



Audit of the Office of Justice Programs
Victim Assistance Funds Subawarded by the
Virginia Department of Criminal Justice Services to the
City of Richmond Victim Witness Services Program,
Richmond, Virginia



AUDIT DIVISION

24-013

NOVEMBER 2023

REDACTED FOR PUBLIC RELEASE

*Redactions were made to the full version of this report for privacy reasons.
The redactions are contained in Appendix 3, 4, and 5, and are the name of a system.*



EXECUTIVE SUMMARY

Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the Virginia Department of Criminal Justice Services to the City of Richmond Victim Witness Services Program, Richmond, Virginia

Background

The U.S. Department of Justice (DOJ), Office of Justice Programs (OJP) provided funds to the Virginia Department of Criminal Justice Services (Virginia DCJS) to make subawards to support victim assistance programs in the Commonwealth of Virginia. Virginia DCJS awarded \$530,536 in crime victim assistance funds to the City of Richmond's Victim Witness Services Program (Richmond VWS Program) under a subaward in July 2021. The purpose of this subaward was to assist the Richmond VWS Program to provide direct services, information, and assistance to crime victims and witnesses of crime, while navigating them through the criminal justice system. As of October 2022, Virginia DCJS had reimbursed the Richmond VWS Program for a cumulative amount of \$453,031 for the subaward we reviewed.

Audit Objective

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

Summary of Audit Results

We concluded that the Richmond VWS Program provided direct services, information, and assistance to crime victims and witnesses of crime about their specific rights in Richmond, Virginia. However, the Richmond VWS Program could improve certain areas of their subaward management, to include requesting Virginia DCJS prior approvals for changes to personnel specified in the subaward. We also found that the City of Richmond did not accurately identify DOJ funding on the Schedule of Expenditures of Federal Awards for its single audit.

Program Performance Accomplishments

We found that the Richmond VWS Program's policies and procedures promote effective and efficient operations, and compliance with federal grant requirements. However, the Richmond VWS Program can improve its oversight of the client files in the victim services system.

Financial Management

We concluded that the Richmond VWS Program maintained financial management controls to adequately account for the subaward funds we audited. However, it did not report two additional employees paid with subaward funds to the Virginia DCJS as required by the subaward. As a result, we questioned \$18,017 in unallowable costs. We also found that the City of Richmond did not account for VOCA funds accurately in its single audit reports for Fiscal Years 2021 and 2022.

Recommendations

Our report contains three recommendations to OJP and Virginia DCJS to assist the Richmond VWS Program in improving its award management and administration and to remedy unallowable costs. The Richmond VWS Program, Virginia DCJS, and OJP responses to our draft audit report can be found respectively in Appendix 3, 4, and 5. Our analysis of these responses is in Appendix 6.

Table of Contents

Introduction	1
City of Richmond Victim Witness Services Program.....	1
OIG Audit Approach.....	2
Audit Results	3
Program Performance and Accomplishments.....	3
Program Implementation.....	3
Program Services.....	3
Financial Management.....	4
Fiscal Policies and Procedures.....	4
Subaward Expenditures.....	5
Personnel Costs.....	5
Single Audit.....	5
Conclusion and Recommendations	7
APPENDIX 1: Objective, Scope, and Methodology	8
Objective.....	8
Scope and Methodology.....	8
Internal Controls.....	9
APPENDIX 2: Schedule of Dollar-Related Findings	10
APPENDIX 3: The City of Richmond Victim Witness Services Program Response to the Draft Audit Report	11
APPENDIX 4: Virginia Department of Criminal Justice Services Response to the Draft Audit Report..	13
APPENDIX 5: The Office of Justice Programs Response to the Draft Audit Report.....	15
APPENDIX 6: Office of the Inspector General Analysis and Summary of Actions Necessary to Close the Audit Report.....	19

Introduction

The Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of victim assistance funds received by the City of Richmond's Victim Witness Services Program (Richmond VWS Program), which is housed within the Richmond Commonwealth's Attorney Office, in Richmond, Virginia. The Office of Justice Programs (OJP) Office for Victims of Crime (OVC) provided this funding to the Virginia Department of Criminal Justice Services (Virginia DCJS), which serves as the state administering agency (SAA) for Virginia and makes subawards to direct service providers. As a direct service provider, the Richmond VWS Program received a subaward from the Virginia DCJS totaling \$530,536. These funds originated from the Fiscal Year (FY) 2019 Victims of Crime Act (VOCA) victim assistance grant that OJP awarded to Virginia DCJS, as shown in Table 1.

Table 1

Audited Subaward to the Richmond VWS Program from the Virginia DCJS

SAA Subaward Identifier	OJP Prime Award Numbers	Project Start Date	Project End Date	Sources	Subaward Amount
22-01193VG19	2019-V2-GX-0054	07/01/2021	06/30/2022	VOCA Victim Assistance	\$530,536

Source: JustGrants and the Virginia DCJS

Established by VOCA, the Crime Victims Fund (CVF) is used to support crime victims through DOJ programs and state and local victim assistance and compensation initiatives.¹ 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 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.

City of Richmond Victim Witness Services Program

Established in 1991, the Richmond VWS Program, located within the Commonwealth's Attorney Office, assists crime victims and witnesses of crime through the criminal justice system in Richmond, Virginia. The Richmond VWS Program has offices with designated Victim Witness Service Specialists within each of the city's three courthouses. Victim Witness Service Specialists inform crime victims and witnesses of crime of their rights, court case information, and available resources, as they navigate through the criminal justice system. The Richmond VWS Program has been a subrecipient of VOCA grants since 2017 and has provided

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.

direct services, including assistance with case disposition information and prisoner status, reimbursement for travel to and from court, and referrals to social services and counseling agencies.

OIG Audit Approach

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

To further understand the victim assistance subaward oversight, as well as to evaluate subrecipient performance and administration, we solicited feedback from Virginia DCJS officials regarding the Richmond VWS Program's delivery of crime victim services, accomplishments, and compliance with SAA award requirements.² Routine risk assessments performed by Virginia DCJS in 2021 and 2023 identified the Richmond VWS Program as having an elevated risk level due to staff turnover, late reporting, and lack of compliance with audit requirements.

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; 2 C.F.R. § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance); Virginia DCJS Grants Manual guidance; and the OVC and the Virginia DCJS award documents contain the primary criteria we applied during this audit.

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

² As an SAA, Virginia DCJS is responsible for ensuring that the Richmond VWS Program subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. As such, we considered the results of our audit of victim assistance grants awarded to Virginia DCJS 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 Virginia Department of Criminal Justice Services, Richmond, Virginia*, Audit Report 20-100 (September 2020), oig.justice.gov/reports/audit-office-justice-programs-victim-assistance-grants-awarded-virginia-department-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. The Richmond VWS Program received its VOCA funding from the Virginia DCJS to inform crime victims and witnesses of crime of their rights, court case information, and resource assistance, while navigating them through the criminal justice system.

We obtained an understanding of the Richmond VWS Program 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 the Richmond VWS Program demonstrated adequate progress towards providing the services for which it was funded. Overall, we concluded that the Richmond VWS Program's programmatic policies and procedures promote effective and efficient operations and compliance with federal grant requirements. However, we believe the Richmond VWS Program personnel can improve oversight of client files transferred from the previous victim services system to ensure that the records reconcile to data stored in the updated victim services system.

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 DOJ Grants Financial Guide further defines internal controls as a process designed to provide reasonable assurance regarding the achievement of objectives in: (1) the effectiveness and efficiency of operations, (2) reliability of reporting for internal and external use, and (3) compliance with applicable laws and regulations.

To obtain an understanding of its standard operating procedures in relation to the audited victim services, we reviewed the Commonwealth's Attorney's Office Policies and Procedures Manual and written policies and procedures that govern the VOCA-funded program. We also interviewed the Director of the Richmond VWS Program (Director), Grants Accounting Manager, and several Victim Witness Specialists. These individuals informed us of the program's operations and procedures, including an overview of Richmond's courthouses, explanations of victim witness services, and victim services protocols. Based on our interviews and policy reviews, we found that the Richmond VWS Program had internal controls in place to deliver services to crime victims and witnesses of crime.

