



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



**Audit of the Office on  
Violence Against Women  
Encourage Arrest Policies and  
Enforcement of Protection Orders  
Program Grants  
Awarded to Bucks County,  
Pennsylvania**

# **AUDIT OF THE OFFICE ON VIOLENCE AGAINST WOMEN ENCOURAGE ARREST POLICIES AND ENFORCEMENT OF PROTECTION ORDERS PROGRAM GRANTS AWARDED TO BUCKS COUNTY, PENNSYLVANIA**

## **EXECUTIVE SUMMARY**

The Department of Justice (DOJ) Office of the Inspector General (OIG) has completed an audit of two grants awarded by the Office on Violence Against Women (OVW) under the Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program to Bucks County, Pennsylvania. The grantee was awarded \$2,070,627 under grant numbers 2009-WE-AX-0027 and 2014-WE-AX-0001. OVW awarded funds to Bucks County to provide increased safety and reduce the risk of homicide to both domestic violence victims and law enforcement officers. As of April 2016, Bucks County has drawn down \$1,385,549 of the total grant funds awarded.

The objectives of our audit were to determine whether costs claimed under the grants were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and the terms and conditions of the grants; 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 performance, financial management, expenditures, budget management and control, drawdowns, and federal financial reports.

As a result of our audit testing, we concluded that Bucks County demonstrated adequate progress towards achieving the grants' stated goals and objectives, and we did not identify concerns regarding its budgeting process. However, we found that Bucks County did not comply with essential award conditions related to grant expenditures, subrecipient monitoring, drawdowns, and federal financial reports. Specifically, Bucks County: (1) did not ensure progress reports were accurate and supported; (2) did not comply with the grant award special conditions; (3) did not submit a timely single audit; (4) charged unsupported grant expenditures; (5) did not have written subrecipient monitoring policies and procedures or adequate subrecipient monitoring practices; (6) did not implement adequate cash management policies and procedures for drawdowns; and (7) did not use the accounting system to prepare its financial reports. As a result of these deficiencies, we identified \$711,756 in total questioned costs.

Our report contains 12 recommendations to OVW which are detailed later in this report. Our audit objectives, scope, and methodology are discussed in Appendix 1 and our Schedule of Dollar-Related Findings appears in Appendix 2. We discussed the results of our audit with Bucks County officials and have included their comments in the report, as applicable. In addition, we requested a response to our draft audit report from both Bucks County and OVW, and the responses are attached as Appendix 3 and 4 respectively.

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The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of two grants awarded by the Office on Violence Against Women (OVW), under the Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program to Bucks County, Pennsylvania (Bucks County), with offices located in Doylestown, Pennsylvania. OVW awarded funds to Bucks County to provide increased safety and reduce the risk of homicide to both domestic violence victims and law enforcement officers. Bucks County was awarded grant numbers 2009-WE-AX-0027 and 2014-WE-AX-0001, totaling \$2,070,627, as shown in Table 1.

**Table 1  
Grants Awarded to Bucks County**

<b>Award Number</b>	<b>Award Date</b>	<b>Project Start Date</b>	<b>Project End Date</b>	<b>Award Amount</b>
2009-WE-AX-0027	9/22/2009	10/1/2009	7/31/2015	\$689,932
2009-WE-AX-0027 Supplement 1	9/26/2011	10/1/2009	7/31/2015	\$730,695
2014-WE-AX-0001	9/11/2014	1/1/2015	12/31/2017	\$650,000
<b>TOTAL</b>				<b>\$2,070,627</b>

Source: OVW

The Office on Violence Against Women (OVW) is a component of the Department of Justice whose mission is to provide federal leadership in developing the national capacity to reduce violence against women and administer justice for and strengthen services to victims of domestic violence, dating violence, sexual assault, and stalking. OVW currently administers 24 grant programs authorized by the Violence Against Women Act of 1994 and subsequent legislation.

Funding through the OVW Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program is an OVW discretionary grant program that encourages state, local, and tribal governments and state, local, and tribal courts to treat domestic violence, dating violence, sexual assault, and stalking as serious violations of criminal law requiring the coordinated involvement of the entire criminal justice system. Eligible applicants are states and territories, units of local government, Indian tribal governments, and state, local, tribal, and territorial courts.

## **The Grantee**

### *Bucks County, Pennsylvania*

Bucks County, located in Pennsylvania, was founded in 1682 by William Penn. Bucks County is comprised of roughly 608 square miles of land and 15.8 square miles of water. There are approximately 620,000 people within 23 boroughs and 31 townships.

The mission of Bucks County's government administration is to serve the public effectively and efficiently by being responsive to the changing health and welfare, safety, and informational needs of Bucks County taxpayers and public; deliver quality service and administer county, state, and federal programs in a people sensitive and professional manner; manage and target available resources based on the prioritizing needs of the county; conduct county business with a focus on integrity and fiscal responsibility; and coordinate the efforts of the county divisions and departments, and working together for the common good.

### *Bucks County Network Against Domestic Abuse*

The Domestic Violence Fatality Review Commission was initiated in October 2005 by the Bucks County District Attorney, as a direct result of a series of 12 domestic abuse related homicides within a 6 month period. The sheer volume of deaths in such a short period, as well as the fact that they occurred in areas and among families that were not perceived as high risk by the general community, were catalysts for action. The commission met monthly for two and a half years, and published a report, with recommendations, in March 2008.

According to Bucks County officials, the aforementioned report resulted in the formation of the Bucks County Network Against Domestic Abuse (BCNADA) and provided the foundation for the grant program. The BCNADA is made up of the Bucks County District Attorney's Office, the Bucks County Adult Probation/Parole Department, A Woman's Place, the Network of Victim Assistance, the Bucks County Chiefs of Police Association, and the Bucks County Court of Common Pleas.

According to a Memorandum of Understanding (MOU), the partners agreed to collaborate and provide trainings related to the domestic violence protocol and lethality risks for police and victims, proactive support for consistent and accessible database management, pre-sentence Domestic Violence Investigations as needed, and attendance at the Bucks County Network to End Domestic Abuse meetings, so as to better address the safety needs for victims of domestic abuse/violence, stalking, sexual assault and dating violence.

## **Our Audit Approach**

The objectives of our 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 performance, financial management, expenditures, budget management and control, drawdowns, and federal financial reports.

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

The results of our analysis are discussed in detail in this report. Appendix 1 contains additional information on this audit's objectives, scope, and methodology. The Schedule of Dollar-Related Findings appears in Appendix 2.

