



Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the Maryland Governor's Office of Crime Prevention, Youth, and Victim Services to the University of Maryland Prince George's Hospital Center, Largo, Maryland



AUDIT DIVISION

24-030

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**FEBRUARY 2024**

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# EXECUTIVE SUMMARY

## **Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the Maryland Governor's Office of Crime Prevention, Youth, and Victim Services to the University of Maryland Prince George's Hospital Center, Largo, Maryland**

### **Background**

The U.S. Department of Justice (DOJ), Office of Justice Programs (OJP) provided funds to the Maryland Governor's Office of Crime Prevention, Youth, and Victim Services (Maryland Governor's Office) to make subawards to support victim assistance programs in the state of Maryland. The Maryland Governor's Office provided a subaward of \$510,477 in crime victim assistance funds to the University of Maryland Prince George's Hospital Center (UM PGHC) in fiscal year 2022. The purpose of UM PGHC's subaward was to provide services to crime victims and to sustain direct services supporting children and adults victimized by domestic and sexual violence, stalking, child pornography, and human trafficking. In total, the Maryland Governor's Office reimbursed UM PGHC for a cumulative amount of \$344,924 for the subaward we reviewed.

### **Audit Objective**

The objective of this DOJ Office of the Inspector General audit was to review how UM PGHC 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 UM PGHC generally provided services to crime victims in Prince George's County Maryland. However, we found that UM PGHC can improve its subaward oversight and management related to:

#### **Program Performance Accomplishments**

The audit concluded that UM PGHC provided services to crime victims within its intended subaward goals and objectives. However, we found that UM PGHC lacked written policies and procedures specific to VOCA-funded activities to ensure an effective and efficient grant operation. We further found that UM PGHC should improve the accuracy of its progress reporting. UM PGHC also should better safeguard victim confidentiality and tracking activity when using ridesharing services.

#### **Financial Management**

The audit concluded that UM PGHC has policies and procedures related to financial management and employee time reporting. However, we questioned \$35,208 in unsupported personnel and fringe benefit costs. We also found that both the Maryland Governor's Office and UM PGHC have not fully complied with single audit report-related requirements.

### **Recommendations**

Our report contains three recommendations to OJP to assist the Maryland Governor's Office and UM PGHC in improving their award management and administration. The UM PGHC, the Maryland Governor's Office, and OJP responses to our draft report can be found respectively in Appendix 3, 4, and 5. Our analysis of these responses is 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 the University of Maryland Prince George's Hospital Center (UM PGHC), which is located in Largo, Maryland. The Office of Justice Programs (OJP) Office for Victims of Crime (OVC) provided this funding to the Maryland Governor's Office of Crime Prevention, Youth, and Victim Services (Maryland Governor's Office), which serves as the state administering agency (SAA) for the state of Maryland and makes subawards to direct service providers.<sup>1</sup> As a direct service provider, UM PGHC received a subaward from the Maryland Governor's Office totaling \$510,477. These funds originated from fiscal year (FY) 2021 Victims of Crime Act (VOCA) victim assistance grant that OJP awarded to the Maryland Governor's Office, as shown in Table 1.

Table 1

Audited Subaward to UM PGHC from the Maryland Governor's Office

SAA Subaward Identifier	OJP Prime Award Number	Project Start Date	Project End Date	Subaward Amount
VOCA-2021-0022	15POVC-21-GG-00630-ASSI	10/1/2021	9/30/2022	\$510,477

Source: JustGrants and the Maryland Governor's Office

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

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<sup>1</sup> In 2020, the Governor's Office of Crime Control and Prevention, formerly known as the GOCCP, was reorganized and renamed the Governor's Office of Crime Prevention, Youth, and Victim Services.

<sup>2</sup> The VOCA Victim Assistance Formula Grant Program is funded under 34 U.S.C. § 20101. Federal criminal fees, penalties, forfeited bail bonds, gifts, donations, and special assessments support the CVF. The total amount of funds that the OVC may distribute each year depends on the amount of CVF deposits made during the preceding years and limits set by Congress.

## The University of Maryland Prince George's Hospital Center

Founded in 1944 in Cheverly, Maryland, UM PGHC is an acute care teaching hospital and regional referral center. UM PGHC provides a range of inpatient and outpatient medical and surgical services to Prince George's County and the surrounding areas. UM PGHC is also a level II trauma center that offers emergency services, women's and infants services, patient behavioral health, and cancer care. In September 2017, the University of Maryland Medical System (UMMS), a university-based regional health corporation, announced that it had acquired the UM PGHC, renamed it the University of Maryland Capital Region Medical Center to reflect its affiliation with the UMMS, and subsequently relocated the facility to Largo, Maryland, in June 2021.

UM PGHC has been a recipient of DOJ funds since 2010 and has provided direct services through its Domestic Violence and Sexual Assault Services (DVSAS) program, such as specialized forensic examinations, crisis counseling and intervention, short-term trauma counseling, safety planning, and advocacy for victims of domestic and sexual violence, stalking, child pornography, and human trafficking.

### OIG Audit Approach

The objective of this audit was to review how UM PGHC used the VOCA funds received through a subaward from the Maryland Governor's Office to assist crime victims and assess whether UM PGHC 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 further understanding of victim assistance subaward oversight, as well as to evaluate subrecipient performance and administration of VOCA-funded programs, we solicited feedback from the Maryland Governor's Office officials regarding UM PGHC's delivery of crime victim services, accomplishments, and compliance with the Maryland Governor's Office award requirements.<sup>3</sup>

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

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<sup>3</sup> As the SAA, the Maryland Governor's Office is responsible for ensuring that UM PGHC 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 the Maryland Governor's Office 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 Victim Assistance Formula Grants Awarded to the Governor's Office of Crime Control and Prevention, Crownsville, Maryland](#), Audit Report GR-30-18-002 (March 2018), [oig.justice.gov/reports/audit-office-justice-programs-office-victims-crime-victim-assistance-formula-grants-2](https://oig.justice.gov/reports/audit-office-justice-programs-office-victims-crime-victim-assistance-formula-grants-2).

