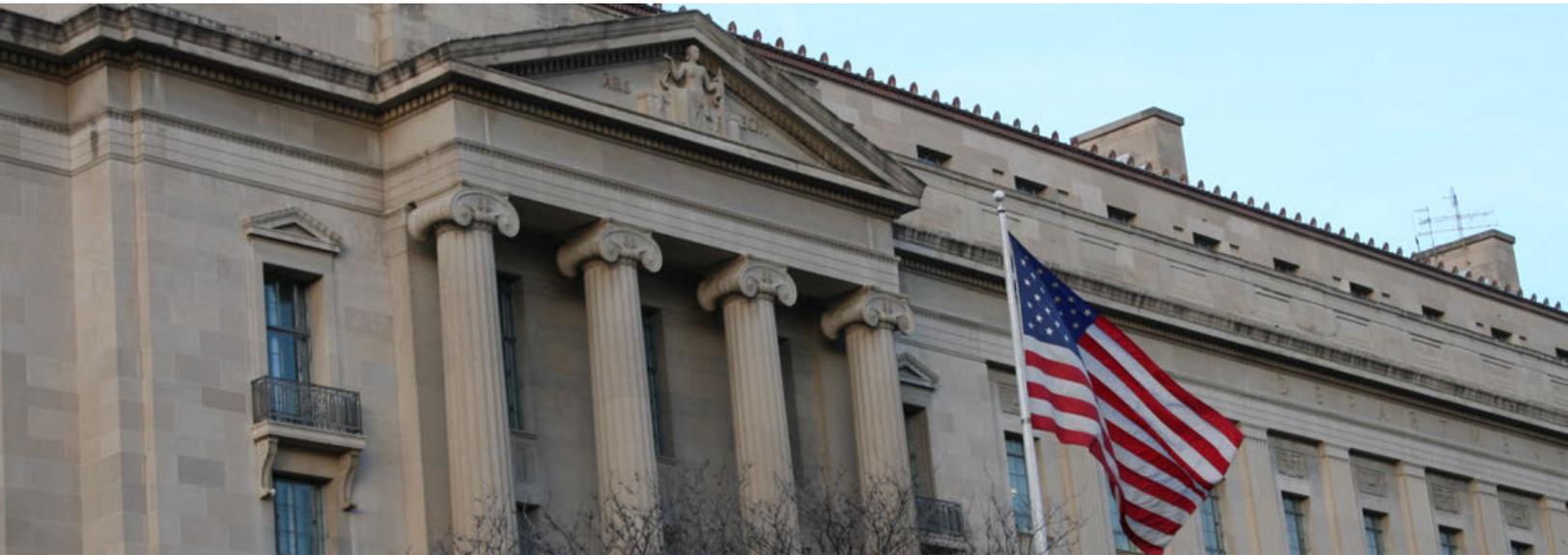




Office of the Inspector General
U.S. Department of Justice

OVERSIGHT ★ INTEGRITY ★ GUIDANCE



**Audit of the Office on Violence
Against Women Grants to
Encourage Arrest Policies and
Enforcement of Protection Orders
Awarded to Erie County,
Buffalo, New York**



Executive Summary

Audit of the Office on Violence Against Women Grants to Encourage Arrest Policies and Enforcement of Protection Orders Awarded to Erie County, Buffalo, New York

Objectives

The Office on Violence Against Women (OVW) awarded Erie County, Buffalo, New York (Erie), a grant totaling \$900,000 for the Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program (Arrest Program). The Erie County District Attorney's Office administered the grant on behalf of Erie. The objectives of this audit were to determine whether costs claimed under the grants were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the grant; and to determine whether Erie 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 goals and accomplishments, grant financial management, grant expenditures, budget management and control, drawdowns, and federal financial reports.

Results in Brief

As a result of our audit, we concluded that Erie generally managed the grant funds appropriately, and accomplished adequate progress towards the goals and objectives of each grant program in the scope of our audit. However, we also found that Erie needed to make specific improvements to its controls and ensure adherence to established policies and procedures to fully comply with grant management requirements. More specifically, we identified a lack of written policies and procedures in the area of subrecipient monitoring. Based on our testing, we did not identify any questioned costs.

