



Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the Georgia Criminal Justice Coordinating Council to the Southern Crescent Sexual Assault and Child Advocacy Center, Hampton, Georgia



AUDIT DIVISION

24-029

JANUARY 2024



EXECUTIVE SUMMARY

Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the Georgia Criminal Justice Coordinating Council to the Southern Crescent Sexual Assault and Child Advocacy Center, Hampton, Georgia

Background

The U.S. Department of Justice (DOJ) Office of Justice Programs (OJP) provided funds to the Georgia Criminal Justice Coordinating Council (Georgia CJCC) to make subawards to support victim assistance programs in the state of Georgia. The Georgia CJCC awarded \$986,711 in crime victim assistance funds to the Southern Crescent Sexual Assault and Child Advocacy Center (Southern Crescent) under one subaward in October 2021 and two subawards in October 2022. The purpose of Southern Crescent's subawards was to provide services to victims of crime such as counseling, forensic interviews, and medical evaluations. As of August 2023, the Georgia CJCC had reimbursed Southern Crescent a cumulative amount of \$749,942 for the three subawards we reviewed.

Audit Objective

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

Summary of Audit Results

We concluded that Southern Crescent provided services to victims of crime in the city of Hampton, Georgia, and the surrounding counties. However, we found that Southern Crescent could improve certain areas of its subaward financial management.

Program Performance Accomplishments

The audit concluded that Southern Crescent provided direct services to victims of sexual assault and child abuse in accordance with award requirements.

Financial Management

The audit concluded that Southern Crescent failed to submit timely a budget adjustment request related to a change in employee compensation. The Georgia CJCC did not catch this oversight and approved the higher-than-budgeted personnel cost. Southern Crescent corrected the issue that led to this finding by submitting a subgrant budget adjustment request 4 months later. In addition, while Southern Crescent was able to support its personnel charges, some of the employees did not complete their VOCA timesheets accurately and in a timely manner, as required by the subrecipient's own policy.

Recommendations

Our report contains two recommendations to OJP to assist Georgia CJCC and the Southern Crescent in improving its award management and administration. We provided our draft audit report to Southern Crescent, the Georgia CJCC, and OJP, and their responses can be found in Appendices 2, 3, and 4, respectively. Our analysis of those responses can be found in Appendix 5.

Table of Contents

Introduction	1
Southern Crescent Sexual Assault and Child Advocacy Center	2
OIG Audit Approach	2
Audit Results	3
Program Performance and Accomplishments	3
Program Implementation.....	3
Program Services.....	3
Financial Management	4
Subaward Expenditures	4
Personnel Costs	5
Other Costs.....	6
Conclusion and Recommendations	7
APPENDIX 1: Objective, Scope, and Methodology	8
Objective.....	8
Scope and Methodology.....	8
Internal Controls.....	9
APPENDIX 2: Southern Crescent Sexual Assault and Child Advocacy Center Response to the Draft Audit Report	10
APPENDIX 3: Georgia Criminal Justice Coordinating Council Response to the Draft Audit Report	12
APPENDIX 4: The Office of Justice Programs Response to the Draft Audit Report	14
APPENDIX 5: Office of the Inspector General Analysis and Summary of Actions Necessary to Close the Audit Report	18

Introduction

The Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of victim assistance funds received by the Southern Crescent Sexual Assault and Child Advocacy Center (Southern Crescent), which is located in Hampton, Georgia. The Office of Justice Programs (OJP) