



**AUDIT OF THE OFFICE ON VIOLENCE AGAINST WOMEN
LEGAL ASSISTANCE FOR VICTIMS GRANT AWARDED TO
PRAIRIE STATE LEGAL SERVICES, INCORPORATED
ROCKFORD, ILLINOIS**

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

Audit Report GR-50-14-006
June 2014

**AUDIT OF THE OFFICE ON VIOLENCE AGAINST WOMEN
LEGAL ASSISTANCE FOR VICTIMS GRANT AWARDED TO
PRAIRIE STATE LEGAL SERVICES, INCORPORATED
ROCKFORD, ILLINOIS**

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 grant awarded to Prairie State Legal Services, Incorporated (PSLS). PSLS was awarded \$500,000 under grant number 2012-WL-AX-0023 in September 2012 to provide comprehensive civil legal services to low-income victims of sexual assault, domestic violence, dating violence, and stalking.

The objective of our audit was to review performance in the following areas: (1) internal control environment; (2) drawdowns; (3) grant expenditures, including personnel costs; (4) budget management and control; (5) matching costs; (6) accountable property; (7) program income; (8) federal financial and progress reports; (9) grant award requirements; (10) program performance and accomplishments; and (11) monitoring of partner organizations. We determined that matching costs, accountable property, indirect costs, program income, and monitoring of contractors were not applicable to this grant.

As of August 1, 2013, the grantee had drawn down \$120,076 in grant funds and had recorded expenses totaling \$120,076 in its grant accounting records. We examined PSLS's accounting records, federal financial and progress reports, and operating policies and procedures. Our audit revealed that PSLS generally complied with grant guidelines and requirements. Our audit objective, scope, and methodology are discussed in Appendix I of the report.

**AUDIT OF THE OFFICE ON VIOLENCE AGAINST WOMEN
LEGAL ASSISTANCE FOR VICTIMS GRANT AWARDED TO
PRAIRIE STATE LEGAL SERVICES, INCORPORATED
ROCKFORD, ILLINOIS**

TABLE OF CONTENTS

INTRODUCTION..... 1

 Background..... 1

 Our Audit Approach..... 2

FINDING..... 4

 Accounting and Internal Controls 4

 Grant Drawdowns..... 5

 Grant Expenditures..... 6

 Budget Management and Control 7

 Grant Reporting 7

 Compliance with Grant Requirements 9

 Program Performance and Accomplishments..... 9

 Monitoring Partner Organizations 9

 Views of Responsible Officials 10

APPENDIX I - OBJECTIVE, SCOPE, AND METHODOLOGY 11

APPENDIX II - AUDITEE RESPONSE..... 13

**APPENDIX III - OFFICE ON VIOLENCE AGAINST WOMEN
 RESPONSE..... 14**

AUDIT OF THE OFFICE ON VIOLENCE AGAINST WOMEN LEGAL ASSISTANCE FOR VICTIMS GRANT AWARDED TO PRAIRIE STATE LEGAL SERVICES, INCORPORATED ROCKFORD, ILLINOIS

INTRODUCTION

The U.S. Department of Justice, Office of the Inspector General, Audit Division, has completed an audit of an Office on Violence Against Women (OVW) Legal Assistance for Victims (LAV) grant awarded to Prairie State Legal Services, Incorporated (PSLS). PSLS was awarded \$500,000 under grant number 2012-WL-AX-0023 in September 2012. According to the grant application, PSLS was to use grant funding to provide comprehensive civil legal services to low-income victims of sexual assault, domestic violence, dating violence, and stalking.

As shown in Exhibit 1, OVW awarded PSLS a total of \$500,000 to implement the grant program.

EXHIBIT 1. OFFICE ON VIOLENCE AGAINST WOMEN GRANT TO PRAIRIE STATE LEGAL SERVICES

AWARD NUMBER	PROJECT START DATE	PROJECT END DATE	AWARD AMOUNT	OBJECTIVE
2012-WL-AX-0023	10/01/2012	09/30/2015	\$500,000	To fund comprehensive legal services through direct representation and advocacy for survivors, which enhances victim safety and autonomy.
Total:			\$500,000	

Source: OVW

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 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 purpose of the LAV Grant Program is to provide comprehensive legal services through direct representation and advocacy for survivors to enhance victim safety and autonomy.