# 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. UM PGHC received its VOCA funding from the Maryland Governor's Office to provide direct services for victims of domestic violence and sexual violence, stalking, child pornography, and human trafficking. We obtained an understanding of UM PGHC's 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 UM PGHC demonstrated adequate progress towards providing the services for which it was funded. Overall, while we concluded that UM PGHC generally provided services to its victims within its intended program goals, we identified issues regarding the oversight and management of the subaward, including the lack of: (1) VOCA-specific policies and procedures, (2) safeguards to protect victims' personal and sensitive information when obtaining ridesharing services, and (3) unsupported progress metrics.

## 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 audited victim services, we interviewed the UM PGHC former Program Director, Chief Financial Officer, Director of Finance, financial staff, and various personnel involved with intake and victim services. We also requested UM PGHC written policies and procedures that govern the VOCA-funded program, as well as documents related to employees' roles and responsibilities in executing those VOCA-funded activities. In response, UM PGHC officials provided the employee handbook, examples of an intake form, and staff position descriptions.

Although the employee handbook provided general guidance to UM PGHC staff, it did not include policies and procedures related to the administration of VOCA grants, specifically VOCA-funded operations, including descriptions of allowable and unallowable activities as well as key responsibilities for grant-related activities. We believe that guidance memorializing pertinent information for current and future personnel would promote continuity, efficient operations, reliable reporting, and compliance with federal award requirements. Therefore, we recommend that OJP and Maryland Governor's Office work with UM PGHC to develop, implement, and disseminate written policies and procedures specific to the VOCA-funded program administration.<sup>4</sup>

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<sup>4</sup> In the [Conclusion and Recommendations](#) section of this report, we make one recommendation that consolidates the individual policy-related issues identified in different sections of the report.

## Program Services

Through its DVSAS program, UM PGHC provides victims services such as specialized forensic examinations, crisis counseling and intervention, short-term trauma counseling, safety planning, and advocacy for victims of domestic and sexual violence. UM PGHC also provides transportation for victims to receive services and to participate in criminal justice proceedings, which is allowable under VOCA Final Rule 28 C.F.R. § 94.119(i). The VOCA Final Rule also states that subrecipients of VOCA funds shall reasonably protect the confidentiality and privacy of persons receiving services under this program and shall not disclose, reveal, or release personally identifying information (PII), or individual information collected in connection with VOCA-funded services. UM PGHC received funding to use ridesharing services to transport victims to receive additional services from other providers, attend court hearings, and travel to safe locations (e.g., shelters).

While UM PGHC's employee handbook has general guidance on protecting victim confidentiality, we found that UM PGHC's employee handbook lacked policies and procedures related to the use of ridesharing accounts, including safeguarding victim information. Specifically, we found that UM PGHC: (1) used victims' PII, such as actual names and personal phone numbers, when it requested ridesharing services to transport them to various locations; and (2) did not keep track of the ridesharing services as it relates to transporting victims. We believe that the lack of formal written policies and procedures to guide UM PGHC staff on how to administer the VOCA-funded program contributed to this issue. Therefore, we recommend that OJP and the Maryland Governor's Office work with UM PGHC to develop, implement, and disseminate written policies and procedures specific to using ridesharing services. Such policies and procedures should include, but may not be limited to, safeguarding the confidentiality and privacy of victim information and conducting periodic reviews to ensure the account is being used only for official purposes.

## Progress Reporting

The DOJ Grants Financial Guide states that the funding recipient should ensure that valid and auditable source documentation is available to support all data collected for each progress report metric specified in the program solicitation. As the subrecipient of the award, UM PGHC is responsible for compiling and submitting accurate progress reports. According to the subaward goals, UM PGHC was to provide direct services to victims of domestic violence and sexual assault through forensic examinations, crisis counseling, victim advocacy, consultations, and referrals to other service providers.

In its progress reports, UM PGHC stated that it had high staff turnover and hiring challenges for the positions under the subaward. UM PGHC's progress reports also stated that staff resignations, vacancies, and medical leave—arising from the COVID-19 pandemic—created challenges for UM PGHC to complete all its desired tasks. Despite this statement, we found that UM PGHC was able to continue to provide services to crime victims within its intended subaward goals and objectives.

We reviewed how UM PGHC gathered and maintained victims' data for progress reports. Overall, UM PGHC demonstrated that it generally provided services to crime victims. We found that UM PGHC staff generally tracked victims served through case logs, intake forms, and various other documents. However, in some instances, we could not reconcile various progress report metrics to UM PGHC data due to the lack of supporting documentation. Additionally, the Program Director is solely responsible for the progress report metrics reported without an independent review or verification of the data from other staff. Compounded with the lack of policies and procedures and reported high staff turnover, we believe that these practices contributed to the discrepancies and inconsistencies found in UM PGHC's reported program accomplishments. To provide reasonable assurance regarding the reliability of future progress reporting, we recommend that OJP and the Maryland Governor's Office ensure that UM PGHC develops, implements, and disseminates written policies and procedures specific to the process for tracking, validating, and reporting program accomplishments. Such policies and procedures should also ensure that UM PGHC documents and maintains adequate records to support the claimed program accomplishments.

## 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. Accounting systems must be able to account for award funds separately, to include expenditures and obligation of federal funds. To assess the adequacy of UM PGHC's financial management of the VOCA subaward, we interviewed UM PGHC financial personnel who were responsible for financial aspects of grants, examined UMMS written policies and procedures, inspected award documents, and reviewed financial records. In total, the Maryland Governor's Office had reimbursed UM PGHC a total of \$344,924 (or 68 percent of the \$510,447 subawarded).<sup>5</sup> We identified deficiencies related to the handling of single audit findings. We also identified insufficient timesheets and supporting documentation related to the allocation of personnel costs.

