



**Office of the Inspector General**  
U.S. Department of Justice

**OVERSIGHT ★ INTEGRITY ★ GUIDANCE**



**Audit of the Office on Violence  
Against Women Justice for Families  
Program Grant Awarded to the  
Arlington County Supervised  
Visitation and Safe Exchange  
Program, Arlington, Virginia**



# Executive Summary

*Audit of the Office on Violence Against Women Justice for Families Program Grant Awarded to the Arlington County Supervised Visitation and Safe Exchange Program Arlington, Virginia*

## Objectives

The Office on Violence Against Women (OVW) awarded a grant to the Arlington County Supervised Visitation and Safe Exchange Program (Safe Havens) totaling \$585,060 under its Justice for Families Program. The objectives of this audit were to determine whether costs claimed under the grant were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the award; and to determine whether the grantee demonstrated adequate progress towards achieving program goals and objectives.

## Results in Brief

Safe Havens demonstrated adequate progress in achieving its grant-related goals and objectives, and we did not identify significant issues regarding Safe Havens' compliance with special conditions or its management of the grant's budget. However, we determined that Safe Havens should improve its recording and reporting of data for grant-related services provided. In addition, we found that Safe Havens did not comply with award requirements related to grant expenditures and subrecipient monitoring. We also found that Safe Havens officials need to improve documentation of its grant financial management policies and procedures.

## Recommendations

Our report contains four recommendations to OVW to assist Safe Havens in improving its grant management and administration. We discussed the results of our audit with OVW and Safe Havens officials and have included their comments in the report. Their responses can be found in Appendices 2 and 3, respectively. Our analysis of those responses is included in Appendix 4.

## Audit Results

The audited grant seeks to support supervised visitation and safe exchange services for families experiencing a history of domestic violence, dating violence, sexual assault, stalking, or alleged child abuse. The project period for the grant is October 2017 through September 2020. As of December 2019, Safe Havens had drawn down a cumulative amount of \$217,661 of the grant.

**Program Goals and Accomplishments** - Safe Havens demonstrated adequate progress towards meeting grant goals and objectives. Safe Havens collected and analyzed performance measures data, including planning coordinated community efforts, victim and survivor outreach, supervised visitation and safe-exchange services, referrals to victim services, and court-based activities and services.

**Progress Reports** - We tested nine performance measures reported on two progress reports. Safe Havens lacked documents needed to support measures reported on its progress reports. Specifically, two of the four performance measures reported from July 2018 through December 2018, and four of the five performance measures reported from January 2019 through June 2019, either were not supported or the grantee was unable to provide source documents.

**Grant Expenditures** - We tested a sample of transactions charged to the grant. Although Safe Havens generally computed and recorded accurate salary and associated fringe benefit costs, we found that it lacked a documented policy or procedure that addressed how employee compensatory time should be allocated to federal awards.

**Subrecipient Monitoring** – We found that Safe Havens officials did not request support for subrecipient invoices and generally relied on subrecipients to report their own time and performance metrics. This practice increased the risk of subrecipients charging unallowable or unsupported costs to the grant.

**Drawdowns** – We identified concerns with Safe Havens' policy and procedures for preparing and completing drawdown requests. These procedures lacked the details necessary to ensure that the grantee would comply with the DOJ Grants Financial Guide.

**AUDIT OF THE OFFICE ON VIOLENCE AGAINST WOMEN  
JUSTICE FOR FAMILIES PROGRAM GRANT  
AWARDED TO THE ARLINGTON COUNTY SUPERVISED  
VISITATION AND SAFE EXCHANGE PROGRAM  
ARLINGTON, VIRGINIA**

**TABLE OF CONTENTS**

INTRODUCTION.....	1
Arlington County, Virginia .....	1
Arlington County Safe Havens .....	2
OIG Audit Approach .....	2
AUDIT RESULTS .....	3
Program Performance and Accomplishments.....	3
Program Goals and Objectives .....	3
Required Performance Reports.....	3
Compliance with Special Conditions .....	6
Grant Financial Management .....	7
Grant Expenditures .....	7
Personnel Costs .....	7
Subrecipient Costs .....	8
Contractor Costs.....	9
Monitoring of Subrecipients .....	9
Budget Management and Control .....	10
Drawdowns.....	10
Federal Financial Reports .....	11
CONCLUSION AND RECOMMENDATIONS .....	12
APPENDIX 1: OBJECTIVES, SCOPE, AND METHODOLOGY.....	13
APPENDIX 2: ARLINGTON COUNTY SUPERVISED VISITATION AND SAFE EXCHANGE PROGRAM RESPONSE TO THE DRAFT REPORT .....	14

APPENDIX 3: OFFICE ON VIOLENCE AGAINST WOMEN RESPONSE TO THE  
DRAFT REPORT..... 17

APPENDIX 4: OFFICE OF THE INSPECTOR GENERAL ANALYSIS AND SUMMARY  
OF ACTIONS NECESSARY TO CLOSE THE REPORT ..... 20

**AUDIT OF THE OFFICE ON VIOLENCE AGAINST WOMEN  
JUSTICE FOR FAMILIES PROGRAM GRANT  
AWARDED TO THE ARLINGTON COUNTY SUPERVISED  
VISITATION AND SAFE EXCHANGE PROGRAM  
ARLINGTON, VIRGINIA**

**INTRODUCTION**

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of a Justice for Families Program grant awarded by the Office on Violence Against Women (OVW) to the Arlington County Supervised Visitation and Safe Exchange Program (Safe Havens) in Arlington County, Virginia. Safe Havens was awarded one grant totaling \$585,060, as shown in Table 1.

