



Audit of the Office of Justice Programs Victim Assistance
Funds Subawarded by the Delaware Criminal Justice
Council to ContactLifeline, Inc.
Wilmington, Delaware



AUDIT DIVISION

23-033

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EXECUTIVE SUMMARY

Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the Delaware Criminal Justice Council to ContactLifeline, Inc. Wilmington, Delaware

Background

The U.S. Department of Justice Office of Justice Programs (OJP) provided funds to the Delaware Criminal Justice Council (DCJC) to make subawards to support victim assistance programs in the state of Delaware. DCJC awarded \$354,937 in crime victim assistance funds to ContactLifeline, Inc. (CLL) under three subawards. The purpose of CLL's subawards was to provide intervention, advocacy, accompaniment (for victims and survivors to hospital, police, and court processing), and various support services to sexual assault survivors. As of July 2022, DCJC had reimbursed CLL for a cumulative amount of \$298,338 for the subawards we reviewed.

Audit Objective

The objective of this Department of Justice Office of the Inspector General audit was to review how CLL used these funds to assist crime victims and assess whether it accounted for Victims of Crime Act (VOCA) funds in compliance with award requirements, terms, and conditions.

Summary of Audit Results

We concluded that CLL provided rape aftercare services to survivors of sexual violence in Delaware. However, we found that CLL could improve certain areas of its subaward management to include the development of comprehensive written policies and procedures for programmatic and financial aspects of the VOCA-funded program.

Program Performance Accomplishments

The audit concluded that CLL provided services to survivors of sexual violence in Delaware; however, CLL lacked comprehensive written policies, procedures, and protocols specific to the VOCA-funded program operations to help ensure the continuity of its operations.

Financial Management

The audit concluded CLL adequately accounted for subawarded funds; however, CLL lacked written policies and procedures outlining compliance with federal award requirements related to award administration. We identified issues with CLL's time and effort reports and their reliance on budgeted amounts for payroll and benefits. As a result, we questioned \$127,915 in unsupported costs.

Recommendations

Our report contains four recommendations to DCJC and OJP to assist CLL in improving its award management and administration. We requested a response to our draft audit report from CLL, DCJC, and OJP officials, which can be found in Appendices 3, 4, and 5, respectively. Our analysis of those responses is included in Appendix 6.

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Introduction

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of victim assistance funds received by ContactLifeline, Inc. (CLL), located in Wilmington, Delaware. The Office of Justice Programs (OJP) Office for Victims of Crime (OVC) provided this funding to the Delaware Criminal Justice Council (DCJC), which serves as the State Administering Agency (SAA) for Delaware and makes subawards to direct service providers. As a direct service provider, CLL received three subawards from DCJC totaling \$354,937 during our audit period. These funds originated from DCJC’s 2018, 2019, and 2020 federal grants, as shown in Table 1.

Table 1

Audited Subawards to CLL from DCJC

Delaware Subaward Identifier	OJP Prime Award Numbers	Project Start Date	Project End Date	Subaward Amount
VF18-2064	2018-V2-GX-0048	7/1/2019	3/31/2021	\$165,637
VF19-2600	2018-V2-GX-0048	4/1/2021	9/30/2021	\$31,550
	2019-V2-GX-0039	10/1/2021	3/31/2022	\$63,100
VF20-2822	2019-V2-GX-0039	4/1/2022	9/30/2022	\$39,438
	2020-V2-GX-0051	10/1/2022	3/31/2023	\$55,212
Total:				\$354,937

Source: JustGrants and DCJC

Established by the Victims of Crime Act (VOCA) of 1984, the Crime Victims Fund (CVF) is used to support crime victims through DOJ programs and state and local victim assistance and compensation initiatives.¹ According to OJP’s program guidelines, victim assistance services eligible to receive VOCA support must: (1) respond to the emotional and physical needs of crime victims, (2) assist primary and secondary victims of crime to stabilize their lives after a victimization, (3) assist victims to understand and participate in the criminal justice system, and (4) provide victims of crime with a measure of safety and security. Direct service providers receiving VOCA victim assistance subawards thus may provide a variety of support to victims of crime, to include offering help filing restraining orders, counseling in crises arising from the occurrence of crime, crisis intervention, and emergency shelter.

¹ The VOCA Victim Assistance Formula Grant Program is funded under 34 U.S.C. § 20101. Federal criminal fees, penalties, forfeited bail bonds, gifts, donations, and special assessments support the CVF. The total amount of funds that the OVC may distribute each year depends upon the amount of CVF deposits made during the preceding years and limits set by Congress.

ContactLifeline, Inc.

Established in 1974 as CONTACT Wilmington, CLL—a private 501(c)(3) nonprofit agency—strives to provide the highest quality telephone counseling and crisis chat support services in Delaware, and CLL has been a VOCA subrecipient of DCJC since 2006. CLL offers individual, family, and group therapy sessions for survivors of sexual violence and their loved ones. Counseling services are available in both English and Spanish.

