-victims-crime-assistance-grants-awarded-office-victim>.

# 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. Safe Shores received its VOCA funding from the OVSJG to provide advocacy and forensic services for victims of crime. We obtained an understanding of Safe Shores' standard operating procedures in relation to the subaward funded services. We also compared the subaward solicitation, project application, and subaward agreement against available evidence of accomplishments to determine whether Safe Shores demonstrated adequate evidence of providing the services for which it was funded. While we found that the COVID-19 pandemic interrupted Safe Shores' ability to deliver in-person services to victims and it transitioned to providing virtual services, we concluded that Safe Shores demonstrated that it provided the advocacy and forensic services for which it was funded. Nevertheless, Safe Shores can improve how it tracks and reports program performance by enhancing its policies and procedures, as described below.

### Program Services Delivery

Safe Shores was to use the subaward to provide advocacy and forensic services to victims and witnesses of physical abuse, sexual abuse, and violence. Examples of advocacy services include providing emergency financial assistance such as rent, utilities, transitional clothing, and meals to impacted children and their non-offending families. In addition, Safe Shores conducts evidentiary forensic interviews in a child-friendly facility designed to minimize children's stress and trauma in the context of the investigation. Upon request, Safe Shores also provides child-friendly interview space to federal agencies with cases involving young victims and witnesses.

We selected a judgmental sample of 10 victim claims to review (this non-statistical sample included 5 electronic case files from advocacy services-related matters and 5 electronic case files from forensic services-related matters). For each case, we verified that the tracking system contained attributes listed in Safe Shores' advocacy and forensic reports, such as case ID number, service date, and service type. In addition, we verified Safe Shores' intake process for both advocacy and forensics programs by identifying victim service attributes, including assigned advocate or interviewer, case status, and secondary approval or referrals. This testing determined that Safe Shores provided these services to victims of various crimes and recorded the required information in victims' electronic case files, thus demonstrating that Safe Shores used the subaward for the purposes for which it received funding.

### Program Implementation and Performance Reporting

According to the DOJ Grants Financial Guide (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 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 over subaward-funded activities, we interviewed Safe Shores officials and staff and reviewed relevant policies and procedures. Safe Shores used

its Practice Standards Manual to guide its Family Advocacy and Forensic Services Programs. This manual had been updated every 5 years and included details on the roles and responsibilities of staff, services offered, and recordkeeping rules for the programs. In addition, Safe Shores provides each staff member with a Critical Functions Desk Manual that contains step-by-step instructions for all tasks for which a particular staff member is responsible.

Under the subaward, Safe Shores reported performance quarterly to OVSJG. We reviewed the project workplans and narrative reports for the first quarter and last quarter ending December 2020 and September 2021 and tested the reported number of emergency financial assistance, emergency travel assistance, forensic interviews, and case reviews conducted. We found Safe Shores' performance reports listed lower-than-expected outcomes, such as conducting forensic interviews with children and youth victims of abuse and witness to violence. For the fourth quarter of FY 2021, Safe Shores reported 115 forensic interviews instead of its predetermined goal of 138 interviews. Safe Shores officials stated that this was a result of the COVID-19 pandemic, which caused Safe Shores to begin delivering services virtually. Additionally, a Safe Shores official stated that the organization experienced staff shortages during the pandemic, which slowed down its ability to provide services to victims of crime. Safe Shores officials also stated that the rate of reporting child abuse cases drastically decreased during the pandemic, resulting in less referrals from its partners.

Although we do not identify a deficiency regarding the difference in Safe Shores' anticipated and actual service delivery volume, we did identify a deficiency with regard to performance report support. Specifically, Safe Shores lacked support needed to verify the number of case reviews of victims that received medical or forensic care referrals. A Safe Shores official stated staff manually counted such referrals because the case management system did not remove duplicate cases.<sup>3</sup> As a result, we were unable to verify the reported case reviews for the quarters ending December 2020 and September 2021. A Safe Shores official stated that the organization plans to update its policies to include specific procedures for tracking case review data.

Therefore, we recommend that OJP and OVSJG ensure that Safe Shores implements written policies and procedures specific to the VOCA subaward to include a process for tracking, validating, and reporting case review referrals.