## **Program Performance and Accomplishments**

We reviewed required performance reports, grant documentation, and interviewed grantee officials to determine whether Bucks County demonstrated adequate progress toward achieving the program goals and objectives. We reviewed the Categorical Assistance Progress Reports (progress reports), which are completed semiannually, to determine if the required reports were accurate. Finally, we reviewed Bucks County's compliance with the special conditions identified in the award documentation.

### *Program Goals and Objectives*

The goals and objectives for grant number 2009-WE-AX-0027 included, but were not limited to, increasing arrests involving domestic violence offenses and developing effective methods for identifying the pattern of abuse and providing this information to judges so they are able to make informed sentencing decisions. We found that Bucks County utilized Domestic Violence Investigators (DVI) to provide both pre-trial and pre-sentencing reports to judges. According to a Bucks County official, domestic violence sentences have been more severe and they attribute that success to these comprehensive reports.

The goals and objectives for grant number 2014-WE-AX-0001 included enhancing investigation and prosecution of sexual assault cases by providing Sexual Assault Nurse Examiner (SANE) program coverage, enhancing arrests in sexual and domestic assault cases of vulnerable adults by developing a multidisciplinary investigative approach, and increasing arrests involving domestic violence offenses

and protection from abuse order violations. We found that Bucks County was working to increase the number of SANE examinations and continued to have DVIs conduct investigations for pre-trial and pre-sentencing reports. We considered progress towards the goals and objectives of this grant to be ongoing, as the grant is currently open.

Based on our review, there were no indications that Bucks County was not meeting the stated goals and objectives of the grants we audited.

#### *Required Performance Reports*

According to the DOJ Financial 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 a program solicitation. In order to verify the information in the progress reports, we selected a sample of 5 performance measures from the 2 most recent progress reports submitted for each grant, for a total sample size of 20. We then traced the items to supporting documentation maintained by Bucks County.

Bucks County was able to support most of the progress report areas we tested; however, we found that Bucks County could not fully support the training activities for both grants we audited. Bucks County was not able to provide documentation supporting the number of people trained and the positions of those trained. The current Bucks County Grant Manager stated that the former Grant Manager did not require agendas or sign-in sheets for training; however, she stated that since January 2016, agendas and sign-in sheets are now utilized. Without accurate data, OVW may not have adequate information to assess Bucks County's training accomplishments. Because of the unsupported activities recorded in the progress reports, we recommend that OVW coordinate with Bucks County to ensure that future progress reports are accurate and properly supported.

#### *Compliance with Special Conditions*

Special conditions within grant awards are the additional terms and conditions that a recipient must comply with in administering the grant award. We evaluated the special conditions for each grant and selected a judgmental sample of requirements that were significant to the performance under the grants and are not addressed in other areas tested as a part of our audit. We evaluated three special conditions for each grant.

According to its Grant Adjustment Notices (GANs), Bucks County was unable to draw down funds for grant number 2014-WE-AX-0001 until certain specific special conditions were met. In particular, we determined that one special condition was violated:



"The grantee acknowledges that it has a current grant award under the same OVW grant program from which this new award is being made. The grantee agrees not to obligate, expend, or draw down funds until all funds are expended on their current OVW award for the same program. If the grantee needs to obligate, expend, or draw down funds from this award prior to the completion/expiration of the current award, they must submit a written request to their Program Specialist for review and approval. Once the request is approved, a Grant Adjustment Notice will be issued allowing the grantee access to funds."

We found that Bucks County violated this special condition when it expended funds related to Grant Number 2014-WE-AX-0001 in April 2015, and continued to expend funds for Grant Number 2009-WE-AX-0027 through September 2015. In discussing this with Bucks County, the current Grant Manager was unaware of this special condition and did not request prior written approval to begin spending Grant Number 2014-WE-AX-0001 funds. Because the grant spending overlapped, OVW was unable to ensure that Bucks County did not mix the Federal funds from the old award and the new award. During our fieldwork, Bucks County submitted a written request, and a GAN was approved, indicating that Grant Number 2009-WE-AX-0027 was completed and that Bucks County was ready to begin implementation of grant number 2014-WE-AX-0001.

We recommend OVW ensure Bucks County adheres to grant administration requirements to ensure compliance with grant award special conditions.

## **Grant Financial Management**

According to the OVW Financial 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. To assess Bucks County's financial management of the grants covered by this audit, we reviewed Bucks County's Single Audit Reports to identify internal control weaknesses and significant non-compliance issues related to federal awards. We also conducted interviews with financial staff, reviewed policy and procedures, and inspected grant documents to determine whether Bucks County adequately safeguards the grant funds we audited. Finally, we performed testing in the areas that were relevant for the management of this grant, as discussed throughout this report.

### *Single Audit Review*

The OVW Financial Guide requires Single Audits to be performed, in accordance with OMB Circular A-133. The Single Audit Reports are due no later than nine months after the close of each fiscal year (FY) (September 30 of each year for Bucks County) during the term of the award. These reports are designed to provide awarding agencies with important information about the accuracy of a recipient's financial statements and internal controls over the effectiveness and

efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations.

In reviewing the Single Audit Reports covering the grants we audited, we found that Bucks County had audits completed covering FYs 2009 to 2013. However, we determined that the Single Audit for FYs 2014 and 2015 have yet to be completed and have not met the deadline for the reports. According to one Bucks County official, the auditor performing the work was waiting for documentation from a Pennsylvania state agency in order for the Single Audit to be completed, and Bucks County was pursuing this information. Without timely Single Audit Reports, OVW does not have a current review of the grantee's financial statements and internal controls to monitor the grantee.

We recommend OVW ensure Bucks County develops and implements policies and procedures for completing timely Single Audits, as Single Audit Reports covering \$549,051, representing funds drawn in FYs 2014 and 2015 have yet to be completed.

#### *Grant Administration*

As the grant recipient, Bucks County was responsible for ensuring all aspects of the program, including proper accounting and financial recordkeeping by its subrecipients, occurred. These responsibilities also included the appropriate accounting of receipts and expenditures, cash management, the maintaining of adequate financial records, and refunding of expenditures disallowed by audits.

Within Bucks County, these tasks were performed first by a consultant for Grant Number 2009-WE-AX-0027, and then through the use of a subrecipient to perform the duties for Grant Number 2014-WE-AX-0001. Based on our audit, we believe that neither Bucks County nor the individuals performing Grant Manager duties, were aware of DOJ and OVW guidelines, as the guidance was not being implemented and followed for the grants we audited.