Program Services

According to the goals and objectives of the subaward, the Richmond VWS Program was to provide direct services, information, and assistance to crime victims and witnesses of crime about their specific rights as required by the Virginia's Crime Victim and Witness Rights Act.³ To assess the auditee's progress towards meeting these goals and objectives, we interviewed the Richmond VWS Program personnel, examined programmatic documents, and reviewed a judgmental sample of program statistics and accomplishments

³ [Chapter 1.1 of Title 19.2, Code of Virginia, §19.2-11.01.](#)

noted in the Richmond VWS Program's quarterly reports submitted to the Virginia DCJS for the reporting periods of October 1, 2021, through December 30, 2021, and April 1, 2022, through June 30, 2022.

Overall, we found that the Richmond VWS Program provided direct services to victims and witnesses of crime. However, we identified discrepancies with the completeness and accuracy of program data stored in the Richmond VWS Program's victim services system. We reviewed a judgmental sample of selected 26 client files entered in the system between July 2021 and June 2022.⁴ For each client file, we verified that the system contained victim service attributes, including an advocacy number, services rendered, referred date, assigned advocate, and case status (i.e., open or closed). However, we noted a minor discrepancy between the services rendered and referral dates for one of the client files. We also found several cases recorded as open in the new victim services system that showed as closed in the previous system. The Director attributed these discrepancies to Victim Witness Specialists not updating their clients' information in the new system following the transition from the previous system. We further found that 22 of the 26 client files tested were assigned to the Director instead of a Victim Witness Specialist. Because the victim services system is used to manage program activity and serves as the source for data reported to the Virginia DCJS, errors in system records put the Richmond VWS Program at risk of submitting inaccurate program data to the Virginia DCJS.

We recommend that OJP and the Virginia DCJS work with the Richmond VWS Program personnel to implement a process for reconciling client files from the previous information management system to the new victim services system.

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 interviewed officials, examined policies and procedures, reviewed award documents, and performed expenditure testing to determine whether the Richmond VWS Program adequately accounted for the subaward funds we audited. We reviewed a judgmental sample of transactions of personnel and non-personnel expenditures. As noted below, we identified questioned costs related to salary and fringe benefit expenditures and a deficiency within the FY 2021 and FY 2022 single audit reports.

Fiscal Policies and Procedures

To test fiscal and procedures, we reviewed the Richmond VWS Program's policies related to subaward fiscal oversight, spoke with the Grants Accounting Manager regarding financial procedures, and verified the execution of activities in accordance with the financial procedures. We found that the Director and the Grants Accounting Manager reported expenses to the Virginia DCJS via quarterly reimbursement requests. These reimbursement requests allocated federal funds in accordance with the approved budget. Overall, we determined that the Richmond VWS Program's financial policies, procedures, and systems allow it to account for federal funds and track expenditures.

⁴ The Richmond VWS Program personnel used an electronic case management system to store client data. A new system was implemented as of the third quarter of 2023. It is a mandatory system required by Virginia DCJS to record crime victim information and provided services.

Subaward Expenditures

The Richmond VWS Program requested reimbursement from the Virginia DCJS via its online grant management system. For the subaward audited, the Richmond's VWS Program approved budget included personnel, fringe benefits, travel, supplies, and other costs. As of October 2022, we found that the Virginia DCJS paid a total of \$453,031 to the Richmond VWS Program with VOCA funds for costs incurred in these areas.

We reviewed a sample of subaward 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 11 non-personnel transactions totaling \$11,444 and 2 payroll periods with expenses totaling \$50,146. The transactions we reviewed included costs for personnel, fringe benefits, general office supplies, employee parking subsidies, membership dues, victim services training, and language interpretation services. We did not identify any issues related to the tested of non-personnel expenditures. As described below, we found issues in the personnel costs and questioned a total of \$18,017.

Personnel Costs

The Richmond VWS Program's largest reimbursable cost area was personnel costs. We determined that the Virginia DCJS reimbursed the Richmond VWS Program \$437,776 for personnel and associated fringe costs for the audited subaward; this represented about 83 percent of the \$530,536 amount subawarded. We judgmentally sampled two non-consecutive pay periods from the subaward, which included 20 individual bi-weekly employee payments, totaling \$35,337. We also tested \$14,809 in fringe benefit costs associated with the personnel charges in our sample.

To perform verification testing of these expenditures, we reviewed the approved budget, payroll records, and available supporting documents. Our review of payroll transactions determined that 18 of the 20 payroll transactions tested were allowable and supported; however, we found salaries and associated benefits for 2 individuals paid with subaward funds were not listed in the approved grant budget. The Director told us that she did not submit a Program Information Update Form to Virginia DCJS informing them of these two individuals' employment. The Virginia DCJS requires all grant-funded programs to notify them within 30 days of any personnel changes via a Program Information Update Form. Because the Director did not report the addition of two employees to the Virginia DCJS as required by the subaward, we question \$18,017 in personnel and associated fringe benefit costs. We recommend that OJP work with the Virginia DCJS to remedy the \$18,017 in unapproved personnel and associated fringe benefit costs.

Single Audit

Any non-federal entity that expends over \$750,000 in federal funds during its fiscal year is required to have a single audit performed. Under the Uniform Guidance, auditees must prepare a Schedule of Expenditures of Federal Awards (SEFA) detailing the federal source and expenditure amount; for federal awards received as a subrecipient, the SEFA must also include the name of the pass-through entity. We found that the City of Richmond had single audits completed for the FYs ended June 30, 2021, and June 30, 2022.

We reviewed the Richmond VWS Program's FY 2021 and FY 2022 single audit reports (SAR) and determined there were no audit findings related to DOJ funds. However, based on our review of the City of Richmond's

FY 2021 and FY 2022 single audit reports, and related data collection forms (DCF), we determined that the FY 2021 and FY 2022 SEFAs and DCFs identified the Richmond VWS Program's Crime Victim Assistance funding as funding received directly from DOJ rather than received as pass-through funding from the Virginia DCJS. A City official told us that the Crime Victim Assistance funding was incorrectly identified as direct funding on the SEFA due to the implementation of a form that was submitted to the City's Finance Department. This official also stated that a new form will be submitted to correct the FY 2023 SEFA and DCF to identify the Virginia DCJS as the federal pass-through entity. The SEFA serves as the initial universe of federal financial assistance for the independent auditors, and errors and omissions in information reported in the SEFA can impact the auditor's work, cause confusion for federal and pass-through entity program managers, and potentially contribute to a lack of follow-up on audit findings. As a result, we recommend that OJP and the Virginia DCJS work with the City of Richmond to ensure that it develops written policies and procedures to ensure that it accurately reports the Richmond VWS Program's Crime Victim Assistance expenditures on the SEFA.

Additionally, we raised the City's inaccurate SEFA issue with the Virginia DCJS and asked for policies and procedures for reviewing a subrecipient single audit report. The Virginia DCJS provided its Single Audit Reporting Package Review Policy and Procedures, effective as of August 2023. We found that the policy included procedures to determine whether: (1) a licensed CPA had completed the audit; (2) the SAR was submitted by the due date; (3) the SEFA lists the Virginia DCJS awards; (4) the SAR documents any improper usages, abuses, or potential fraudulent issues, and (5) findings related to the Virginia DCJS awards exist. A Virginia DCJS official told us that these procedures are also included in other grant management policies and procedures. However, we found that the policy did not include a review process to ensure that the Virginia DCJS subawards are accurately identified as pass-through and not direct funding. We brought this to Virginia DCJS's attention and asked if they review this information. Virginia DCJS officials stated yes and told us if they discover that a single audit report list a subawards' funding as direct funding rather than the pass-through funding, they follow up with the subrecipient.