## Single Audit

Non-federal entities that receive federal financial assistance are required to comply with the *Single Audit Act of 1984*, as amended. Under the Uniform Guidance, such entities that expend \$750,000 or more in federal funds within the entity's fiscal year must have a single audit performed annually covering all federal funds expended that year. Moreover, the Uniform Guidance requires pass-through entities (such as the Maryland Governor's Office as the SAA for the state's crime victim assistance program) to issue a management decision letter on relevant subrecipient audit findings and ensure that subrecipients take appropriate and timely corrective action on such findings. Additionally, under its own policy, the Maryland Governor's Office is required to review a subrecipient during a site visit or field audit to determine if the subrecipient is required to submit a single audit. According to the Maryland Governor's Office's subaward document, if a single audit discloses findings, the subrecipient is required to provide a copy of the single audit report. The Maryland Governor's Office will then issue a management decision letter for findings that relate to federal awards it makes to non-federal entities, as required by the Uniform Guidance. In this letter, the Maryland Governor's Office is responsible for stating whether it sustains the audit findings identified, the reasons for

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<sup>5</sup> Following guidance from the VOCA Fix to Sustain the Crime Victims Fund Act of 2021, Maryland Governor's Office was allowed the ability to wave the local match for VOCA assistance grants for the duration of the COVID-19 pandemic. As a result, Maryland Governor's Office did not require a match in its VOCA solicitation related to this subaward. Therefore, we did not perform testing in this area.



the decision, any corrective actions needed by the subrecipient, and a timeframe to complete corrective actions.

We reviewed the FY 2022 UMMS single audit report, which identified prior audit findings on its VOCA subaward funding.<sup>6</sup> Specifically, the report stated that UMMS did not maintain adequate support for grant expenditures and did not have proper procedures to ensure compliance with grant reporting requirements. These findings were originally identified in the FY 2019 UMMS single audit report and, as of the FY 2022 single audit report, they continued to be an issue.

Based on our review of the FY 2022 UMMS single audit report, we found that both the Maryland Governor's Office and UM PGHC did not comply with single audit-related requirements. Specifically, we found that: (1) UM PGHC did not provide a copy of the FY 2022 UMMS single audit report to the Maryland Governor's Office in accordance with the subaward general conditions, and (2) the Maryland Governor's Office did not issue a management decision letter for the single audit findings related to VOCA subaward funding, as required by the Uniform Guidance.

We noted that when applying for a subaward, UM PGHC reported its single audit findings in the Maryland Governor's Office's subrecipient questionnaire, which is used as an internal assessment tool to determine the appropriate monitoring level. However, we asked the Maryland Governor's Office for the management decision letter related to the UMMS's FY 2022 single audit and Maryland Governor's Office officials confirmed that they did not issue a management decision related to these findings.

While the Maryland Governor's Office does have policies and procedures for its single audit oversight and requirements, we noted that they did not comply with their own policy, including verifying a subrecipient's single audit compliance during monitoring site visits or desk reviews. Our review of previous Maryland Governor's Office site visit and desk review documentation, as provided by the Maryland Governor's Office, found that single audit compliance had not been included on the monitoring checklists. As a result, we believe that this gap in oversight contributed to the Maryland Governor's Office not issuing a management decision letter to ensure that UM PGHC took appropriate and timely action to address single audit findings.

Therefore, we recommend that OJP require the Maryland Governor's Office to enhance and implement procedures to ensure compliance with Uniform Guidance requirements related to subrecipient single audit findings and issuance of management decisions. We also recommend that OJP and the Maryland Governor's Office work with UM PGHC to ensure that it develops, implements, and disseminates written policies and procedures specific to compliance with subaward single audit requirements and take appropriate and timely action to resolve relevant and existing single audit findings.

## **Fiscal Policies and Practices**

Because UM PGHC is part of the UMMS Corporation, the UMMS manages and oversees the financial aspects of UM PGHC's VOCA subaward program. UM PGHC also follows the financial policies and practices developed by UMMS. In practice, the UMMS assigns the responsibility for ensuring the accuracy,

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<sup>6</sup> UMMS compiles and prepares single audit reports for its subsidiaries, including UM PGHC.

allowability, and funding availability related to UM PGHC's subaward financial transactions and reimbursement requests to the Project Director and UMMS grant operations staff.

We found that UM PGHC has formal written policies and procedures related to the financial management of federal funds. Also, we determined that UM PGHC had adequate segregation of duties for key financial functions listed in its policies related to grant funds, purchase orders, authorizations, vendor relationships, and conflicts of interest.

## **Subaward Expenditures**

Maryland Governor's Office subrecipients request reimbursement of expenditures on a quarterly basis by submitting financial reports. The approved subaward budget for UM PGHC included costs pertaining to personnel, employee benefits, travel (transportation for victims), and other costs.

UM PGHC received a total of \$344,924 in reimbursements under the audited subaward, which ended in 2022.<sup>7</sup> We reviewed a sample of UM PGHC transactions from various budget categories 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 for testing award expenditures totaling \$46,638.

### ***Personnel Costs***

The largest cost area for which UM PGHC received reimbursement was personnel costs. UM PGHC received a total of \$331,746 in personnel reimbursement, which represented approximately 96 percent of the total \$344,924 in subaward reimbursements. We judgmentally sampled two non-consecutive pay periods from the subaward, which included 10 biweekly payments, totaling \$31,228, for 5 of the 9 employees who charged time to the subaward. We also tested \$3,980 in fringe benefit costs associated with the personnel charges in our sample.