**Table 1  
OVW Grant Awarded to Safe Havens**

<b>Award Number</b>	<b>Program Office</b>	<b>Award Date</b>	<b>Project Period Start Date</b>	<b>Project Period End Date</b>	<b>Award Amount</b>
2017-FJ-AX-0016	Office on Violence Against Women	09/14/2017	10/01/2017	09/30/2020	\$585,060
<b>Total:</b>					<b>\$585,060</b>

Source: Office of Justice Programs Grants Management System (GMS)

Funding through the Justice for Families Program was authorized by the Violence Against Women Reauthorization Act of 2013 to improve the response of all aspects of the civil and criminal justice system to families with a history of domestic violence, dating violence, sexual assault, or stalking, or in cases involving allegations of child abuse. The Justice for Families Program is intended to improve the capacity of courts and communities to help affected families via: (1) court-based and court-related programs; (2) supervised visitation and safe exchange by and between parents; (3) training and technical assistance for people who work with families in the court system; (4) civil legal services; (5) the provision of resources in juvenile court matters; and (6) developing legislation, model codes, policies, and best practices.

**Arlington County, Virginia**

Arlington is an urban county of about 26 square miles located directly across the Potomac River from Washington, D.C. As of January 2017, Arlington had an estimated population of 222,800, reflecting a 7.3 percent increase since 2010.

Each Virginia city and county maintains a juvenile and domestic relations district court. The Arlington Juvenile & Domestic Relations (JDR) Court hears all matters in Arlington County involving juveniles, including matters concerning the family, such as custody, support, and visitation. The court also hears family abuse cases, cases where adults have been accused of child abuse or neglect, and

criminal cases where the defendant and alleged victim are family or household members.

### **Arlington County Safe Havens**

Although Arlington County courts have issued over 100 protective orders that include children each year, Arlington County had lacked a supervised visitation and monitored exchange program. Recognizing this need, Safe Havens applied for an OVW grant to create a supervised visitation and monitored exchange program to promote the safety of victim parents, children, and others during visitations and child exchanges in family situations involving domestic violence, dating violence, child abuse, sexual assault, or stalking. The program sought to work with the Arlington JDR Court to balance the safety interests of the custodial parent and the children with the non-custodial parent's need to bond with their children.

The program also uses grant funds to perform project work with two subrecipient non-profit organizations. Legal Services of Northern Virginia (LSNV) provides Safe Havens clients with legal advice on protective orders and direct representation on a range of family law proceedings, including child support and custody matters. Doorways for Women and Families (Doorways) provides a bilingual court advocate to assist Safe Havens clients at meetings with law enforcement, prosecutors, and other criminal justice-system related activities. Doorways also ensures that clients are aware of the shared visitation services offered by Safe Havens.

### **OIG Audit Approach**

The objectives of this audit were to determine whether costs claimed under the grant were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the grant; and to determine whether the grantee demonstrated adequate progress towards achieving the program goals and objectives. To accomplish these objectives, we assessed performance in the following areas of grant management: program performance, financial management, expenditures, budget management and control, drawdowns, and federal financial reports.

We tested compliance with what we considered to be the most important conditions of the grant. The 2017 DOJ Grants Financial Guide (DOJ Grants Financial Guide), and the award documents contain the primary criteria we applied during the audit.

The results of our analysis are discussed in detail later in this report. Appendix 1 contains additional information on this audit's objectives, scope, and methodology.

# AUDIT RESULTS

## Program Performance and Accomplishments

We reviewed required performance reports, the grant solicitation and documentation, and interviewed Safe Havens officials to determine whether the grantee demonstrated adequate progress towards achieving program goals and objectives. We also reviewed reports submitted by Safe Havens and relevant supporting documentation to determine if the required reports were accurate. Finally, we reviewed Safe Havens' compliance with the special conditions identified in the award documentation.

### *Program Goals and Objectives*

OVW awarded Grant Number 2017-FJ-AX-0016 with four project goals to support supervised visitation and safe exchange services: (1) finalize site selection and initiate project oversight and coordination, (2) secure needed technical assistance training, research best practices and formulate a complete program design and operational plan, (3) educate community partners and the general community about the visitation and exchange program and the safety it will provide for adult and child victims, and (4) be positioned and ready to begin the program at the end of the implementation year. Safe Havens estimated that this program would serve 200-300 families over the course of the 3-year project period.

We reviewed documentation, interviewed officials from Safe Havens, and observed grant-funded activities in the field. The program coordinator and advisory committee researched best practices; consulted with OVW, local stakeholders, and other supervised visitation programs; and monitored exchange programs across the United States at monthly meetings. These meetings addressed multiple project topics, including community coordination techniques, communication needs, the referral process, ongoing issues, and how best to establish operational policies and program-critical documents such as intake forms and participant booklets.

We further found that Safe Havens officials attended various events across Arlington County, such as fairs and outreach programs, to discuss its services. In January 2019, Safe Havens hosted a kick-off event to mark the beginning of its operations, thereby achieving the fourth goal. Therefore, we determined that Safe Havens demonstrated adequate progress in achieving its grant-related goals and objectives.

### *Required Performance Reports*

According to the DOJ Grants Financial Guide, the funding recipient should have available valid and auditable source documentation to support data collected for each performance measure specified in the program solicitation. As part of the reporting requirements under the Justice for Families Program, the grantee must collect and analyze specific data on a variety of performance measures, including planning coordinated community efforts, victim and survivor outreach, supervised visitation and safe-exchange services, referrals to victim services, and court-based

activities and services. In order to verify the information in OVW's Semi-Annual Progress Reports for Grants to Support Families in the Justice System, we selected a sample of nine performance measures from the semiannual periods ending December 31, 2018 and June 30, 2019. We then sought to trace the items to supporting documentation maintained by Safe Havens officials.

We assessed progress reports and reviewed services provided, and determined that progress reports appeared to align with actual grant activity. However, we identified several discrepancies between the data Safe Havens reported to OVW and the source documentation. Although Safe Havens demonstrated adequate progress in meeting the project goals, we found that the grantee lacked proper support to demonstrate that it accurately reported performance measures associated with certain grant reporting requirements. Table 2 shows that two of the four performance measures reported from July 2018 through December 2018, and four of the five performance measures reported from January 2019 through June 2019 lacked adequate support.