In addition, CLL's VOCA-funded Rape Aftercare Support Services program provides intervention, advocacy, accompaniment (for victims and survivors to hospital, police, and court processing), and various support services to sexual assault survivors. CLL provides 24-hour access to telephone counseling, crisis intervention, and information and referral services to anyone in the Delaware community in need.

OIG Audit Approach

The objective of this audit was to review how CLL used the VOCA funds received through subawards from DCJC to assist crime victims and assess whether CLL accounted for VOCA funds in compliance with award requirements, terms, and conditions. To accomplish this objective, we assessed program performance and accomplishments and financial management.

To gain a further understanding of victim assistance subaward oversight, as well as to evaluate CLL's performance and administration of VOCA-funded programs, we solicited feedback from DCJC officials regarding CLL's records of delivering crime victim services, accomplishments, and compliance with DCJC award requirements.² The officials did not express any significant concerns with CLL's ability to provide services to victims of crime or its compliance with award requirements.

We tested compliance with what we considered to be the most important conditions of the subawards. The DOJ Grants Financial Guide, VOCA Guidelines and Final Rule, 2 C.F.R. § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and the OVC and DCJC award documents contain the primary criteria we applied during this audit.

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

² As a State Administering Agency, DCJC is responsible for monitoring the performance of, providing technical assistance to, collecting data from, and processing victim assistance reimbursements requested by CLL. As such, we considered the results of our audit of victim assistance grants awarded to DCJC in performing this separate review. See U.S. Department of Justice Office of the Inspector General, [Audit of the Office of Justice Programs Office for Victims of Crime Grants Awarded to the Delaware Criminal Justice Council, Wilmington, Delaware](https://www.oversight.gov/sites/default/files/oig-reports/g7016006.pdf), Audit Report GR-70-16-006 (August 2016), <https://www.oversight.gov/sites/default/files/oig-reports/g7016006.pdf>

Audit Results

Program Performance and Accomplishments

As established by the VOCA legislation, VOCA subawards are available to subrecipients for the purpose of providing direct services to victims. CLL received its VOCA funding from DCJC to provide intervention, advocacy, accompaniment, and various other related services to sexual assault survivors. We obtained an understanding of CLL's standard operating procedures in relation to the subaward-funded services. We also compared the subaward solicitation, project proposal/application, and award agreement against available evidence of accomplishments to determine whether CLL demonstrated adequate evidence of providing the services for which it was funded. Overall, we concluded that CLL did provide the services for which it was funded; however, CLL lacked comprehensive written policies and procedures, as well as written protocols that outline standard operating procedures for its VOCA-funded program, as detailed below.

Program Implementation

According to the DOJ Grants Financial Guide (Guide), recipients of federal awards should maintain a well-designed and tested system of internal controls. The Guide further defines internal controls as a process implemented by a non-federal entity, designed to provide reasonable assurance regarding the achievement of objectives in: (1) the effectiveness and efficiency of operations, (2) reliability of reporting for internal and external use, and (3) compliance with applicable laws and regulations.

To obtain an understanding of its standard operating procedures in relation to audited victim services, we conducted interviews with CLL's Executive Director and the VOCA-funded Sexual Assault Therapist. We asked CLL for written policies related to its VOCA-funded activities (such as its intake procedures, case management processes, and programmatic reporting), as well as documentation of the assignment of responsibilities in executing those VOCA-funded activities. CLL officials provided the team with an employee handbook and position descriptions; however, the handbook did not include written policies and procedures for their VOCA-funded operations, including protocols for the assignment of essential functions. While we did not identify any deficiencies in the officials' described practices, we believe that in order to ensure continuity of VOCA-funded services, particularly when there is a possibility of staff turnover, subrecipients should have formalized documentation outlining both VOCA-funded programmatic policies and key responsibilities for program operations and grant-related activities. We believe that such formal, written policies and protocols promote effectiveness and efficiency of operations, reliability of reporting, and compliance with federal award requirements. Therefore, we recommend that OJP and DCJC ensure that CLL develops and implements written policies and protocols specific to VOCA-funded program operations and distributes these among the relevant personnel.

Program Services

According to the award application, CLL's primary goal was to provide sexual assault victims in the state of Delaware immediate access to crisis intervention and therapy services to recover from the trauma of sexual violence. Additionally, CLL pledged to conduct outreach to victims in underserved and disabled communities, as well as several other measurable outcomes related to the Rape Aftercare Support Services program.

To verify that CLL provided rape aftercare support services, we judgmentally selected 20 of the 98 total physical case records to review and found evidence that CLL staff rendered counseling and therapy services to each survivor of sexual violence. We also found that CLL participated in numerous outreach efforts at local events within the state of Delaware, as well as utilized media outlets to advertise their program services.

Based on interviews with subrecipient officials and a review of a sample of survivor claim records, we concluded CLL did provide the services for which it was funded.