## **Financial Management**

The DOJ Grants Financial Guide requires that all grant recipients and subrecipients establish and maintain adequate accounting systems and financial records to accurately account for awarded funds. We interviewed Safe Shores personnel and its outsourced accountant, examined policies and procedures, reviewed award documents, and performed expenditure testing to determine whether Safe Shores adequately accounted for the subaward funds we audited. As noted below, we identified questioned costs

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<sup>3</sup> Safe Shores uses a social services case management software to track case information such as demographics, record services provided and case notes, upload important documents, and access case history. The system assigns each victim a case number to track provided services; however, it does not allow the filtering of repeated case numbers, leading to duplicate entries on generated reports.



related to personnel expenditures. We also noted a minor deficiency with accounting records and a lack of required grant management policies and procedures.

### **Fiscal Policies and Procedures**

Recognizing that a lack of internal controls provides an opening for theft, the DOJ Grants Financial Guide states that accounting system and the system of internal controls should, at a minimum, include documented written procedures. Safe Shores outsources its financial operations to a third-party entity and staff described procedures that included adequate segregation of duties and levels for reviews and approvals. Safe Shores maintains a policy entitled Financial Standard Operating Policies that includes several procedures, including purchasing controls, delegation authority for approval of purchases, credit card spending limits, expense reporting process, and accounts payables and capitalization procedures. These policies also include procedures for bank account reconciliations, for which the outsourced accounting firm has access.

In addition, when we obtained the general ledger (GL) of transactions charged to the subaward, we found that it included a transaction valued at \$1,322 that was not charged to the subaward and therefore we requested an updated GL. Upon our review of the updated GL, we noticed that it was missing \$11,975 in expenses reimbursed by the OVSJG based on an approved expenditure report. We brought this issue to Safe Shores' attention, and it again revised the GL. We determined that the revised GL reconciled to the subrecipient's final expenditure reports.

The Associate Director of Development told us that staff identify expenses to a subaward at the end of each quarter. Also, following the submission of a final report of expenditures, Safe Shores should email updates to the outsourced accountant for reconciliation. However, this official stated that this process was not completed before the closeout of the audited subaward and there was no follow-up to ensure the transactions were accurately listed in the GL. To mitigate the risk of incomplete and inaccurate accounting records, we recommend that OJP and OVSJG work with Safe Shores to establish written policies and procedures to help ensure its financial records accurately reflect all expenditures supported by and charged to VOCA awards.

Per the OVSJG's Grant Management Policies and Procedures, the SAA is responsible for monitoring its subrecipients' program activities and expenditures at any time to determine whether activities and expenses are allowable, consistent with approved budget and project activities, and conform to required grant conditions. In February 2022, the OVSJG conducted a virtual monitoring site visit and found that Safe Shores needed to develop, implement, and update written policies and procedures, including: (1) reasonable separation of duties and internal controls with assigned roles and responsibilities per staff position, (2) an Accounting Manual that describes separation of accounting functions per staff involved with fiscal responsibilities, (3) employment eligibility verification for hiring, (4) determination of suitability to interact with participating minors under the federal award, and (5) a personnel handbook to ensure all employee and volunteer time is recorded contemporaneously to funded activities and approved by a supervisor. Safe Shores provided a draft copy of an Administrative Manual to the OVSJG, and the OVSJG stated it is in the process of reviewing Safe Shores' updated policy manual for adherence to the monitoring recommendations and findings. Our audit has identified that Safe Shores needs to enhance certain performance reporting and accounting policies. As such, these standing concerns highlight the need for the



SAA and subrecipient to resolve these issues. We therefore recommend that OJP and OVSJG confirm that Safe Shores has addressed the OVSJG February 2022 site visit monitoring report recommendations.

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

Safe Shores requests reimbursement of expenditures on a quarterly basis by submitting fiscal and programmatic reports to OVSJG. For the audited subaward, the approved budget included costs pertaining to personnel, employee benefits, supplies, and contractual services. As of September 2021, the OVSJG reimbursed Safe Shores a total of \$701,622 with VOCA funds for costs incurred in these areas.

We reviewed a sample of Safe Shores' transactions to determine whether the costs charged to the project and paid with VOCA funds were accurate, allowable, supported, and in accordance with the VOCA program requirements. We judgmentally selected expenditures totaling \$230,992, representing 33 percent of the expended and reimbursed subaward funds. The transactions we reviewed included costs within the personnel and other cost budget categories. In addition, we selected all Safe Shores' reported matching cost transactions totaling \$176,664. As described below, we found issues pertaining to personnel costs and questioned \$4,200 in unapproved supplemental salary costs.