Based on the approved subaward budget, the Maryland Governor's Office permitted UM PGHC to partially fund the five employees' salaries and fringe benefits with the VOCA subaward. According to the DOJ Grants Financial Guide, grant recipients (and subrecipients) that work on multiple grant programs or cost activities must provide a reasonable allocation or distribution of costs among specific activities or cost objectives. Payroll records also must reflect actual time spent on the activity or activities, and supporting documentation for payroll costs can include certification by the employee and approval by a supervisor with firsthand knowledge of the work performed. The Uniform Guidance also requires that the documentation of personnel expenses comply with established accounting policies and be supported by a system of

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<sup>7</sup> According to UM PGHC officials, vacancies in several subaward-funded positions during the performance period resulted in unspent funds from the original subaward amount of \$510,477.

internal control, which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.<sup>8</sup>

We requested payroll and supporting documentation from UM PGHC in order to conduct our personnel costs review. Although UM PGHC provided us with a copy of a payroll register and labor distribution detail document with handwritten notes to show review and approval before submission for reimbursement, we found that UM PGHC did not have timesheets, activity reports, or time and effort reports to provide evidence of the distribution of costs or allocation of time among various activities. The provided documents also did not contain details such as approval date, name, or signature from supervisors with firsthand knowledge certifying the work performed. Therefore, we consider the personnel costs we tested as unsupported. As a result, we recommend that OJP and the Maryland Governor's Office work with UM PGHC to: (1) remedy the \$35,208 in unsupported UM PGHC salary and fringe benefit costs and (2) ensure that UM PGHC implements an adequate system of internal control for personnel costs, which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.

### ***Other Costs***

To test travel (ridesharing costs for victims), supplies, and other costs charged to the subaward, we judgmentally selected a sample of 27 transactions, totaling \$11,430 from UM PGHC accounting records. To perform verification testing of these expenditures, we reviewed financial records and available supporting documents. We determined that all 27 transactions tested were allowable and supported.

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<sup>8</sup> OJP's "Time and Effort Best Practices for VOCA-Funded Personnel" states: "Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages may be supported by personnel activity reports or equivalent documentation which meets the standards: (a) they must reflect an after the fact distribution of the actual activity of each employee, (b) they must account for the total activity for which each employee is compensated, (c) they must be certified by the employee and approved by a supervisor with firsthand knowledge of the work performed, and (d) budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to Federal awards."

## Conclusion and Recommendations

We found that UM PGHC demonstrated that it generally provided services to crime victims. However, we identified several issues related to the lack of VOCA policies and procedures, use of victims' PII in ridesharing services, and unsupported progress reports. We questioned \$35,208 in unsupported personnel and fringe benefit costs. We also found that both UM PGHC and the Maryland Governor's Office did not comply with Uniform Guidance requirements and other internal procedures related to single audit reports. Therefore, we provide three recommendations to OJP and the Maryland Governor's Office to address these deficiencies.

We recommend that OJP and the Maryland Governor's Office:

1. Work with UM PGHC to develop, implement, and disseminate written policies and procedures specific to:
  - a. the VOCA-funded program administration.
  - b. ridesharing services. Such policies and procedures should include, but may not be limited to, safeguarding the confidentiality and privacy of victim information and conducting periodic reviews to ensure the account is being used only for official purposes.
  - c. the process for tracking, validating, and reporting program accomplishments. Such policies and procedures should also ensure that UM PGHC documents and maintains adequate records that support the claimed program accomplishments.
  - d. compliance with subaward single audit requirements and take appropriate and timely action to resolve relevant and existing single audit findings.
2. Work with UM PGHC to:
  - a. remedy the \$35,208 in unsupported UM PGHC salary and fringe benefit costs.
  - b. ensure that UM PGHC implements an adequate system of internal control for personnel costs, which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.

We recommend that OJP:

3. Require the Maryland Governor's Office to enhance and implement procedures to ensure compliance with Uniform Guidance requirements related to subrecipient single audit findings, and issuance of management decisions.

# APPENDIX 1: Objective, Scope, and Methodology

## Objective

The objective of this audit was to review how University of Maryland Prince George's Center (UM PGHC) used the Victims of Crime Act (VOCA) funds received through a subaward from Maryland Governor's Office of Crime Prevention, Youth, and Victim Services (Maryland Governor's Office) to assist crime victims and assess whether it accounted for VOCA funds in compliance with award requirements, terms, and conditions. To accomplish this objective, we assessed program performance and accomplishments and grant financial management.

## Scope and Methodology

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

This was an audit of a subaward to UM PGHC. This subaward, totaling \$510,477, was funded by the Maryland Governor's Office from primary VOCA grant number 15POVC-21-GG-00630-ASSI awarded by the Office of Justice Programs (OJP) Office for Victims of Crime (OVC). As of November 2022, the Maryland Governor's Office had reimbursed UM PGHC a total of \$344,924 in subaward funds.

Our audit concentrated on, but was not limited to, the period of October 1, 2021, to September 30, 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; Maryland Governor's Office guidance; and the OVC and Maryland Governor's Office 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 UM PGHC's activities related to the audited subaward. Our work included interviews of UM PGHC's financial staff, examining policies and procedures, and reviewing grant documents and financial records. We performed sample-based audit testing for award expenditures including personnel, fringe benefits, other costs, and progress reports. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the award reviewed, to include on-site review of a random sampling of UM PGHC case files.

During our audit, we obtained information from DOJ's JustGrants system, as well as various systems that the Maryland Governor's Office used to account for VOCA victim assistance funds, and UM PGHC's programmatic and financial controls specific to the management of DOJ subaward 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 UM PGHC to provide assurance on its internal control structure as a whole. UM PGHC 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 UM PGHC's internal control structure as a whole, we offer this statement solely for the information and use of UM PGHC, Maryland Governor's Office, and OJP.<sup>9</sup>

In planning and performing our audit, we identified internal control components and underlying internal control principles as significant to the audit objective. Specifically, we reviewed the design and implementation of UM PGHC written policies and procedures. We also tested the implementation and operating effectiveness of specific controls over award execution and compliance with laws and regulations in our audit scope. The internal control deficiencies we found are discussed in the Audit Results section of this report. However, because our review was limited to 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.

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<sup>9</sup> This restriction is not intended to limit the distribution of this report, which is a matter of public record.