Financial Management

According to the DOJ Grants Financial Guide, all award recipients and subrecipients are required to establish and maintain adequate accounting systems and financial records to accurately account for awarded funds. To determine whether CLL adequately accounted for the award funds, we interviewed CLL's third-party accountant and reviewed CLL's financial records and award documentation. As detailed below, we determined that CLL could improve its financial management related to the use of subaward funds by developing and implementing comprehensive written policies and procedures for its fiscal operations.

Fiscal Policies and Procedures

CLL contracts out to a third party for all of its accounting functions. CLL uses a commercially available financial management system to account for federal funds and established a unique account code to track each subaward. Nothing came to our attention to indicate that the financial management system used by CLL was not adequate to properly account for subaward funds. However, we found that CLL lacked any written fiscal policies and procedures. We believe written financial management policies and procedures would help ensure compliance with federal award requirements. As a result, we recommend that OJP and DCJC work with CLL to develop and implement comprehensive written policies and procedures to help ensure CLL's compliance with the DOJ Grants Financial Guide and federal award requirements, including financial reporting, subaward expenditures (payroll and non-payroll), and matching costs.

Subaward Expenditures and Matching Costs

DCJC requires subrecipients to submit quarterly financial reports using DCJC's electronic grants management system. Subrecipients report expenditures against approved budget line items by budget category. Once submitted, DCJC's Grants Management staff reviews the financial report and if the report is approved, DCJC processes a reimbursement payment for the reported expenditures.

For the audited subaward, CLL's approved budget included personnel, employee fringe benefits, travel, supplies and operating costs, consultants, and other (e.g., conferences). As of July 2022, CLL received \$298,338 in VOCA funds for costs incurred in these areas.

We reviewed a sample of CLL transactions to determine whether the costs charged to the projects and paid with VOCA funds were accurate, allowable, supported, and in accordance with the VOCA program requirements. We judgmentally selected 60 transactions, totaling approximately \$44,504. The transactions we reviewed included costs from every budget category. We also verified CLL's provision of matching funds for one quarterly period within each fiscal year.

Personnel and Fringe Benefit Costs

The largest cost area for which CLL received reimbursement was personnel costs. We determined personnel and associated fringe benefit costs totaled \$254,839 of the \$298,338 (85 percent) received for the subawards in our period of review, July 2019 through June 2022. To test these costs, we judgmentally sampled two non-consecutive pay periods from each subaward, totaling \$24,794. We also reviewed \$6,085 in fringe benefit costs associated with the personnel charges in our sample. During our testing, we determined that all of the salary and fringe benefits costs charged to the subawards for the Executive Director and Sexual Assault Therapist were based on budgeted figures and not actual amounts. Therefore, we questioned the total personnel and fringe benefits for the two aforementioned positions, \$127,915, as unsupported, as described in more detail below.

OJP's "Time and Effort Best Practices for VOCA-Funded Personnel" (Best Practices) states: "Where employees work on multiple activities or cost objective, a distribution of their salaries or wages may be supported by personnel activity reports or equivalent documentation which meets the standards: (a) they must reflect an after the fact distribution of the actual activity of each employee, (b) they must account for the total activity for which each employee is compensated, (c) they must be certified by the employee and approved by a supervisor with firsthand knowledge of the work performed, and (d) budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to Federal awards." While the Best Practices document does not reflect specific requirements for documentation, 2 C.F.R. § 200.430 indicates that salaries and wages must be based on records that accurately reflect the work performed and these records must be supported by a system of internal control that provides reasonable assurance that the charges are accurate, allowable, and properly allocated. In addition, this guidance also states that while a grant recipient may rely on budget estimates or other distribution percentages determined for preliminary or interim accounting purposes, such estimates cannot be used to support charges to federal awards without reconciling after-the-fact charges; and (2) if a grant recipient allocates employee time across multiple projects records, it must support the distribution of the employee's salary or wages among the specific activities or cost objectives. Ultimately, a grant recipient needs to provide a reasonable approximation of time spent on grant-related activities, which must be periodically reviewed for accuracy and any significant changes in time be promptly adjusted.

CLL used subaward funds for salary and fringe benefits for 10 part-time employees and a portion of 2 full-time employees (a Sexual Assault Therapist and the Executive Director). We found that the salary and fringe benefits charged for part-time employees were determined using monthly time reports filled out by each employee and reviewed by an approving official. The monthly time reports consisted of the date, shift, and total hours worked. We did not find any issues related to those charges.

We found that the salary and fringe benefits charged for full-time employees were determined using documents referred to as time and effort reports. Using a template provided by DCJC, CLL's time and effort reports listed the total number of hours worked per month, percentages to be charged by funding source, and signature lines for both the employee and approving official. These reports did not include any specific notation or delineation of hours worked or information on programmatic activity. Based on the documentation reviewed by the audit team, we found no evidence that the personnel allocation percentages had ever been examined, reevaluated, or changed within the periods we reviewed and instead reflected the budgeted percentages of salary for these positions as established in the pre-award application documents.