Recommendations

Our report contains one recommendation to assist Erie in improving its grant management and administration of program goals and accomplishments. We requested a response to our draft audit report from Erie and OVW, which can be found in Appendices 2 and 3, respectively. Our analysis of those responses are included in Appendix 4.

Audit Results

The OVW grant we reviewed was funded by the Arrest Program. This grant supported the Buffalo and Erie County Stopping Abuse in the Family Environment (BE-SAFE) project's development of multidisciplinary High-Risk Teams (HRT) by providing services to victims of domestic violence, meeting regularly to examine the needs of the community, and identifying possible gaps in the system. The project period for the grant was from October 2015 through September 2018, which was extended to September 2021 with a supplemental award. Between September 2015 and June 2018, Erie made 11 drawdowns as reimbursements, totaling \$698,421.

Program Goals and Accomplishments – We reviewed Erie's process for monitoring subrecipients' performance data to ensure the accuracy of progress reports. Erie told us it conducted performance reviews, but did not have written policy or documentation demonstrating support of the reviews. As a result, we were unable to verify Erie's statements. We determined Erie should have written subrecipient monitoring policies that clearly demonstrate its process for conducting and documenting performance reviews.

Budget Management and Control – During our audit testing, we found that Erie had erroneously classified \$960 of conference fees as "Other Costs," which was not an approved budget category. In response to our finding, Erie submitted to OVW a request for retroactive approval of this cost. OVW deemed the request unnecessary because the conference fees were allowed under the approved "Travel" budget category, and the amount of total travel spending did not exceed the travel budget by more than 10 percent of the total award. Because of the insignificant nature of this cost, we determined a recommendation is not warranted.

**AUDIT OF THE OFFICE ON VIOLENCE AGAINST WOMEN
GRANTS TO ENCOURAGE ARREST POLICIES AND ENFORCEMENT
OF PROTECTION ORDERS PROGRAM AWARDED TO
ERIE COUNTY, BUFFALO, NEW YORK**

TABLE OF CONTENTS

- INTRODUCTION 1
 - The Grantee 2
 - OIG Audit Approach 2
- AUDIT RESULTS..... 3
 - Program Goals and Accomplishments 3
 - Program Goals and Objectives 3
 - Required Performance Reports 3
 - Compliance with Special Conditions..... 4
 - Grant Financial Management 5
 - Grant Expenditures 5
 - Personnel and Fringe Benefit Expenditures 6
 - Travel Costs 6
 - Subrecipients Costs..... 7
 - Budget Management and Control 7
 - Drawdowns 8
 - Federal Financial Reports 8
- CONCLUSION AND RECOMMENDATIONS 9
- APPENDIX 1: OBJECTIVES, SCOPE, AND METHODOLOGY 10
- APPENDIX 2: ERIE COUNTY, NEW YORK RESPONSE TO THE DRAFT AUDIT REPORT 11
- APPENDIX 3: OFFICE ON VIOLENCE AGAINST WOMEN RESPONSE TO THE DRAFT AUDIT REPORT 13
- APPENDIX 4: OIG ANALYSIS AND SUMMARY OF ACTIONS NECESSARY TO CLOSE THE AUDIT REPORT..... 15

**AUDIT OF THE OFFICE ON VIOLENCE AGAINST WOMEN
GRANTS TO ENCOURAGE ARREST POLICIES AND ENFORCEMENT
OF PROTECTION ORDERS PROGRAM AWARDED TO
ERIE COUNTY, BUFFALO, NEW YORK**

INTRODUCTION

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of a grant awarded by the Office on Violence Against Women (OVW) to Erie County, New York (Erie), in Buffalo, New York. Erie was awarded grant 2015-WE-AX-0036 totaling \$900,000, as shown in Table 1. This grant was awarded through the Grants to Encourage Arrest Policies and Enforcement Protection Orders Program (Arrest Program).

**Table 1
OVW Grants Awarded to Erie County, New York**

Award Number	Program Office	Award Date	Project Period Start Date	Project Period End Date	Award Amount
2015-WE-AX-0036	OVW	09/28/15	10/01/15	09/30/18 ^a	\$ 900,000
Total:					\$ 900,000

^a The project period for the grant was extended to September 2021 with a supplemental award, which was not part of this audit.

Source: DOJ Grants Management System

The Arrest Program is designed to encourage partnerships between state, local, and tribal governments, courts, victim service providers, coalitions and rape crisis centers, to ensure that sexual assault, domestic violence, dating violence, and stalking are treated as serious violations of criminal law requiring the coordinated involvement of the entire criminal justice system and community-based victim service organizations. In addition, the Arrest Program challenges the community to work collaboratively to identify problems and share ideas that will result in new responses to ensure victim safety and offender accountability.

This grant supported the Buffalo and Erie County Stopping Abuse in the Family Environment (BE-SAFE) project’s development of multidisciplinary High-Risk Teams (HRT) including the Erie County District Attorney’s Office, Erie County Department of Probation, Buffalo Police Department, Erie County Sheriff’s Office, Lancaster Police Department, Family Justice Center (FJC) battered women’s shelter, and victim services agencies to coordinate a community response to domestic violence.

The HRT focuses on reducing domestic violence and dating violence homicides by providing services to victims of domestic violence, meeting regularly to examine the needs of the community, and identifying possible gaps in the system. The project is designed to hold offenders accountable for their actions

while increasing victim safety through investigation, arrest, prosecution, and probation.

The Grantee

Erie County is located in Western New York and has a population of nearly 920,000 persons, with almost 260,000 persons residing in the City of Buffalo. Data compiled by the New York State Division of Criminal Justice Services (DCJS) from 2011-2014 showed that 47 percent of all simple assaults in Erie County were domestic in nature. This compares to national statistics of 21 percent of simple assaults being classified as domestic.¹

The Erie County District Attorney's Office administered the grant on behalf of Erie. The District Attorney's Office is responsible for the prosecution of nearly every crime committed in the County of Erie, and provides legal advice and investigation support to all federal, state and county agencies charged with investigating criminal activity. The target population for the grant project is victims of domestic violence, dating violence, and stalking.

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 program goals and objectives. To accomplish these objectives, we assessed performance in the following areas of grant management: program goals and accomplishments, grant financial management, grant expenditures, budget management and control, drawdowns, and federal financial reports.

We tested compliance with what we consider to be the most important conditions of the grant. The DOJ Grants Financial Guide (the 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 objective, scope, and methodology.

¹ Bureau of Justice Statistics, *Nonfatal Domestic Violence, 2003-2012*, April 2014

AUDIT RESULTS

Program Goals and Accomplishments

To determine whether Erie demonstrated adequate progress towards the program goals and objectives, we reviewed grant documentation and solicitations, analyzed program documents provided by Erie, interviewed Erie officials, and reviewed required performance reports. We also reviewed the progress reports to determine if the reports were accurate and timely. Finally, we reviewed Erie's compliance with a sample of special conditions identified in the award documentation.

Program Goals and Objectives

According to the award documents, the program goals and objectives of grant number 2015-WE-AX-0036 included: (1) developing multidisciplinary HRT focusing on reducing domestic violence and dating violence homicides, (2) strengthening advocacy and other victim services for domestic violence victims, including strengthening assistance to such victims in immigration matters, (3) centralizing and coordinating law enforcement, prosecution, and community supervision for domestic violence, dating violence, sexual assault and stalking cases among police officers, prosecutors, and probation officers, and (4) developing and implementing training to police, prosecutors, probation, and the judiciary regarding best practices to ensure offender accountability and victim safety in cases involving domestic violence, and to enhance training to the same in recognizing, investigating, and prosecuting instances of domestic violence against immigrant victims.

We determined Erie developed a HRT, which included multiple jurisdictions designed to reduce the number of domestic violence homicides and near lethal assaults. The grant funded an Assistant District Attorney, Criminal Investigator, and Probation Officer who focused on cases of domestic violence. In addition, Erie established a subrecipient to provide victim advocacy, crisis intervention, language services, and other direct services to victims of domestic violence. Erie also established a subrecipient for implementing and organizing the HRT and providing awareness and education among community stakeholders. Based on our review, we determined Erie demonstrated adequate progress towards achieving the program goals and objectives of the grant.

Required Performance Reports

According to the Guide, the funding recipient should ensure that valid and auditable source documentation is available to support all data collected for each performance measure specified in the program solicitation. The recipient must also have established written policies on subrecipient monitoring, and monitoring of subrecipients must include reviewing performance reports.