**Table 2**  
**Review of Safe Havens Progress Report Performance Measures**  
**July 2018 – June 2019**

No.	Performance Measures Tested		July 2018 – December 2018	
			Reported to OVW	Safe Havens Data
1	Effectiveness of planning and/or technical assistance activities		A Grant Adjustment Notice (GAN) was submitted and approved to change staffing	Reconciled. However, the grantee had to retract the statement that a GAN was submitted and approved during this reporting period. The grantee stated the information was entered by error.*
2	Agencies/organizations that are provided with victim/survivor referrals to, received victim/survivor referrals from, or engaged in other coordination activities or meetings.		Monthly meetings with various organizations**	Reconciled with meeting agendas.
3	Number of families served		6	Unreconciled. Grantee did not maintain source documentation.
4	Number of times services provided with grant funds:	Group Supervision	3	Unreconciled. Grantee did not maintain source documentation.
		Supervised Exchange	5	Unreconciled. Grantee did not maintain source documentation.
No.	Performance Measures Tested		January 2019 – June 2019	
			Reported to OVW	Safe Havens Data
1	Safety and Security		Update Safe Havens Parent Handbook to request parents not use the visitation and exchange center to service civil process documents to the other parent.	Reconciled.
2	Number of families served		20	Unreconciled. Grantee document did not support reported measure.
3	Families seeking services who were not served		8	Unreconciled. Grantee document did not support reported measure.
4	Reasons families did not meet program criteria		8	Unreconciled. Grantee document did not support reported measure.
5	Number of times services provided with grant funds:	Group Supervision	87	Unreconciled. Support documents were not provided for verification.
		Supervised Exchange	53	Unreconciled. Support documents were not provided for verification.

\* After we brought the lack of a GAN to the attention of Safe Havens officials, Safe Havens submitted and OVW approved the GAN.

\*\* For the semiannual report ending December 2018, Safe Havens officials reported monthly meetings occurred with attorneys, a mental health organization, a law enforcement agency, a legal organization, and a sexual assault organization.

Sources: OIG analysis of OVW's Semi-Annual data and Safe Havens data

Safe Havens officials told us that they maintain individual files for every family they assist. They also stated that they based the numbers reported in the progress reports on a hand-count of the files they maintain. However, during the review of the progress report ending December 2018, we could not verify certain

reported figures. Safe Havens officials told us that they did not maintain the files in the beginning of the program. These officials also told us that they are in the process of working with Arlington County to develop a database to capture appropriate data on families served by the Safe Havens program.

During our review of the metrics listed in the progress report ending June 2019, we found that the grantee had created spreadsheets that captured the number of families served. However, we identified discrepancies within the worksheets and requested copies of the supporting documents to assess further. The grantee was further unable to provide us with supporting documents to confirm the number of: (1) families served, (2) families seeking service and not served, (3) times families received group supervision services, and (4) times families received supervised exchange services. Without maintaining support for these figures, not only are progress reports unverifiable, but Safe Havens cannot demonstrate that it is on track to meet performance measures pertaining to services offered or provided to families seeking assistance.

Further, our review of Safe Havens policies revealed no established policies or procedures directly related to performance measures reporting or recordkeeping. Since we could not verify numbers reported to OVW to support the performance measures in the progress reports ending December 2018 and June 2019, we recommend that OVW require that Safe Havens officials implement policies and procedures to support performance and activities contained in each progress report with valid and auditable source documents, as required by the DOJ Grants Financial Guide.

### *Compliance with Special Conditions*

Special conditions are the terms and conditions that are included with the award. We evaluated the special conditions for the grant and selected a judgmental sample of the requirements we deemed significant to performance under the grant, but not addressed in another section of this report. We evaluated six special conditions for the grant.

First, we tested conditions related to the System for Award Management (SAM) and Universal Identifier requirements, including registration with and maintaining current information in SAM. Second, we tested requirements pertaining to restrictions on lobbying and policy development.<sup>1</sup> Third, we assessed the Safe Havens Program Center facility to ensure it: (1) provided complete separation between relevant parties and adequate safety and security to its users and (2) received OVW approval as a supervised visitation center. Fourth, we tested whether Safe Havens included the DOJ disclosure statement on all materials and publications furnished by the grant. Fifth, we tested for the provision of the OVW grantee orientation seminar for first time grant recipients. Finally, we tested for the approval of internal and external policies and procedures. Our testing did not

---

<sup>1</sup> In general, recipients or subrecipients may not use federal funds to support of the enactment, repeal, modification or adoption of any law, regulation, or policy. 18 U.S.C. § 1913.

identify any instances of Safe Havens not meeting or otherwise not complying with these special conditions.

### Grant 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 and to account accurately for award funds. To assess Safe Havens’ financial management of the grant we interviewed financial staff, examined policies and procedures, assessed for suspended or debarred parties, and inspected grant documents to determine whether Safe Havens safeguarded grant funds. We also reviewed Arlington County’s Single Audit Report for FY 2018 to identify internal control weaknesses and significant non-compliance issues related to federal awards.

Our work identified specific weaknesses in Arlington County’s policies and procedures for administering grants relating to personnel, monitoring subrecipients, drawing down federal funds, and filing financial reports. We brought these issues to the attention of Safe Havens officials, who told us that they were not aware of these discrete requirements. Needed improvements in these areas will enhance OVW’s ability to oversee the financial activity of this grant and are discussed in more detail in the relevant section of this report.

### Grant Expenditures

As of November 2019, Safe Havens charged \$294,780 in expenditures to the grant. The approved budget included allowances for personnel costs, fringe benefits, travel, and contractual costs, as detailed in Table 3.