According to DCJC, DCJC staff reviewed time and effort reports during quarterly monitoring of CLL and verified that the activities of the Executive Director and Sexual Assault Therapist were consistent with budgeted amounts using the time and effort reports and programmatic supporting documentation. However, during our testing, we found no evidence of periodic review or any other documentation either establishing a record of actual time worked on the subawards or any after-the-fact verification of the distributions of the activities for the Executive Director or the Sexual Assault Therapist.

Subrecipients must ensure that the final amount charged to a federal award is accurate, allowable, properly allocated, and is based on actual time worked. Because there was no documentation demonstrating that the time and effort reports were based on anything beyond the budgeted amounts approved for CLL's personnel expenditures for these two positions, we conclude that the time for these positions was unsupported. As a result, we question the total amount charged to the subawards for the Executive Director and Sexual Assault Therapist positions as of June 30, 2022, which amounted to \$118,825 and \$9,090 in unsupported salary and fringe benefits, respectively. We recommend OJP and DCJC remedy the total of \$127,915 in unsupported costs for the personnel and fringe benefits charged to the subawards. We also reiterate our earlier finding that OJP and DCJC work with CLL to develop and implement comprehensive written financial policies and procedures to help ensure CLL's compliance with the DOJ Grants Financial Guide.

As stated above, salary records must be supported by a system that assures the charges to federal awards are accurate. During our audit, we found that the Executive Director's time and effort reports were not reviewed or signed by an approving official, or independently verified by another source to ensure the time charged was accurate. DCJC was aware that the Executive Director's time and effort reports were unreviewed and unsigned. According to DCJC, it does not require an additional layer of approval for Executive Director time and effort reports and that the agency signing authority (for CLL, its Executive Director) is accountable for the entity's compliance with all federal regulations. We believe that developing and implementing internal controls for documenting and approving payroll expenses is essential for ensuring the appropriate use of federal award funds. As a result, we recommend OJP work with DCJC to develop and implement written policies and procedures that ensure the Executive Director (or equivalent) time and effort reports are reviewed, accurate, allowable, and properly allocated and ensure DCJC subrecipients receive notification of the requirement.

Other Costs

To test the other non-personnel costs charged to the subawards, we selected a sample of transactions from CLL's accounting records to include travel, consultants, supplies and operating costs, and other (e.g., conferences). We judgmentally selected 40 transactions that totaled \$13,625. To perform verification testing of these expenditures, we reviewed accounting records and available supporting documentation. In our testing, we determined that all of the transactions tested were allowable and supported by adequate documentation.

Matching Requirement

VOCA Guidelines generally require that subrecipients match 20 percent of each subaward unless the subrecipient requests and receives a waiver. The purpose of this requirement is to increase the amount of resources available to VOCA projects, prompting subrecipients to obtain independent funding contributions to help ensure future sustainability. Match contributions must come from non-federal sources and can be

either cash or in-kind matches.³ The State Administering Agency has primary responsibility for ensuring subrecipient compliance with match requirements.

According to its application, CLL intended to meet its match obligation through volunteer hours. To review the provision of matching funds, we used the recorded number of volunteer hours for the first quarter of each of the three subawards to calculate and verify the match amount. Based on our review of CLL records, we found the match amounts were accurate.

³ In-kind matches may include donations of expendable equipment, office supplies, workshop or classroom materials, workplace, or the value of time contributed by those providing integral services to the funded project.

Conclusion and Recommendations

As a result of our audit testing, we concluded that CLL provided rape aftercare services to survivors of sexual violence in Delaware. However, we found that CLL could improve certain areas of its subaward management to include the development of comprehensive written policies and procedures for programmatic and financial aspects of the VOCA-funded program. We provide four recommendations to OJP and DCJC to address these deficiencies.

We recommend that OJP and DCJC:

1. Ensure that CLL develops and implements written policies and protocols specific to VOCA-funded program operations and distributes these among the relevant personnel.
2. Work with CLL to develop and implement comprehensive written policies and procedures to help ensure CLL's compliance with the DOJ Grants Financial Guide and federal award requirements, including financial reporting, subaward expenditures (payroll and non-payroll), and matching costs.
3. Remedy \$127,915 in unsupported costs for the personnel and fringe benefits charged to the subawards.

We recommend that OJP:

4. Work with DCJC to develop and implement written policies and procedures that ensure the Executive Director (or equivalent) time and effort reports are reviewed, accurate, allowable, and properly allocated and ensure DCJC subrecipients receive notification of the requirement.

APPENDIX 1: Objective, Scope, and Methodology

Objective

The objective of this audit is to review how ContactLifeline, Inc. (CLL), used the Victims of Crime Act (VOCA) funds received through subawards from Delaware Criminal Justice Council (DCJC) to assist crime victims and assess whether it accounted for VOCA funds in compliance with award requirements, terms, and conditions. To accomplish this objective, we assessed program performance and accomplishments and grant financial management.

