



**AUDIT OF THE OFFICE ON VIOLENCE AGAINST WOMEN
TECHNICAL ASSISTANCE PROGRAM GRANT
AWARDED TO THE
UNIVERSITY OF MINNESOTA
MINNEAPOLIS, MINNESOTA**

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

Audit Report GR-50-13-009
May 2013

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EXECUTIVE SUMMARY

The U.S. Department of Justice, Office of the Inspector General, Audit Division, has completed an audit of an Office on Violence Against Women, Technical Assistance Program cooperative agreement awarded to the University of Minnesota.¹ The University of Minnesota was awarded \$487,500 under grant number 2011-TA-AX-K036 in May 2011 to fund its Safe Return Initiative (SRI). SRI's overarching goal is to improve the capacity of local battered women's programs, parole and community supervision, and community-based organizations to address the needs of battered women in relationships with men in prison, planning for release, and on parole.

The purpose of this audit was to determine whether reimbursements claimed for costs under the grant were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the grant, and to determine program performance and accomplishments. The objective of our audit was to review performance in the following areas: (1) internal control environment; (2) drawdowns; (3) grant expenditures, including personnel and indirect costs; (4) budget management and control; (5) federal financial and progress reports; (6) grant award requirements; and (7) program performance and accomplishments. We determined that matching costs, property management, program income, and the monitoring of subgrantees were not applicable to this grant. In addition, at the time of our review, the grantee had not yet expended any funds from the contractual category.

As of April 25, 2012, the grantee had drawn down \$72,665 in grant funds and had recorded expenses totaling \$86,778. We examined the University of Minnesota's accounting records, federal financial and progress reports, and operating policies and procedures. Our audit revealed that the University of Minnesota generally complied with grant guidelines and requirements. Our audit objectives, scope, and methodology are discussed in Appendix I of the report.

¹ We use the term "cooperative agreement" interchangeably with "grant" throughout this report.

TABLE OF CONTENTS

INTRODUCTION.....	1
Background.....	1
Our Audit Approach.....	2
FINDINGS AND RECOMMENDATIONS	4
Accounting and Internal Controls	4
Grant Drawdowns	5
Budget Management and Control	7
Grant Reporting.....	7
Compliance with Grant Requirements	9
Program Performance and Accomplishments	9
Views of Responsible Officials	12
APPENDIX I - OBJECTIVE, SCOPE, AND METHODOLOGY	13
APPENDIX II - AUDITEE RESPONSE	15
APPENDIX III - OFFICE ON VIOLENCE AGAINST WOMEN RESPONSE.....	16

INTRODUCTION

The Department of Justice (DOJ), Office of the Inspector General, Audit Division, has completed an audit of an Office on Violence Against Women (OVW), Technical Assistance Program cooperative agreement awarded to the University of Minnesota.² The University of Minnesota was awarded \$487,500 under grant number 2011-TA-AX-K036 to fund its Safe Return Initiative (SRI). SRI's overarching goal is to improve the capacity of local battered women's programs, parole and community supervision, and community-based organizations to address the needs of battered women in relationships with men in prison, planning for release, and on parole.

The purpose of this audit was to determine whether reimbursements claimed for costs under the grant were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the grant, and to determine program performance and accomplishments. As shown in the following table, the University of Minnesota was awarded a total of \$487,500 to support this program.

TABLE 1. OFFICE ON VIOLENCE AGAINST WOMEN GRANT AWARDED TO THE UNIVERSITY OF MINNESOTA

AWARD NUMBER	PROJECT START DATE	PROJECT END DATE	AWARD AMOUNT	OBJECTIVE
2011-TA-AX-K036	04/01/2011	09/30/2013	\$487,500	To improve the capacity of battered women's programs, parole and community supervision, and community-based organizations to address the needs of battered women in relationships with men in prison, planning for release, and on parole.
Total:			\$487,500	

Source: Office on Violence Against Women

Background

OVW provides federal leadership in developing the nation's capacity to reduce violence against women and strengthen services to victims of domestic violence, dating violence, sexual assault, and stalking. Created in 1995, OVW administers financial and technical assistance to communities across the country that are developing programs, policies, and practices

² We use the term "cooperative agreement" interchangeably with "grant" throughout this report.

aimed at ending domestic violence, dating violence, sexual assault, and stalking. Since its inception, OVW has awarded over \$4.7 billion in grants and cooperative agreements.