Conclusion and Recommendations

As a result of our audit testing, we conclude that the Richmond VWS Program demonstrated achievement of the grant's stated goals and objectives by providing crime victims and witnesses of crime information about their rights, court case information, and available resources, as they navigate through the criminal justice system. We did not identify any significant issues regarding the subaward required program performance; however, we found that the Richmond VWS Program personnel can improve its oversight of the client files in the victim services system. We identified \$18,017 in questioned costs related to unapproved personnel and fringe benefits. We also found that Richmond VWS Program's Crime Victim Assistance funds were incorrectly identified as direct funds in the City of Richmond's single audit Schedule of Expenditures of Federal Awards. We provide three recommendations to OJP and the Virginia DCJS to address these deficiencies.

We recommend that OJP and the Virginia DCJS:

1. Work with the Richmond VWS Program personnel to implement a process for reconciling client files from the previous information management system to the new victim services system.
2. Remedy \$18,017 in unapproved personnel and associated fringe benefit costs.
3. Work with the City of Richmond to ensure that it develops written policies and procedures to ensure that it accurately reports Richmond VWS Program's Crime Victim Assistance expenditures on the SEFA.

APPENDIX 1: Objective, Scope, and Methodology

Objective

The objective of this audit was to review how the City of Richmond Victim Witness Services Program (Richmond VWS Program) used the Victims of Crime Act (VOCA) funds received through a subaward from the Virginia Department of Criminal Justice Services (Virginia DCJS) to assist crime victims and assess whether it accounted for VOCA funds in compliance with select 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 the Richmond VWS Program. This subaward, totaling \$530,536 was funded by Virginia DCJS from primary VOCA grant 2019-V2-GX-0054, awarded by the Office of Justice Programs (OJP) Office for Victims of Crime (OVC). As of October 2022, Virginia DCJS had reimbursed the Richmond VWS Program \$453,031 in subaward funds.

Our audit concentrated on, but was not limited to, the period of July 2021 through October 2022. The Department of Justice (DOJ) Grants Financial Guide; the VOCA Guidelines and Final Rule; 2 C.F.R. § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; Virginia DCJS guidance; and the OVC and Virginia DCJS award documents contain 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 the Richmond VWS Program's activities related to the audited subaward. Our work included interviews of the Richmond VWS Program personnel and the City of Richmond financial staff, as well as reviews of policies and procedures, subaward documents and financial records. We performed sample-based audit testing for victim claims and subaward expenditures including payroll, fringe benefit charges, travel costs, supplies, and other 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 DOJ's JustGrants System, as well as various systems that the Virginia DCJS used to account for VOCA victim assistance funds, and the City of Richmond's internal systems used to control its general ledger and account for DOJ subaward-specific payroll 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 the Richmond VWS Program to provide assurance on its internal control structure as a whole. The Richmond VWS Program's management is responsible for the establishment and maintenance of internal controls in accordance with OMB Circular A-123 and 2 C.F.R. § 200. Because we do not express an opinion on the Richmond VWS Program's internal control structure as a whole, we offer this statement solely for the information and use of the Richmond VWS Program, Virginia DCJS, and OJP.⁵

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 the Richmond's VWS Program 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.

⁵ This restriction is not intended to limit the distribution of this report, which is a matter of public record.

APPENDIX 2: Schedule of Dollar-Related Findings

Description	OJP Prime Number	SAA Subaward Identifier	Amount	Page
Questioned Costs:⁶				
Unallowable costs (unapproved personnel and associated fringe benefits)	2019-V2-GX-0054	22-O1193VG19	\$18,017	5
TOTAL DOLLAR-RELATED FINDINGS			\$18,017	

⁶ **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: The City of Richmond Victim Witness Services Program Response to the Draft Audit Report



VICTIM/WITNESS SERVICES
JOHN MARSHALL COURTS BUILDING
400 North 9th St.
RICHMOND, VA 23219-1998

COLETTE W. MCEACHIN
COMMONWEALTH'S ATTORNEY

SHARRON L. SAUNDERS
DIRECTOR

PHONE: (804) 646-7665
FAX: (804) 646-3610

October 31, 2023

Shenika N. Cox
Regional Audit Manager
U.S. Department of Justice
Office of the Inspector General
Washington Regional Audit Office
Jefferson Plaza Suite 900
Washington, DC 20530