#### **Personnel Costs**

Personnel and associated fringe benefits costs totaled \$687,921 (or 98 percent) of the expended and reimbursed subaward funds. We judgmentally sampled two non-consecutive pay periods from the subaward, which included 20 individual bi-weekly employee payments, totaling \$49,550. We also tested \$3,052 in fringe benefit costs associated with the personnel charges in our sample. We determined that all the transactions tested were allowable and supported.

Our review of payroll transactions found that Safe Shores included charges for one subaward-funded employee categorized as "other" totaling \$4,200 for the period of October 2020 through September 2021. Safe Shores officials stated the charges represented supplemental salary for clinical supervision. Further, Safe Shores officials told us the subaward-funded employee provided supervision to a client advocate pursuing a Licensed Clinical Social Worker certification, which required individuals to accumulate an established number of supervised clinical hours to be eligible to take the board exam. Safe Shores officials considered funds for supplemental salary an appropriate use of VOCA funds because it was a personnel expense to provide an employee clinical supervision, which they routinely provide for eligible staff. However, per the subaward agreement, VOCA funds may not be expended for items not part of the approved OVSJG budget. While this supplemental salary is a benefit offered by Safe Shores, it is not an approved personnel cost in the subaward agreement. We recommend OJP work with the OVSJG to remedy \$4,200 in unapproved supplemental salary costs.

#### **Other Costs**

To test supplies, property, and equipment costs charged to the subaward, we judgmentally selected 6 reported subaward transactions, totaling \$1,726, from the Safe Shores accounting records. To perform verification testing of these expenditures, we reviewed accounting records and available supporting documentation. Our testing found all six tested transactions allowable and supported.

## Matching Requirement

VOCA Guidelines generally require that subrecipients match 20 percent of each subaward unless OVC waived this requirement. The purpose of this requirement is to increase the amount of resources available to 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 in-kind match.<sup>4</sup> The SAA has primary responsibility for ensuring subrecipient compliance with match requirements.

To review the provision of matching funds, we reviewed 15 match-related transactions for the subaward period, totaling \$176,664. We found that Safe Shores contributed both cash and in-kind matches from salaries, donations, and holiday drives. We reviewed payroll records supporting the hours worked by employees, examined donation receipts, and evaluated in-kind donations for reasonableness. We also reconciled the 15 match transactions to the OVSJG match expenditure reports and found that Safe Shores' reported total of matching funds provided was approximately \$1,255 more than required and properly supported and allocated to the subaward. Therefore, we determined Safe Shores fulfilled its matching funds requirement.

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<sup>4</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.

## Conclusion and Recommendations

While Safe Shores assisted victims by providing the services described in its subaward agreement, it lacked written policies and procedures specific to the VOCA subaward to track, validate, and report its program accomplishments as well as policies that ensure financial records accurately reflect all expenditures charged to VOCA awards. We also identified \$4,200 in questioned costs because Safe Shores was reimbursed for supplemental salary costs that were not an approved item in the subaward agreement. We provide four recommendations to OJP and OVSJG to address these issues.

We recommend that OJP and OVSJG:

1. Ensure that Safe Shores implements written policies and procedures specific to the VOCA subaward to include a process for tracking, validating, and reporting case review referrals.
2. Work with Safe Shores to establish written policies and procedures to help ensure its financial records accurately reflect all expenditures supported by and charged to VOCA awards.
3. Confirm that Safe Shores has addressed the OVSJG February 2022 site visit monitoring report recommendations.
4. Remedy \$4,200 in unapproved supplemental salary costs.

# APPENDIX 1: Objective, Scope, and Methodology

## Objective

The objective of this audit was to review how Safe Shores used the award to assist crime victims and assess whether it accounted for Victims of Crime Act (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 Safe Shores. This subaward, totaling \$701,637, was funded by the Office of Victim Services and Justice Grants (OVSJG) from primary VOCA grants 2019-V2-GX-0055 and 2020-V2-GX-0034 awarded by the Office of Justice Programs (OJP) Office for Victims of Crime (OVC). As of September 2021, Safe Shores had received \$701,622, in reimbursement from the OVSJG.