## APPENDIX 2: Schedule of Dollar-Related Findings

Description	OJP Prime Award Number	SAA Subaward Identifier	Amount	Page
<b>Questioned Costs:<sup>10</sup></b>				
Unsupported Personnel Costs	15POVC-21-GG-00630-ASSI	VOCA-2021-0022	\$35,208	8
<b>TOTAL DOLLAR-RELATED FINDINGS</b>			<b>\$35,208</b>	

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<sup>10</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: The University of Maryland Prince George's Hospital Center Response to the Draft Audit Report

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## Executive Office

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January 12, 2024

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,

In further response to the findings from the audit by the Department of Justice ("DOJ") Office of the Inspector General, University of Maryland Capital Region Health, otherwise identified as University of Maryland Prince George's Hospital ("UM PGHC") throughout these materials, submits the following responses specific to each.

**Recommendation 1.a.:** The Maryland Governor's Office should work with UM PGHC to develop, implement, and disseminate written policies and procedures specific to the VOCA-funded program administration.

### Management's Response:

Agreed. UM PGHC Management will develop, implement, and disseminate written policies and procedures specific to administration of VOCA grants that outlines program operations, allowable activities, and staff responsibilities, and will insure such materials endorse any relevant guidance from the Maryland Governor's Office.

Previously existing policies and procedures include a Grant Management Manual created by the Grants Administrator that outlines all of the expectations of each grant program that funds the DV/SAC, including services and activities funded, personnel and expense financial allocations, and all reporting requirements. This manual was converted into a presentation and delivered to all DV/SAC staff to ensure comprehensive understanding of each grant's core operations, allowable activities, staff responsibilities, and reporting requirements.

The Program Manager will conduct a gap analysis with the intention of bolstering the DV/SAC's current formal Employee Handbook and ensuring our policies and procedures capture all of the requirements of our funders. This development plan includes consulting policies held by other University of Maryland Medical System (UMMS) VOCA recipients to maintain consistency across the health system.

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A Member of the University of Maryland Medical System





**Executive Office**

901 Harry S Truman Drive North  
Largo, MD 20774  
(240) 677-1089 | Main

**Recommendation 1.b.:** The Maryland Governor’s Office should work with UM PGHC to develop, implement, and disseminate written policies and procedures specific to ridesharing services. Such policies and procedures should include, but may not be limited to, safeguarding the confidentiality and privacy of victim information and conducting periodic reviews to ensure the account is being used only for official purposes.

**Management’s Response:**

Agreed. UM PGHC Management will develop, implement, and disseminate written policies and procedures related to use of ridesharing services, and will insure such materials endorse any relevant guidance from the Maryland Governor’s Office.

Currently, the Grants Administrator is conducting monthly reviews and keeping detailed records to ensure our rideshare account is being used only for client and grant-funded purposes. These records are stored and monitored through a new, secured Data Management Portal designed to track the DV/SAC staff’s performance measures.

The Program Manager and Victim Services Coordinator will pursue process discovery and redesign our rideshare use policies to safeguard the confidentiality and privacy of victim information, such as decoupling the patient name from the destination address. The Senior Program Director will contribute to this policy development process by consulting existing confidentiality and rideshare use policies held by the Case Management team at UMMS Capital Region Health.

**Recommendation 1.c.:** The Maryland Governor’s Office should work with UM PGHC to develop, implement, and disseminate written policies and procedures specific to the process for tracking, validating, and reporting program accomplishments. Such policies and procedures should also ensure that UM PGHC documents and maintains adequate records that support the claimed program accomplishments.

**Management’s Response:**

Agreed. The Program Manager and Victim Services Coordinator will develop, implement, and disseminate written policies and procedures specific to the process for tracking, validating, and reporting program accomplishments. Such policies and procedures will also ensure that the DV/SAC documents and maintains adequate records to support the claimed program accomplishments. UM PGHC will insure such materials endorse any relevant guidance from the Maryland Governor’s Office.

Over the past month, the Grants Administrator designed and launched a temporary Data Management Portal designed to track all performance measures outlined by each of our grant funders. DV/SAC staff have been tasked with supplying their monthly effort data to be recorded into the portal by the Grants Manager. This is a temporary solution designed to meet our current grant reporting requirements, and the Grants Administrator and Program Manager are researching existing UMMS software and seeking



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a permanent data management system that would deliver validated effort tracking and reporting solutions.

In addition to building out procedures for tracking effort-related data, the Grants Administrator will consult the UMMS finance team to establish consistent processes for reporting our financial data to our corporate managers as well as our grant funders.

**Recommendation 1.d.:** The Maryland Governor's Office should work with UM PGHC to develop, implement, and disseminate written policies and procedures specific to compliance with subaward single audit requirements and take appropriate and timely action to resolve relevant and existing single audit findings.

**Management's Response:**

Agreed. UM PGHC is part of UMMS, and UMMS completes a consolidated Schedule of Expenditures of Federal Awards and Single Audit on an annual basis. Results of that Single Audit are available for distribution to necessary parties and UM PGHC Management will work with the Maryland Governor's Office and other necessary parties to distribute copies of the Single Audit report. Further, UM PGHC Management will also work with any necessary parties as it relates to single audit findings.

**Recommendation 2.a.:** UM PGHC should remedy the \$35,208 in unsupported UM PGHC salary and fringe benefit costs.

**Management's Response:**

Agreed. UM PGHC will remit payment as requested, and has communicated with the Maryland Governor's Office in furtherance of this endeavor. UM PGHC maintains all timekeeping data in Kronos and all payroll information in Infor. UM PGHC appreciates that the Department of Justice Audit questioned the sufficiency of the supporting documentation for certain salary and fringe benefit costs, without disputing that the grant-directed services were performed.

**Recommendation 2.b.:** UM PGHC should ensure that UM PGHC implements an adequate system of internal control for personnel costs, which provides reasonable assurance that the charges are accurate, allowable and properly allocated.

**Management's Response:**

Agreed. UM PGHC Management will implement an adequate system of internal control for personnel costs, which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.



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While the Grants Administrator has already provided staff with comprehensive training on the financial allocations and financial reporting requirements for each grant, the Program Manager will make additional efforts to ensure our payroll data reflects actual time spent on grant-funded activities and necessary supporting documentation for payroll costs. To accomplish this, in addition to current controls over timekeeping, the Program Manager and Victim Services Coordinator will leverage a new timekeeping template starting in calendar 2024. The Grants Administrator will consult the UMMS finance team to establish consistent processes for documenting staff time and efforts in compliance with our funders' reporting requirements.