The Institute of Domestic Violence in the African American Community (IDVAAC), a specialized outreach center in the School of Social Work at the University of Minnesota, was responsible for implementing the audited grant. According to its grant application, IDVAAC intended to use the OVW funds to continue to launch its Safe Return Initiative (SRI). Through this award, SRI planned to expand its 15-jurisdiction learning community to over 24 collaborating learning jurisdictions to address the following goals and objectives:

- Increase the knowledge and awareness of the needs and challenges of battered women with incarcerated partners/ex-partners soon to return to the community from prison;
- Assist victim service providers in developing protocols and procedures to ensure the safety and support of women as well as identifying potential victims of domestic violence prior to their partner re-entering the community; and
- Encourage collaboration between battered women service providers and parole programs.

According to its application, IDVAAC and its partners planned to implement all of the goals and objectives of the project by conducting intensive training through national and regional conferences, training seminars, web-based seminars, and audio-conference seminars.

Our Audit Approach

We tested compliance with what we consider the most important conditions of the grant. Unless otherwise stated in our report, the criteria we audit against are contained in the OVW Financial Grants Management Guide, the Code of Federal Regulations, Office of Management and Budget (OMB) Circulars, and the award documents. The OVW Financial Grants Management Guide serves as a primary reference manual to assist award recipients in fulfilling their fiduciary responsibility to safeguard grant funds and ensure funds are used for the purposes for which they were awarded. We tested the University of Minnesota's:

- **Accounting and Internal Controls** to determine whether the grantee had sufficient accounting and internal controls in place for

the processing and payment of funds and controls were adequate to safeguard grant funds and ensure compliance with the terms and conditions of the grant;

- **Grant Drawdowns** to determine whether grant drawdowns were adequately supported and if the grantee was managing grant receipts in accordance with federal requirements;
- **Grant Expenditures including Personnel and Indirect Costs** to determine the accuracy and allowability of costs charged to the grant;
- **Budget Management and Control** to examine the amounts budgeted and the actual costs for each approved cost category and determine if the grantee deviated from the approved budget, and if so, if the grantee received the necessary approval;
- **Federal Financial Reports and Progress Reports** to determine whether the required reports were submitted on time and accurately reflected grant activity;
- **Accomplishment of Grant Requirements and Objectives** to determine if the grantee met or is capable of meeting the grant's objectives and whether the grantee collected data and developed performance measures to assess accomplishment of the intended objectives.

We also performed limited work and confirmed that the University of Minnesota was not required to contribute any local matching funds, did not purchase any accountable property, did not generate any program income, and did not have any subgrantees or contractors at the time of our audit. Therefore, we did not perform testing in these areas.

FINDINGS AND RECOMMENDATIONS

We determined that the University of Minnesota generally complied with grant guidelines with respect to its internal control environment, drawdowns and expenditures, budget management and control, federal financial and progress reports, and grant requirements.

We performed audit work at the University of Minnesota's campus in Minneapolis, Minnesota, where we obtained an understanding of the accounting system and reviewed a sample of grant expenditures. We reviewed the criteria governing grant activities, including the OVW Financial Grants Management Guide, relevant OMB Circulars, and the Code of Federal Regulations. In addition, we reviewed grant documents, including the application, award, budgets, and financial and progress reports. We also interviewed key personnel at the University of Minnesota.

Accounting and Internal Controls

According to the OVW Financial Grants Management Guide, grant recipients are required to establish and maintain accounting and internal control systems to account accurately for funds awarded to them. Further, the accounting system should ensure, among other things, the identification and accounting for receipt, obligation, and disposition of all funds.

We interviewed key University of Minnesota personnel, including the Senior Finance Manager, Accountant, and Program Co-Executive Director, regarding the University of Minnesota's financial management system, record-keeping practices, and methods for ensuring adherence to the terms and conditions of the audited award. We also reviewed the University of Minnesota's policies, procedures, and accounting records to assess its risk of non-compliance with laws, regulations, guidelines, and terms and conditions of the award.

Financial Management System

The OVW Financial Grants Management Guide requires grantees to establish and maintain a system of accounting and internal controls that adequately identifies grant costs. The system must include controls to ensure that funds and other resources are used optimally and expenditures of funds are in conformance with the general and special conditions applicable to the recipient. Further, the OVW Financial Grants Management Guide states that grantees should establish and maintain program accounts

that will enable, on an individual basis, the separate identification and accounting of the receipt, obligation, and disposition of all funds.