Specifically, when we reviewed Bucks County's policies and procedures for cash disbursements, cash receipts, and payroll, we were told by the Grant Manager that there were no policies and procedures related to grant administration for the areas we tested, including; expenditures, procurements, budget management and controls, subrecipient monitoring, financial reporting, drawdowns, progress reporting, and performance monitoring. We also found that OVW Financial Guide requirements were also not covered by appropriate policies and procedures. Because of this lack of policies and procedures, we recommend that OVW ensures Bucks County develops and maintains policies and procedures to ensure federal funds are used in the best interest of an award program and safeguarded against potential fraud, waste, and abuse.

## Grant Expenditures

For Grant Numbers 2009-WE-AX-0027 and 2014-WE-AX-0001, Bucks County's approved budgets included payments to subrecipients, consultants, travel, and other costs. To determine whether costs charged to the awards were allowable, supported, and properly allocated in compliance with award requirements, we judgmentally selected 25 transactions for testing, totaling \$227,752 for Grant Number 2009-WE-AX-0027, as well as 25 transactions, totaling \$46,172, for Grant Number 2014-WE-AX-0001. We reviewed documentation, including invoices, and accounting records, and also performed verification testing related to grant expenditures. Based on this testing, we recommend that OVW remedy \$698,133 in questioned costs. The following sections describe the results of that testing.

### *Subrecipient Expenses*

According to the OVW Financial Guide, where salaries are for the performance on two or more grant programs, cost activities, or project periods, proration of costs to each activity must be made based on time and effort reports. These reports should reflect an after-the-fact distribution of the actual activity of each employee and account for the total activity of each employee.

There were two subrecipients that received funds under the grants awarded to Bucks County, A Woman's Place (AWP) and the Network of Victims Assistance (NOVA). Over half (54 percent for Grant Number 2009-WE-AX-0027 and 64 percent for Grant Number 2014-WE-AX-0001) of the grant awards were budgeted between AWP and NOVA.

We determined that for both grants, the subrecipients allocated grant funds to pay for personnel, fringe, travel, supplies, training, and other costs. In reviewing subrecipient invoices, we found that neither subrecipient supported personnel costs with timesheets that identified a funding source. Additionally, the timesheets of both agencies did not indicate the amount of time that was spent on grant-related activities. The invoices, submitted to Bucks County included personnel costs that were based on a percentage of time, derived from the grant budget amounts, rather than actual time spent on grant-related activities. We found for Grant Number 2009-WE-AX-0027, Bucks County paid \$542,873 in unsupported subrecipient personnel and associated fringe costs, and paid \$83,260 in unsupported subrecipient personnel and fringe costs, for Grant Number 2014-WE-AX-0001. Because these charges were not based on actual time spent on grant related activities, we question a total of \$626,133 in unsupported subrecipient personnel and fringe benefits costs.

Because the amounts charged to the grants were based on budgeted amounts, the grants may not have been accurately charged for subrecipient work. According to the Grant Manager for Grant Number 2009-WE-AX-0027, she relied on

the subrecipients to provide correct information. She stated she did not review actual amounts to support the invoices that she received from the subrecipients.

We recommend that OVW requires Bucks County to update its policies and procedures to ensure subrecipients submit timesheets that accurately reflect actual time spent on grant related activities, by funding source. We also recommend OVW remedy the \$626,133 in unsupported subrecipient personnel and fringe benefit expenses.

### *Consultant Expenses*

Bucks County hired Domestic Violence Investigators (DVI) as consultants to perform pre-trial and pre-sentencing investigations. For each DVI transaction in our sample, we reviewed invoices and investigative reports to gain an understanding of their grant-related activities and how they were reimbursed. Bucks County did not require the DVIs to submit time and effort reports to support time spent performing investigations. However, we found that some DVIs did prepare and submit time and effort reports that adequately reflected their time and effort on grant-related activities. Based on our review, \$46,350 in consultant costs for Grant Number 2009-WE-AX-0027 and \$25,650 in consultant costs for Grant Number 2014-WE-AX-0001 were not supported by time and effort reports. Because we could not determine the amount of time DVIs spent on investigative activities to determine whether the time was appropriate, we question \$72,000 as unsupported consultant expenses.

Additionally, Bucks County paid DVIs a flat rate per investigation rather than per hours worked. According to the OVW Financial Guide, consultant rates that exceed \$650 for an 8-hour day, or \$81.25 per hour, require prior approval from OVW. By being paid a flat rate, consultants may have been paid over the maximum allowable rate without prior approval from OVW. We recommend that OVW require Bucks County to establish and maintain policies and procedures that ensure consultants submit time and effort reports supporting time spent on grant-related activity and are not paid over the maximum allowable rate. We also recommend OVW remedy the \$72,000 in unsupported consultant expenses.

### *Travel and Other Expenses*

In addition to subrecipient and consultant costs, we tested travel and other expenses where Bucks County used grant funds for reimbursement. In our review of those costs, we found no reportable issues.

## **Monitoring of Subrecipients**

As discussed above, Bucks County utilized two subrecipients in performing its grant related programs. AWP employed a full-time First Response Manager as a liaison with the police departments in order to ensure that victim safety was

included in any police department initiatives and facilitate the work of the police in holding offenders accountable. AWP coordinated domestic violence training for police, prosecutors, and other stakeholders to promote the domestic violence protocol in place in Bucks County. AWP also worked with police departments and the Bucks County information technology department to capture domestic violence related data, with the ultimate goals of enhancing victim and officer safety, as well as accountability of perpetrators throughout Bucks County. Finally, AWP participated in and implemented initiatives identified through the work of Bucks County Network Against Domestic Abuse (BCNADA), discussed earlier in this report.

NOVA employed a part-time Project Coordinator to develop and implement the Sexual Assault Nurse Examiner Program and the Special Victim Investigations Program, including development of protocols, trainings for law enforcement, and coordinating a multidisciplinary response to sexual assault victims. NOVA also participated in BCNADA and supported tasks associated with project funding.