For this award, Erie was required to submit semiannual progress reports within 30 days after the end of the reporting periods. We compared progress

report submission dates to the required due dates and determined Erie's progress reports were submitted timely.

In order to review the accuracy of the progress reports, we selected a sample of 3 to 5 performance measures from the 3 most recent reports submitted for the grant, totaling 12 performance measures within our sample. We traced the reported amounts to source documentation maintained by Erie and its subrecipients. Although we identified minor differences, we determined the differences were not significant and the reports were accurate for reporting purposes.

We also reviewed Erie's process for monitoring subrecipients because subrecipients were responsible for collecting performance data and completing sections of the progress reports. According to Erie officials, the report sections completed by subrecipients were reviewed and compared to source documentation to ensure the accuracy of progress reports. However, we were unable to verify Erie's statements because its performance reviews of subrecipients were not documented. While our review of performance reports found that the information in the reports was accurate, we believe it is important for Erie to have written policies that clearly demonstrate its process for conducting subrecipient performance reviews and for Erie to document these reviews so they can be verified for accuracy.

We recommend OVW ensures Erie develops written policies and procedures for subrecipient monitoring that includes documenting performance reviews.

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 that are significant to performance under the grant and are not addressed in another section of this report.

A special condition related to 34 U.S.C § 10461(d) Speedy Notice to Victims, requires a 5 percent drawdown withholding on the total grant award if the State of New York does not certify that it has a law, policy, or regulation stipulating that the state or unit of local government is required to administer to a defendant an HIV test no later than 48 hours after which an information or indictment is presented. If the grantee submits a certification, a Grant Adjustment Notice (GAN) will be issued, and the funds will become available for drawdown. If, by the date on which the next session of the State legislature ends, the grantee is not in compliance with this provision, the withheld funds will be deobligated from the amount of funds awarded for this award period.

Erie does not have a policy related to this special condition. In addition, any local law passed by Erie, requires New York State legislative approval in order for it to be enacted. As a result, Erie follows New York State Criminal Procedure Law, and Erie officials provided a reference to the New York Consolidated Laws, C.P.L § 210.16, which requires HIV testing within 6 months of the date of a criminal

charge, not 48 hours following the special condition.² We determined that neither New York State law nor Erie policy requires testing within 48 hours or less.

Erie told us that it does not expect New York State law or policy to change and has been administering the grant under the assumption of a reduced award amount of \$855,000. Erie adjusted the grant budget by excluding 5 percent, or \$45,000, from the total grant award of \$900,000. This is documented in the subrecipient contracts and external quarterly budget management tool. Additionally OVW has placed a hold on the \$45,000 in the Grant Payment Request System.

Based on our assessment, we did not identify any instances of Erie violating the special condition we reviewed.

Grant Financial Management

According to the Guide, all grant recipients and subrecipients are required to establish and maintain adequate accounting systems and financial records and to accurately account for funds awarded to them. Also, the Code of Federal Regulations requires that recipient's financial management systems provide for comparison of expenditures with budgeted amounts.

Our assessment of the financial management system included reviewing financial statement audits, single audits, and financial accounting practices and capabilities to identify internal control weaknesses and significant non-compliance issues related to federal awards. Based on our review, we did not identify any deficiencies in the design or operation of the financial management system within the scope of our audit.

Grant Expenditures

Erie's approved budget for Grant Number 2015-WE-AX-0036 included personnel, fringe benefits, travel, and subrecipients. Between September 2015 and June 2018, Erie charged a total of \$698,421 in expenditures to the grant we audited. These expenditures included personnel, fringe benefits, travel, and subrecipients. The following table summarizes this information.

² C.P.L. § 210.16, Requirement of HIV related testing in certain cases: In a case where an indictment or a superior court information has been filed with a superior court which charges the defendant with a felony offense enumerated in any section of article one hundred thirty of the penal law where an act of "sexual intercourse", "oral sexual conduct" or "anal sexual conduct," as those terms are defined in section 130.00 of the penal law, is required as an essential element for the commission thereof, the court shall, upon a request of the victim within six months of the date of the crimes charged, order that the defendant submit to human immunodeficiency virus (HIV) related testing. Testing of a defendant shall be ordered when the result would provide medical benefit to the victim or a psychological benefit to the victim.

Table 2

**Expenditure Summary for Erie Grants
From September 2015 and June 2018**

Expenditure Category	2015-WE-AX-0036
Personnel	\$ 474,561
Fringe benefits	12,658
Travel	6,470
Subrecipients	204,732
Total	\$ 698,421

Source: OIG Analysis of Erie Financial Data.

Personnel and Fringe Benefit Expenditures

Personnel

Erie charged \$474,561 of personnel expenditures, or 68 percent of total expenditures, to the grant we audited between September 2015 and June 2018. We reviewed a sample of 15 personnel expenditures from the grant totaling \$33,389, approximately 7 percent of personnel charged.

We found that within our sample, Erie paid a total of eight different employees for three positions, including Assistant District Attorneys, Investigators, and Probation Officers. Based on our testing, we determined that the personnel expenditures we reviewed were allowable and supported by time and attendance reports that allocated these costs among 100 percent grant-funded activity.

Fringe Benefit

OVW approved fringe benefits for the grant, and the benefits approved included Federal Insurance Contributions Act (FICA), Worker's Compensation, Unemployment Compensation, Retiree Medical Insurance, Pension, and Employee Medical & Dental Insurance. Erie charged \$12,658 of fringe benefit expenditures, or 2 percent of total expenditures, to the grant we audited between September 2015 and June 2018. We reviewed a sample of 15 fringe benefit expenditures from the grant totaling \$21,271, approximately 8 percent of fringe benefits charged.

We determined the fringe benefits were accurately calculated, allowable, and supported based on the amount of personnel charged to the grants in the respective pay periods.

Travel Costs

Erie charged \$6,470 of travel expenditures, or 1 percent of total expenditures, to the grant we audited between September 2015 and June 2018. We reviewed a sample of seven travel expenditures totaling \$2,926, approximately 53 percent of travel expenditures charged, for accuracy using Erie travel polices that included grant-funded employee travel to conferences and training.

In addition, we assessed Erie travel policies and tested three travel vouchers for timeliness. We found one of the three travel vouchers, or 33 percent, was submitted 11 days late and the remaining two travel vouchers were timely. We determined this does not have a negative impact on Erie's travel expenditures related to the grant.

Erie generally adhered to travel policies and all seven of the travel expenditures we reviewed were allowable, allocable, supported, and reasonable.

Subrecipients Costs

Erie charged \$204,732 of subrecipient expenditures, or 29 percent of total expenditures. Erie partnered with two subrecipients to manage the HRT and provide domestic violence advocate services. Erie maintained a grant file for both subrecipients, which is in compliance with the Guide. We reviewed a sample of nine subrecipient expenditures from the grant totaling \$55,291, approximately 27 percent of the subrecipient expenditures charged, to determine whether the expenditures were allowable, supported, and reasonable. The expenditures included grant-related invoices and subrecipient travel.

We tested the subrecipient invoices for timeliness, and recalculated the supporting documentation to verify accuracy. Erie generally followed the process we identified.

We determined the subrecipients' expenditures were allowable, supported, necessary, reasonable, and allocated.

Budget Management and Control

Grant recipients are 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, or spending in any cost category not authorized by OVW in the original budget.

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

OVW authorized the grant budget category of "Travel" but not the category for "Other Costs." During our audit testing, we found Erie erroneously classified \$960 of conference fees as "Other Costs" when it should have been classified as "Travel." In response to our finding, Erie submitted to OVW on August 29, 2018, a retroactive GAN request. OVW deemed the request unnecessary because the conference fees were allowed under the approved "Travel" budget category, and the total travel spending did not exceed the travel budget by more than 10 percent

of the total award. To address budget monitoring audit objectives and expenditure testing, the audit team considered these expenditures as "Travel" rather than "Other Costs."

The audit team determined this deficiency was an isolated incident. As a result of this review and the insignificant nature of these general costs, we determined a recommendation is not warranted.

Drawdowns

The term drawdown is used to describe the process when a grant recipient requests funding under an approved grant award agreement. OVW allows grant recipients two options for taking drawdowns, the recipient can either: (1) request a drawdown to reimburse past grant expenditures, or (2) take drawdowns in advance, but must spend advance drawdowns within 10 calendar days after receiving the funding or return the unspent funds to DOJ.