Dear Ms. Cox:

The Richmond City Victim Witness Services Program appreciates the opportunity to respond to the Office of the Inspector General (OIG) draft audit report, related to Subaward # 22-O1193VG19 and Federal Award Number 2019-V2-GX-0054. The draft audit report includes three recommendations:

Recommendation: Work with VA DCJS to implement a process for reconciling client files from the previous information management system to the new victim services system.

The Richmond City VWS Program disagrees with this recommendation. In early 2023, VA DCJS transitioned to using the new victims' services system for Victim Witness Services program data management mentioned in the recommendation. The previous information management system was an antiquated Access based system called [REDACTED]. Following the download of data into the new system, [REDACTED] was decommissioned. Since Richmond City VWS no longer has access to this software or any of its data it would be impossible to implement a process for reconciling client files from the previous information management system to the new victim services system. Therefore, the Richmond City VWS Program is unable to fulfill this recommendation.

Recommendation: Work with VA DCJS to remedy \$18,017 in unapproved personnel and associated fringe benefit costs.

The Richmond City VWS Program agrees with this recommendation and will work with VA DCJS to remedy the unapproved costs.

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Richmond, Virginia 23224
(804) 646-8704

OLIVER HILL COURTS BUILDING
1600 Oliver Hill Way
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(804) 646-2950



VICTIM/WITNESS SERVICES
JOHN MARSHALL COURTS BUILDING
400 North 9th St.
RICHMOND, VA 23219-1998

COLETTE W. MCEACHIN
COMMONWEALTH'S ATTORNEY

PHONE: (804) 646-7665
FAX: (804) 646-3610

SHARRON L. SAUNDERS
DIRECTOR

Recommendation: Work with VA DCJS to develop written policies and procedures to ensure that Richmond City VWS accurately reports the program's expenditures on the SEFA.

The Richmond City VWS Program agrees with this recommendation. Richmond City VWS will work with VA DCJS to ensure that it develops written policies and procedures to ensure that it accurately reports the Richmond City VWS Program expenditures on the SEFA.

Sincerely,

Sharron Saunders

Victim/Witness Services, Director

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10th and Hull Streets
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1600 Oliver Hill Way
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APPENDIX 4: Virginia Department of Criminal Justice Services Response to the Draft Audit Report



COMMONWEALTH of VIRGINIA

Department of Criminal Justice Services

The Honorable Jackson H. Miller
Director

Tracy Louise Winn Banks, Esq.
Chief Deputy Director

Washington Building
1100 Bank Street
Richmond, Virginia 23219
(804) 786-4000
www.dcjs.virginia.gov

November 6, 2023

Shenika N. Cox
Regional Audit Manager
Washington Regional Audit Office
U.S. Department of Justice
Office of the Inspector General

Dear Ms. Cox:

We appreciate the opportunity to respond to the Office of the Inspector General (OIG) draft audit report, related to Subaward # 22-O1193VG19 and Federal Award Number 2019-V2-GX-0054. The draft audit report includes three recommendations:

Recommendation: Work with the Richmond Victim Witness Services (VWS) Program personnel to implement a process for reconciling client files from the previous information management system to the new victim services system.

We disagree with this recommendation. In early 2023, DCJS transitioned to using a new victims services system for Victim Witness program data management mentioned in the recommendation. The previous information management system was an antiquated Access-based system called [REDACTED]. Following the download of data into the new system, [REDACTED] was decommissioned. We no longer have access to this software or any of its data. As a result, it would be impossible to implement a process for reconciling client files from the previous information management system to the new victim services system.

Recommendation: Remedy \$18,017 in unapproved personnel and associated fringe benefit costs.

We agree with this recommendation and will work with the Richmond VWS Program to remedy the unapproved costs.

