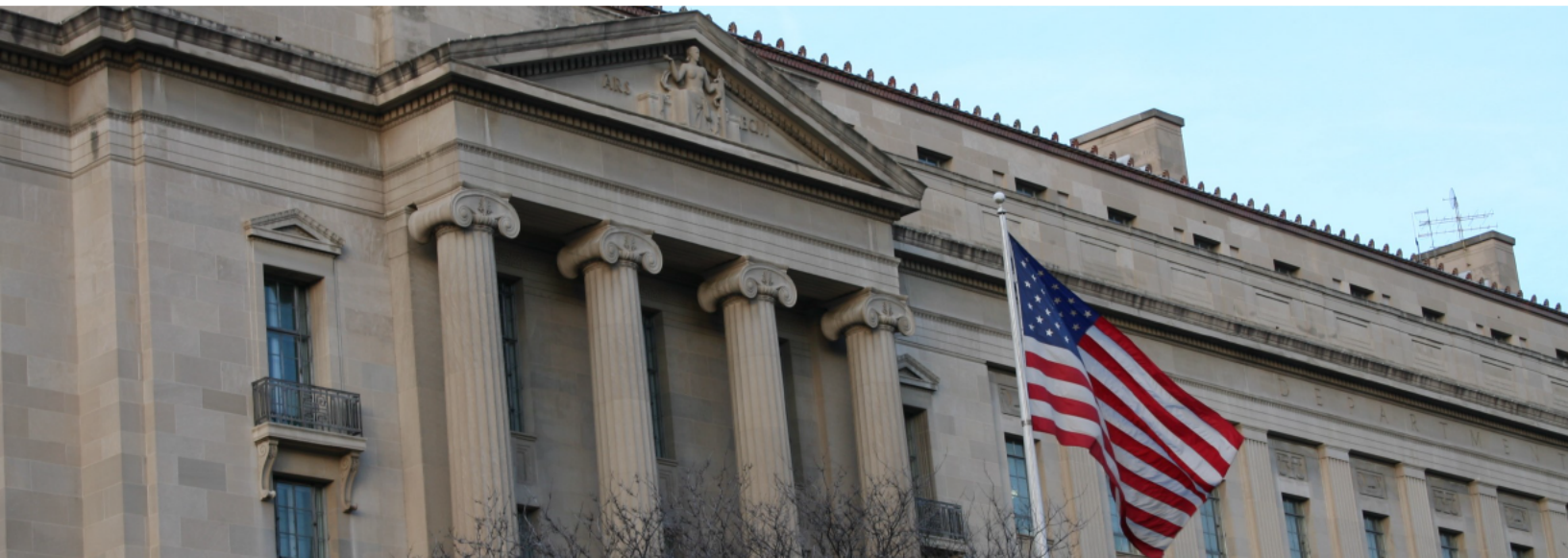




Office of the Inspector General U.S. Department of Justice

OVERSIGHT ★ INTEGRITY ★ GUIDANCE



Audit of the Office of Justice Programs Vision 21 Grant to Advance the Use of Technology Awarded to the National Network to End Domestic Violence Washington, D.C.



Executive Summary

*Audit of the Office of Justice Programs Vision 21 Grant to Advance the Use of Technology Awarded to the National Network to End Domestic Violence
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Objectives

The Office for Victims of Crime (OVC) within the Office of Justice Programs (OJP) awarded a \$1.3 million cooperative agreement (grant) to the National Network to End Domestic Violence (NNEDV) under its Fiscal Year (FY) 2017 Vision 21 Program (Vision 21) to increase the use of technology to help victims of crime. The objectives of this audit were to: (1) 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 (2) determine whether the grantee demonstrated adequate progress towards achieving program goals and objectives.

Results in Brief

NNEDV demonstrated it had fulfilled two of the grant's goals and established it had made progress towards the one remaining goal. We found that the most vital component of the award, namely the deployment and promotion of the evidence collection application (app) was near completion, and OVC granted a no-cost extension under which NNEDV was to deploy and promote the app by May 30, 2020. In May 2020, we confirmed that NNEDV launched the app. In addition, we found that NNEDV could improve its processes to ensure the integrity of the underlying data that supports the accomplishments reported in its progress reports. This audit did not identify significant concerns regarding NNEDV's compliance with grant expenditures, oversight of its contractor and consultants, filings of federal financial reports, or its management of the grant budget.

Recommendations

Our report contains two recommendations to OJP to help keep the project aligned with adjusted milestones and to improve NNEDV's progress reporting. We discussed the results of our audit with NNEDV and OJP officials and have included their comments in Appendices 2 and 3, respectively. Our analysis of those responses is included in Appendix 4.

Audit Results

The purposes of the OVC Vision 21 grant reviewed were to: (1) facilitate coalition building; (2) develop a mobile app or other technological platforms to serve victims of crime; and (3) expand or enhance existing services, such as hotlines, text platforms, and apps that provide services, referrals, tools, and information to victims of crime.

The adjusted performance period for the grant was from October 2017 through May 2020. As of March 2020, NNEDV had drawn down over 90 percent of the \$1.3 million award.