Since July 2008, the University of Minnesota has been utilizing a commercial, off-the-shelf financial management system. Invoices are submitted to the accountant who enters them into the financial management system. The invoice is then reviewed by a certified approver. The amounts billed and reimbursed reflect dollars actually spent.

We also interviewed staff and observed accounting activities and processes to assess risk. The grantee has written policies and procedures on several main topics, including: (1) accounting and financial oversight, (2) budget, (3) cash management and investments, (4) equipment and inventory, (5) procurement and payment, and (6) travel. The University of Minnesota also has internal control guidelines. Based on our interviews with University of Minnesota personnel and a review of the policies, we determined that the manuals were current and were being followed by employees.

Single Audit

The University of Minnesota underwent a Single Audit Review for the fiscal year ending June 30, 2011, which was prepared under the provisions of the OMB Circular A-133. We reviewed the Single Audit, which disclosed no material weaknesses, did not identify any internal control issues over major programs, and designated the grantee as low-risk. The Single Audit did not identify questioned costs or contain findings related to federal awards. We were informed by the OVW that there have not been any site visits, desk reviews, or other audits conducted on this grantee.

Grant Drawdowns

We reviewed the University of Minnesota's process for requesting OVW reimbursement for grant-related costs to ensure that reimbursement requests were supported adequately by official accounting records and were in accordance with federal requirements. The University of Minnesota's Senior Finance Manager said that all drawdowns are requested on a reimbursement basis. We compared the grantee's general grant ledger to OVW's drawdown report for the inception of the grant through April 25, 2012. As shown in the following table, the grantee's recorded expenses exceeded its drawdowns.

**TABLE 2. COMPARISON OF DRAWDOWNS TO
THE UNIVERSITY OF MINNESOTA'S RECORD OF EXPENDITURES**

DATE OF DRAWDOWN PER OVW	AMOUNT DRAWN DOWN PER OVW	GRANT EXPENDITURES PER ACCOUNTING RECORDS FOR DRAWDOWN PERIOD	CUMULATIVE DRAWDOWNS PER OVW	CUMULATIVE EXPENDITURES PER UNIVERSITY OF MINNESOTA RECORDS	CUMULATIVE EXPENDITURES LESS CUMULATIVE DRAWDOWNS
10/25/2011	\$9,372	\$15,695	\$9,372	\$15,695	\$6,323
01/23/2012	27,927	30,685	37,298	46,380	9,081
04/25/2012	35,367	40,399	72,665	86,778	14,113
TOTAL	\$72,665³	\$86,778³			

Source: Office on Violence Against Women and University of Minnesota

Grant Expenditures

OVW reviewed and approved funding for the University of Minnesota in seven categories: (1) personnel, (2) fringe benefits, (3) travel, (4) supplies, (5) contractual, (6) other, and (7) indirect costs. The total amount of the award was \$487,500, which included an approved indirect cost rate. The University of Minnesota was approved a 32-percent indirect cost rate by the Department of Health and Human Services (HHS). Table 3 shows the budgeted amounts by approved cost category.

TABLE 3. OVW-APPROVED BUDGET CATEGORIES

COST CATEGORY	APPROVED BUDGET	DESCRIPTION OF PLANNED EXPENDITURES
Personnel	\$113,675	Compensation paid to employees
Fringe Benefits	39,088	Funds allocated to cover costs of services not included as salaries and wages
Travel	20,330	Cost of staff travel incurred by personnel on official business
Supplies	9,770	Office supplies, printing/duplicating costs
Contractual	175,835 ⁴	Subcontracts, contracts for professional services
Other	10,620	Computer hardware & software, dues and subscriptions
Indirect Cost	118,182	HHS-approved indirect cost rate of 32 percent
TOTAL PROJECT COSTS	\$487,500	

Source: Office on Violence Against Women

³ Differences in totals are due to rounding.

⁴ As of June 15, 2012, no funds from the contractual category had been spent.

As of April 25, 2012, total grant-related expenditures, as recorded in the University of Minnesota's accounting records, were \$86,778, and the University of Minnesota had been reimbursed a total of \$72,665. To determine the accuracy and allowability of costs charged to the grant, we reviewed a sample of direct and indirect cost expenditures. We selected and reviewed 17 direct cost expenditures totaling \$17,844. We determined that all transactions were generally accurate, supported, and allowable under federal rules, regulations, and special conditions of the grant.

We also selected and reviewed eight indirect cost expenditures totaling \$1,560. We verified that the federally approved indirect cost rate of 32 percent was correctly applied in each of the tested transactions. After reviewing these transactions and the related supporting documentation, we determined the transactions were supported, accurately posted to the accounting records, and allowable under federal rules, regulations, and special conditions of the grant. In total, we tested direct and indirect transactions totaling \$19,404.