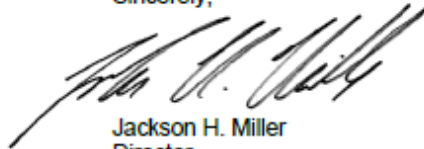
Ms. Shenika N. Cox
November 6, 2023
Page 2

Recommendation: Work with the City of Richmond to ensure that it develops written policies and procedures to ensure that it accurately reports Richmond VWS Program's Crime Victim Assistance expenditures on the SEFA.

We agree with this recommendation and will work with the Richmond VWS Program to ensure that it develops written policies and procedures to ensure that it accurately reports Richmond VWS Program's Crime Victim Assistance expenditures on the SEFA.

If you have any questions or need additional information, please contact the DCJS VOCA Administrator, Anya Shaffer, at anya.shaffer@dcjs.virginia.gov or 804-786-2059.

Sincerely,

A handwritten signature in black ink, appearing to read "Jackson H. Miller". The signature is written in a cursive style with a long, sweeping underline that extends to the left.

Jackson H. Miller
Director

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

Washington, D.C. 20531

November 9, 2023

MEMORANDUM TO: Shenika N. Cox
Regional Audit Manager
Washington Regional Audit Office
Office of the Inspector General

FROM: Jeffery A. Haley *Jeffery A. Haley*
Deputy Director, Audit and Review Division

SUBJECT: Response to the Draft Audit Report, *Audit of the Office of Justice Programs Victim Assistance Funds, Subawarded by the Virginia Department of Criminal Justice Services to the City of Richmond Victim Witness Services Program, Richmond, Virginia*

This memorandum is in reference to your correspondence, dated October 13, 2023, transmitting the above-referenced draft audit report for the City of Richmond Victim Witness Services Program (Richmond VWS Program). The Richmond VWS Program received sub-award funds from the Virginia Department of Criminal Justice Services (Virginia DCJS), under the Office of Justice Programs' (OJP), Office for Victims of Crime, Victims of Crime Act (VOCA), Victim Assistance Formula Grant Program, Grant Number 2019-V2-GX-0054. We consider the subject report resolved and request written acceptance of this action from your office.

The draft report contains three recommendations and \$18,017 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 OJP's response.

- 1. We recommend that OJP and the Virginia DCJS work with the Richmond VWS Program personnel to implement a process for reconciling client files from the previous information management system to the new victim services system.**

OJP agrees with the recommendation. In its response, dated November 6, 2023, the Virginia DCJS disagreed with the recommendation, and stated that, in early 2023, it transitioned to using a new victims services system for the Victim Witness program data management. The Virginia DCJS also stated that the previous information management system was an antiquated Access-based system called [REDACTED] and that, following the download of data into the new system, [REDACTED] was decommissioned. As a result, the Virginia DCJS stated that it no longer has access to the [REDACTED] software or any of its data, and it would be impossible to implement a

process for reconciling client files from the previous information management system to the new victim services system. However, given the need for the Richmond VWS Program's client files to be complete and accurate, we believe that an appropriate reconciliation process should be established and implemented.

Accordingly, we will coordinate with the Virginia DCJS to obtain a copy of the Richmond VWS Program's written policies and procedures, developed and implemented, to ensure the completeness and accuracy of the program data in its victim services system.

2. We recommend that OJP and the Virginia DCJS remedy \$18,017 in unapproved personnel and associated fringe benefit costs.

OJP agrees with the recommendation. In its response, dated November 6, 2023, the Virginia DCJS stated that it would work with the Richmond VWS Program to remedy the unapproved costs.

Accordingly, we will review the \$18,017 in unallowable questioned costs, related to unapproved personnel and fringe benefits expenditures charged to the subaward under Grant Number 2019-V2-GX-0054, and will work with the Virginia DCJS to remedy, as appropriate.

3. We recommend that OJP and the Virginia DCJS work with the City of Richmond to ensure that it develops written policies and procedures to ensure that it accurately reports Richmond VWS Program's Crime Victim Assistance expenditures on the SEFA.