Program Goals and Accomplishments - We found that NNEDV achieved two of three grant goals and demonstrated adequate progress towards meeting the remaining goal to deploy an evidence collection app. Notably, NNEDV launched an online digital service toolkit and increased the number of email inquiries to its hotline for survivors of domestic violence as well as practitioners, such as court personnel, judges, advocates, law enforcement, and attorneys. As of March 2020, the most vital component of the award—the evidence collection app—was near the end of the development stage. While NNEDV officials delivered the app to OVC for testing, we found that OVC had not been able to beta test the app, as required by the agreement, prior to the end of the award's previous end date of March 31, 2020. OVC thus extended the award's performance period to provide NNEDV additional time to deploy and promote the app by May 30, 2020. In May 2020, we confirmed that NNEDV launched the app. In its response to this report, NNEDV describes certain activities and achievements of its efforts to promote the app.

Progress Reports - We judgmentally selected five performance measures over two progress reporting periods and found that NNEDV did not: (1) track the accurate number and date of technical assistance its staff provided, (2) track or maintain supporting documents on improvements or updates to its technological offerings, and (3) accurately report the number of participants who completed technology safety webinars.

**AUDIT OF THE OFFICE OF JUSTICE PROGRAMS
VISION 21 GRANT TO ADVANCE
THE USE OF TECHNOLOGY AWARDED TO
THE NATIONAL NETWORK TO END DOMESTIC VIOLENCE
WASHINGTON, D.C.**

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**AUDIT OF THE OFFICE OF JUSTICE PROGRAMS
VISION 21 GRANT TO ADVANCE
THE USE OF TECHNOLOGY AWARDED TO
THE NATIONAL NETWORK TO END DOMESTIC VIOLENCE
WASHINGTON, D.C.**

INTRODUCTION

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of a cooperative agreement awarded by the Office of Justice Programs (OJP), Office for Victims of Crime (OVC) to the National Network to End Domestic Violence (NNEDV) in Washington, D.C.¹ OVC's Fiscal Year (FY) 2017 Vision 21: Advancing the Use of Technology to Assist Victims of Crime Program (Vision 21) supported the NNEDV award, which totaled nearly \$1.3 million.

Table 1
Cooperative Agreement Awarded to NNEDV

Award Number	Award Date	Project Period Start Date	Project Period End Date	Award Amount
2017-VF-GX-K030	09/28/2017	10/01/2017	05/30/2020	\$1,297,180

Note: The project period end date listed above reflects a 2-month extension that OVC approved on April 1, 2020.

Source: OJP's Grants Management Systems

Vision 21's goal is to fund nonprofit organizations that propose technologically innovative ways of interacting directly with crime victims and provide information, referral, crisis assistance, and longer term help. Through this program, OVC seeks to further the DOJ's mission by supporting the effort of organizations to create or enhance their use of technology to improve services and access for victims of crime across the United States.

The Grantee

NNEDV is a 501(c)3 nonprofit organization that trains and assists coalitions in states and territories against domestic violence. These coalitions connect local domestic violence service providers and are resources for services, programs, legislation, and policies that support survivors of domestic violence. Additionally, NNEDV supports victims of domestic violence who are escaping abusive relationships and seeks to empower survivors to rebuild their lives.

In response to OVC's Vision 21 solicitation, NNEDV proposed a multi-pronged approach called the Smart Victim Tech: Equipping and Empowering Victims

¹ OVC awards a cooperative agreement when it anticipates being substantially involved with the recipient during performance of the funded activity. We use the terms cooperative agreement, grant, and award interchangeably throughout this report.

through Safe Technology Project (SVT Project). Through the SVT Project, NNEDV anticipated developing digital services toolkits for victims; maintaining its WomensLaw.org website and an associated email hotline; and contracting with a mobile application (app) developer to create and launch an evidence collection app.

NNEDV intends that the proposed app will provide domestic violence victims the ability to upload screenshots, images, and audio or video content of threatening messages, unwanted repeat calls, harassing social media posts, and other abusive behaviors that could become evidence shared securely with legal counsel and law enforcement.

OIG Audit Approach

The objectives of this audit were to determine whether costs claimed under the cooperative agreement 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 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 the most important conditions of the award. The 2017 DOJ Grants Financial Guide (DOJ Grants Financial Guide) and the award documents contained the primary criteria we applied during the audit. We also reviewed relevant policies and procedures and interviewed personnel from NNEDV, its mobile app contractor, and other consultants to measure its progress towards achieving the award objectives.

Appendix 1 contains additional information on this audit's objectives, scope, and methodology.

AUDIT RESULTS

Program Performance and Accomplishments

To determine whether NNEDV demonstrated adequate progress towards achieving the program goals and objectives, we reviewed award documents and required progress performance reports; interviewed NNEDV officials, its consultants and mobile app contractor; and assessed NNEDV's compliance with the special conditions detailed in the award documentation. Given the technology-driven focus of the cooperative agreement, we also considered a special condition that assigned a quality assurance role to OVC to test and review NNEDV's evidence collection app. We found that NNEDV developed and submitted an evidence collection app for review and OVC approved a no-cost extension that provided additional time to beta test, launch, and promote the app.

Program Goals and Objectives

As shown in Table 2, NNEDV received funding through cooperative agreement number 2017-VF-GX-K030 to support three broad SVT Project goals, and each goal had two underlying objectives, which aligned with the Vision 21 goals.