Between September 2015 and June 2018, Erie made 11 drawdowns, totaling \$698,421. All 11 drawdowns were received as reimbursements. We determined Erie's process to ensure compliance with cash management requirements was appropriate.

Federal Financial Reports

In order for OVW to monitor the status of funds for a project, it requires grant recipients to submit quarterly FFRs that specify the grant expenditures made during the quarterly period and the cumulative expenditures to date for a grant. Grantees are required to submit these reports no later than 30 days after the last day of each quarter. If the report is delinquent, a grantee will not be able to draw down funds until the FFR is submitted.

We found that Erie submitted all 11 FFRs in the scope of our audit timely. In addition, we found that 2 of the 11 FFRs (18 percent) presented a difference as compared to the accounting system; however, all annual totals were accurate. We determined this occurred because a travel voucher was submitted untimely and the processing office recorded this expense in the month before it was posted to the accounting system, resulting in two FFRs where the totals differed from the accounting records.

Although not in compliance with the FFR criteria we identified, we determined that since the annual totals were accurate and the deficiency was not systemic, a recommendation is not warranted.

CONCLUSION AND RECOMMENDATIONS

As a result of our audit testing, we concluded that Erie demonstrated adequate progress towards achieving the grant's stated goals and objectives. We found that all tested expenditures were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and the terms and conditions of the grants. In addition, we did not identify significant issues regarding Erie's financial management, budget management and control, drawdowns, and FFRs. However, we found that Erie did not comply with essential award conditions related to subrecipient monitoring. We provide one recommendation to Erie to address these deficiencies.

We recommend OVW:

1. Ensure Erie develops written policies and procedures for subrecipient monitoring that includes documenting performance reviews.

OBJECTIVES, SCOPE, AND METHODOLOGY

Objectives

The objectives of this audit were to determine whether costs claimed under the grants 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 goals and accomplishments, grant financial management, grant 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 objective.

This was an audit of Office on Violence Against Women (OVW) grant awarded to the Erie County, New York (Erie), grant number 2015-WE-AX-0036 totaling \$900,000. As of June 30, 2018, Erie drew down \$698,421 of the total grant funds awarded. On August 30, 2018, Erie was awarded a supplement grant for an additional \$900,000 which extended the project end date to September 30, 2021. Our audit concentrated on, but was not limited to September 28, 2015, the award date for the grant, through January 29, 2019, the last day of our audit work.

To accomplish our objectives, we tested compliance with what we consider to be the most important conditions of Erie’s activities related to the audited grants. We performed sample-based audit testing for grant expenditures including personnel and non-personnel charges, financial reports, and progress reports. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the grants reviewed. This non statistical sample design did not allow projection of the test results to the universe from which the samples were selected. The 2015 DOJ Grants Financial Guide (the Guide) and the award documents contain the primary criteria we applied during the audit.

During our audit, we obtained information from OJP’s Grants Management System (GMS) as well as the Erie 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 was verified with documentation from other sources.

**ERIE COUNTY, NEW YORK RESPONSE TO
THE DRAFT AUDIT REPORT**



COUNTY OF ERIE

MARK C. POLONCARZ
COUNTY EXECUTIVE

February 15, 2019

Thomas O. Puerzer
Regional Audit Manager
Philadelphia Regional Audit Office
Office of the Inspector General
U.S. Department of Justice
701 Market Street Suite 2300
Philadelphia, PA 19106

RE: Audit Response Letter

Dear Mr. Thomas O. Puerzer:

The United States Department of Justice Office of the Inspector (OIG) conducted an audit of the Office on Violence Against Women (OVW) Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program awarded to the County of Erie (Grant # 2015-WE-AX-0036). As a result of the audit, OIG concluded that grant funds were managed appropriately and that Erie County accomplished adequate progress towards the goals and objectives of each grant program in the scope of the audit. OIG's official conclusion recommends that OVW ensures that Erie County "develops written policies and procedures for subrecipient monitoring that includes documenting performance reviews."