Founded in 1977, PSLS's mission is to provide quality legal services to low-income individuals residing in a 36-county area in northern and central Illinois.

PSLS used the OVW funding to provide comprehensive civil legal services to low-income victims of sexual assault, domestic violence, dating violence, and stalking in a 16-county area, including counties neighboring Chicago, Illinois, as well the Peoria and Rockford, Illinois communities.

PSLS collaborated with 12 agencies to assist with providing advocacy, client referrals, and other services to victims of sexual assault and domestic violence. The 12 partnering organizations all have a focus on sexual assault services and have the common goal of working together to eliminate violence and sexual assault against women.

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 audited against are contained in the OVW Financial Guide, the Code of Federal Regulations, Office of Management and Budget (OMB) Circulars, and the award documents. We tested PSLs'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** 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; and

- **Monitoring of Partner Organizations** to determine if the grantee adequately monitored the performance of its partner organizations to ensure the organizations provided services in line with the grant.

We also performed limited work and confirmed that PSLS was not required to contribute any local matching funds, did not receive reimbursement for accountable property or indirect costs, did not have any contractors to monitor, and did not generate any program income. Therefore, we did not perform testing in these areas.

FINDING

We determined that PSLS generally complied with grant guidelines with respect to its internal control environment, drawdowns and expenditures, budget management and control, federal financial and progress reports, grant requirements, and monitoring of partner organizations.

We performed audit work at PSLS's main office in Rockford, Illinois, where we obtained an understanding of the accounting system and reviewed a sample of grant expenditures. We reviewed the criteria governing grant activities, including relevant OMB Circulars and the OVW Financial Guide. In addition, we reviewed grant documents, including the application, award, budgets, and financial and progress reports. We also interviewed key PSLS personnel.

Accounting and Internal Controls

According to the OVW Financial 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 and disposition of all funds, funds applied to each budget category included in the approved award, expenditures governed by any special and general provisions, and non-federal matching contributions.

We reviewed PSLS's financial management system and its policies and procedures to assess its risk of non-compliance with laws, regulations, guidelines, and terms and conditions of the grant. To further assess risk, we obtained an understanding of the reporting process and examined various grant accounting records and reports prepared by PSLS. We also interviewed key PSLS personnel, including the Board President and Vice-President, Executive Director, Director of Finance, and Director of Program and Development, regarding the financial management system, record-keeping practices, and methods for ensuring adherence to the terms and conditions of the award.

Financial Management System

The OVW Financial Guide requires grantees to establish and maintain a system of accounting and internal controls that adequately identifies and classifies 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 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 and disposition of all funds and the application of all funds to each budget category included within the approved award.

PSLS utilizes an electronic accounting system that processes payments for all transactions. The appropriate departmental supervisor completes a purchase order and then the purchase order is sent to the benefits and payables administrator for review and approval. Once approved, the benefits and payables administrator sends the purchase order to the Finance Director for review and approval. Once approved by the Finance Director, the purchase order is given to the secretary to process the order. The payments for invoices are made electronically through the accounting system, and the transaction occurs through the bank's website. The benefits and payables administrator uses a chart of accounts by vendor and the accounting software system tracks every vendor that has been approved by PSLS and keeps track of the amount paid to each vendor over the fiscal year. When the transactions are processed in the system, the accounting code designates what the transaction is for and to which approved vendor it goes. The transactions are reconciled by the benefits and payables administrator and reviewed by the Director of Finance. Executive leadership then conducts a final review and forwards the information to the payment office for check issuance.

We interviewed staff and management regarding the accounting system, and we observed accounting activities and processes to assess risk. We also reviewed the grantee's Accounting and Operations manuals. Based on our interviews and observations, the procedures and processes included in the manuals were current and employees were following these procedures.

Audit

According to OMB Circular A-133, any organization that expends \$500,000 or more in federal funds in the organization's fiscal year is required to have a single organization-wide audit conducted. PSLS had a Single Audit conducted by an independent accounting firm for each of the previous 3 fiscal years in accordance with the provisions of OMB Circular A-133. We reviewed the independent auditor's assessments for 2010, 2011, and 2012, which disclosed no weaknesses, noncompliance issues, or crosscutting findings related to PSLS grant management.