Table 2
Vision 21 and SVT Goals and Objectives

No.	OVC Vision 21 Goals	NNEDV SVT Project Goals	NNEDV SVT Project Objectives
1	Facilitate coalition building.	Increase survivor and victim advocates' access to safe, informed, and appropriate communication via secure, safe technology platforms.	<ul style="list-style-type: none"> a. Provide guidelines, template policies, and procedures. b. Provide education, tools, resources, and best practices on safe and effective digital services for local victim service providers.
2	Develop a national mobile application (app) or other technological platforms to serve victims of crime.	Increase the justice system's response to victims of crime with technology to improve survivor-led evidence collection via secure platforms and help bridge the capacity gap via education, tools, and best practices for local victim service providers.	<ul style="list-style-type: none"> a. Develop a national evidence collection app. b. Educate victim service providers to raise awareness about the availability of the app; and train practitioners, to include court personnel, judges, advocates, and law enforcement, attorneys, on the functionality of the app.
3	Expand or enhance existing services, such as hotlines, online and text platforms, and apps that provide services, to victims of crime.	Use technology to increase access for <i>pro se</i> litigants to resources and legal information, and increase the availability of direct assistance to victims.	<ul style="list-style-type: none"> a. Provide direct assistance to victims of crime, including domestic violence, sexual assault, and stalking. b. Expand the email hotline for victims; and provide legal information and resources on the WomensLaw.org website for victims representing themselves or otherwise lacking legal representation.

Source: NNEDV award documents

To determine whether NNEDV demonstrated adequate progress towards achieving SVT Project goals and objectives, we judgmentally selected five milestones and verified reported accomplishments against NNEDV's SVT Project time-task plan. Specifically:

- For goal one, we verified that NNEDV increased access to safe, informed, and appropriate communication by launching its online digital services toolkit and disseminating guidelines and best practices and policies to victim service providers.²
- For goal two, we assessed NNEDV's progress toward improving evidence collection by developing, launching, and promoting the national evidence collection app. App developers told us that they had to adjust the initial project timeline to incorporate a secure file transfer feature that NNEDV had not included as an original app requirement. In July 2019, OJP first approved a 6-month no-cost extension to allow time to develop additional app security functions, allowing survivors to save and store their evidence. This extension initially changed the project end date to March 31, 2020. However, in March 2020, we found that the adjusted app still had to meet certain developmental milestones, including OVC beta testing, national launch, and other promotional activities (i.e., education and training of practitioners on availability and functionality). With regard to OVC's beta testing, while NNEDV provided the files to OVC to beta test, OVC officials told us that their testing is a new process and therefore they were not sure how long they would need to complete beta testing. Recognizing that the delay was outside of NNEDV's control, on April 1, 2020, OVC officials subsequently approved an additional no-cost extension adjusting the performance period to May 30, 2020 to fulfill these requirements. As of April 2020, OVC completed its beta testing of the evidence collection app and categorized it as "low-risk," while the release and promotional activities of the app remain in progress.
- For goal three, we reviewed NNEDV's progress to increase: (1) litigant access to legal resources, and (2) assistance available to victims. We found that WomensLaw.org personnel responded to email hotline inquiries and created new content on the WomensLaw.org website for *pro se* litigants, that is, litigants who represent themselves in legal matters.

While NNEDV delivered the app content to OJP for beta testing in January 2020, we found that changing app requirements and testing procedures outside of NNEDV's control contributed to delaying the mobile app deployment by March 31, 2020. OVC believes that the additional no-cost extension will give NNEDV the time needed to launch and promote the app. However, recognizing the importance of deploying a mobile app to achieve the overall success of the funded initiative, we recommend that OJP work with NNEDV to review the remaining unfinished tasks

² "Digital services" means tech-based tools like online chat, text messaging, and video calls to service survivors of domestic violence.

and confirm the feasibility of deploying the mobile app within the award's performance period.

Performance Reports

According to the DOJ Grants Financial Guide, a recipient should retain all data supporting reported performance measures. In order to verify the information in NNEDV's performance reports, we judgmentally selected five performance measures and tested six metrics from these measures.³ For the reporting periods ending December 2018 and June 2019, we selected the following performance categories: (1) Technical Assistance Activities (TA), (2) Technology Developments, (3) Training and/or Technical Assistance Activities-Shared Measures, (4) Training, and (5) Strategic Planning.⁴ We subsequently traced the metrics for these measures to supporting documents maintained by NNEDV.

We assessed progress performance reports and reviewed the services provided to determine whether the reports aligned with actual grant activity. We identified inconsistencies between what NNEDV reported and the supporting documents. Table 3 shows that two of three performance measures reported from July 2018 through December 2018, as well as all three of the performance measures reported from January 2019 through June 2019, lacked sufficient support for TA consultation and technology improvement updates, and inaccurately reported the number of participants who completed webinars.

³ The reports consist of semiannual report narratives and quarterly performance measurement data submitted to OVC from July 2018 through June 2019.

⁴ Metrics from the Technology Developments performance measure were tested in both semiannual performance reports.