Our audit concentrated on, but was not limited to, the period of October 2020 through September 2021. The DOJ Grants Financial Guide; VOCA Guidelines and Final Rule; OVSJG guidance; 2 C.F.R. § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; and OVC and OVSJG 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 Safe Shores' activities related to the audited grants. This included conducting interviews with the OVSJG, Safe Shores officials and its outsourced accountant, examining policies and procedures, and reviewing subaward documentation and financial records. We performed sample-based audit testing for subaward expenditures and client case files. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the grants 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 JustGrants, as well as documents submitted to the OVSJG specific to the management of DOJ funds during the audit period. We did not test the reliability of those systems as a whole, therefore any findings identified involving information from those systems were verified with documentation from other sources.

## Internal Controls

In this audit, we performed testing of internal controls significant within the context of our audit objective. We did not evaluate the internal controls of Safe Shores to provide assurance on its internal control structure as a whole. Safe Shores' 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 Safe Shores' internal control structure as a whole, we offer this statement solely for the information and use of Safe Shores, OVSJG, and OJP.

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 Safe Shores written 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 deficiencies we found are discussed in the Audit Results section of this report. However, because our review was limited to those internal control components and underlying principles that we found significant to the objective of this audit, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

## APPENDIX 2: Schedule of Dollar-Related Findings

Description	OJP Prime Award Number	Subaward Identifier	Amount	Page
<b>Questioned Costs:<sup>5</sup></b>				
Unallowable costs (unapproved supplemental salary)	2019-V2-GX-0055 2020-V2-GX-0034	2021-VOCA-06	\$4,200	6
<b>TOTAL DOLLAR-RELATED FINDINGS</b>			<b>\$4,200</b>	

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<sup>5</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: Safe Shores' Response to the Draft Audit Report



February 9, 2023

John J. Manning  
Regional Audit Manager  
Washington Regional Audit Office  
Jefferson Plaza  
Washington, D.C. 20530

Dear Mr. Manning:

Safe Shores—The DC Children's Advocacy Center appreciates OIG's thorough review of the information that Safe Shores provided promptly in response to multiple requests during the audit. We are heartened that the audit's findings are minor and easily correctable. Despite the numerous changes to service delivery and operations necessitated by the COVID-19 pandemic, Safe Shores successfully pivoted to remote services to stay connected with the children and families we serve and ultimately continued to meet the terms of our grant.

OIG's recommendations provide an opportunity to update our documentation and policies in the continued pursuit of excellence in all facets of our work. Please see below our responses to the four recommendations.

1. *Ensure that Safe Shores implements written policies and procedures specific to the VOCA sub-award to include a process for tracking, validating, and reporting case review referrals.*

Safe Shores does not concur with this recommendation because tracking case reviews is not a sub-award requirement. Nonetheless, since the conclusion of the audit process, Safe Shores has identified a way to validate case review numbers using our client database platform instead of relying on the manual process alone.

2. *Work with Safe Shores to establish written policies and procedures to help ensure its financial records accurately reflect all expenditures supported by and charged to VOCA awards.*

Safe Shores concurs with this recommendation and will provide the identified information to OVSIG by March 31, 2023.

3. *Confirm that Safe Shores has addressed the OVSIG February 2022 site visit monitoring report recommendations.*

Safe Shores concurs with this recommendation, has responded to OVSIG's site visit monitoring report, and will respond to the follow-up request by March 31, 2023.

4. *Remedy \$4,200 in unapproved supplemental salary costs.*

Safe Shores concurs with this recommendation and appreciates the opportunity to remedy this inadvertent oversight without penalty. Subsequent grants have delineated the purpose of any non-base salary pay, and we will maintain this practice in the future to ensure the allowability of all personnel expenditures.