**Table 3**  
**Expenditures by Cost Elements**

Cost Element	Total Budgeted	Total Spent
Personnel	\$ 348,601	\$ 190,638
Fringe	76,734	68,093
Travel	20,000	0
Consultants/Contracts	139,725	36,049
<b>Total</b>	<b>\$585,060</b>	<b>\$294,780</b>

Source: OVW and Safe Havens accounting records

To determine whether costs charged to the award were allowable, supported, and properly allocated in compliance with award requirements, we tested a sample of transactions representing \$59,034 of the total expenditures allocated to the grant. These transactions included personnel and fringe, and subrecipient and contractor costs. We reviewed supporting documents, analyzed accounting records, and performed verification testing related to grant expenditures.

#### *Personnel Costs*

Under the DOJ Grants Financial Guide, charges must be supported by a system of internal controls that provides reasonable assurance that the charges are

accurate, allowable and properly allocated. As such, salaries, wages, and fringe benefits provided by federal awards must be based on records that accurately reflect the work performed and comply with the established policies and practices of the organization. Based on our review of Arlington County's September 2019 Grants Management Policy and Procedure, we found that there is neither a documented policy nor procedure that addresses how Safe Havens approves employee salaries and fringe benefits associated with federal awards. Therefore, we recommend OVW coordinate with Safe Havens officials to implement policies for how it allocates employee salaries and fringe benefits to Federal awards.

As of November 2019, Safe Havens charged \$190,638 in personnel costs and \$68,093 in fringe benefit costs to the grant totaling \$258,731, or 44 percent of the total award. We reviewed Safe Havens personnel costs and determined Safe Havens paid four employees with grant funds, one full-time program coordinator, two part-time visitation monitors, and one temporary visitation monitor. Safe Havens also paid fringe benefit costs including taxes, health insurance, and county retirement benefits for the full-time and part-time grant-funded employees.

Based on the payroll cost detail information for these employees, we judgmentally selected all pay periods for the full-time employee during FY 2018 and two non-consecutive pay periods that included part-time employees during FY 2019. This sample included \$34,951 in salary and \$13,498 in fringe benefit expenditures. Additionally, we interviewed a selected sample of employees paid through the grant and determined that these employees' roles and responsibilities had a reasonable relationship to grant activities. Based on testing of the full-time program coordinator position, we found that personnel and fringe benefit costs were properly computed, authorized, and recorded.

Under the approved budget, Safe Havens was to allocate the salary of one full-time visitation monitor to the grant. However, we found that Safe Havens instead charged to the grant the salary of two part-time visitation monitors. According to the DOJ Grants Financial Guide, recipients must initiate a GAN for changes in scope, duration, activities, or other significant areas, including altering programmatic activities that were not identified in the original approved budget. We brought this issue to the attention of Safe Havens officials, who subsequently requested retroactive approval to split the position into half-time positions that equal the same budgeted amount. In November 2019, OVW approved a GAN for the proposed personnel changes. Based on this approval, we determined that the paid salaries and fringe benefits for the part-time visitation monitors and paid salaries for the temporary employee were allowable. In addition, we determined that the tested salary expenses and associated fringe benefit costs for the part-time and temporary positions were generally computed and recorded accurately.

### *Subrecipient Costs*

For our review of the subrecipient costs, we interviewed Safe Havens officials and subrecipient staff at both Doorways and LSNV. We reviewed the Memorandum of Understanding (MOU) established between each subrecipient and Safe Havens.

We judgmentally selected and sampled two invoices, one from each subrecipient, totaling \$7,200.

Based on this testing, we determined that costs were: (1) approved, (2) within the scope of the grant program, (3) properly authorized by a grantee official, (4) properly classified, (5) accurately recorded in accounting records, and (6) properly charged to the grant. However, we found that Doorways invoices lacked required information, specifically the dates that it rendered services during the invoice-billing period. The MOU between Doorways and Safe Havens requires that Doorways include the date of services rendered with their invoices to Safe Havens. Without specific dates of service on the invoices, Safe Havens risks duplicating or omitting a payment for a date of service. Safe Havens and Doorways officials acknowledged the error and stated all invoices going forward would contain the required dates of service information.

### *Contractor Costs*

Safe Havens uses an Arlington County contract to obtain security guard services for the program before, during, and after a visitation. We interviewed Arlington County and Safe Havens officials, reviewed the security vendor's contract with Arlington County, reviewed Arlington County's MOU with Safe Havens, and reviewed four invoices the contractor submitted totaling \$3,385. From our review, we determined all the contractor invoices were allowable and supported by the documentation provided.

### **Monitoring of Subrecipients**

According to the DOJ Grants Financial Guide, the grantee is responsible for monitoring its subrecipients and verifying they fulfill all financial and programmatic responsibilities. The DOJ Grants Financial Guide also requires the grantee to have written subrecipient monitoring policies and procedures.

Safe Havens awarded \$24,689 to Doorways for court advocacy services for 2 years and \$69,036 to LSNV for legal representation services for 2 years. Safe Havens' respective MOUs with these subrecipients detail the terms of reimbursement for services provided such as required information for invoices, required invoice submission dates, required reporting of performance measures, and required attendance at monthly Safe Havens Advisory Board meetings.

Our review of Safe Havens' subrecipient oversight determined that Safe Havens did not request support for invoices submitted by either subrecipient and instead generally relied on the subrecipients' own reporting of their time and performance metrics. We also found that Safe Havens lacked written policies and procedures regarding subrecipient site visits. While our testing found subrecipient costs allowable, we believe that by strengthening subrecipient monitoring policies and procedures, Safe Havens may decrease the risk of its subrecipients charging unallowable or unsupported costs to the grant. Therefore, we recommend OVW work with Safe Havens to implement policies and procedures to guide subrecipient

site visits and verify invoiced time charges, to include the dates of the performance of services.