Budget Management and Control

According to the terms and conditions of the grant, a grantee may transfer funds between approved budget categories without OVW approval if the total transfers are 10 percent or less than the award amount. Requests for transfers of funds between budget categories exceeding 10 percent must be submitted to OVW for approval. We compared the amounts charged to the approved budget amounts for each budget category. At the time of our audit, the University of Minnesota's actual expenditures were under the award amount in all cost categories. Thus, there was no movement of dollars between budget categories.

Grant Reporting

The OVW Financial Grants Management Guide states that two types of reports are to be submitted by the grantee. Federal Financial Reports (FFR) provide information on monies spent and the unobligated amounts remaining in the grant. Program progress reports provide information on the status of grant-funded activities and other pertinent information.

Federal Financial Reports

According to the OVW Financial Grants Management Guide, FFRs are due no later than 30 days after the end of the calendar quarter for the entire period of the award. The final FFR must be submitted no later than 90 days following the end of the grant period. Funds or future awards may be

withheld if reports are not submitted or if reports are submitted late. We reviewed four of the FFRs submitted during our audit period. As shown in the following table, the University of Minnesota submitted all four reports on time.

TABLE 4. TIMELINESS OF FEDERAL FINANCIAL REPORTS

REPORT NUMBER	REPORT PERIOD	DUE DATE	DATE SUBMITTED	DAYS LATE
1	04/01/11 - 06/30/11	07/30/11	07/13/11	0
2	07/01/11 - 09/30/11	10/30/11	10/21/11	0
3	10/01/11 - 12/31/11	01/30/12	01/18/12	0
4	01/01/12 - 03/31/12	04/30/12	04/17/12	0

Source: Office on Violence Against Women

We also compared the grant-related expenditures reflected on the FFRs to the University of Minnesota's accounting records. As shown in the following table, the expenditures reported on the FFRs matched those in the grant ledger.

TABLE 5. ACCURACY OF FEDERAL FINANCIAL REPORTS

FFR NUMBER	FFR REPORT PERIOD END DATE	EXPENDITURES PER FFR	EXPENDITURES PER GRANT LEDGER
1	06/30/2011	\$0	\$0
2	09/30/2011	9,372	9,372
3	12/31/2011	27,927	27,927
4	03/31/2012	35,367	35,367
Total		\$72,665⁵	\$72,665⁵

Source: Office on Violence Against Women and the University of Minnesota

Progress Reports

According to the OVW Financial Grants Management Guide, Categorical Assistance Progress Reports are due semiannually on January 30 and July 30 for the life of the award. We reviewed two progress reports submitted during the award and found that both of the reports were submitted by OVW's established deadline.

⁵ Differences in totals are due to rounding.

TABLE 6. TIMELINESS OF PROGRESS REPORTS

REPORT NUMBER	REPORT PERIOD	DUE DATE	DATE SUBMITTED	DAYS LATE
1	01/01/2011 – 06/30/2011	07/30/2011	07/18/2011	0
2	07/01/2011 – 12/31/2011	01/30/2012	01/23/2012	0

Source: Office on Violence Against Women

As for the content of the progress reporting, we found that the reports did list the specific program activities that occurred during those time frames. The program goals, as outlined in the grant application, mirrored what was reported in the progress reports as actual accomplishments and activities conducted. In our judgment, the reports provided adequate information to determine the status of the tasks undertaken for the period.

Compliance with Grant Requirements

We reviewed the special conditions of the grant award and identified 23 requirements. Examples of these conditions are to: (1) submit quarterly Federal Financial Reports, (2) submit semiannual progress reports that describe project activities during the reporting period, (3) work collaboratively with its project partners to implement the grant project, and (4) adhere to the OVW Financial Grants Management Guide. No instances of non-compliance with any of the special conditions were identified.

Program Performance and Accomplishments

The main overarching goal of the University of Minnesota's Safe Return Initiative (SRI) project is to improve the capacity of local battered women's programs, parole/community supervision, and community-based organizations to address the needs of battered women in relationships with men in prison, planning for release, and on parole. According to the grant application, this would be accomplished by breaking the SRI into 3 goals: (1) increasing the knowledge and awareness of the needs and challenges of battered women with incarcerated partners/ex-partners soon to return to the community from prison, (2) assisting victim service providers on developing protocols and procedures to ensure the safety and support of women as well as identifying potential victims of domestic violence prior to their partner re-entering to the community, and (3) encouraging collaboration between battered women service providers and parole programs.