Table 3
Review of NNEDV Progress Reports Performance Measures
July 2018 – June 2019

July 2018 – December 2018					
No.	Performance Measures	Metric Tested	Reported to OVC	NNEDV Data	Discrepancy
1	Technical Assistance Activities	Number of completed TA requests received from victims, practitioners and advocates.	25	22	3
2	Technology Developments	Number of staff trained on the changes to the email hotline platform.	6	0	6
3	Training and/or TA Activities- Shared Measures	Number of new materials completed.	1	1	0
January 2019 – June 2019					
No.	Performance Measures	Metric Tested	Reported to OVC	NNEDV Data	Discrepancy
1	Training	Number of training participants.	266	231	35
2	Technology Developments	Number of staff trained on the changes to the email hotline platform.	6	0	6
3	Strategic Planning	Number of project deliverables completed.	1	8	(7)

Note: Negative values in the "Discrepancy" column reflect NNEDV underreporting of completed deliverables.

Source: OIG analysis of OVC's Performance Reports and NNEDV data

Further, our review revealed that NNEDV needs formal procedures to guide grant performance measures reporting. Because we found that NNEDV inaccurately reported the numbers to OVC to support the performance measures in the progress reports ending December 2018 and June 2019, we recommend that OJP work with NNEDV to implement policies and procedures for reporting to OVC performance metrics that are supported with valid and auditable source documents, such as for the number of TA requests by date completed, staff trained on technology improvements, and participants completing technology safety webinars.

Technical Assistance Activities

NNEDV TA sought to help organizations: (1) assess their readiness to provide digital services, (2) on what to consider when choosing or developing a platform, and (3) use platforms safely and privately by sharing best practices and policies. For the reporting period ending December 2018, NNEDV reported that

25 victims, practitioners, and advocates had requested TAs via an emailed digital services toolkit and phone calls.

We reviewed worksheets that included TAs provided and a screenshot of TA hours tracked in a survey database system. We identified inconsistencies in the reported numbers of TAs that NNEDV provided. First, we found that 22 recipients had requested and received TAs but NNEDV added 3 additional TAs to the worksheet in January 2019. In addition, the supporting documents did not indicate the staff member who provided the TA consultation and the TA start and end dates did not correspond to charges in the general ledger. NNEDV officials told us that OVC's online Performance Measurement Tool does not require that it track the date of TAs. These officials also told us that the dates on the worksheet include when a TA provider entered a record into the survey instrument, which did not correspond to when the TA was actually provided. Because documentation did not support the actual dates when NNEDV provided TA consultations to victims, practitioners, and advocates, we could not assess whether NNEDV accurately reported this data to OVC.

Technology Developments

NNEDV reported that they trained six staff on technology improvement of the WomensLaw.org email hotline platform during two reporting periods. We requested support for the data reported, such as names of the staff who received training, training dates, and the type of training provided. We obtained screenshots of calendar meeting invitations sent to WomensLaw.org staff members. However, this evidence did not demonstrate whether these particular individuals actually attended the training or the type of training received. NNEDV officials told us that a website consultant provided the trainings; however, for internal trainings, the consultant did not provide completion certificates or training materials. Because OVC's Vision 21 solicitation details this performance measure and NNEDV reported the numbers of staff trained in its progress reports, that NNEDV needs to track both staff attendance to specific training events and the type of training staff was provided.

Training

On the June 2019 progress report, NNEDV reported hosting 4 webinar trainings and that 266 participants had completed these trainings. To determine whether NNEDV reported the accurate number of training participants, we obtained attendee reports of these four webinars. We found discrepancies with the number of attendees in three of the four webinars, as detailed below in Table 4.

Table 4
NNEDV's Technology Safety Webinars
December 2018 – June 2019

No.	Webinar	Unique Viewers Reported to OVC	Unique Viewers Supported by NNEDV Data
1	Assessing Readiness for Digital Services	123	104
2	Choosing Platform and Vendor	53	51
3	Best Practices for Digital Services	77	63
4	Integrating Technology & Sexual Assault Services	13	13
Totals		266	231

Source: NNEDV's progress reporting data

We further evaluated the differences between reported number of viewers and determined, based on a count of registered email addresses, multiple registrants participated in webinars more than once and NNEDV inaccurately reported them as unique viewers. NNEDV officials told us that although some names and email addresses were listed multiple times on the attendee report, it is possible that some attendees shared login information. While we believe that this could contribute to an over-count of webinar participants, we also found that NNEDV did not account for the number of unique viewers listed from its source documents; instead, it reported a cumulative total of attendees for all four webinars.

Because OVC's Vision 21 solicitation details this performance measure, NNEDV must report an accurate number of trained webinar participants. NNEDV therefore should strengthen its controls to tally an accurate number of attendees.

Project Deliverables

We selected the "deliverables completed" metric and found that NNEDV reported that it completed 1 of 13 deliverables during the reporting period ending June 2019. We asked NNEDV officials why only one deliverable was reported as completed. NNEDV officials told us that they did not realize that the progress report required a cumulative number of completed deliverables. As such, NNEDV only reported the project it completed during that reporting period. NNEDV officials also stated that they contacted OVC for assistance with completing some of the mandatory sections of the progress report and did not know that completed deliverables should be reported cumulatively.