### **Budget Management and Control**

According to the DOJ Grants Financial Guide, the grantee is responsible for establishing and maintaining an adequate accounting system, which includes the ability to compare actual expenditures or outlays with budgeted amounts for each award. Additionally, the grant recipient must initiate a GAN for a budget modification that reallocates funds among budget categories if the proposed cumulative change is greater than 10 percent of the total award amount.

We compared grant expenditures to the approved budgets to determine whether Safe Havens transferred funds among budget categories in excess of 10 percent. We determined that the cumulative difference between category expenditures and approved budget category totals was not greater than 10 percent.

### **Drawdowns**

According to the DOJ Grants Financial Guide, grantees should establish an adequate accounting system to support all receipts of federal funds. If, at the end of the grant award, recipients have drawn down funds in excess of federal expenditures, unused funds must be returned to the awarding agency. As of December 2019, Safe Havens officials had drawn down a total of \$217,661 in grant funds.

To assess whether Safe Havens officials managed grant receipts in accordance with federal requirements, we reviewed written policies and procedures for preparing drawdown requests and compared the total amount reimbursed to the total expenditures in the accounting records. Our testing confirmed that Safe Havens total expenditures exceeded its cumulative drawdowns, which indicates they drew down award funds on a reimbursement basis, as appropriate, and the funds were electronically deposited into a bank account.

However, our review of Safe Havens policy and procedures for completing drawdowns found that the written policy effective April 2019 did not specify procedures for drawing down funds or detail the source of information someone should use to prepare the drawdown requests. Such details are necessary to ensure that the grantee will be in compliance with the DOJ Grants Financial Guide. Moreover, we determined that the drawdown policy was not in effect before Safe Havens first made a drawdown in August 2018. We brought these issues to a grantee official's attention and in September 2019, this official sent us a revised policy that included detailed drawdown procedures to include when a drawdown request must be completed by and how drawdown money is received and allocated.

While the updated policy addressed some of our concerns regarding necessary detail to ensure compliance, we determined that the updated policy contained contradictory or inconsistent guidance. For instance, the policy states that the Arlington County Court Services Unit will complete drawdowns in a timely

fashion, at the latest by the end of the grant fiscal year on October 30. However, the detailed procedure section of the policy states that drawdown requests will be performed no later than 30 days after the end of each calendar quarter of the fiscal year on January 30, April 30, July 30, and October 30. Therefore, we recommend OVW coordinate with Safe Havens officials to implement an effective, consistent drawdown policy that complies with the DOJ Grants Financial Guide.

### Federal Financial Reports

According to the DOJ Grants Financial Guide, grant recipients shall report the actual expenditures and unliquidated obligations incurred for the reporting period on each Federal Financial Report (FFR) as well as cumulative expenditures. To determine whether Safe Havens submitted accurate FFRs, we assessed its written policies for preparing FFRs and compared six reports to Safe Havens accounting records from April 1, 2018 through September 30, 2019.

As shown in Table 4, we found inconsistencies between the expenditures reported on FFRs and the expenditures per the accounting records. Furthermore, we reviewed the grantee's written policy and procedure for completing FFRs and found that Safe Havens only created its FFR policy in July 2019, which was after the reporting period for five of the six FFRs reviewed.

**Table 4**  
**Accuracy of Safe Havens Federal Financial Reports**

Report No.	Reporting Period	Expenditures Reported on FFR (\$)	Award-Related Expenditures per the Accounting Records (\$)	Difference Between FFRs and Accounting Records (\$) <sup>a</sup>
3	04/01/18 - 06/30/18	28,173	35,017	(6,844)
4	07/01/18 - 09/30/18	34,441	26,220	8,221
5	10/01/18 - 12/31/18	31,967	35,701	(3,734)
6	01/01/19 - 03/31/19	47,231	40,598	6,633
7	04/01/19 - 06/30/19	75,819	80,366	(4,547)
8	07/01/10 – 09/30/19	41,490	41,490	0
<b>Total</b>		<b>\$259,121</b>	<b>\$259,392</b>	<b>(\$271)</b>

Source: OIG analysis of Office of Justice Programs data and Safe Havens accounting records

The grantee officials advised that the variances between the expenditures reported on the FFRs and the accounting records were most likely due to end of period expenses and payroll amounts and dates. These officials emphasized that the FFR submitted for September 2019 was accurate. In addition, these officials stated that once they realized they required written policies and procedures to guide FFR development, they took action to implement such policies.

Our review confirmed that the latest September 2019 FFR reconciled to Safe Havens accounting records. Considering that Safe Havens employees prepared this FFR under the FFR-development policies and procedures, we provide no recommendation.

## CONCLUSION AND RECOMMENDATIONS

Our audit assessed Safe Havens program performance, grant financial management, expenditures, budget management and control, subrecipient oversight, and drawdowns. We determined that Safe Havens officials demonstrated progress towards achieving the grant's stated goals and objectives, but need to comply with certain performance recording and reporting requirements. While we did not identify significant issues regarding Safe Havens' compliance with special conditions or its management of the grant budget, we found that Safe Havens officials did not comply with DOJ grant financial management policies and procedures to maintain documents to support performance metrics and progress reports. We provide four recommendations to OVW and Safe Havens officials to address these issues.

We recommend that OVW:

1. Require that Safe Havens officials implement policies and procedures to support performance and activities contained in each progress report with valid and auditable source documents, as required by the DOJ Grants Financial Guide.
2. Coordinate with Safe Havens officials to implement policies for how it allocates employee salaries and fringe benefits to Federal awards.
3. Work with Safe Havens to implement policies and procedures to guide subrecipient site visits and verify invoiced time charges, to include the dates of the performance of services.
4. Coordinate with Safe Havens officials to implement an effective, consistent drawdown policy that complies with the DOJ Grants Financial Guide.



## **OBJECTIVES, SCOPE, AND METHODOLOGY**

### **Objectives**

The objectives of this audit were to determine whether costs claimed under the grant were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the grant; and to determine whether the grantee demonstrated adequate progress towards achieving the program goals and objectives. To accomplish these objectives, we assessed performance in the following areas of grant management: program performance, financial management, expenditures, budget management and control, drawdowns, and federal financial reports.