Scope and Methodology

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

This was an audit of three subawards to CLL. These subawards, totaling \$354,937, were funded by the DCJC from primary VOCA grants 2018-V2-GX-0048, 2019-V2-GX-0039, and 2020-V2-GX-0051 awarded by the Office of Justice Programs (OJP) Office for Victims of Crime (OVC). As of July 2022, CLL had received, through reimbursement from DCJC, \$298,338 in subaward funds.

Our audit concentrated on but was not limited to activity from July 2019 through July 2022. The DOJ Grants Financial Guide, the VOCA Guidelines and Final Rule, DCJC guidance, and the OVC and DCJC award documents constitute the primary criteria we applied during the audit.

To accomplish our objective, we tested compliance with what we considered to be the most important conditions of CLL's activities related to the audited grants. Our work included conducting interviews with state of Delaware financial staff, examining policies and procedures, and reviewing grant documentation and financial records. We performed sample-based audit testing for subaward expenditures and programmatic claim files. 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.

During our audit, we obtained information from DOJ JustGrants system, as well as DCJC's electronic grants management 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 were verified with documentation from other sources.

Internal Controls

In this audit, we performed testing of internal controls significant within the context of our audit objective. We did not evaluate the internal controls of CLL to provide assurance on its internal control structure as a whole. CLL management is responsible for the establishment and maintenance of internal controls in

accordance with 2 C.F.R. § 200. Because we do not express an opinion on CLL's internal control structure as a whole, we offer this statement solely for the information and use of CLL, DCJC, and DOJ.⁴

In planning and performing our audit, we identified internal control components and underlying internal control principles as significant to the audit objective. Specifically, we reviewed the design and implementation of CLL's VOCA-funded program. We also tested the implementation and operating effectiveness of specific controls over award execution and compliance with laws and regulations in our audit scope. The internal control deficiencies we found are discussed in the Audit Results section of this report. However, because our review was limited to these internal control components and underlying principles, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

⁴ This restriction is not intended to limit the distribution of this report, which is a matter of public record.

APPENDIX 2: Schedule of Dollar-Related Findings

Description	Federal Grant Numbers	Amount	Page
Questioned Costs:⁵			
Personnel	2018-V2-GX-0048 2019-V2-GX-0039 2020-V2-GX-0051	\$118,825	6
Fringe Benefits	2018-V2-GX-0048 2019-V2-GX-0039 2020-V2-GX-0051	\$9,090	6
Unsupported Costs		\$127,915	
TOTAL QUESTIONED COSTS		<u>\$127,915</u>	

⁵ **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, the provision of supporting documentation, or contract ratification, where appropriate.

APPENDIX 3: ContactLifeline, Inc. Response to the Draft Audit Report



December 20, 2022

Thomas O. Puerzer
Regional Audit Manager
Philadelphia Regional Audit Office
Office of the Inspector General
VIA: Electronic mail at: Thomas.O.Puerzer@usdoj.gov

Dear Mr. Puerzer,

The U.S. Department of Justice (DOJ), Office of the Inspector General (OIG), Philadelphia Regional Audit Office, issued a draft audit report, dated December 8, 2022, to the Office of Justice Programs (OJP), related to an audit of Sub-Award Numbers VF18-2064, VF19-2600, and VF20-2822, made by the Delaware Criminal Justice Council (DCJC), under OJP's Victims of Crime Act (VOCA), Victim Assistance Formula Grant Program, Grant Numbers 2018-V2-GX-0048, 2019-V2-GX-0039, and 2020-V2-GX-0051, to ContactLifeline, Inc. (CLL). The draft report contains four recommendations and \$127,915 in questioned costs.

The following are the four recommendations and ContactLifeline's responses:

1. Ensure that CLL develops and implements written policies and protocols specific to VOCA-funded program operations and distributes these among the relevant personnel.

CLL Response:

CLL will develop and implement written policies and protocols specific to VOCA-funded program operations and distribute these among the relevant personnel.

These written policies and protocols will be developed by August 2023.

2. Work with CLL to develop and implement comprehensive written policies and procedures to help ensure CLL's compliance with the DOJ Grants Financial Guide and federal award requirements, including financial reporting, subaward expenditures (payroll and non-payroll), and matching costs.

CLL Response:

ContactLifeline will work with DCJC to develop and implement comprehensive written policies and procedures to help ensure CLL's compliance with the DOJ Grants Financial Guide and federal award requirements.

These written policies and protocols will be developed by August 2023.

3. Remedy \$127,915 in unsupported costs for the personnel and fringe benefits charged to the subawards.

CLL Response:

CLL can provide documentation (grant period July 2019 through June 2022), either via electronically or by mail, to provide documentation for the “unsupported costs”. The following documents provide information for the 10% (4 hours weekly/16 hours monthly) cost coverage for the ED’s Time and Effort and 65% (26 hours weekly/104 hours monthly) for the Sexual Assault Therapist:

From the Executive Director:

Executive Director’s detailed monthly board report that includes attendance to meetings and conferences; staff supervision/meeting and public outreach activities and collaboration with community partners (submitted to the board, monthly, for review)

Time and Effort form

Monthly Report

Crisis Helpline shift schedule (listing the ED as covering shifts and serving as Support Worker for the volunteers and staff on shift)

From the Sexual Assault Therapist:

Time and Effort form

Time Sheet (detail the monthly/hourly activities including conference and meeting attendance)

Monthly Report (detail the counseling sessions and public outreach activities)

4. Work with DCJC to develop and implement written policies and procedures that ensure the Executive Director (or equivalent) time and effort reports are reviewed, accurate, allowable, and properly allocated and ensure DCJC subrecipients receive notification of the requirement.