We observed grant-related activity, reviewed documentation, and interviewed University of Minnesota staff to determine whether the grant objectives that were identified in the grant application were being met.

When we asked University of Minnesota officials about the grant objectives, they told us that each of the grant objectives is being met and that to achieve the outlined goals, the grantee had broken down its efforts into seven individual objectives, as detailed in the following chart.

TABLE 7. UNIVERSITY OF MINNESOTA SAFE RETURN INITIATIVE GOALS AND OBJECTIVES

Goals Accomplished	Objective	Activities Performed
Overarching Goal Goal 1 Goal 3	Conduct a national assessment of battered women's programs' knowledge of and response to women in relationships with men in prison and on parole.	Collected and analyzed data for 8 states towards an assessment of battered women's programs' knowledge.
Overarching Goal Goal 1 Goal 2 Goal 3	Conduct a roundtable discussion with 24 jurisdictions that comprise SRI's learning community and facilitate information sharing among this learning community.	Conducted an assessment in October 2009 of a 2009 roundtable discussion focused on learning communities.
Overarching Goal Goal 1 Goal 2 Goal 3	Offer a series of webcast trainings on specialized topics related to prisoner re-entry and domestic violence.	Scheduled webinars on SRI and group work with men in prison and battered women in relationships with men on parole for May 2013.
Overarching Goal Goal 1 Goal 3	Provide on-site assistance to communities involved in SRI's learning community. Focus on the intersection between prisoner re-entry and domestic violence.	Conducted on-site training on SRI for New York State Department of Parole and Corrections in June 2012.
Overarching Goal Goal 1 Goal 3	Conduct presentations, workshop training events, and conferences sponsored by national partner organizations.	Presented at the National Coalition on Domestic Violence Conference in July 2012 and at the Institute on Violence Abuse and Trauma Conference in September 2012.
Overarching Goal Goal 3	Conduct a roundtable with judges on prisoner re-entry and domestic violence to identify ways to be more proactive through addressing the issue of re-entry and domestic violence at sentencing.	SRI roundtable scheduled for May 2013.
Overarching Goal Goal 1 Goal 2 Goal 3	Develop video clips for use in training programs, roundtables, and on-site assistance, and a final DVD on lessons learned from SRI and its learning communities.	Produced SRI "Building Bridges" DVD for Parole and Battered Women's Advocates.

Source: University of Minnesota SRI

We discussed with grantee officials some of the activities described in Table 7. The officials described the roundtable discussion as addressing issues in domestic violence among men and their families. The grantee provided us with a copy of the 2005 roundtable brief as well as a report on the SRI, and an assessment of a 2009 roundtable. We reviewed the roundtable brief, which stated that re-entry planning begins at sentencing, programming should focus on rehabilitation, the community must be involved in the re-entry process, and all the services provided must be holistic. We also reviewed the SRI report and found that it observed a continuing demand among community-based organizations for information and assistance regarding domestic violence and re-entry in the African American community.

We also confirmed that the grantee has scheduled future onsite trainings, presentations, and webinars that will last throughout the remainder of the grant period. Additionally, the Co-Executive Director informed us that articles on the following two subjects will be published: (1) working with battered women in relationships with men on parole, and (2) working with men who are on parole. The articles will be distributed to domestic violence advocates across the country.

According to the Co-Executive Director, the SRI will continue to provide community education, training, and on-site assistance to criminal justice, community-based groups, and faith-based organizations, and transfer lessons to their peers in other communities around the country to keep African American families safe as prisoners return to their communities. The Co-Executive Director stated that once the grant ends, he hopes that people will continue to visit the website to learn about the intersection of domestic violence and prisoner re-entry. The local communities are aware of the program and the knowledge that they have acquired will be passed on to those who will be in need of assistance in the future.

Overall, we found that the University of Minnesota appears to be implementing the goals and objectives of the grant by conducting training through national and regional conferences, training courses, web-based seminars, and audio-conferences. All the activities targeted the goals of the grant and were designed to increase the knowledge and awareness of the needs and challenges of battered women.

Views of Responsible Officials

We discussed the results of our review with grantee officials throughout the audit and at a formal exit conference, and we have included their comments as appropriate.

OBJECTIVE, SCOPE, AND METHODOLOGY

The purpose of this audit was to determine whether reimbursements claimed for costs under the grant were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the grant, and to determine program performance and accomplishments.