NNEDV officials explained that the narratives in the semiannual progress report for each of the cooperative agreement goals reflected deliverables completed. To gain further assurance that the accomplishments reported were accurate, we reviewed the narrative in the progress report and determined that as of December 2019, eight project deliverables had been completed; one project

deliverable was not utilized during the grant period; and four project deliverables were not completed.⁵

Compliance with Special Conditions

OVC included special conditions for NNEDV to meet as terms of accepting the award. We evaluated the special conditions for the cooperative agreement and judgmentally selected seven requirements that we deemed significant to performance under the cooperative agreement that were not addressed in another section of this report. We evaluated NNEDV's compliance with special conditions regarding: (1) compliance with reporting of conferences, (2) submitting policies and procedures to OVC, (3) coordinating efforts with other similar OVC programs, (4) air traveling, (5) website or mobile application requirements, (6) coordinating efforts with OJP, Office of Chief Information Officer on information technology related products, and (7) confidentiality requirements. We did not identify any instance of NNEDV not meeting these special conditions.

Award Financial Management

The DOJ Grants Financial Guide requires that all grant recipients and subrecipients maintain adequate accounting systems and financial records to account for funds awarded to them. To assess NNEDV's financial management of the cooperative agreement, we interviewed financial staff, examined relevant policy and procedures, and inspected grant documents to determine whether NNEDV adequately safeguarded award funds. We also reviewed NNEDV's Single Audit Reports for Fiscal Years (FY) 2017 and 2018 to identify internal control weaknesses and significant non-compliance issues related to federal awards.⁶ Finally, we performed testing in the areas that were relevant for the management of this grant, as discussed throughout this report. Based on our review, we did not identify significant concerns related to grant financial management.

Grant Expenditures

The approved award budget included personnel, fringe benefits, supplies, travel, contractual costs, and other direct and indirect costs. 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 totaling \$345,415 in personnel costs (salaries and fringe), contractor and consultant services, travel, supplies, and other direct and indirect costs. For each tested transaction, we reviewed supporting documents, accounting records, and performed

⁵ These four deliverables related to the evidence collection app NNEDV prepared for OVC beta testing.

⁶ The Single Audit Act provides for recipients of federal funding above a certain threshold to receive an annual audit of their financial statements and federal expenditures. Under 2 C.F.R. 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (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.

verification testing related to the cooperative agreement expenditures. The following sections describe the results of that testing.

Personnel Costs

The DOJ Grants Financial Guide requires that recipients apply a system of internal controls that provides a reasonable assurance that charges are accurate, allowable and properly allocated. As of August 2019, NNEDV charged \$350,861 in salary costs and \$75,243 in fringe benefit costs to the grant, totaling \$426,104, or 33 percent of the total grant costs. We compared a list of NNEDV employees paid with award funds to the positions in the approved award budget. We determined that the approved budget included the positions and associated salary amounts funded by the cooperative agreement.

Additionally, we judgmentally selected four non-consecutive pay periods, which included \$58,022 in salary and \$19,129 in fringe benefit expenditures. We also interviewed select personnel paid through the grant and determined that these employees' roles and responsibilities had a reasonable relationship to grant activities. Our testing found that NNEDV properly computed, authorized, and recorded the tested salary expenses and the associated fringe benefit costs, except for costs associated with one employee, whom NNEDV hired on a temporary basis while a full-time employee was on extended leave for 3 months. This temporary employee remained working on the award even after the full-time employee resumed work on the award and received a total of \$11,007 outside of the scope of the employment agreement. A NNEDV official told us that NNEDV extended the temporary employee's duties to help manage hotline emails and other grant activities. This official also stated that NNEDV verbally communicated the employee's temporary status and extension to OVC but did not request the change in writing.

According to the DOJ Grants Financial Guide, recipients must initiate a Grant Adjustment Notice (GAN) for any change in scope, duration, activities, or other significant areas from the approved budget. After we discussed this issue with NNEDV officials, they formally requested approval to extend the temporary employee's scope of work on the award, and OVC approved the proposed personnel change via a retroactive GAN.

Contractual Costs

The approved award budget included costs for a contractor and consultants. As of August 2019, NNEDV charged a total of \$296,133 to these cost categories. We judgmentally selected a sample of these expenditures for compliance with NNEDV's policies and procedures, the DOJ Grants Financial Guide, and other award criteria.

App Developer Contractor

NNEDV acquired technology development and support services through a sole-source contract with a third party app developer to produce the digital evidence collection mobile app for victims of crime. OVC approved NNEDV's request for sole-source procurement with a mobile app developer for \$314,000 to

develop, launch, and maintain the app.⁷ NNEDV, via the app, proposed to help victims collect evidence to engage with the justice system. In July 2019, OVC approved a 6-month no-cost extension to allow the grantee to complete work through March 2020 on the functionality of the app. NNEDV amended its contract with its mobile app developer and reallocated an additional \$105,000, increasing the contract total to \$419,000.

We judgmentally selected six contract expenses, totaling \$150,263. We reviewed the contract and identified hourly rates for technology services rendered to NNEDV. We also reconciled contract costs and hourly rates to invoices and other supporting documents, such as hours billed to create the app. We did not identify any discrepancies related to these costs.