**Table 2**

**Bucks County Subrecipient Payments through March 2016**

<b>Organization</b>	<b>2009-WE-AX-0027</b>	<b>2014-WE-AX-0001</b>	<b>Total</b>
A Woman’s Place	\$655,700	\$96,538	\$752,238
Network of Victims Assistance	\$204,345	\$56,866	\$261,211
<b>TOTAL</b>	<b>\$860,045</b>	<b>\$153,404</b>	<b>\$1,013,449</b>

Source: Bucks County Accounting Records

According to the OVW Financial Guide, where the performance of a program or one of its components is delegated to a subrecipient, the direct recipient is responsible for all aspects of the program, including proper accounting and financial recordkeeping by the subrecipient. Responsibilities include the accounting of receipts and expenditures, cash management, the maintaining of adequate financial records, and the refunding of expenditures disallowed by audits. The grant recipient should be familiar with, and periodically monitor, their subrecipients’ financial operations, records, systems, and procedures.

As part of our grant expenditure testing, we reviewed 12 subrecipient invoices to determine if the expenses were approved in Bucks County’s grant award budget and if amounts paid were supported by subrecipient agreements, timesheets, and/or invoices. As described in the *Grant Expenditures* section of the report, we determined the timesheets we reviewed, were not adequate to support personnel and fringe benefits charged by the subrecipients. According to a Bucks County official, Bucks County did not require subrecipients to submit invoices or any other documentation to support their grant related activities. Without proper monitoring of subrecipients, Bucks County is not ensuring federal funds are used in the best interest of an award program and safeguarded against potential fraud, waste, and abuse. We recommend OVW ensures Bucks County develops and

adheres to subrecipient monitoring policies and procedures to ensure subrecipient expenditures and progress report numbers are supported and accurate.

### **Budget Management and Control**

According to the OVW Financial Guide, the recipient is responsible for establishing and maintaining an adequate accounting system, which includes the ability to compare actual expenditures or outlays with budgeted amounts for each award. Additionally, 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. In addition, the recipient should ensure that each subrecipient prepares an adequate budget on which its award commitment will be based. The detail of each project budget should be maintained on file by the recipient.

We reviewed Bucks County's monitoring of the grant budget. We found that Bucks County tracked actual costs compared to budgeted costs, including subrecipient actual costs versus budgeted costs, to ensure compliance with the grant budgets. Bucks County also requested prior approval for changes to the grant award budget throughout the grants.

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

### **Drawdowns**

According to the OVW Financial Guide, an adequate accounting system should be established to maintain documentation to support all receipts of federal funds. If, at the end of the grant award, recipients have drawn down funds in excess of federal expenditures, unused funds must be returned to the awarding agency. To assess whether Bucks County managed grant receipts in accordance with federal requirements, we compared the total amount reimbursed to the total expenditures in the accounting records.

We reviewed the drawdowns for Grant Number 2009-WE-AX-0027 and compared the total actual expenditures recorded in the accounting records to the cumulative drawdowns for the entire period of the grant. We found that none of the 25 drawdowns made by Bucks County corresponded with the accounting records. Additionally, as illustrated in Table 3, our overall analysis resulted in a difference of \$13,623 between the expenditures and drawdowns.

**Table 3**

**Analysis of Drawdown History for Grant 2009-WE-AX-0027**

<b>Grant Number</b>	<b>Date of Last Drawdown</b>	<b>Total Amount Drawdown</b>	<b>Total Expenses per Accounting Records</b>	<b>Difference in Expenditures and Drawdown</b>
2009-WE-AX-0027	10/2/2015	\$1,385,549	\$1,371,927	\$13,623 <sup>1</sup>

Source: OIG Analysis

Bucks County was unable to provide any supporting documentation or a reason for the \$13,623 difference and how it went unaccounted for in their official accounting records. Funding requests in advance of actual, documented grant expenditures increase the potential that grant funds were used for unauthorized purposes. Therefore, we question \$13,623 as unsupported. We recommend that OVW remedy the \$13,623 in unsupported drawdowns. Furthermore, we recommend that OVW ensures Bucks County develops and adheres to written policies and procedures for drawdowns to ensure minimum cash on hand requirements are met and that adequate supporting documentation is in place to account for all funds drawn down.

As of May 2016, there were no drawdowns made for Grant Number 2014-WE-AX-001; therefore, we did not complete a drawdown analysis. According to the GANs for this award, a hold was placed on the grant funding, preventing the drawing down of funds until certain special conditions were met. We discussed the noncompliance with these special conditions in more detail earlier in this report.

**Federal Financial Reports**

According to the OVW Financial Guide, recipients shall report the actual expenditures and unliquidated obligations incurred for the reporting period on each financial report as well as cumulative expenditures. To determine whether Bucks County submitted accurate Federal Financial Reports (FFRs), we compared nine of the most recent reports to Bucks County accounting records.

We compared FFR's for the last five reporting quarters for Grant Number 2009-WE-AX-0027, and the first four reporting quarters for Grant Number 2014-WE-AX-0001. As shown in Table 4, for Grant Number 2009-WE-AX-0027, we found that only one of the reports matched the accounting records. For the other four quarters, two FFRs understated and two overstated the federal share of expenses. Likewise, in the four FFRs reviewed for Grant Number 2014-WE-AX-0001, two understated and two overstated the federal share of expenses, as shown in Table 5, below.

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<sup>1</sup> The dollar amounts were rounded to the nearest dollar.

**Table 4**

**FFR verses Accounting Records for Grant 2009-WE-AX-0027**

<b>Quarter Ended</b>	<b>FFR</b>	<b>Accounting Records</b>	<b>Difference</b>
9/30/2014	\$52,508	\$52,508	\$0
12/31/2014	\$58,141	\$98,414	\$40,273
3/31/2015	\$46,303	\$18,928	\$(27,375)
6/30/2015	\$11,789	\$61,764	\$49,975
7/31/2015	\$206,219	\$143,346	\$(62,873)

Source: OJP's Grant Management System and Bucks County Accounting Records

**Table 5**

**FFR verses Accounting Records for Grant 2014-WE-AX-0001**

<b>Quarter Ended</b>	<b>FFR</b>	<b>Accounting Records</b>	<b>Difference</b>
3/31/2015	\$3,006	\$0	\$(3,006)
6/30/2015	\$81,445	\$32,793	\$(48,652)
9/30/2015	\$43,792	\$99,615	\$55,823
12/31/2015	\$57,309	\$83,702	\$26,393

Source: OJP's Grant Management System and Bucks County Accounting Records

According to a Bucks County official, the information used for the FFR submissions were not taken from Bucks County's official accounting records, but rather from a spreadsheet maintained by the Grant Manager outside the accounting system.