We conducted this performance audit in accordance with generally accepted government auditing standards and included such tests as were considered necessary to accomplish our objectives. 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.

Our audit concentrated on, but was not limited to, the expenditures and reimbursements from May 20, 2011, through April 25, 2012. This was an audit of OVW grant number 2011-TA-AX-K036, for which the University of Minnesota was awarded a total of \$487,500. In conducting our audit, we reviewed FFRs and progress reports and performed sample testing in award expenditures, including salary, fringe benefits, and indirect costs. Our testing was conducted by judgmentally selecting a sample of expenditures, along with a review of internal controls and procedures for the grant that we audited. Judgmental sampling design was applied to obtain broad exposure to numerous facets of the grant reviewed, such as dollar amounts, expenditure category, or risk. This non-statistical sample design does not allow for projection of the test results to all grant expenditures or internal controls and procedures. In total, the University of Minnesota had drawn down \$72,665 and recorded grant-related costs totaling \$86,778 as of April 25, 2012. We tested 25 grant-related transactions, which totaled \$19,404. More specifically, we tested \$17,844 in direct costs and \$1,560 in indirect costs.

We tested compliance with what we consider to be the most important conditions of the grant agreement. Unless otherwise stated in our report, the criteria we audit against are contained in the OVW Financial Grants Management Guide, the Code of Federal Regulations, OMB Circulars, and the award documents. We reviewed the University of Minnesota's grant activities and performance in the following areas: (1) internal control environment; (2) drawdowns; (3) grant expenditures, including personnel and indirect costs; (4) budget management and control; (5) federal financial and progress reports; (6) grant award requirements; and (7) program

performance and accomplishments. We determined that matching costs, property management, program income, and monitoring subgrantees were not applicable to this grant. At the time of our review, the grantee had not yet expended any funds from the contractual category.

We performed limited testing of source documents to assess the timeliness and accuracy of FFRs, reimbursement requests, expenditures, and progress reports; evaluated performance to grant objectives; and reviewed the grant-related internal controls over the financial management system. We tested invoices associated with transactions shown in the University of Minnesota's grant ledger as of April 25, 2012. However, we did not test the reliability of the financial management system as a whole and reliance on computer-based data was not significant to our objectives.

Our audit included an evaluation of the University of Minnesota's most recent Single Audit Review. The review was for the period ending June 30, 2011. The Single Audit Report was prepared under the provisions of Office of Management and Budget Circular A-133. We reviewed the Single Audit, which disclosed no material weaknesses, did not identify any internal control issues over major programs, and designated the grantee as low risk. The Single Audit Report did not contain questioned costs or findings related to federal awards.

AUDITEE RESPONSE

UNIVERSITY OF MINNESOTA

Twin Cities Campus

Sponsored Financial Reporting

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March 27, 2013

Carol S. Taraszka
Regional Audit Manager
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Chicago Regional Audit Office
500 W Madison Street, Suite 1121
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SUBJ: US DOJ OIG audit of grant 2011-TA-AX-K036, PI: Oliver Williams, CON30084

Dear Ms. Taraszka:

The University of Minnesota concurs with the draft audit report of the sponsored award referenced above.

Sincerely,

/S/

Sue Paulson
Finance Director
Sponsored Financial Reporting
University of Minnesota
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Driven to Discover

**OFFICE ON VIOLENCE
AGAINST WOMEN RESPONSE**



U.S. Department of Justice
Office on Violence Against Women
Washington, D.C. 20530

May 7, 2013

MEMORANDUM

TO: Carol S. Taraszka Regional
Audit Manager Chicago
Regional Audit Office

FROM: Bea Hanson /S/
Acting Director
Office on Violence Against Women

Rodney Samuels /S/
Audit Liaison/Staff Accountant
Office on Violence Against Women

SUBJECT: Audit of the Office on Violence Against Women Technical
Assistance Program Awarded to the University of Minnesota
Minneapolis, Minnesota

This memorandum is in response to your correspondence dated March 22, 2013 transmitting the above audit report for the University of Minnesota. After reviewing the referenced report and noting that there were no recommendations to resolve, the Office on Violence Against Women (OVW) has no further comments to be made regarding your review.

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 of my staff at (202) 514-9820.

cc Angela Wood
Accounting Officer
Office on Violence Against Women (OVW)

Louise M. Duhamel, Ph.D.
Acting Assistant Director
Audit Liaison Group
Justice Management Division

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Office on Violence Against Women