CLL Response:

ContactLifeline will work with DCJC to develop and implement written policies and procedures that ensure the Executive Director (or equivalent) time and effort reports.

These written policies and protocols will be developed by August 2023.

Currently, since October 2022, the executive director has implemented a practice for sending her Time and Effort form to the board president for review and signature.

Respectfully submitted,

Jackie B. Cousin, Ed.D.

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cc: Linda J. Taylor Lead Auditor
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Audit and Review Division

APPENDIX 4: Delaware Criminal Justice Council Response to the Draft Audit Report



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December 19, 2022

Thomas O. Puerzer
Philadelphia Regional Audit Manager
U.S. Department of Justice
Office of Audit, Assessment and Management

Re: AUDIT OF THE OFFICE OF JUSTICE PROGRAMS VICTIM ASSISTANCE FUNDS SUBAWARDED BY THE DELAWARE CRIMINAL JUSTICE COUNCIL TO CONTACTLIFELINE, INC.

Dear Mr. Puerzer,

Below are the Delaware Criminal Justice Council (DCJC) responses to the OIG recommendations provided in the draft audit report dated December 8, 2022. This was related to an audit of Sub-Award Numbers VF18-2064, VF19-2600 and VF20-2822 made by the DCJC under OJP's Victims of Crime Act (VOCA) Victim Assistance Formula Grant Program, Grant Numbers 2018-V2-GX-0048, 2019-V2-GX-0048 and 2020-V2-GX-0051 to ContactLifeline, Inc. (CLL).

1. Ensure that CLL develops and implements written policies and protocols specific to VOCA-funded program operations and distributes these among the relevant personnel.

DCJC concurs with this recommendation and will work with CLL on a timeline for the development and implementation of written policies and protocols as detailed. In addition, DCJC will provide any necessary guidance and support as well as review these written policies and protocols and monitor for continued adherence to these policies as well as distribution to relevant personnel. On-going monitoring will be maintained to ensure that these written policies are distributed to new relevant personnel as needed.

2. Work with CLL to develop and implement comprehensive written policies and procedures to help ensure CLL's compliance with the DOJ Grants Financial Guide and federal award requirements, including financial reporting, subaward expenditures (payroll and non-payroll), and matching costs.

DCJC concurs with this recommendation and will work with CLL on a timeline for the development and implementation of comprehensive written policies and protocols to ensure CLL's compliance with the DOJ Grants Financial guide and federal award requirements as detailed. In addition, DCJC will provide any necessary guidance and support as well as review these written policies and protocols and monitor for continued adherence to these policies.

3. Remedy \$127,915 in unsupported costs for the personnel and fringe benefits charged to the subawards.

DCJC concurs with this recommendation and will work with CLL as needed to review the requested supporting documentation and regarding the provision of supporting documentation to any other necessary parties. In addition, DCJC will continue to monitor supporting documentation personnel and fringe expenses.

We recommend that OJP:

4. Work with DCJC to develop and implement written policies and procedures that ensure the Executive Director (or equivalent) time and effort reports are reviewed, accurate, allowable, and properly allocated and ensure DCJC subrecipients receive notification of the requirement.

DCJC will work with OJP to determine any necessary updates to written policies and procedures to ensure that Executive Director (or equivalent) time and effort reports, as well as all others, are reviewed, accurate, allowable and properly allocated. Any updated policy will be distributed to DCJC subrecipients within 30 days of completion. DCJC grant monitors will monitor compliance with any updated policy on an on-going basis.

Sincerely,



Christian Kervick
Executive Director

Cc: Scott McLaren
Terica Jones

APPENDIX 5: The Office of Justice Programs Response to the Draft Audit Report



U.S. Department of Justice

Office of Justice Programs

Office of Audit, Assessment, and Management

Washington, D.C. 20531

January 10, 2023

MEMORANDUM TO: Thomas O. Puerzer
Regional Audit Manager
Philadelphia Regional Audit Office
Office of the Inspector General

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

SUBJECT: Response to the Draft Audit Report, *Audit of the Office of Justice Programs Victim Assistance Funds, Sub-awarded by the Delaware Criminal Justice Council to ContactLifeline, Inc., Wilmington, Delaware*

This memorandum is in reference to your correspondence, dated December 8, 2022, transmitting the above-referenced draft audit report for ContactLifeline, Inc. (CLL). CLL received sub-award funds from the Delaware Criminal Justice Council (DCJC), under the Office of Justice Programs' (OJP) Office for Victims of Crime, Victims of Crime Act (VOCA), Victim Assistance Formula Grant Program, Grant Numbers 2018-V2-GX-0048, 2019-V2-GX-0039, and 2020-V2-GX-0051. We consider the subject report resolved and request written acceptance of this action from your office.