Inaccurate reporting prevents OVW from being able to adequately monitor award activity. Based on our review of the FFRs, we recommend that OVW ensures Bucks County develops and adheres to written policies and procedures for accurate financial reporting.

**Conclusion**

As a result of our audit testing, we found Bucks County demonstrated adequate progress towards achieving the stated goals and objectives of the grants; however, Bucks County did not fully comply with the OVW Financial Guide requirements. While we did not identify significant issues regarding Bucks County's budgeting process, we did find that Bucks County did not comply with essential award conditions related to progress reports, Single Audits, special conditions, grant expenditures, subrecipient monitoring, drawdowns, and federal financial reports. As a result of the deficiencies, we provide 12 recommendations and questioned costs totaling \$711,756.



## Recommendations

We recommend that OVW:

1. Coordinates with Bucks County to ensure that future progress reports are accurate and properly supported.
2. Ensures Bucks County adheres to grant administration requirements to ensure compliance with grant award special conditions.
3. Ensures Bucks County develops and implements policies and procedures for completing accurate and timely Single Audits.
4. Ensures Bucks County develops and maintains policies and procedures to ensure federal funds are used in the best interest of an award program and safeguarded against potential fraud, waste, and abuse.
5. Requires Bucks County to update its policies and procedures to ensure subrecipients submit timesheets that accurately reflect actual time spent on grant related activities, by funding source.
6. Remedies \$626,133 in unsupported personnel and fringe benefits of subrecipient expenditures.
7. Requires Bucks County to establish and maintain policies and procedures that ensure consultants submit time and effort reports supporting time spent on grant-related activity and are not paid over the maximum allowable rate.
8. Remedies \$72,000 in unsupported consultant expenses.
9. Ensures Bucks County develops and adheres to subrecipient monitoring policies and procedures to ensure subrecipient expenditures and program numbers are supported and accurate.
10. Remedies \$13,623 in unsupported drawdowns.
11. Ensures Bucks County develops and adheres to written policies and procedures for drawdowns to ensure minimum cash on hand requirements are met and that adequate supporting documentation is in place to account for all funds drawn down.
12. Ensures Bucks County develops and adheres to written policies and procedures for accurate financial reporting.

**OBJECTIVES, SCOPE, AND METHODOLOGY**

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 this objective, we assessed performance in the following areas of grant management: program performance, financial management, expenditures, budget management and control, drawdowns, and federal financial reports.

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

This was an audit of OVW grants awarded to Bucks County under the Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program. Grant Number 2009-WE-AX-0027 was for \$1,420,627 and Grant Number 2014-WE-AX-0001 was for \$650,000. As of April 2016 Bucks County had drawn down \$1,385,549 of the total grant funds awarded. Our audit concentrated on, but was not limited to, September 2009, the award date for Grant Number 2009-WE-AX-0027, through July 2016, the last day of our audit work. Grant Number 2009-WE-AX-0027 is closed.

To accomplish our objectives, we tested compliance with what we consider to be the most important conditions of Bucks County's activities related to the audited grants. We performed sample-based audit testing for grant expenditures, including subrecipient payments; 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 OVW and DOJ Financial Guides 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 Bucks County's 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.

APPENDIX 2

SCHEDULE OF DOLLAR-RELATED FINDINGS

<u>Description</u>	<u>Amount</u>	<u>Page</u>
<b>Questioned Costs<sup>2</sup>:</b>		
<b><u>Unsupported Costs</u></b>		
Subrecipient personnel and fringe	\$626,133	8
Consultant expenditures	\$72,000	8
Drawdown	\$13,623	11
<b>Total Unsupported Costs</b>	<b>\$711,756</b>	
<b>TOTAL QUESTIONED COSTS</b>	<b><u>\$711,756</u></b>	

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<sup>2</sup> **Questioned Costs** are expenditures that do not comply with legal, regulatory, or contractual requirements; are not supported by adequate documentation at the time of the audit; or are unnecessary or unreasonable. Questioned costs may be remedied by offset, waiver, recovery of funds, or the provision of supporting documentation.

**BUCKS COUNTY RESPONSE TO THE DRAFT AUDIT REPORT<sup>3</sup>**

***Bucks County's Response to the Draft Audit Report Recommendations***

***Recommendations and Responses***

OVW

1. Coordinates with Bucks County to ensure that future progress reports are accurate and properly supported.

*Bucks County agrees that training activities for the prior grant could not be fully and consistently supported. In order to ensure that future progress reports are accurate and properly supported, the Grant Manager for Grant 2014 WE AX 0001, maintains that beginning in January 2016 all trainings conducted are required to have Agenda and sign in sheet for each training. This documentation will be reviewed prior to completing and submitting all progress reports.*

2. Ensures Bucks County adheres to grant administration requirements to ensure compliance with grant award special conditions. In response to the finding that "Bucks County violated the special condition that requires the expenditure of prior grant funds before drawing down current grant funds".

*Bucks County does not agree with this finding. Upon receiving the notice of Award for Grant 2014 WE AX 0001, Bucks County was required to attend the New Grantee Orientation held in Washington on December 9<sup>th</sup> through the 11<sup>th</sup>. The Grant Manager at that time contacted the Program Specialist regarding the Special Conditions in place regarding expenditures. The Program Specialist advised to file a GAN requesting permission to utilize the funds from the 2014 award prior to spending down the 2009 award. A GAN was filed by the due date of November 13, 2014. I have attached the supporting email thread, and a copy of the approved GAN. Bucks County believes that it did adhere to grant administration requirements in order to ensure compliance with grant award special conditions.*

3. Ensures Bucks County develops and implements policies and procedures for completing accurate and timely Single Audits.

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<sup>3</sup> Attachments referenced in this response were not included in this final report.

*The County is in the process of filing the 2014 Single Audit and preparing the 2015 report. The County was notified that funding from the Pennsylvania Emergency Management Agency (PEMA) must be included in the Single Audit Reports. The County immediately contacted PEMA for the funding amounts. The 2014 PEMA funding schedule for \$2,792,785 was received last week (12/7/16). The County contacted our outside audit firm to complete the 2014 Single Audit. As soon as the 2015 information is received from PEMA, the County will complete and file the 2015 Single Audit. The County will work with PEMA to receive the funding schedules on a timely basis in order to complete the Single Audit in accordance to the regulations.*

4. Ensures Bucks County develops and maintains policies and procedures to ensure federal funds are used in the best interest of an award program and safeguarded against potential fraud, waste, and abuse.

*Bucks County agrees with this finding and has immediately began taking steps to develop and maintain policies and procedures that ensure federal funds are used in the best interest of an award program. The policies and procedures currently in the process of development are informed and guided by the 2014 OVW Financial Grants Management Guide.*

5. Requires Bucks County to update its policies and procedures to ensure sub recipients submit timesheets that accurately reflect actual time spent on grant related activities, by funding source.

*Bucks County is in agreement with this finding and instituted appropriate timesheets as soon as this issue was identified during the on-sight audit. Subrecipients are required to maintain and provide a more detailed accounting of grant activities by funding sources.*

6. Remedies \$626,133 in unsupported personnel and fringe benefits of sub-recipient expenditures.

*Bucks County agrees that this is related to the timesheets, and while specific timesheets outlining funding sources were not in place both sub-recipients maintain a detailed client database that captures all work completed by funded staff. This database serves to inform the completion of timesheets, both prior to the audit and currently. So in essence the sub-recipients have supporting documentation for the \$626,133, but acknowledge that prior to this audit the timesheets that served for invoicing did not identify specific funding source. This policy and procedure has been updated to bring it into compliance with the Management Guide.*

7. Requires Bucks County to establish and maintain policies and procedures that ensure consultants submit time and effort reports supporting time spent on grant-related activity and are not paid over the maximum allowable rate.

*Bucks County is in agreement, that at the time of the on-sight audit detailed time and effort reports were not consistently completed by all consultants. Since the on-sight audit meetings, Bucks County has established policies and procedures where*

*consultants are consistently submitting detailed time and effort reports for all investigations completed. Invoicing for the \$72,000 was completed for each fiscal quarter through monthly invoices.*

*In addition, Bucks County, with regard to the Consultant Rates, Bucks County did seek prior approval for the increased consultant rate with the Program Specialist, by the submission of a GAN. Attached is an email thread between the Grant Manager and the Program Specialist, there is also a copy of the GAN that was filed and approved.*

8. Remedies \$72,000 in unsupported consultant expenses.

*Bucks County has established and maintains policies and procedures that ensure that consultant's time and effort reports are now consistent with the Management Guide. In order to substantiate the \$72,000, there are monthly invoices that were completed, and some but not all contain the detailed time and efforts.*

9. Ensures Bucks County develops and adheres to subrecipient monitoring policies and procedures to ensure subrecipient expenditures and program numbers are supported and accurate.

*Bucks County is currently developing policies and procedures that ensure that expenditures and program numbers are supported and accurate.*

10. Remedies \$13,623 in unsupported drawdowns.

*The County provided the Lawson Financial Report (See Attachment) with expenditures totaling \$14,623 for the year ended 12/31/2009 to the auditors. These invoices were accrued for 2009 and paid in 2010 for this grant. The variance was due to \$1,000(\$14,623-\$13,623) not drawn down by the County. In 2016, the County Controller's Office hired a Grant Coordinator to be responsible for monitoring all County grants for compliance with grant agreements. The Grant Coordinator will review all grant revenue, expenditures and budgets to ensure accurate financial reporting and appropriate supporting documentation. The Grant Coordinator will be responsible for developing policies and procedures to ensure compliance with requirements for draw down of grant program funds.*

11. Ensures Bucks County develops and adheres to written policies and procedures for drawdowns to ensure minimum cash on hand requirements are met and that adequate supporting documentation is in place to account for all funds drawn down

*In 2016, the County Controller's Office hired a Grant Coordinator to be responsible for monitoring all County grants for compliance with grant agreements. The Grant Coordinator will review all grant revenue, expenditures and budgets to ensure accurate financial reporting and appropriate supporting documentation. The Grant Coordinator will be responsible for developing policies and procedures to ensure compliance with requirements for draw down of grant program funds.*

12. Ensures Bucks County develops and adheres to written policies and procedures for accurate financial reporting.

*In 2016, the County Controller's Office hired a Grant Coordinator to be responsible for monitoring all County grants for compliance with grant agreements. The Grant Coordinator will review all grant revenue, expenditures and budgets to ensure accurate financial reporting and appropriate supporting documentation. The Grant Coordinator will be responsible for developing policies and procedures to ensure compliance with requirements to grant program agreements.*

OFFICE ON VIOLENCE AGAINST WOMEN  
RESPONSE TO THE DRAFT AUDIT REPORT<sup>4</sup>



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


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
Washington, DC 20530

January 10, 2017

MEMORANDUM

TO: Thomas O. Puerzer  
Regional Audit Manager  
Philadelphia 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: Draft Audit Report – Audit of the Office on Violence Against Women (OVW) Encourage Arrest Policies and Enforcement of Protection Orders Program Grants Awarded to Bucks County, Pennsylvania

This memorandum is in response to your correspondence dated November 22, 2016 transmitting the above draft audit report for Bucks County. We consider the subject report resolved and request written acceptance of this action from your office.

The report contains 12 recommendations which include \$711,756 in total questioned costs. OVW is committed to working with the grantee to address and bring these recommendations to a close as quickly as possible. The following is our analysis of the audit recommendations.

**1. Coordinates with Bucks County to ensure that future progress reports are accurate and properly supported.**

OVW does agree with the recommendation. We will coordinate with the grantee to ensure that future progress reports are accurate and properly supported.

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<sup>4</sup> Attachments referenced in this response were not included in this final report.



**2. Ensures Bucks County adheres to grant administration requirements to ensure compliance with grant award special conditions.**

OVW is requesting closure of this recommendation. Attached you will find the necessary supporting documents to ensure that Bucks County adheres to grant administration requirements to ensure compliance with grant award special conditions.

**3. Ensures that Bucks County develops and implements policies and procedures for completing accurate and timely Single Audits.**

OVW does agree with the recommendation. We will coordinate with the grantee ensure that they develop and implements policies and procedures for completing accurate and timely Single Audits.

**4. Ensures Bucks County develops and maintains policies and procedures to ensure federal funds are used in the best interest of an award program and safeguarded against potential fraud, waste, and abuse.**

OVW does agree with the recommendation. We will coordinate with the grantee to ensure that they develop and maintains policies and procedures to ensure federal funds are used in the best interest of an award program and safeguarded against potential fraud, waste, and abuse.