OJP agrees with the recommendation. In its response, dated November 6, 2023, the Virginia DCJS stated that it would work with the Richmond VWS Program to ensure that it develops written policies and procedures for ensuring that Richmond VWS Program's Crime Victim Assistance expenditures are accurately reported on the Schedule of Expenditures of Federal Awards (SEFA).

Accordingly, we will coordinate with the Virginia DCJS to obtain a copy of the City of Richmond's written policies and procedures, developed and implemented, to ensure that it accurately reports Richmond VWS Program's Crime Victim Assistance expenditures on the SEFA.

We appreciate the opportunity to review and comment on the draft audit report. If you have any questions or require additional information, please contact Linda J. Taylor, Lead Auditor, Audit Coordination Branch, of my staff, on (202) 514-7270.

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APPENDIX 6: Office of the Inspector General Analysis and Summary of Actions Necessary to Close the Audit Report

The Office of the Inspector General (OIG) provided a draft of this audit report to the Office of Justice Programs (OJP), Virginia Department of Criminal Justice Services (Virginia DCJS), and the City of Richmond Victim Witness Services Program (Richmond VWS Program). The Richmond VWS Program response is incorporated in Appendix 3, Virginia DCJS 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. The Richmond VWS Program and Virginia DCJS both agreed with two recommendations and disagreed with one recommendation. The following provides the OIG analysis of the responses and summary of actions necessary to close the report.

Recommendations for OJP and the Virginia DCJS:

- 1. Work with the Richmond VWS Program personnel to implement a process for reconciling client files from the previous information management system to the new victim services system.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that, given the need for the Richmond VWS Program's client files to be complete and accurate, OJP believes that an appropriate reconciliation process should be established and implemented. Therefore, OJP will coordinate with the Virginia DCJS to obtain a copy of the Richmond VWS Program's written policies and procedures that it develops and implements toward ensuring the completeness and accuracy of the program data in its victim services system.

The Virginia DCJS and Richmond VWS Program disagreed with our recommendation and explained in their responses that the Virginia DCJS transitioned to a new victim services system in early 2023 and the previous information management system was decommissioned. As a result, the Richmond VWS Program and the Virginia DCJS no longer have access to the software or any of its data, and both entities said it would be impossible to implement a process for reconciling client files from the previous information management system to the new victim services system.

This recommendation can be closed when we receive evidence to demonstrate that the Richmond VWS Program has implemented a process to ensure the completeness and accuracy of client files in the new victim services system and update the client files with the appropriate assigned Victim Witness Specialist.

- 2. Remedy \$18,017 in unapproved personnel and associated fringe benefit costs.**

Resolved. The OJP agreed with our recommendation. The OJP stated in its response it will review the \$18,017 in unallowable questioned costs, related to unapproved personnel and fringe benefits expenditures charged to the subaward under Grant Number 2019-V2-GX-0054, and will work with the Virginia DCJS to remedy the costs, as appropriate.

The Virginia DCJS and Richmond VWS Program agreed with our recommendation and stated in their responses that they would work together to remedy the \$18,017 in unallowable questioned costs.

This recommendation can be closed when we receive evidence that OJP has remedied the unapproved personnel and associated fringe benefit costs of \$18,017.

3. Work with the City of Richmond to ensure that it develops written policies and procedures to ensure that it accurately reports Richmond VWS Program's Crime Victim Assistance expenditures on the SEFA.

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with the Virginia DCJS to obtain a copy of the City of Richmond's written policies and procedures that it develops and implements toward ensuring that it accurately reports the Richmond VWS Program's Crime Victim Assistance expenditures on the SEFA.

The Virginia DCJS and Richmond VWS Program agreed with our recommendation and will develop written policies and procedures to ensure the City of Richmond VWS Program Crime Victim Assistance expenditures are accurately reported on the SEFA.

This recommendation can be closed when we receive evidence that the City of Richmond developed written policies and procedures to ensure that it accurately reports the Richmond VWS Program's Crime Victim Assistance expenditures on the SEFA.