### **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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

This was an audit of the Office on Violence Against Women (OVW) Justice for Families Program grant awarded to the Arlington County Supervised Visitation and Safe Exchange Program (Safe Havens). Safe Havens was awarded \$585,060 under Grant Number 2017-FJ-AX-0016, and as of December 2019, had drawn down \$217,661 of the total grant funds awarded. Our audit concentrated on, but was not limited to October 2017, the award start date, through December 2019, the last day of our audit work. Grant Number 2017-FJ-AX-0016 is still ongoing.

To accomplish our objectives, we tested compliance with what we consider to be the most important conditions of Safe Havens activities related to the audited grant. We performed sample-based audit testing for grant expenditures including payroll and fringe benefit charges, subrecipient costs, financial reports, and progress reports. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the grant reviewed. This non-statistical sample design did not allow projection of the test results to the universe from which the samples were selected. The DOJ Grants Financial Guide and the award documents contain the primary criteria we applied during the audit.

During our audit, we obtained information from the Office of Justice Programs' Grants Management System, as well as Safe Havens' accounting system specific to the management of DOJ funds during the audit period. We did not test the reliability of those systems as a whole, therefore any findings identified involving information from those systems were verified with documentation from other sources.

## APPENDIX 2

# ARLINGTON COUNTY SUPERVISED VISITATION AND SAFE EXCHANGE PROGRAM RESPONSE TO THE DRAFT REPORT



GEORGE D. VAROUTSOS  
CHIEF JUDGE

ROBIN L. ROBB  
JUDGE

**ARLINGTON COUNTY, VIRGINIA**  
JUVENILE AND DOMESTIC RELATIONS DISTRICT  
COURT SERVICES UNIT  
1425 N. COURTHOUSE ROAD, SUITE 5100  
ARLINGTON, VIRGINIA 22201



EARL J. CONKLIN  
DIRECTOR OF COURT SERVICES  
(703) 228-4600

March 3, 2020

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

RE: OFFICIAL RESPONSE TO DRAFT AUDIT REPORT

Dear Mr. Manning:

This letter constitutes the Arlington Court Services Unit's official response to the draft audit report from your office dated February 11, 2020.

We were very pleased that the audit team determined that Safe Havens demonstrated adequate progress in achieving our grant-related goals and objectives. The Executive Summary noted that the team did not identify significant issues regarding our compliance with special conditions or management of our grant budget. We would like to note that during the audit, the County's Accounting, Reporting and Control Office adopted an official county-wide Grants Management Policy and Procedure Guide on September 19, 2019. This policy document covers all areas of the grant life-cycle and should be considered as part of the Court Services Unit's grant financial management policies and procedures. A copy of this document is included as part of this response letter.

Below you will find our plan to follow your recommendations on improved grant management and administration.

1. Program goals and accomplishments;
2. Progress reports;
3. Grant expenditures;
4. Subrecipient monitoring; and
5. Drawdowns

1. Program goals and accomplishments

Disagree: After review of the Draft Audit Report and apart from what is detailed in the categories listed below, and we were unable identify how Safe Havens “lacked documentation to support certain grant accomplishments”. We hope that items 2 through 5 addresses all areas of attention.

2. Progress reports

Agree: Required performance reports, the audit team found that we did not have sufficiently “valid and auditable source documentation to support data collected for each performance measure specified in the program solicitation.”

Action Plan: The Arlington Safe Havens management team (grant manger, program coordinator, and management specialist) will retain source documentation so that it may be easily accessed and audited. Safe Havens will continue to maintain its population data in an official spreadsheet that captures information according to the grant’s required performance measures. The source documentation is located in the program coordinator’s office file cabinet and/or on the computer in the “Safe Havens Management folder”. All members of the Safe Havens team will have access to the data on the County’s shared “L:\ drive”. This source documentation will back up the measures for:

- Number of families served
- Families seeking services who were not served
- Times families received group supervision services
- Times families received supervised exchange services
- Reasons families did not meet program criteria

We will improve our efforts to ensure that the data is accessible and available for future auditing purposes.

3. Grant expenditures

Agree: The Draft Audit Report indicated that our program “lacked a documented policy or procedure that addressed how employee compensatory time should be allocated to federal awards”.

Action Plan: The Arlington Safe Havens management team will implement a policy for the allocation of salaries, fringe benefits, compensatory time and overtime. We will submit a Grant Adjustment Notice (GAN) to follow this recommendation. We will also work with our OVW grant manager, Ms. Mitchell, each time a new GAN is required when there is a change in scope, duration, program activities, or other significant areas.

#### 4. Subrecipient monitoring

Agree: The Draft Audit Reports states “Safe Havens did not request support for invoices submitted by either subrecipient, and instead generally relied on the subrecipients’ own reporting of their time and performance metrics.”

Action Plan: To effectively monitor subrecipients to ensure that they are fulfilling all financial and programmatic responsibilities, Arlington Safe Havens has already implemented reporting procedures that provide objective documentation. Furthermore, subrecipients are now providing more complete financial and programmatic information with their quarterly invoices. Specifically, this documentation will include:

- Dates of service
- Employee name, job title, and employee hourly rates.
- Clients served (using unique identifiers)
- Performance metrics needed for Section F of the Semi-annual Progress Report.

Furthermore, the Arlington Safe Havens grant manager and the management specialist will conduct yearly site visits to review records, interview staff, and ensure that services are being provided according to the terms of the MOU. The policy and procedure for monitoring subrecipients, including procedures for site visits, invoices, performance metrics, and support documentation, will be submitted to OVW as a GAN.