**5. Requires Bucks County to update its policies and procedures to ensure subrecipients submit timesheets that accurately reflect actual time spent on grant related activities, by funding source.**

OVW does agree with the recommendation. We will coordinate with the grantee to ensure that they update its policies and procedures to ensure subrecipients submit timesheets that accurately reflect actual time spent on grant related activities, by funding source.

**6. Remedies \$626,133 in unsupported personnel and fringe benefits of subrecipients expenditures.**

OVW does agree with the recommendation. We will coordinate with the grantee to ensure the they remedy \$626,133 in unsupported personnel and fringe benefits of subrecipients expenditures.

**7. Requires Bucks County to establish and maintain policies and procedures that ensure consultants submit time and effort reports supporting time spent on grant related activity and are not paid over the maximum allowable rate.**

OVW does agree with the recommendation. We will coordinate with the grantee to ensure that they establish and maintain policies and procedures that ensure consultants submit time and effort reports supporting time spent on grant related activity and are not paid over the maximum allowable rate.

**8. Remedies \$72,000 in unsupported consultant expenses.**

OVW does agree with the recommendation. We will coordinate with the grantee to remedy the \$72,000 in unsupported consultant expenses.

**9. Ensure Bucks County develop and adheres to subrecipient monitoring policies and procedures to ensure subrecipient expenditures and program numbers are supported and accurate.**

OVW does agree with the recommendation. We will coordinate with the grantee to ensure that they develop and adhere to subrecipient monitoring policies and procedures to ensure subrecipient expenditures and program numbers are supported and accurate.

**10. Remedies \$13,623 in unsupported drawdowns.**

OVW is requesting closure of this recommendation. Attached you will find the necessary supporting documents remedies \$13,623 in unsupported drawdowns.

**11. Ensures Bucks County develops and adheres to written policies and procedures for drawdowns to ensure minimum cash on hand requirements are met and that adequate supporting documentation is in place to account for all funds drawn down.**

OVW does agree with the recommendation. We will coordinate with the grantee to ensure that they develop and adhere to written policies and procedures for drawdowns to ensure minimum cash on hand requirements are met and that adequate supporting documentation is in place to account for all funds drawn down.

**12. Ensures Bucks County develops and adheres to written policies and procedures for accurate financial reporting.**

OVW does agree with the recommendation. We will coordinate with the grantee to ensure that they develop and adhere to written policies and procedures for accurate financial reporting.

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 Donna Simmons  
Associate Director, Grants Financial Management Division  
Office on Violence Against Women (OVW)

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

Suzanne Pugliese  
Program Manager  
Office on Violence Against Women (OVW)

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

The OIG provided a draft of this audit report to Bucks County and the Office on Violence Against Women (OVW) for review and comment. Bucks County's response is included as Appendix 3 of this final report, and OVW's response is included as Appendix 4. The following provides the OIG analysis of the response and summary of actions necessary to close the report.

**Recommendation:**

- 1. Coordinate with Bucks County to ensure that future progress reports are accurate and properly supported.**

Resolved. OVW concurred with our recommendation. In its response, OVW stated that it will coordinate with Bucks County to ensure that future progress reports are accurate and properly supported.

Bucks County agreed with our recommendation and stated that beginning in January 2016, the Grant Manager for Grant Number 2014-WE-AX-0001 required all trainings conducted to have an agenda and sign in sheet. Additionally, this documentation will be reviewed prior to completing and submitting all progress reports. However, Bucks County did not provide documentation of this new policy.

This recommendation can be closed when we receive documentation demonstrating that Bucks County has implemented procedures that ensures that progress reports are accurate and properly supported.

- 2. Ensure Bucks County adheres to grant administration requirements to ensure compliance with grant award special conditions.**

Resolved. In its response, OVW did not specifically state whether it agreed or disagreed with our individual recommendation related to grant administration requirements. Instead, OVW requested closure of the recommendation based on documentation provided by Bucks County. We later followed up with OVW and confirmed that it agreed with this recommendation. As a result, this recommendation is resolved.

Bucks County did not agree with this recommendation, stating in its response that it did not violate the grant administrative requirement because it received a Grant Adjustment Notice (GAN), allowing the use of 2014 grant funds before the 2009 grant funds were exhausted. According to the special condition, unless it receives prior approval from the OVW Program Specialist,

Bucks County is not allowed to obligate, expend, or draw down funds until all funds are expended on their current OVW award for the same program. During our audit work we reviewed the GAN and found that, according to the GAN, prior to exhausting the 2009 award, Bucks County was allowed to use limited 2014 grant funds for travel-related expenses to attend the OVW-technical assistance and training events. However, according to Bucks County's accounting records, Bucks County also spent 2014 grant money on expenses such as consultants and subrecipients prior to spending all of the 2009 grant funds, which is in violation of the grant award special condition.

This recommendation can be closed when we receive a corrective action plan demonstrating that Bucks County will adhere to grant award special conditions.

**3. Ensure Bucks County develops and implements policies and procedures for completing accurate and timely Single Audits.**

Resolved. OVW concurred with our recommendation that Bucks County develops and implements policies and procedures for completing accurate and timely Single Audits. OVW stated that it will coordinate with Bucks County to ensure that it develops and implements policies and procedures for completing accurate and timely Single Audits.

In its response, Bucks County did not specifically state whether it agreed or disagreed with our individual recommendation related to Single Audits. Bucks County stated the Single Audits were delayed due to not receiving documentation from an outside source, and will complete the Single Audits as soon as the necessary information is received.

This recommendation can be closed when we receive documentation demonstrating that Bucks County has implemented procedures to ensure that Single Audits are accurate and timely.

**4. Ensure Bucks County develops and maintains policies and procedures to ensure federal funds are used in the best interest of an award program and safeguarded against potential fraud, waste, and abuse.**

Resolved. OVW concurred with our recommendation. In its response, OVW stated it will coordinate with the grantee to ensure that it develops and maintains policies and procedures to ensure federal funds are used in the best interest of an award program and safeguarded against potential fraud, waste, and abuse.

Bucks County agreed with this recommendation and stated that it has immediately begun taking steps to develop and maintain policies and procedures that ensure federal funds are used in the best interest of an award program. According to Bucks County, the policies and procedures currently in the process of development are informed and guided by the 2014

OVW Financial Grants Management Guide. While this indicates good progress for Bucks County, we note that the 2015 DOJ Financial Guide is currently applicable to OVW awards.

This recommendation can be closed when we receive documentation demonstrating that Bucks County has implemented policies and procedures to ensure federal funds are used in the best interest of the award program and safeguarded against potential fraud, waste, and abuse.