Respectfully,

Michele Booth Cole  
Executive Director

cc: Linda J. Taylor  
Lead Auditor  
Audit Coordination Branch, Audit and Review Division  
Office of Audit, Assessment, and Management  
Office of Justice Programs

Daniza Medina  
Acting Deputy Director Victim Services District of Columbia  
Office of Victim Services and Justice Grants



# APPENDIX 4: District of Columbia's Office of Victim Services and Justice Grants Response to the Draft Report

GOVERNMENT OF THE DISTRICT OF COLUMBIA  
EXECUTIVE OFFICE OF THE MAYOR  
OFFICE OF VICTIM SERVICES AND JUSTICE GRANTS



February 13, 2023

John J. Manning  
Regional Audit Manager  
Washington Regional Audit Office  
Office of the Inspector General  
U.S. Department of Justice  
1300 N. 17th Street, Suite 3400  
Arlington, VA 22209  
*VIA: Electronic Mail at: [John.Manning2@usdoj.gov](mailto:John.Manning2@usdoj.gov)*

Dear Mr. Manning:

Please accept this letter in response to the draft audit report on the Victim Assistance Formula grants awarded by the Office of Justice Programs (OJP), Office for Victims of Crime to the District of Columbia's Office of Victim Services and Justice Grants related to an audit of grant numbers 2019-V2-GX-0055 and 2020-V2-GX-0034. We appreciate the opportunity to provide a response and would also like to thank the audit team for all of their work.


The draft report contains four recommendations and \$4,200 in questioned costs. This letter will serve as our official response to the audit recommendations enumerated on page 8 of the report.

#### Recommendations

We recommend that OJP and OVSJG:

1. Ensure that Safe Shores implements written policies and procedures specific to the VOCA subaward to include a process for tracking, validating, and reporting case review referrals.

OVSJG does not concur with recommendation. Policies and procedures for tracking, validating, and reporting case review referrals is not a specific VOCA subaward requirement. OVSJG will continue to monitor subgrantee program activities via quarterly reports, site and/or enhanced desk reviews to ensure activities align with program goals funded by local and/or federal awards.

 GOVERNMENT OF THE DISTRICT OF COLUMBIA  
**MURIEL BOWSER, MAYOR**  
441 4th Street, NW | Suite 727N | Washington, DC 20001

2. **Work with Safe Shores to establish written policies and procedures to help ensure its financial records accurately reflect all expenditures supported by and charged to VOCA awards.**

OVSJG concurs with recommendation. OVSJG will provide resources to Safe Shores to assist with establishment of written policies and procedures to help ensure its financial records accurately reflect all expenditures supported by and charged to VOCA awards. OVSJG will share resources with Safe Shores by March 1, 2023.

3. **Confirm that Safe Shores has addressed the OVSJG February 2022 site visit monitoring report.**

OVSJG concurs with recommendation. OVSJG received timely response from Safe Shores regarding OVSJG February 2022 site monitoring report recommendations. OVSJG has requested additional information from Safe Shores to assess compliance with recommendations. Due on or before March 31, 2023.

4. **Remedy \$4,200 in unapproved supplemental salary costs.**

OVSJG concurs with recommendation. OVSJG will accept and approve a grant adjustment request submitted by Safe Shores to reallocate program budget funds to Personnel budget category that will support \$4,200 supplemental salary costs for allowable VOCA program salary expense. Due on or before March 31, 2023.

The Office of Victim Services and Justice Grants very much appreciates the opportunity to respond to this draft report. We look forward to working with OJP to resolve the recommendations in the report. If you have any questions or require additional information or documentation, please contact me at [Cheryl.Bozarth@dc.gov](mailto:Cheryl.Bozarth@dc.gov) or (202) 727-6552

Sincerely,



Cheryl Bozarth

Deputy Director, Victim Services

District of Columbia Office of Victim Services and Justice Grants

cc: Linda Taylor  
Audit and Review Division  
Office of Audit, Assessment, and Management  
Office of Justice Programs

Jennifer Porter  
Director  
District of Columbia Office of Victim Services and Justice Grants

Daniza Medina  
Senior Grants Management Specialist  
District of Columbia Office of Victim Services and Justice Grants

Michele Booth Cole, JD  
Executive Director  
Safe Shores-the D.C. Children's Advocacy Center

# APPENDIX 5: 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

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Washington, D.C. 20531

February 21, 2023

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

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

SUBJECT: Response to the Draft Audit Report, *Audit of the Office of Justice Programs Victim Assistance Funds, Sub-Awarded by the District of Columbia's Office of Victim Services and Justice Grants to Safe Shores – The D.C. Children's Advocacy Center, Washington, D.C.*

This memorandum is in reference to your correspondence, dated January 20, 2023, transmitting the above-referenced draft audit report for Safe Shores – The D.C. Children's Advocacy Center (Safe Shores). Safe Shores received sub-award funds from the District of Columbia's Office of Victim Services and Justice Grants (OVSJG), 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 2019-V2-GX-0055 and 2020-V2-GX-0034. We consider the subject report resolved and request written acceptance of this action from your office.