#### 5. Drawdowns

Agree: The Draft Audit Report indicated that Safe Havens’ “written policy effective April 2019 did not specify procedures for drawing down funds or detail the source of information someone should use to prepare the draw down requests.” Based on information received from the auditors, Safe Havens drafted and revised drawdown policies during period of the audit, but the audit team determined that “the updated policy contained contradictory or inconsistent guidance”.

Action Plan: Arlington Safe Havens will coordinate with OVW to meet the recommendation for an effective, consistent drawdown policy that complies with the DOJ Financial Guide. A revised policy and procedure for drawdowns will be submitted to OVW as a GAN.

#### Response from Subrecipients:

In large part, the responsibility for addressing the Draft Audit Report’s recommendations fall to the Safe Havens team under the Court Services Unit. The action plans above should adequately respond to issues identified by the audit team. The subrecipients, for their part, have affirmed their commitment to following all requirements of the grant, to continuing to work collaboratively with the Court Services Unit to resolve issues, and to provide any information needed for effective oversight. The subrecipients are valued partners in this effort. Below are each subrecipient’s response.

##### 1. Doorways

Doorways received the Draft Audit report on the February 11, 2020. Regarding the missing dates of service on invoices, Doorways has already begun to include this information on their invoices. With each invoice, Doorways will provide an anonymized report from their client database showing dates of service in which the funded staff person worked with Safe Havens-eligible households. The subrecipient will continue to extract data from its client database to complete Section F. This data is entered by the Safe Havens-funded Court Advocate working with eligible households. This data is “valid and auditable”.

To measure families served and families seeking service and not served (group supervision and supervised exchange services metrics are not applicable), Doorways counts as families for Section F all clients presenting for Court Advocacy services who have minor children. Doorways Court Advocates ensure that eligible households are informed about Safe Havens and collaborates with Safe Havens on mutual clients, and only the Courts make formal referrals to Safe Havens. Regarding site visits, Doorways has received two site visits, and have stated their belief that site visits should occur with the frequency required by OVW, no more than twice annually. As stated above, the organization is committed to meeting all requirements for the Arlington Court Services to appropriately monitor Doorways as a subrecipient of the OVW Safe Havens grant.

## 2. Legal Service of Northern Virginia (LSNV)

LSNV received the Draft Audit report on the February 11, 2020. Regarding the missing dates of service on invoices, LSNV will begin to include the dates of service in its next quarterly invoice. LSNV was uncertain about what information to include along with their quarterly invoices and who should receive their semiannual progress report and metrics. After further discussion and clarification with members of the Safe Havens team, the elements of quarterly invoice and quarterly performance metrics were reviewed and they will include dates of service, employee information, and allocations of salaries and fringe benefits.

Completing the elements required by Section F of the Semiannual Progress report is complicated by the need to parse out client information in such a way that there are no unduplicated clients. The CSU had initially asked for reporting of this information on a quarterly basis; however, moving forward, LSNV will provide this information at the time of the semiannual reports.

The Court Services Unit will draft and share a memorandum to Legal Services of Northern Virginia to make plain what reporting elements are required and what the timelines for submission are.

As with Doorways, LSNV is committed to meeting all requirements for the Arlington Court Services to appropriately monitor LSNV as a subrecipient of the OVW Safe Havens grant.

OFFICE ON VIOLENCE AGAINST WOMEN  
RESPONSE TO THE DRAFT REPORT



U.S. Department of Justice  
Office on Violence Against Women

---

Washington, DC 20530

March 25, 2020

MEMORANDUM

TO: John Manning  
Regional Audit Manager

THROUGH: Nadine M. Neufville *NMN*  
Deputy Director, Grants Development and Management

Erin Lorah *EML*  
Acting Director, Grants Financial Management Unit

FROM: Rodney Samuels *RS*  
Audit Liaison/Staff Accountant

SUBJECT: Draft Audit Report – Audit of the Office on Violence Against Women (OVW) Grant Awarded to the Arlington County Supervised Visitation and Safe Exchange Program

This memorandum is in response to your correspondence dated February 11, 2020 transmitting the above draft audit report for Arlington County Supervised Visitation and Safe Exchange Program (Safe Havens). We consider the subject report resolved and request written acceptance of this action from your office.

The report contains four recommendations with no questioned costs. OVW is committed to addressing and bringing the open recommendations identified by your office to a close as quickly as possible. The following is our analysis of each recommendation.

**1. Require that Safe Havens officials implement policies and procedures to support performance and activities contained in each progress report with valid and auditable source documents, as required by the DOJ Grants Financial Guide.**

Concur: OVW will work with Safe Havens officials to implement policies and procedures to support performance and activities contained in each progress report with valid and auditable source documents, as required by the DOJ Grants Financial Guide.

MEMORANDUM

SUBJECT: Draft Audit Report – Audit of the Office on Violence Against Women (OVW) Grant Awarded to the Arlington County Supervised Visitation and Safe Exchange Program

**2. Coordinate with Safe Havens officials to implement policies for how it allocates employee salaries and fringe benefits to Federal awards.**

Concur: OVW will coordinate with Safe Havens officials to implement policies for how it allocates employee salaries and fringe benefits to Federal awards.

**3. Work with Safe Havens to implement policies and procedures to guide subrecipient site visits and verify invoiced time charges, to include the dates of the performance of services.**

Concur: OVW will work with Safe Havens to implement policies and procedures to guide subrecipient site visits and verify invoiced time charges, to include the dates of the performance of services.

**4. Coordinate with Safe Havens officials to implement an effective, consistent drawdown policy that complies with the DOJ Grants Financial Guide.**

Concur: OVW will coordinate with Safe Havens officials to implement an effective, consistent drawdown policy that complies with the DOJ Grants Financial Guide.