Sincerely,

DocuSigned by:  
*Mike Brozic*  
U-1F3347C4-DE847D

Michael Brozic  
Senior Vice President, Finance

# APPENDIX 4: The Maryland Governor's Office Response to the Draft Audit Report

WES MOORE  
Governor

ARUNA MILLER  
Lieutenant Governor



DOROTHY LENNIG  
Executive Director

January 11, 2024

Shenika N. Cox  
Regional Audit Manager  
Washington Regional Audit Office  
U.S. Department of Justice  
Office of the Inspector General  
VIA: Electronic Mail at: [WRAO.mail@usdoj.gov](mailto:WRAO.mail@usdoj.gov)

**Re: Subaward: VOCA-2021-0022**  
**Subrecipient: University of Maryland Prince George's Hospital Center (UM PGHC)**  
**Federal Grant Number: Victims of Crime Act (VOCA) 15POVC-21-GG-00630-ASSI**

Dear Ms. Cox:

On behalf of the Maryland Governor's Office, we thank your office for the due diligence exhibited in conducting an audit of our subrecipient regarding the above-named grant. We submit for your approval the following Corrective Action Plan based on the three(3) recommendations identified in the draft audit report including \$35,208 in questioned costs.

**Recommendation 1a:** The Maryland Governor's Office should work with UM PGHC to develop, implement, and disseminate written policies and procedures specific to the VOCA-funded program administration.

**Management Response 1a:** Agree. The Maryland Governor's Office will coordinate with UM PGHC to obtain a copy of the employee handbook and validate that the administration of the VOCA grant-funded operations has been developed, implemented, and disseminated to staff while ensuring completeness and accuracy of the program-specific operations. The Maryland Governor's Office intends to complete by June 30, 2024.

**Recommendation 1b:** The Maryland Governor's Office should work with UM PGHC to develop, implement, and disseminate written policies and procedures specific to ridesharing services. Such policies and procedures should include, but may not be limited to, safeguarding the confidentiality and privacy of victim information and conducting periodic reviews to ensure the account is being used only for official purposes.

100 Community Pl. • Crownsville, MD 21032

Tel: 410-697-9338 • Fax: 410-558-6697 • Toll Free: 1-877-687-9004 • TTY Users: Call via Maryland Relay

<http://goccp.maryland.gov/>

**Management Response 1b:** Agree. The Maryland Governor's Office will coordinate with UM PGHC to obtain a copy of the employee handbook and validate that the use of ridesharing accounts regarding safeguarding victim information has been developed, implemented, and disseminated to staff. The Maryland Governor's Office intends to complete by June 30, 2024.

**Recommendation 1c:** The Maryland Governor's Office should work with UM PGHC to develop, implement, and disseminate written policies and procedures specific to the process for tracking, validating, and reporting program accomplishments. Such policies and procedures should also ensure that UM PGHC documents and maintains adequate records that support the claimed program accomplishments.

**Management Response 1c:** Agree. The Maryland Governor's Office will work with the UM PGHC to develop, implement, and disseminate written policies and procedures specific to the process for tracking, validating, and reporting program accomplishments. The Maryland Governor's Office intends to complete by June 30, 2024.

**Recommendation 1d:** The Maryland Governor's Office should work with UM PGHC to develop, implement, and disseminate written policies and procedures specific to compliance with subaward single audit requirements and take appropriate and timely action to resolve relevant and existing single audit findings.

**Management Response 1d:** Agree. The Maryland Governor's Office will coordinate with the UM PGHC to ensure that it develops, implements, and disseminates written policies and procedures related specifically to single audit compliance that includes timely action to resolve existing single audit findings. The Maryland Governor's Office intends to complete the review by June 30, 2024.

**Recommendation 2a:** UM PGHC should remedy the \$35,208 in unsupported UM PGHC salary and fringe benefit costs.

**Management Response 2a:** Agree. The Maryland Governor's Office has submitted a request to UM PGHC for the return of the unsupported costs equal to \$35,208. We will work with the UM PGHC to ensure that policies and procedures are developed, disseminated, and implemented to ensure that personnel costs are adequately supported and records are maintained. The Maryland Governor's Office submitted a request to UM PGHC on January 5, 2024, and intends to complete the process by June 30, 2024.

**Recommendation 2b:** The Maryland Governor's Office should work with UM PGHC to ensure that UM PGHC implements an adequate system of internal control for personnel costs, which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.

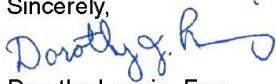
**Management Response 2b:** Agree. The Maryland Governor's Office will coordinate with UM PGHC to ensure that an adequate system of internal controls provides reasonable assurance for personnel costs that are accurate, allowable, and properly allocated. The Maryland Governor's Office intends to complete this by June 30, 2024.

**Recommendation 3:** Require the Maryland Governor's Office to enhance and implement procedures to ensure compliance with Uniform Guidance requirements related to subrecipient single audit findings, and issuance of management decisions.

**Management Response 3:** Agree. The Maryland Governor's Office has submitted our subrecipient monitoring guide to OJP and includes enhanced procedures to ensure compliance with the Uniform Guidance requirements related to single audit findings and issuance of management letters.