The draft report contains four recommendations and \$4,200 in questioned costs. The following is OJP's analysis of the draft audit report recommendations. For ease of review, the recommendations are restated in bold and are followed by our response.

1. **We recommend that OJP and OVSJG ensure that Safe Shores implements written policies and procedures specific to the VOCA subaward to include a process for tracking, validating, and reporting case review referrals.**

OJP agrees with this recommendation. In its response, dated February 13, 2023, OVSJG disagreed with the finding, and stated that policies and procedures for tracking, validating, and reporting case review referrals are not a specific requirement for VOCA subawards. OVSJG further stated that it will continue to monitor subgrantee program activities via quarterly reports, site and/or enhanced desk reviews, to ensure activities align with program goals funded by local and/or Federal awards. However, we agree that VOCA grantees, and subrecipients, should review data reported to OVC for accuracy and completeness, to ensure that it does not include duplicate entries.

Accordingly, we will coordinate with OVSJG to obtain a copy of written policies and procedures, developed and implemented by Safe Shores, to ensure that data reported to OVC is accurate and complete, and includes a secondary review of case review referrals; and the supporting documentation is maintained for future auditing purposes.

- 2. We recommend that OJP and OVSJG work with Safe Shores to establish written policies and procedures to help ensure its financial records accurately reflect all expenditures supported by and charged to VOCA awards.**

OJP agrees with this recommendation. In its response, dated February 13, 2023, OVSJG stated that it will provide resources to Safe Shores to ensure that its financial records accurately reflect all expenditures, supported by and charged to its VOCA sub-awards; and will share resources with Safe Shores by March 1, 2023.

Accordingly, we will coordinate with OVSJG to obtain a copy of written policies and procedures, developed and implemented by Safe Shores, to ensure that its financial records accurately reflect all expenditures charged to its VOCA sub-awards; and the supporting documentation is maintained for future auditing purposes.

- 3. We recommend that OJP and OVSJG confirm that Safe Shores has addressed the OVSJG February 2022 site visit monitoring report recommendations.**

OJP agrees with this recommendation. In its response, dated February 13, 2023, OVSJG stated that it received a timely response from Safe Shores, regarding its February 2022 site visit monitoring report recommendations, and has requested additional information from Safe Shores to assess compliance with the recommendations, which it stated should be provided by March 31, 2023.

Accordingly, we will coordinate with OVSJG to obtain written confirmation that Safe Shores has adequately addressed all recommendations from its February 2022 site visit monitoring report.

- 4. We recommend that OJP and OVSJG remedy \$4,200 in unapproved supplemental salary costs.**

OJP agrees with this recommendation. In its response, dated February 13, 2023, OVSJG stated that it will accept and approve a grant adjustment request, submitted by Safe Shores to reallocate program budget funds to the Personnel budget line category, that will support the \$4,200 in supplemental salary costs charged by Safe Shores, which it stated should be provided by March 31, 2023.

Accordingly, we will review the \$4,200 in questioned costs, related to unapproved supplemental salary costs that were charged to the sub-award by Safe Shores, under Grant Numbers 2019-V2-GX-0055 and 2020-V2-GX-0034, and will work with OVSJG to remedy, as appropriate.

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 or (202) 598-0529.

cc: Maureen A. Henneberg  
Deputy Assistant Attorney General

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

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

OJP Executive Secretariat  
Control Number OCOM000125



## **APPENDIX 6: The 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 District of Columbia's Office of Victim Services (OVSJG), and Safe Shores – The D.C. Children's Advocacy Center (Safe Shores). Safe Shores' response is incorporated in Appendix 3, OVSJG's response is incorporated in Appendix 4, and OJP's response is incorporated in Appendix 5 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. Safe Shores and OVSJG concurred with three recommendations and did not concur with one recommendation. The following provides the OIG analysis of the response and summary of actions necessary to close the report.