The draft report contains four recommendations and \$127,915 in questioned costs. The following is OJP's analysis of the draft audit report recommendations. For ease of review, the recommendations are restated in bold and are followed by our response.

- 1. We recommend that OJP and DCJC ensure that CLL develops and implements written policies and protocols specific to VOCA-funded program operations and distributes these among the relevant personnel.**

OJP agrees with this recommendation. In its response, dated December 19, 2022, DCJC stated that it will work with CLL on a timeline for the development and implementation of written policies and protocols. In addition, DCJC stated that it will provide any necessary guidance and support, as well as review the written policies and protocols, monitor CLL for continued adherence to these policies, and ensure distribution to relevant personnel.

Accordingly, we will coordinate with DCJC to obtain a copy of CLL's written policies and protocols for the operation of its Victims of Crime-funded programs, and evidence that the policies and protocols have been distributed to relevant personnel responsible for managing Federal grant funds.

- 2. We recommend that OJP and DCJC work with CLL to develop and implement comprehensive written policies and procedures to help ensure CLL's compliance with the DOJ Grants Financial Guide and federal award requirements, including financial reporting, subaward expenditures (payroll and non-payroll), and matching costs.**

OJP agrees with this recommendation. In its response, dated December 19, 2022, DCJC stated that it will work with CLL on a timeline for the development and implementation of comprehensive written policies and protocols to ensure CLL's compliance with the Department of Justice (DOJ) Grants Financial Guide and Federal award requirements. In addition, DCJC stated that it will provide any necessary guidance and support, as well as review those written policies and protocols, and will monitor CLL for continued adherence to these policies.

Accordingly, we will coordinate with DCJC to obtain a copy of CLL's written policies and procedures for ensuring compliance with the DOJ Grants Financial Guide and Federal award requirements, including financial reporting, subaward expenditures (payroll and non-payroll), and matching costs.

- 3. We recommend that OJP and DCJC remedy \$127,915 in unsupported costs for the personnel and fringe benefits charged to the subawards.**

OJP agrees with this recommendation. In its response, dated December 19, 2022, DCJC stated that it will work with CLL, as needed, to review the requested supporting documentation, associated with the \$127,915 in questioned costs, related to personnel and fringe benefits, charged to its subawards.

Accordingly, we will review the \$127,915 in questioned costs, related to unsupported personnel (\$118,825) and fringe benefits expenditures (\$9,090), that were charged to sub-awards by CLL, under Grant Numbers 2018-V2-GX-0048, 2019-V2-GX-0039, and 2020-V2-GX-0051, and will work with DCJC to remedy, as appropriate.

- 4. We recommend that OJP work with DCJC to develop and implement written policies and procedures that ensure the Executive Director (or equivalent) time and effort reports are reviewed, accurate, allowable, and properly allocated and ensure DCJC subrecipients receive notification of the requirement.**

OJP agrees with this recommendation. In its response, dated December 19, 2022, DCJC stated that it will work with OJP to determine any necessary updates to written policies and procedures to ensure that the Executive Director (or equivalent) time and effort reports are reviewed, accurate, allowable, and properly allocated. In addition, DCJC stated that any updated policies will be distributed to its subrecipients within 30 days of completion, and that its grant monitors will monitor compliance with any updated policy on an on-going basis.

Accordingly, we will coordinate with DCJC to obtain a copy of its written policies and procedures to ensure that the Executive Director's (or equivalent) time and effort reports are reviewed for accuracy, allowability, and proper allocation, and will obtain evidence to ensure that DCJC subrecipients receive notification of the requirement.

We appreciate the opportunity to review and comment on the draft audit report. If you have any questions or require additional information, please contact Jeffery A. Haley, Deputy Director, Audit and Review Division, on (202) 616-2936 or (202) 598-0529.

cc: Maureen A. Henneberg
Deputy Assistant Attorney General

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Senior Advisor
Office of the Assistant Attorney General

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

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Office of the Inspector General

Jessica Rivera
Program Manager, Office of Operations – Audit Division
Office of the Inspector General

OJP Executive Secretariat
Control Number OCOM000083

APPENDIX 6: Office of the Inspector General Analysis and Summary of Actions Necessary to Close the Audit Report

The OIG provided a draft of this audit report to ContactLifeline, Inc. (CLL), the Delaware Criminal Justice Council (DCJC), and the Office of Justice Programs (OJP). CLL's response is incorporated in Appendix 3, DCJC's response is incorporated in Appendix 4, and OJP's response is incorporated in Appendix 5 of this final report. In response to our draft audit report, OJP agreed with our recommendations and, as a result, the status of the audit report is resolved. DCJC concurred with three of the four recommendations and neither agreed nor disagreed with one recommendation. CLL neither agreed nor disagreed with our recommendations but included planned actions to address each recommendation. The following provides the OIG analysis of the response and summary of actions necessary to close the report.