If you have additional questions, please contact the Federal Reporting Manager, Mary Abraham, at [mary.abraham@maryland.gov](mailto:mary.abraham@maryland.gov) or (410) 697-9332. For additional comments or questions, I can be reached at (410) 697-9303 or via email at [dorothy.lennig@maryland.gov](mailto:dorothy.lennig@maryland.gov)

Sincerely,



Dorothy Lennig, Esq.,  
Executive Director

Cc: Mary Abraham Michelle Green Justice Schisler Heather Amador Quentin Jones

Linda J. Taylor, OJP Lead Auditor, Audit and Review Division via [Linda.Taylor2@usdoj.gov](mailto:Linda.Taylor2@usdoj.gov)

Malgorzata Bereziewicz, OVC State Victim Resource Division

Michael Brozic, Senior Vice President, UM Capital Region Health via [michael.brozic@umm.edu](mailto:michael.brozic@umm.edu)

# 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

January 19, 2024

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

FROM: Jeffery A. Haley *Jeffery A Haley*  
Acting Director

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

This memorandum is in reference to your correspondence, dated December 6, 2023, transmitting the above-referenced draft audit report for the University of Maryland Prince George's Hospital Center (UM PGHC). The UM PGHC received sub-award funds from the Maryland Governor's Office of Crime Prevention, Youth, and Victim Services (Maryland Governor's Office), under the Office of Justice Programs' (OJP), Office for Victims of Crime, Victims of Crime Act (VOCA), Victim Assistance Formula Grant Program, Grant Number 15POVC-21-GG-00630-ASSI. We consider the subject report resolved and request written acceptance of this action from your office.

The draft report contains **three** recommendations and **\$35,208** 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 Maryland Governor's Office work with UM PGHC to develop, implement, and disseminate written policies and procedures specific to:**
  - a. **the VOCA-funded program administration.**
  - b. **ridesharing services. Such policies and procedures should include, but may not be limited to, safeguarding the confidentiality and privacy of victim information and conducting periodic reviews to ensure the account is being used only for official purposes.**

- c. the process for tracking, validating, and reporting program accomplishments. Such policies and procedures should also ensure that UM PGHC documents and maintains adequate records that support the claimed program accomplishments.**
- d. compliance with subaward single audit requirements and take appropriate and timely action to resolve relevant and existing single audit findings.**

OJP agrees with each subpart of this recommendation. In its response, dated January 11, 2024, the Maryland Governor's Office stated that, by June 30, 2024, it would: a) coordinate with UM PGHC to obtain a copy of the employee handbook, and validate that the administration of the VOCA grant-funded operations was developed, implemented, and disseminated to staff, while ensuring completeness and accuracy of the program-specific operations; b) coordinate with UM PGHC to obtain a copy of the employee handbook, and validate that the use of ridesharing accounts regarding safeguarding victim information was developed, implemented, and disseminated to staff; c) work with the UM PGHC to develop, implement, and disseminate written policies and procedures specific to the process for tracking, validating, and reporting program accomplishments; and d) coordinate with the UM PGHC to ensure that it developed, implemented, and disseminated written policies and procedures related specifically to single audit compliance, that included timely action to resolve existing single audit findings.

Accordingly, we will coordinate with the Maryland Governor's Office to obtain a copy of the UM PGHC's written policies and procedures, developed and implemented, specific to: a) the VOCA-funded program administration; b) ridesharing services, which include, but may not be limited to, safeguarding the confidentiality and privacy of victim information and conducting periodic reviews, to ensure the account is being used only for official purposes; c) the process for tracking, validating, and reporting program accomplishments, which also ensures that UM PGHC documents and maintains adequate records that support the claimed program accomplishments; and d) compliance with subaward single audit requirements, and that appropriate and timely actions are taken to resolve relevant and existing single audit findings. We will also coordinate with the Maryland Governor's Office to obtain evidence that UM PGHC distributed the policies and procedures to staff responsible for managing Federal grant funds.



**2. We recommend that OJP and the Maryland Governor’s Office work with UM PGHC to:**

**a. remedy the \$35,208 in unsupported UM PGHC salary and fringe benefit costs.**

**b. ensure that UM PGHC implements an adequate system of internal control for personnel costs, which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.**

OJP agrees with each subpart of this recommendation. In its response, dated January 11, 2024, the Maryland Governor’s Office stated that it had submitted a request to UM PGHC to return the \$35,208 in unsupported costs; and will work with the UM PGHC to ensure an adequate system of internal control is implemented for personnel costs, which provides reasonable assurance that the charges are accurate, allowable, and properly allocated. The Maryland Governor’s Office stated that these actions should be completed by June 30, 2024.

Accordingly, we will review the \$35,208 in questioned costs, related to unsupported salary and fringe benefits expenditures charged to the subaward under Grant Number 15POVC-21-GG-00630-ASSI, and will work with the Maryland Governor’s Office to remedy, as appropriate. In addition, we will coordinate with the Maryland Governor’s Office to obtain a copy of the UM PGHC’s written policies and procedures, developed and implemented, to ensure an adequate system of internal control for personnel costs, and provides reasonable assurance that the charges are accurate, allowable, and properly allocated. We will also coordinate with the Maryland Governor’s Office to obtain evidence that UM PGHC distributed the policies and procedures to staff responsible for managing Federal grant funds.

**3. We recommend that OJP require the Maryland Governor’s Office to enhance and implement procedures to ensure compliance with Uniform Guidance requirements related to subrecipient single audit findings, and issuance of management decisions.**

OJP agrees with the recommendation. In its response, dated January 11, 2024, the Maryland Governor’s Office stated that it had submitted a copy of its subrecipient monitoring guide to OJP for review, which includes enhanced procedures to ensure compliance with the Uniform Guidance requirements related to single audit findings, and issuance of management letters.

Accordingly, we will coordinate with the Maryland Governor’s Office to obtain a copy of its finalized subrecipient monitoring guide, which includes policies and procedures to ensure compliance with Uniform Guidance requirements related to subrecipient single audit findings, and issuance of management decisions.

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, Audit and Review Division, of my staff, on (202) 514-7270.

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

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

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

Kristina Rose  
Director  
Office for Victims of Crime

Katherine Darke Schmitt  
Principal Deputy Director  
Office for Victims of Crime

James Simonson  
Director of Operations, Budget, and  
Performance Management  
Office for Victims of Crime

Jeffrey Nelson  
Deputy Director of Operations, Budget, and  
Performance Management Division  
Office for Victims of Crime

Willie Bronson  
Director, State Victim Resource Division  
Office for Victims of Crime

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

Frederick Rogers  
Grants Management Specialist  
State Victim Resource Division  
Office for Victims of Crime

cc: Charlotte Grzebien  
Deputy General Counsel

Jennifer Plozai  
Director  
Office of Communications

Rachel Johnson  
Chief Financial Officer

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

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

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

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

OJP Executive Secretariat  
Control Number OCOM000685

## **APPENDIX 6: 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 Maryland Governor's Office, and the University of Maryland Prince George's Hospital Center (UM PGHC). The UM PGHC's response is incorporated in Appendix 3, the Maryland Governor's Office 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 Maryland Governor's Office and the UM PGHC agreed with our recommendations. The following provides the OIG analysis of the response and summary of actions necessary to close the report.