Grant Drawdowns

We reviewed PSLS'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. As shown in Exhibit 2, we were able to reconcile PSLS's drawdown requests to its accounting records, with one exception. PSLS's Fiscal Manager stated that PSLS calculates its drawdown requests by taking its total cumulative expenditures and subtracting any prior reimbursements. We compared the grantee's general grant ledger to OVW's drawdown report for the inception of the grant through June 30, 2013. We determined that PSLS's cumulative expenditures and cumulative drawdowns were equal.

EXHIBIT 2. COMPARISON OF DRAWDOWNS TO EXPENDITURES

DATE OF DRAWDOWN PER OJP	AMOUNT DRAWN DOWN PER OJP	GRANT EXPENDITURES PER ACCOUNTING RECORDS FOR DRAWDOWN PERIOD	GRANT EXPENDITURES PER ACCOUNTING RECORDS FOR DRAWDOWN PERIOD LESS DRAWDOWN PER OJP	CUMULATIVE DRAWDOWNS PER OJP	CUMULATIVE EXPENDITURES PER PSLs RECORDS	CUMULATIVE EXPENDITURES LESS CUMULATIVE DRAWDOWNS
01/28/2013	\$50,390	\$50,390	0	\$50,390	\$50,390	0
04/19/2013	\$34,478	\$34,624	\$145	\$84,868	\$85,014	\$145
08/01/2013	\$35,207	\$35,062	(\$145)	\$120,076	\$120,076	0
TOTAL	\$120,076¹	\$120,076				

Source: OVW and PSLs

As of August 1, 2013, total grant-related expenditures, as recorded in PSLs accounting records, were \$120,076. As of the same date, OVW had reimbursed a total of \$120,076. According to PSLs officials, the difference of \$145 from the second drawdown to the third drawdown was due to an increase in unemployment compensation after PSLs had already submitted its second quarter report. The general ledger reflected the correction in the second quarter, but the correction happened during the third quarter. Thus, the third quarter drawdown period reflects the correction of \$145.

Grant Expenditures

The OVW Financial Guide requires that expenditures be accounted for and be adequately supported. PSLs's approved grant budget is detailed in Exhibit 3.

EXHIBIT 3. OVW-APPROVED BUDGET CATEGORIES

COST CATEGORY	APPROVED BUDGET	DESCRIPTION OF PLANNED EXPENDITURES
Personnel	\$332,445	Salary for staff
Fringe	\$86,820	Standard fringe benefits
Travel	\$17,693	Costs for travel for technical assistance and training activities
Consultant/contracts	\$63,042	Funding to partner organizations to assist in planning project services, identifying needs and issues, and to provide training to partner organizations.
TOTAL PROJECT COSTS	\$500,000	

Source: OVW

OVW reviewed and approved funding for PSLs in four categories - personnel, fringe, travel, and contractual. Personnel costs for the program support 1.4 full-time equivalent (FTE) staff attorneys and a .5 FTE paralegal/volunteer

¹ Totals in report exhibits may not total due to rounding adjustments.

lawyer program coordinator at PSLs for the duration of the grant. Fringe benefits were only provided to named grant staff and were calculated based on total salary paid with grant funds multiplied by the appropriate rate for each benefit. Contractual costs funded support services for PSLs's clients and partner organizations, while travel costs funded transportation costs and accommodation costs for attendance at OVW-mandated training.

To determine the accuracy and allowability of costs charged to the grant, we reviewed a sample of 55 transactions based upon the size, date, and type of transaction to ensure coverage across all applicable budget categories. At the time of our audit, PSLs had expended \$120,076 in grant funds. We tested 30 payroll expenditures totaling \$105,064, and 25 non-payroll expenditures totaling \$8,739. The payroll expenditures we tested were 100 percent of all payroll transactions that occurred during the scope of the audit. Overall, we tested \$113,803, or 95 percent, of all grant-related expenditures. We determined that all transactions were accurately recorded, supported, and allowable under federal rules and regulations, as well as special conditions of the grant.

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, and we found that PSLs did not transfer dollars between budget categories.