We appreciate the opportunity to review and comment on the draft report. If you have any questions or require additional information, please contact Rodney Samuels at (202) 514-9820.

cc Erin Lorah  
Acting Associate Director  
Office on Violence Against Women (OVW)

Louise M. Duhamel, Ph.D.  
Acting Director, Internal Review and Evaluation Office  
Audit Liaison Group, Justice Management Division

Carrie Mitchell  
Program Manager  
Office on Violence Against Women

Thelma Bailey  
Executive Assistant  
Office on Violence Against Women

**OFFICE OF THE INSPECTOR GENERAL  
ANALYSIS AND SUMMARY OF ACTIONS  
NECESSARY TO CLOSE THE REPORT**

The OIG provided a draft of this audit report to the Arlington County Supervised Visitation and Safe Exchange Program (Safe Havens) and the Office on Violence Against Women (OVW). Safe Havens' response is incorporated in Appendix 2 and OVW's response is incorporated in Appendix 3 of this final report. OVW concurred with and discussed how it will address each recommendation. As a result, the report is resolved.

In its response, Safe Havens agreed with four of the five sections listed in the executive summary – Progress Reports, Grant Expenditures, Subrecipient Monitoring, and Drawdowns. However, Safe Havens disagreed that it lacked documentation to support certain grant accomplishments, a statement that we had included under the Program Goals and Accomplishments section of the draft report's executive summary. Recognizing that Safe Havens lacked documentation to support certain measurements included in its progress reports, we adjusted the executive summary so that this statement is included under the Progress Reports heading.

The following provides the OIG analysis of OVW's and Safe Haven's responses and a summary of actions necessary to close the report.

**Recommendations for OVW:**

- 1. Require that Safe Havens officials implement policies and procedures to support performance and activities contained in each progress report with valid and auditable source documents, as required by the DOJ Grants Financial Guide.**

Resolved: OVW concurred with our recommendation. OVW stated in its response that it will work with Safe Havens officials to implement policies and procedures to support performance and activities contained in each progress report with valid and auditable source documents, as required by the DOJ Grants Financial Guide.

Safe Havens stated in its response that its management team will retain source documentation so that it may be easily accessed and audited. Safe Havens stated it will continue to maintain its population data in an official spreadsheet that captures information according to the grant's required performance measures. Safe Havens detailed where it will store the documents, who will have access to the documents, and what information the documents will support. Safe Havens also stated that it will improve their efforts to ensure that the data is accessible and available for future auditing purposes.



This recommendation can be closed when OVW provides evidence that Safe Havens has implemented policies and procedures to support performance and activities contained in each progress report with valid and auditable source documents, as required by the DOJ Grants Financial Guide.

**2. Coordinate with Safe Havens officials to implement policies for how it allocates employee salaries and fringe benefits to Federal awards.**

Resolved. OVW concurred with our recommendation. OVW stated in its response that it will coordinate with Safe Havens officials to implement policies for how it allocates employee salaries and fringe benefits to Federal awards.

Safe Havens stated in its response that its management team will implement a policy for the allocation of salaries, fringe benefits, compensatory time and overtime. Safe Havens stated it will submit a Grant Adjustment Notice (GAN) to follow this recommendation and also work with OVW when there is a change in scope, duration, program activities, or other significant areas.

This recommendation can be closed when we receive evidence that Safe Havens officials have implemented policies for how it allocates employee salaries and fringe benefits to Federal awards.

**3. Work with Safe Havens to implement policies and procedures to guide subrecipient site visits and verify invoiced time charges, to include the dates of the performance of services.**

Resolved. OVW concurred with our recommendation. OVW stated in its response that it will work with Safe Havens to implement policies and procedures to guide subrecipient site visits and verify invoiced time charges, to include the dates of the performance of services.

Safe Haven stated in its response that it has implemented reporting procedures that provide documentation to ensure subrecipients are fulfilling all financial and programmatic responsibilities. Safe Havens stated that its subrecipients now provide more complete financial and programmatic information with their quarterly invoices, to include the dates of service, employee information, rates billed, and clients served. Safe Havens advised it will conduct yearly subrecipient site visits to review records, interview staff, and ensure that services are being provided according to agreement terms. Safe Havens stated it will provide to OVW its policy and procedures for monitoring subrecipients, including procedures for site visits, invoices, performance metrics, and support documentation.

This recommendation can be closed when we receive evidence that Safe Havens has implemented policies and procedures to guide subrecipient site visits and verify invoiced time charges, to include the dates of the performance of services.

**4. Coordinate with Safe Havens officials to implement an effective, consistent drawdown policy that complies with the DOJ Grants Financial Guide.**

Resolved. OVW concurred with our recommendation. OVW stated in its response that it will coordinate with Safe Havens officials to implement an effective, consistent drawdown policy that complies with the DOJ Grants Financial Guide.

Safe Havens stated in its response that it will coordinate with OVW to provide for an effective, consistent drawdown policy that complies with the DOJ Financial Guide. A revised policy and procedure for drawdowns will be submitted to OVW as a GAN.

This recommendation can be closed when we receive evidence that Safe Havens officials have implemented an effective, consistent drawdown policy that complies with the DOJ Grants Financial Guide.



The Department of Justice Office of the Inspector General (DOJ OIG) is a statutorily created independent entity whose mission is to detect and deter waste, fraud, abuse, and misconduct in the Department of Justice, and to promote economy and efficiency in the Department's operations.

To report allegations of waste, fraud, abuse, or misconduct regarding DOJ programs, employees, contractors, grants, or contracts please visit or call the **DOJ OIG Hotline** at [oig.justice.gov/hotline](https://oig.justice.gov/hotline) or (800) 869-4499.

**U.S. DEPARTMENT OF JUSTICE OFFICE OF THE INSPECTOR GENERAL**  
950 Pennsylvania Avenue, NW  
Washington, DC 20530-0001

**Website**  
[oig.justice.gov](https://oig.justice.gov)

**Twitter**  
[@JusticeOIG](https://twitter.com/JusticeOIG)

**YouTube**  
[JusticeOIG](https://www.youtube.com/JusticeOIG)

Also at [Oversight.gov](https://Oversight.gov)