### **Recommendations for OJP and the Maryland Governor's Office:**

- 1. Work with UM PGHC to develop, implement, and disseminate written policies and procedures specific to:**
  - a. the VOCA-funded program administration.**
  - b. ridesharing services. Such policies and procedures should include, but may not be limited to, safeguarding the confidentiality and privacy of victim information and conducting periodic reviews to ensure the account is being used only for official purposes.**
  - c. the process for tracking, validating, and reporting program accomplishments. Such policies and procedures should also ensure that UM PGHC documents and maintains adequate records that support the claimed program accomplishments.**
  - d. compliance with subaward single audit requirements and take appropriate and timely action to resolve relevant and existing single audit findings.**

Resolved. OJP agreed with each part of our recommendation. OJP stated in its response that it will coordinate with the Maryland Governor's Office to obtain a copy of the UM PGHC's written policies and procedures that it plans to develop and implement to address: (1) the VOCA-funded program administration; (2) ridesharing services, which include, but may not be limited to, safeguarding the confidentiality and privacy of victim information and conducting periodic reviews, to ensure the account is being used only for official purposes; (3) the process for tracking, validating, and reporting program accomplishments, which also ensure that UM PGHC documents and maintains adequate records that support the claimed program accomplishments; and (4) compliance with subaward single audit requirements, and that appropriate and timely actions are taken to resolve relevant and existing single audit findings. OJP further stated that it will coordinate with the Maryland Governor's Office to obtain evidence that UM PGHC distributes the policies and procedures to the staff responsible for managing federal grant funds.

The Maryland Governor's Office agreed with this recommendation and stated it will coordinate with UM PGHC to obtain a copy of the employee handbook and will verify whether the aforementioned

policies and procedures on program-specific operations, safeguarding victim information when using ridesharing accounts, and single audit compliance have been developed, implemented, and disseminated to staff. The Maryland Governor's Office also stated it will work with the UM PGHC to develop, implement, and disseminate written policies and procedures specific to the process for tracking, validating, and reporting program accomplishments. The Maryland Governor's Office intends to complete these actions by June 30, 2024.

The UM PGHC agreed with our recommendation and provided details of its planned actions to develop, implement, and disseminate written policies and procedures specific to the administration of its VOCA grants including the use of ridesharing services and program accomplishment data. The UM PGHC also said that it will work with necessary parties on issues related to single audit reports.

This recommendation can be closed when we receive evidence that UM PGHC has developed, implemented, and disseminated written policies and polices specific to: (1) the VOCA-funded program administration; (2) ridesharing services; (3) the process for tracking, validating, and reporting program accomplishments; and (4) the compliance with subaward single audit requirements.

**2. Work with UM PGHC to:**

- a. remedy the \$35,208 in unsupported UM PGHC salary and fringe benefit costs.**
- b. ensure that UM PGHC implements an adequate system of internal control for personnel costs, which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.**

Resolved. OJP agreed with each part of our recommendation. OJP stated in its response it will review the \$35,208 in questioned costs, related to unsupported salary and fringe benefits charged to the subaward under Grant Number 15POVC-21-GG-00630-ASSI, and will work with the Maryland Governor's Office to remedy these questioned costs, as appropriate. OJP also stated that it will coordinate with the Maryland Governor's Office to obtain a copy of the UM PGHC's written policies and procedures that UM PGHC plans to develop and implement to ensure an adequate system of internal control for personnel costs, and provide reasonable assurance that the charges are accurate, allowable, and properly allocated. OJP further stated that it will coordinate with the Maryland Governor's Office to obtain evidence that UM PGHC distributed the policies and procedures to staff responsible for managing federal grant funds.

The Maryland Governor's Office agreed with this recommendation and indicated it submitted a request on January 5, 2024, to UM PGHC for the return of \$35,208 in unsupported costs. The Maryland Governor's Office stated it will work with the UM PGHC to address our recommendation by June 30, 2024.

The UM PGHC agreed with our recommendation. In its response, the UM PGHC indicated that it will return the \$35,208 in unsupported costs and provided details of its planned actions to implement an

adequate system of internal control for personnel costs, which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.

This recommendation can be closed when we receive evidence that the \$35,208 in unsupported salary and fringe benefits have been remedied and an adequate system for internal control has been implemented for personnel costs, which provides reasonable assurance that the charges are accurate, allowable and properly allocated.

**Recommendation for OJP:**

- 3. Require the Maryland Governor's Office to enhance and implement procedures to ensure compliance with Uniform Guidance requirements related to subrecipient single audit findings, and issuance of management decisions.**

Resolved. OJP agreed with our recommendation. OJP stated in its response it will coordinate with the Maryland Governor's Office to obtain a copy of its finalized subrecipient monitoring guide, which includes policies and procedures to ensure compliance with Uniform Guidance requirements related to subrecipient single audit findings, and issuance of management decisions.

The Maryland Governor's Office agreed with this recommendation. In its response, the Maryland Governor's Office indicated it has submitted its subrecipient monitoring guide to OJP and included enhanced procedures to ensure compliance with the Uniform Guidance requirements related to single audit findings and issuance of management decision letters.

The UM PGHC was not subject to this recommendation and thus did not provide a response.

This recommendation can be closed when we receive evidence to demonstrate that the Maryland Governor's Office has finalized and disseminated its subrecipient monitoring guide to include procedures for compliance with Uniform Guidance requirements pertaining to single audit findings and issuance of management decisions.