Grant Reporting

The OVW Financial 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 Guide, grantees are to submit FFRs within 30 days of the end of the calendar quarter. 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 the three FFRs submitted during our audit period. As shown in Exhibit 4, PSLs submitted all three reports on time.

EXHIBIT 4. TIMELINESS OF FEDERAL FINANCIAL REPORTS

REPORT NUMBER	REPORT PERIOD	DUE DATE	DATE SUBMITTED	DAYS LATE
1	10/01/2012 – 12/31/2012	01/30/2013	01/25/2013	0
2	01/01/2013 – 03/31/2013	04/30/2013	04/18/2013	0
3	04/01/2013 – 06/30/2013	07/30/2013	07/29/2013	0

Source: OVW

We also compared the grant-related expenditures reflected on the FFRs to PSLs's accounting records. As shown in Exhibit 5, there was a difference between the expenditures per the FFR and the expenditures per PSLs's accounting records during the second and third reporting quarters. As we noted in the Grant Drawdowns section of the report, the difference of \$145 was due to an unemployment compensation benefit that accrued in the second quarter, but after the FFR had been submitted. The \$145 was reported in the third quarter FFR. We do not take exception to this \$145 difference because it is due to timing, and the records would have matched at the time the FFR was filed.

EXHIBIT 5. ACCURACY OF FEDERAL FINANCIAL REPORTS

FFR NUMBER	FFR REPORT PERIOD END DATE	EXPENDITURES PER FFR	EXPENDITURES PER GRANT LEDGER	DIFFERENCE
1	12/31/2012	\$50,390	\$50,390	\$0
2	03/31/2013	\$34,478	\$34,624	(\$145)
3	06/30/2013	\$35,207	\$35,062	\$145
Total		\$120,076	\$120,076	\$0

Source: OVW

Progress Reports

According to the OVW Financial Guide, Categorical Assistance Progress Reports are due semiannually on January 30 and July 30 for the life of the award. As shown in Exhibit 6, we found that both of the progress reports submitted during our review period were submitted in a timely manner.

EXHIBIT 6. TIMELINESS OF PROGRESS REPORTS

REPORT NUMBER	REPORT PERIOD	DUE DATE	DATE SUBMITTED	DAYS LATE
1	07/01/2012 – 12/31/2012	01/30/2013	01/30/2013	0
2	01/01/2013 – 06/30/2013	07/30/2013	07/30/2013	0

Source: OVW

We reviewed each of the progress reports submitted, and we found that the reports were complete and contained a comparison of objectives to accomplishments. We determined that PSLs's reported accomplishments were in line with the goals and objectives outlined in the grant application. In our

judgment, the progress 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 40 key requirements. Examples of these conditions include: (1) submit quarterly Federal Financial Reports; (2) submit semiannual progress reports that describe project activities during the reporting period; (3) agree that grant funds will not support activities that may compromise victim safety; (4) agree to submit for OVW review and approval any anticipated addition of, removal of, or change in collaborating partner agencies or principals; and (5) adhere to the OVW Financial Guide. We did not identify any instances of non-compliance with any of the rules and regulations.

Program Performance and Accomplishments

The Executive Director of PSLS stated that there were no changes to the timelines for achieving the objectives outlined in the grant application and that PSLS is currently on track to accomplish the goals and objectives of the grant. The purpose of the grant is to provide legal assistance to low income victims of domestic violence, dating violence, sexual assault, and stalking. The goals of the grant are: (1) to provide legal services to 600 victims of domestic violence, sexual assault, and stalking; (2) to provide 500 victims of domestic violence, sexual assault, and stalking with individualized safety planning; (3) to train 50 staff/volunteers and prepare them to be more knowledgeable and better able to facilitate referrals for legal services, make legal services more effective, and create options for victims seeking safety from perpetrator violence; (4) to provide legal services to 250 victims from underserved populations, including minorities, limited-English speakers, and rural, disabled and elderly victims; and (5) to provide training to 40 members of the legal community to improve their knowledge of and sensitivity to issues faced by victims.