Consultants

NNEDV enlisted several consultants to support the SVT Project, which included subject matter experts, digital service providers, and legal-crisis consultants. The DOJ Grants Financial Guide establishes a maximum daily rate of \$650 for consultant services. We judgmentally selected 12 consultant expenses, totaling \$33,847 and traced each to invoices and other supporting documents, such as consultant agreements and proof of payment. We also verified the rates and total costs were in accordance with those allowed in the approved budget. We determined that NNEDV complied with the \$650 maximum per day rate for the provided services. We did not identify any discrepancies related to these costs.

Travel, Supplies, and Other Costs

We also tested a non-statistical sample of 32 transactions related to travel, supplies, and other items, totaling \$10,546. We reviewed supporting documents and associated required approvals for the expenses charged to the grant. We determined the costs were allowable, supported, and allocable to the grant.

Indirect Costs

Indirect costs are costs of an organization that are not readily assignable to a particular project, but are necessary to the operation of the organization and the performance of the project. Non-Federal entities may apply an indirect cost rate—as approved by a federal awarding agency—to all federal awards, provided the rate is current and based on an acceptable allocation method. NNEDV had an approved indirect cost rate agreement of 25.2 percent for the cooperative agreement and applied this rate to all direct costs.⁸

We judgmentally selected the FY 2018 direct costs to verify that NNEDV charged the approved indirect cost rate to the cooperative agreement. We

⁷ This contractor also provided to NNEDV planning, design and development, and support services.

⁸ Direct costs included all total direct costs less capitalized equipment, the portion of subawards and subcontracts in excess of \$25,000, and participant support costs.

calculated the maximum allowable using the approved indirect costs rate according to the agreement and compared that to the actual indirect costs charged to the cooperative agreement, totaling \$73,608. We determined that NNEDV did not exceed the maximum allowable indirect cost expenditure.

Budget Management and Control

According to the DOJ Grants Financial Guide, the recipient 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, an award 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 the cooperative agreement expenditures to the approved budgets to determine whether NNEDV 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, award recipients must 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 March 2020, NNEDV had drawn down \$1,183,900 in grant funds.

To assess whether NNEDV managed these receipts in accordance with federal requirements, we reviewed written policies and procedures NNEDV used for preparing drawdown requests and compared the total amount reimbursed to the total expenditures in the accounting records. According to NNEDV's drawdown policy, the Executive Vice President reviews and approves each drawdown report for award funds. After approval, an accountant submits the request to OJP and records it in the accounting system. The funds are then electronically deposited into NNEDV's bank account. Our testing confirmed that NNEDV's total expenditures exceeded its cumulative drawdowns, which indicates they drew down award funds on a reimbursement basis, as appropriate.

Federal Financial Reports (FFRs)

According to the DOJ Grants Financial Guide, recipients shall report the actual expenditures and unliquidated obligations incurred for the reporting period on each financial report as well as cumulative expenditures. To determine whether NNEDV submitted accurate FFRs, we compared the four most recent reports to NNEDV's accounting records for cooperative agreement number 2017-VF-GX-K030. We determined that quarterly and cumulative expenditures for the reports reviewed matched the accounting records.

CONCLUSION AND RECOMMENDATIONS

NNEDV demonstrated it had fulfilled two of the cooperative agreement's goals and established it had made progress towards achieving the remaining goal to deploy the "evidence collection app" – the most vital component of the award. As of March 31, 2020, the app remained uncompleted due to OVC needing to beta test the app before deployment. This necessitated OVC extending the award's performance period to May 30, 2020. As of April 15, 2020, OVC had completed testing the app, leaving in progress of its release and promotional activities.

While we did not identify significant issues regarding NNEDV's grant expenditures, oversight of its contractor and consultants, filings of federal financial reports, or its management of the grant budget, NNEDV could improve its processes to ensure the accuracy of the underlying data that supports the accomplishments reported via its progress reports. Specifically, we found that NNEDV did not track and maintain sufficient support for TA consultations and technology improvement updates, and inaccurately reported the number of participants who completed webinar trainings.

We provide two recommendations to OJP to help resolve these concerns.

We recommend that OJP:

1. Work with NNEDV to review the remaining unfinished tasks and confirm the feasibility of deploying the mobile app within the award's performance period.
2. Work with NNEDV to implement policies and procedures for reporting to OVC performance metrics that are supported with valid and auditable source documents, such as for the number of technical assistance requests by date completed, staff trained on technology improvements, and participants completing technology safety webinars.

OBJECTIVES, SCOPE, AND METHODOLOGY

Objectives

The objectives of this audit were to determine whether costs claimed under the cooperative agreement 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

This was an audit of the Office of Justice Programs (OJP) Office for Victims of Crime (OVC) FY 2017 Vision 21 Advancing the Use of Technology to Assist Victims of Crime Grant awarded to the National Network to End Domestic Violence (NNEDV). NNEDV was awarded \$1,297,180 under Cooperative Agreement Number 2017-VF-GX-K030, and as of March 2020, had drawn down \$1,183,900 of the total grant funds awarded. Our audit concentrated on, but was not limited to October 2017, the award start date, through March 2020, the last day of our audit work. Cooperative Agreement Number 2017-VF-GX-K030 is still ongoing.