The County of Erie appreciates that OIG has found our performance reports to be accurate. The staff at the District Attorney's Office, who is the implementing agency for this project, provides a thorough review of source documentation for both progress reporting and fiscal reporting. When requested, staff at the District Attorney's Office will receive source documentation to ensure that data provided to Erie County is accurate. This ensures that the information sent to OVW on the progress report and the fiscal cost report is accurate. There has been a long standing policy regarding review of this source documentation, however, this policy is not written. We agree with the recommendation proposed by OIG and look forward to working with OVW to develop written policies and procedures for subrecipient monitoring which will formalize the process Erie County already has in place. With OVW's agreement of the audit recommendation work can begin on formalizing the existing policies in writing. An initial

Poloncarz Audit Response Letter to Puerzer
February 15, 2019
Page 2 of 2

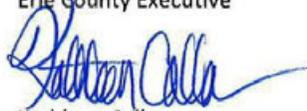
draft by Erie County could be completed in 2 months and, with appropriate time for OVW and Erie County to agree on revisions, a final product could be produced in 4 months.

The County of Erie is committed to providing a resolution that will be acceptable to all parties in a timely manner and will make sure resources are made available to adhere to the proposed timeline.

Sincerely yours,



Mark C. Poloncarz
Erie County Executive



Kathleen Callan
Chief of Administration
Erie County District Attorney's Office

MCP/sb

**OFFICE ON VIOLENCE AGAINST WOMEN
RESPONSE TO THE DRAFT AUDIT REPORT**



U.S. Department of Justice

Office on Violence Against Women

Washington, DC 20530

February 19, 2019

MEMORANDUM

TO: Thomas O. Puerzer
Regional Audit Manager

FROM: Nadine M. Neufville *nmn*
Deputy Director, Grants Development and Management

Donna Simmons *DS*
Associate Director, Grants Financial Management Division

Rodney Samuels *RS*
Audit Liaison/Staff Accountant

SUBJECT: Draft Audit Report – Audit of the Office on Violence Against Women (OVW) Grants to Encourage Arrest Policies and Enforcement of Protection Orders Awarded to Erie County, Buffalo, New York

This memorandum is in response to your correspondence dated January 30, 2019 transmitting the above draft audit report for Erie County. We consider the subject report resolved and request written acceptance of this action from your office.

The report contains one recommendation. OVW is committed to addressing and bringing the open recommendation identified by our office to a close as quickly as possible. The following is our analysis of each OVW recommendation.

1. Develops written policies and procedures for sub recipient monitoring that includes Documenting performance reviews.

Concur: OVW will coordinate with Erie County to ensure that they develop written policies and procedures for sub recipient monitoring that includes documenting performance reviews.

MEMORANDUM

SUBJECT: Draft Audit Report – Audit of the Office on Violence Against Women (OVW) Grants to Encourage Arrest Policies and Enforcement of Protection Orders Awarded to Erie County, Buffalo, New York

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 Richard P. Theis
Assistant Director, Audit Liaison Group
Internal Review and Evaluation Office
Justice Management Division

Aisha Battle
Program Manager
Office on Violence Against Women

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

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) provided a draft of this audit report to the Office on Violence Against Women (OVW) and Erie County, Buffalo, New York (Erie). OVW's response is incorporated in Appendix 3 and Erie's response is incorporated in Appendix 2 of this final report. In its response, OVW concurred with our recommendations, and as a result, the status of the audit report is resolved. The following provides the OIG analysis of the summary of actions necessary to close the report.

Recommendations for OVW:

1. **Ensure Erie develops written policies and procedures for subrecipient monitoring that includes documenting performance reviews.**

Resolved. OVW concurred with our recommendation. OVW stated in its response that it will coordinate with Erie County to ensure it develops written policies and procedures for subrecipient monitoring that includes documenting performance reviews.

Erie concurred with our recommendation and stated in its response that it looks forward to working with OVW to develop written policies and procedures for subrecipient monitoring which will formalize the process it already has in place.

This recommendation can be closed when we receive documentation demonstrating that Erie has developed and implemented written policies and procedures for subrecipient monitoring that include documenting performance reviews.



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 or (800) 869-4499.

U.S. DEPARTMENT OF JUSTICE OFFICE OF THE INSPECTOR GENERAL

950 Pennsylvania Avenue, Northwest
Suite 4760
Washington, DC 20530 0001

Website
oig.justice.gov

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

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

Also at Oversight.gov