### **Recommendations for OJP and OVSJG:**

- 1. Ensure that Safe Shores implements written policies and procedures specific to the VOCA subaward to include a process for tracking, validating, and reporting case review referrals.**

Resolved. OJP agreed with our recommendation. OJP's response stated that VOCA grantees, and subrecipients should review data reported to OVC for accuracy and completeness to ensure that it does not include duplicate entries. OJP further stated in its response that it will coordinate with OVSJG to obtain a copy of written policies and procedures, developed and implemented by Safe Shores, to ensure that data reported to OVC is accurate and complete, and includes a secondary review of case review referrals; and the supporting documentation is maintained for future auditing purposes.

OVSJG did not concur with this recommendation and stated that policies and procedures for tracking, validating, and reporting case review referrals is not a specific VOCA subaward requirement. OVSJG further stated in its response that it will continue to monitor subgrantee program activities via quarterly reports and site and enhanced desk reviews to ensure activities align with program goals funded by local and federal awards.

Safe Shores did not concur with this recommendation and stated that tracking case reviews is not a subaward requirement. Yet, Safe Shores also stated in its response that since the conclusion of the audit it has identified a way to validate case review numbers using its client database platform instead of relying on a manual process.

Reporting accurate data to OVC is a requirement for VOCA grant recipients. We consider this recommendation resolved based on OJP's concurrence and Safe Shores' stated effort to implement a method to review and report accurate case review figures. This recommendation can be closed when we receive evidence that Safe Shores has implement policies and procedures to review case review referral data reported to OVC for accuracy and maintain supporting documentation for future auditing purposes.

**2. Work with Safe Shores to establish written policies and procedures to help ensure its financial records accurately reflect all expenditures supported by and charged to VOCA awards.**

Resolved. OJP agreed with our recommendation. OJP stated that it will coordinate with OVSJG to obtain a copy of written policies and procedures, developed and implemented by Safe Shores, to ensure that its financial records accurately reflect all expenditures charged to its VOCA subawards; and the supporting documentation is maintained for future auditing purposes.

OVSJG concurred with our recommendation and stated that it will provide resources and assistance to Safe Shores with establishing written policies and procedures to ensure that its financial records accurately reflect all expenditures supported by and charged to VOCA awards. OVSJG further stated that it will share resources with Safe Shores by March 1, 2023.

Safe Shores concurred with our recommendation and stated that it will provide the identified information to OVSJG by March 31, 2023.

This recommendation can be closed when we receive evidence that Safe Shores established written policies and procedures to ensure that its financial records accurately reflect all expenditures supported by and charged to VOCA awards.

**3. Confirm that Safe Shores has addressed the OVSJG February 2022 site visit monitoring report recommendations.**

Resolved. OJP agreed with our recommendation. OJP stated that it will coordinate with OVSJG to obtain written confirmation that Safe Shores has adequately addressed all recommendations from its February 2022 site visit monitoring report.

OVSJG concurred with our recommendation and stated that it received a timely response from Safe Shores regarding the February 2022 site visit monitoring report recommendations. OVSJG further stated that it has requested additional information from Safe Shores to assess compliance with the recommendations, which is due on or before March 31, 2023.

Safe Shores concurred with our recommendation and stated that it has responded to OVSJG's site visit monitoring report and will respond to the follow-up request by March 31, 2023.

This recommendation can be closed when we receive evidence that Safe Shores has addressed the OVSJG's February 2022 site visit monitoring report recommendations.

**4. Remedy \$4,200 in unapproved supplemental salary costs.**

Resolved. OJP agreed with our recommendation. OJP stated that it will review the \$4,200 in questioned costs related to unapproved supplemental salary costs that were charged to the subaward by Safe Shores, under Grant Numbers 2019-V2-GX-0055 and 2020-V2-GX-0034, and will work with OVSJG to remedy, as appropriate.

OVSJG concurred with our recommendation and stated that it will accept and approve a grant adjustment request submitted by Safe Shores to reallocate program budget funds to the personnel budget line category, which will permit the \$4,200 in supplemental salary costs for allowable VOCA program salary expense. Lastly, the grant adjustment request is due to OVSJG on or before March 31, 2023.

Safe Shores concurred with our recommendation and stated that it appreciates the opportunity to remedy the inadvertent oversight without penalty. Safe Shores also stated that subsequent grants have been delineated the purpose of any non-base salary pay and that it will maintain this practice in the future to ensure the allowability of such personnel expenditures.

This recommendation can be closed when we receive evidence that OJP has remedied the unapproved supplemental salary costs of \$4,200.