Statement on Compliance with Generally Accepted Government Auditing Standards

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards (GAGAS). 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.

Internal Controls

In this audit we performed testing, as appropriate, of internal controls significant within the context of our audit objectives. We did not evaluate the internal controls of NNEDV to provide assurance on its internal control structure as a whole. NNEDV management is responsible for the establishment and maintenance of internal controls in accordance under the 2 C.F.R. Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because we do not express an opinion on NNEDV's internal control structure as a whole, we offer this statement solely for the information and use of the NNEDV and OJP.⁹

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

In planning and performing our audit, we identified the following internal control components and underlying internal control principles as significant to the audit objective(s):

Internal Control Components & Principles Significant to the Audit Objectives	
Control Environment Principles	
	Management should establish an organizational structure, assign responsibility, and delegate authority to achieve the entity's objectives.
Risk Assessment Principles	
	Management should consider the potential for fraud when identifying, analyzing, and responding to risks.
Control Activity Principles	
	Management should design control activities to achieve objectives and respond to risks.
	Management should design the entity's information system and related control activities to achieve objectives and respond to risks.
	Management should implement control activities through policies.
Information & Communication Principles	
	Management should use quality information to achieve the entity's objectives.
Monitoring Principles	
	Management should remediate identified internal control deficiencies on a timely basis.

We assessed the effectiveness of these internal controls and did not identify any deficiencies that we believe could affect NNEDV's ability to correctly state financial information. The internal control deficiencies we found are discussed in the Audit Results section of this report. However, because our review was limited to these internal control components and underlying principles, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

Sample-based Testing

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

Computer-Processed Data

We obtained information from OJP's Grants Management System as well as NNEDV's financial management systems specific to the management of DOJ funds during the audit period.¹⁰ To assess the reliability of NNEDV's computer-processed data, we discussed with agency officials the data quality control procedures and reviewed relevant documentation. As a result of these efforts, we determined that the data was sufficiently reliable for the purposes of this report.

¹⁰ 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

NATIONAL NETWORK TO END DOMESTIC VIOLENCE RESPONSE TO THE DRAFT AUDIT REPORT



NNEDV
NATIONAL NETWORK
TO END DOMESTIC
VIOLENCE

1325 Massachusetts Ave NW
7th Floor
Washington, DC 20005-4188

NNEDV.org
phone: 202.543.5566
fax: 202.543.5626

May 12, 2020

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

Dear Mr. Manning,

This letter constitutes the official response from the National Network to End Domestic Violence (NNEDV) to the draft audit report from your office dated April 22, 2020. The draft report contains two recommendations, and no costs are questioned. NNEDV has substantially responded to the recommendations as described below.

- 1. The letter recommends that the Office of Justice Programs (OJP) work with NNEDV to review the remaining unfinished tasks and confirm the feasibility of deploying the mobile app within the award's performance period.*

NNEDV Agrees.

NNEDV is pleased to report that it has completed the last remaining grant goal by launching the "DocuSAFE," app to help survivors collect evidence of technology-facilitated abuse, harassment, or harm. Since launching on May 7, 2020:

- The app announcement and resources were sent to over 27,000 practitioners.
- The app has been installed 240 times through the Apple and Android app stores.
- 698 practitioners, including victim service providers, attorneys, and justice professionals were trained on the app during a national webinar on May 11, 2020.
- Crucial educational materials about the app were viewed 2,117 times.

- 2. The letter recommends that OJP work with NNEDV to implement policies and procedures for reporting to OVC performance metrics that are supported with valid and auditable source documents, such as for the number of technical assistance requests by date completed, staff trained on technology improvements, and participants completing technology safety webinars.*

NNEDV Agrees.

- In mid-2019, after the reporting period tested by the Office of Inspector General, NNEDV successfully implemented a more robust technical assistance (TA) tracking program that provides the exact date of the TA provision instead of only the reporting period.
- NNEDV has also begun saving minutes of internal staff trainings on new technology to provide auditable documentation.
- NNEDV has identified a way to consistently report the total unique viewers of a webinar, including the participants who only participated by phone. NNEDV's previous webinar reporting process did not account for participants who shared their log-in credentials and thus, looked to be a duplicate, or for participants who lost their connection and had to reconnect to the webinar.

NNEDV is pleased that this audit did not identify concerns regarding NNEDV's compliance with grant expenditures, oversight of its contractor and consultants, filings of federal financial reports, or its management of the grant budget.

NNEDV has appreciated working with the Office for Victims of Crime at the Department of Justice to advance the use of technology to help victims of crime through this award.

Sincerely,



Cindy Southworth
Executive Vice President

cc: Deborah J. Vagins, NNEDV President and CEO
Linda J. Taylor, Lead Auditor, Audit Coordination Branch

OFFICE OF JUSTICE PROGRAMS RESPONSE TO THE DRAFT
AUDIT REPORT



U.S. Department of Justice

Office of Justice Programs

Office of Audit, Assessment, and Management

Washington, D.C. 20531

May 15, 2020

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

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

SUBJECT: Response to the Draft Audit Report, *Audit of the Office of Justice Programs, Vision 21 Grant to Advance the Use of Technology, Awarded to the National Network to End Domestic Violence, Washington, D.C.*

This memorandum is in reference to your correspondence, dated April 22, 2020, transmitting the above-referenced draft audit report for the National Network to End Domestic Violence (NNEDV). We consider the subject report resolved and request written acceptance of this action from your office.