- 5. Require Bucks County to update its policies and procedures to ensure subrecipients submit timesheets that accurately reflect actual time spent on grant related activities, by funding source.**

Resolved. OVW concurred with our recommendation. In its response, OVW stated it will coordinate with the grantee to ensure it updates its policies and procedures to ensure subrecipients submit timesheets that accurately reflect actual time spent on grant related activities, by funding source.

In its response, Bucks County agreed with this recommendation. According to Bucks County, when the issue was identified, during the OIG's audit fieldwork, it instituted additional guidance regarding timesheets, and subrecipients are now required to maintain and provide a more detailed accounting of grant activities by funding sources.

This recommendation can be closed when we receive documentation demonstrating that Bucks County has implemented policies and procedures that ensure timesheets reflect actual time spent on grant related activities, by funding source.

- 6. Remedy \$626,133 in unsupported personnel and fringe benefits of subrecipient expenditures.**

Resolved. OVW concurred with our recommendation. In its response, OVW stated it will coordinate with Bucks County to remedy the \$626,133 in unsupported personnel and fringe benefits of subrecipient expenditures.

In its response, Bucks County agreed with this recommendation and stated that this issue is related to timesheets. According to Bucks County, subrecipients have maintained supporting documentation for the \$626,133, but Bucks County acknowledged that prior to this audit, the related timesheets did not identify specific funding sources. Bucks County said that this policy has been updated to bring it into compliance with the OVW Financial Guide.

This recommendation can be closed when OVW remedies the \$626,133 in unsupported personnel and fringe benefits of subrecipient expenditures.

**7. Require Bucks County to establish and maintain policies and procedures that ensure consultants submit time and effort reports supporting time spent on grant-related activity and are not paid over the maximum allowable rate.**

Resolved. OVW concurred with our recommendation. In its response, OVW stated it will coordinate with Bucks County to ensure that it establishes and maintains policies and procedures that ensure consultants submit time and effort reports that support time spent on grant related activity and that consultants are not paid over the maximum allowed rate.

Bucks County agreed with this recommendation. According to Bucks County, at the time of the OIG's audit, detailed time and effort reports were not consistently being completed by all consultants. Bucks County stated it has established policies and procedures and consultants are now consistently submitting detailed time and effort reports for all completed investigations.

With regard to the consultant rates, Bucks County stated it sought prior approval from OVW. During our audit fieldwork, we reviewed consultant activities, as well as the GAN and related emails. Bucks County was paying a flat consultant rate of \$450 per investigation. Since some investigations required more time to complete, Bucks County submitted a GAN requesting approval to increase the rate to \$900. Although OVW approved the GAN to increase amounts paid to consultants based on the increased time spent per investigation, it did not give approval for Bucks County to exceed the maximum daily rate.

This recommendation can be closed when we receive documentation demonstrating that Bucks County implemented policies and procedures that ensure consultants submit time and effort reports supporting time spent on grant related activity, and consultants are not paid over the maximum allowed rate.

**8. Remedy \$72,000 in unsupported consultant expenses.**

Resolved. OVW concurred with our recommendation and in its response stated it will coordinate with Bucks County to remedy the \$72,000 in unsupported consultant expenses.

In its response, Bucks County did not specifically state whether it agreed or disagreed with our individual recommendation related to the unsupported consultant expenses. Bucks County stated it now ensures that consultants submit time and effort reports. Bucks County also stated there were monthly invoices completed, but not all contained the detailed time and efforts.

This recommendation can be closed when OVW remedies the \$72,000 in unsupported consultant expenses.

**9. Ensure Bucks County develops and adheres to subrecipient monitoring policies and procedures to ensure subrecipient expenditures and program numbers are supported and accurate.**

Resolved. OVW concurred with our recommendation. In its response, OVW stated it will coordinate with Bucks County to ensure that it develops and adheres to subrecipient monitoring policies and procedures to ensure subrecipient expenditures and program numbers are supported and accurate.

In its response, Bucks County did not specifically state whether it agreed or disagreed with our individual recommendation related to subrecipient monitoring. Bucks County stated it is currently developing policies and procedures that ensure that expenditures and program numbers are supported and accurate.

This recommendation can be closed when we receive documentation demonstrating policies and procedures have been implemented to ensure subrecipient expenditures and program numbers are supported and accurate.

**10. Remedy \$13,623 in unsupported drawdowns.**

Closed. OVW requested closure of the recommendation based on documentation provided by Bucks County.

In its response, Bucks County provided documentation supporting the drawdowns we questioned during our audit. In reviewing the documentation provided, we agree that the information provided supports the drawdowns.

As a result of the documentation provided by Bucks County, this recommendation is closed.

**11. Ensure Bucks County develops and adheres to written policies and procedures for drawdowns to ensure minimum cash on hand requirements are met and that adequate supporting documentation is in place to account for all funds drawn down.**

Resolved. OVW concurred with our recommendation that Bucks County develops and adheres to written policies and procedures for drawdowns to ensure minimum cash on hand requirements are met and that adequate supporting documentation is in place to account for all funds that are drawn down.

In its response, Bucks County did not specifically state whether it agreed or disagreed with our individual recommendation related to drawdowns. Bucks County stated that in 2016, the County Controller's Office hired a Grant Coordinator to be responsible for monitoring all County grants for compliance with grant agreements.



This recommendation can be closed when we receive documentation demonstrating Bucks County implemented policies and procedures that will ensure minimum cash on hand requirements are met and all funds drawn down are supported.

**12. Ensure Bucks County develops and adheres to written policies and procedures for accurate financial reporting.**

Resolved. OVW concurred with our recommendation. In its response, OVW stated it will coordinate with Bucks County to ensure it develops and adheres to written policies and procedures for accurate financial reporting.

In its response, Bucks County did not specifically state whether it agreed or disagreed with our individual recommendation related to financial reporting. Bucks County stated that in 2016, the County Controller's Office hired a Grant Coordinator to be responsible for monitoring all County grants for compliance with grant agreements.

This recommendation can be closed when we receive documentation demonstrating Bucks County will implement procedures that will ensure it adheres to accurate financial reporting.

*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. Information may be reported to the DOJ OIG's hotline at [www.justice.gov/oig/hotline](http://www.justice.gov/oig/hotline) or (800) 869-4499.*



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U.S. Department of Justice  
[www.justice.gov/oig](http://www.justice.gov/oig)