We reviewed the progress reports submitted by PSLS, sampled 51 case files identified as being funded by the grant, and interviewed PSLS staff to determine whether the grant objectives were being met. Based on our work, we determined that the progress reports were accurate and consistent with the goals and objectives listed in the grant application and that PSLS is making progress towards meeting those goals and objectives. Additionally, PSLS stated that it has worked diligently with other resource partners to develop the means to sustain and/or increase services provided after the expiration of the grant. PSLS also stated that it continues to apply for additional funding to ensure the number of legal assistance clients served will not decrease and that the program will continue to have a broad impact in the communities served.

Monitoring Partner Organizations

PSLS has signed Memoranda of Understanding (MOU) with 12 partnering organizations to provide advocacy and other domestic violence-related services to

victims served under the grant. PSLS refers victims of domestic violence and sexual assault to these agencies for additional services that PSLS does not provide. PSLS does not provide grant funds to these organizations for their client-based services. However, PSLS does provide grant funds to these agencies for training and planning meetings to assist PSLS in coordinating strategic outreach efforts to cover all underserved groups in their targeted communities. PSLS staff monitors the work these agencies do with the referred victims and records their observations on an MOU monitoring form. We reviewed examples of these monitoring forms, and we determined that PSLS does effectively monitor work with its partner organizations as required under the special conditions of the grant agreement.

PSLS also uses its grant funds to pay for four types of services: (1) interpretation and translation services for non-English-speaking clients, (2) litigation costs that cannot be waived, (3) state-mandated mediation costs that cannot be waived, and (4) transportation reimbursement for immigrant victims initially paid by one of the partnering agencies. While PSLS does not have written contracts for these services, PSLS does monitor these grant-funded activities, which are provided by the partnering agencies, and utilizes its MOU monitoring form to record its oversight.

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 October 1, 2010, through June 30, 2013. This was an audit of OVW grant number 2012-WL-AX-0023, for which Prairie State Legal Services was awarded a total of \$500,000. In conducting our audit, we reviewed FFRs and progress reports and performed sample testing in award expenditures, including salary and fringe benefit costs. We conducted our testing by judgmentally selecting a sample of expenditures, along with a review of internal controls and procedures for the grant that we audited. We applied a judgmental sampling design 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, PSLS had drawn down \$120,076 and recorded grant-related costs totaling \$120,076 as of June 30, 2013. We tested 25 non-payroll transactions, which totaled \$8,739 and consisted of travel costs, salary, and fringe benefit expenditures. We also tested 30 payroll expenditures totaling \$105,064, which represents 100 percent of all the payroll transactions for the scope of the audit.

We tested compliance with what we consider the most important conditions of the grant agreement. Unless otherwise stated in our report, the criteria we audit against are contained in the Code of Federal Regulations, OMB Circulars, OVW Financial Guide, and the award documents. We reviewed PSLS grant activities and performance in the following areas: (1) internal control environment; (2) drawdowns; (3) grant expenditures, including personnel costs; (4) budget management and control; (5) federal financial and progress reports; (6) grant award requirements; (7) program performance and accomplishments; and (8) monitoring of partner organizations. We determined that matching costs, accountable property, indirect costs, program income, and monitoring of contractors were not applicable to this grant.

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 PSLS grant ledger as of July 10, 2013. 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 PSLS, a private not-for-profit civil law firm, which receives various government and private support. Our audit included a review of the Single Audit Reports for fiscal years 2010, 2011, and 2012. The Single Audit Reports were prepared under the provisions of OMB Circular A-133. We reviewed the independent auditor's assessments, which disclosed no weaknesses, noncompliance issues, or crosscutting findings related to Department of Justice grants.

AUDITEE RESPONSE

We provided a copy of the draft audit report to PSLs, and PSLs officials stated that they would not be providing a written response to the draft report.

OFFICE ON VIOLENCE AGAINST WOMEN RESPONSE





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

May 13, 2014

MEMORANDUM

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

FROM: Bea Hanson 
Principal Deputy Director
Office on Violence Against Women

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

SUBJECT: Audit of the Office on Violence Against Women Legal Assistance
for Victims Grant Awarded to the Prairie State Legal Services,
Incorporated Rockford, Illinois

This memorandum is in response to your correspondence dated April 2, 2014 transmitting the above audit report for the Prairie State Legal Services, Incorporated. 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 this report.

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

Neelam Patel
Program Specialist
Office on Violence Against Women