The draft report contains two recommendations and no questioned costs. The following is the Office of Justice Programs' (OJP) analysis of the draft audit report recommendations. For ease of review, the recommendations are restated in bold and are followed by our response.

1. **We recommend that OJP work with NNEDV to review the remaining unfinished tasks and confirm the feasibility of deploying the mobile app within the award's performance period.**

OJP agrees with the recommendation. In its response, dated May 12, 2020, NNEDV stated that they officially launched their mobile app on May 7, 2020, which was the final deliverable under Cooperative Agreement Number 2017-VF-GX-K030. OJP's Office for Victim of Crime (OVC) stated that the content of the mobile app was approved in Grant Adjustment Notice Number 49, dated May 1, 2020, and confirmed that the mobile app was officially launched on May 7, 2020 (see Attachment). The Office of Justice Programs requests closure of this recommendation.

2. We recommend that OJP work with NNEDV to implement policies and procedures for reporting to OVC performance metrics that are supported with valid and auditable source documents, such as for the number of technical assistance requests by date completed, staff trained on technology improvements, and participants completing technology safety webinars.

OJP agrees with the recommendation. We will coordinate with the NNEDV to obtain a copy of written policies and procedures, developed and implemented, to ensure that performance metrics reported to OJP are accurate, and are fully supported by source documentation that is maintained for future auditing purposes.

We appreciate the opportunity to review and comment on the draft audit report. If you have any questions or require additional information, please contact Jeffery A. Haley, Deputy Director, Audit and Review Division, on (202) 616-2936.

cc: Katharine T. Sullivan
Principal Deputy Assistant Attorney General

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

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

Jeffery A. Haley
Deputy Director, Audit and Review Division
Office of Audit, Assessment and Management

Jessica E. Hart
Director
Office for Victims of Crime

Bill Woolf
Senior Advisor
Office for Victims of Crime

Katherine Darke-Schmitt
Deputy Director
Office for Victims of Crime

Kathrina S. Peterson
Acting Deputy Director
Office for Victims of Crime

cc: James Simonson
Associate Director for Operations
Office for Victims of Crime

Jasmine D'Addario-Fobian
Associate Director, National Programs Division
Office for Victims of Crime

Kristin Weschler
Victim Justice Program Specialist
Office for Victims of Crime

Leigh A. Benda
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
Acting Assistant Director, Audit Liaison Group
Internal Review and Evaluation Office
Justice Management Division

OJP Executive Secretariat
Control Number IT20200423083031

APPENDIX 4

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

The Office of the Inspector General (OIG) provided a draft of this audit report to the National Network to End Domestic Violence (NNEDV) and the Office of Justice Programs (OJP). NNEDV's response is incorporated in Appendix 2, and OJP's response is incorporated in Appendix 3 of this final report. In response to our draft report, NNEDV stated that it agrees with our recommendations. OJP agreed with our recommendations, and, as a result, the status of the audit report is resolved. The following provides the OIG analysis of the response and summary of actions necessary to close the report.

Recommendations for OJP:

- 1. Work with NNEDV to review the remaining unfinished tasks and confirm the feasibility of deploying the mobile app within the award's performance period.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that NNEDV had officially launched the mobile app, which was the final deliverable under Cooperative Agreement Number 2017-VF-GX-K0303, on May 7, 2020.

NNEDV stated that it agrees with our recommendation and that it has satisfied the remaining grant goal by launching the "DocuSAFE" app to help survivors collect evidence of technology-facilitated abuse, harassment, or harm. NNEDV also stated that since the DocuSAFE launch, it has promoted the app by sending an announcement and resources to over 27,000 practitioners. NNEDV also reports that: (1) the app has been installed 240 times via the Apple and Android mobile app stores, (2) 698 practitioners, including victim service providers, attorneys, and justice professionals were trained on the app, and (3) educational materials about DocuSAFE were viewed 2,117 times.

The OIG confirmed that the evidence collection app is available for download on the Apple and Android mobile app stores. This recommendation can be closed when we receive supporting documents that substantiate NNEDV's promotional activities completed since the DocuSAFE launch.

- 2. Work with NNEDV to implement policies and procedures for reporting to OVC performance metrics that are supported with valid and auditable source documents, such as for the number of technical assistance requests by date completed, staff trained on technology improvements, and participants completing technology safety webinars.**

Resolved. OJP agreed with our recommendation. OJP stated that it will

coordinate with NNEDV to obtain a copy of written policies and procedures, developed and implemented, to ensure that performance metrics reported to OJP are accurate, and are fully supported by source documents that are maintained for future auditing purposes.

NNEDV stated that it agrees with our recommendation and has implemented a robust technical assistance tracking program that provides the date of the service instead of the reporting period. NNEDV also stated that it has started recording minutes of internal staff trainings and identified ways to report the total unique viewers of a webinar.

This recommendation can be closed when we receive documentation to demonstrate that NNEDV has developed and implemented policies and procedures to ensure that performance metrics reported to OJP are accurate and fully supported by source documents.



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

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oig.justice.gov

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