Recommendations for OJP:

- 1. Work with DCJC to ensure that CLL develops and implements written policies and protocols specific to VOCA-funded program operations and distributes these among the relevant personnel.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with DCJC to obtain a copy of CLL's written policies and protocols for the operation of its VOCA-funded program and evidence that the policies and protocols have been distributed to relevant personnel responsible for managing federal grant funds. As a result, this recommendation is resolved.

DCJC concurred with our recommendation and stated in its response that it will work with CLL on a timeline for the development and implementation of written policies and protocols. In addition, DCJC will provide any necessary guidance and support as well as review these written policies and protocols and monitor for continued adherence to these policies as well as distribution to relevant personnel.

CLL neither agreed nor disagreed with our recommendation. In its response, CLL stated it will develop and implement written policies and protocols specific to VOCA-funded program operations and distribute these among the relevant personnel. CLL stated the written policies and protocols will be developed by August 2023.

This recommendation can be closed when we receive documentation that written policies and protocols were implemented and distributed to relevant personnel.

2. Coordinate with DCJC to work with CLL to develop and implement comprehensive written policies and procedures to help ensure CLL's compliance with the DOJ Grants Financial Guide and federal award requirements, including financial reporting, subaward expenditures (payroll and non-payroll), and matching costs.

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with DCJC to obtain a copy of CLL's written policies and procedures for ensuring compliance with the DOJ Grants Financial Guide and federal award requirements, including financial reporting, subaward expenditures (payroll and non-payroll), and matching costs. As a result, this recommendation is resolved.

DCJC concurred with our recommendation and stated in its response that DCJC will work with CLL on a timeline for the development and implementation of comprehensive written policies and protocols to ensure CLL's compliance with the DOJ Grants Financial guide and federal award requirements. In addition, DCJC will provide any necessary guidance and support as well as review these written policies and protocols and monitor for continued adherence to these policies.

CLL neither agreed nor disagreed with our recommendation. In its response, CLL stated it will work with DCJC to develop and implement comprehensive written policies and procedures to help ensure CLL's compliance with the DOJ Grants Financial Guide and federal award requirements. CLL stated the written policies and protocols will be developed by August 2023.

This recommendation can be closed when we receive documentation that written policies and procedures were developed and implemented.

3. Work with DCJC to remedy \$127,915 in unsupported costs for the personnel and fringe benefits charged to the subawards.

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will review the \$127,915 in questioned costs related to unsupported personnel (\$118,825) and fringe benefits expenditures (\$9,090) that were charged to subawards by CLL under Grant Numbers 2018-V2-GX-0048, 2019-V2-GX-0039, and 2020-V2-GX-0051, and will work with DCJC to remedy these costs, as appropriate. As a result, this recommendation is resolved.

DCJC concurred with our recommendation and stated in its response that it will work with CLL as needed to review the requested supporting documentation and regarding the provision of supporting documentation to any other necessary parties. In addition, DCJC will continue to monitor supporting documentation for personnel and fringe expenses.

CLL neither agreed nor disagreed with our recommendation. In its response, CLL stated that it will provide supporting documentation for the unsupported personnel and fringe benefit costs.

This recommendation can be closed when we receive adequate supporting documentation for the remedy of unsupported personnel and fringe benefit costs charged to the subawards.

4. Work with DCJC to develop and implement written policies and procedures that ensure the Executive Director (or equivalent) time and effort reports are reviewed, accurate, allowable, and properly allocated and ensure DCJC subrecipients receive notification of the requirement.

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with DCJC to obtain a copy of its written policies and procedures to ensure that the Executive Director's (or equivalent) time and effort reports are reviewed for accuracy, allowability, and proper allocation, and will obtain evidence to ensure that DCJC subrecipients receive notification of the requirement. As a result, this recommendation is resolved.

DCJC concurred with our recommendation and stated in its response that it will work with OJP to determine any necessary updates to written policies and procedures to ensure that Executive Director (or equivalent) time and effort reports, as well as all others, are reviewed, accurate, allowable, and properly allocated. Any updated policy will be distributed to DCJC subrecipients within 30 days of completion. DCJC grant monitors will monitor compliance with any updated policy on an ongoing basis.

CLL neither agreed nor disagreed with our recommendation. In its response, CLL stated it will work with DCJC to develop and implement written policies and procedures to ensure the Executive Director (or equivalent) time and effort reports are reviewed, accurate, allowable, and properly allocated. CLL stated these written policies and protocols will be developed by August 2023. In addition, CLL noted that since October 2022, the Executive Director has implemented a practice for sending her Time and Effort form to the Board President for review and signature.

This recommendation can be closed when we receive evidence that DCJC developed and implemented written policies and procedures that ensure the Executive Director's (or equivalent) time and effort reports are reviewed, accurate, allowable, and properly allocated and notified DCJC subrecipients of the requirement.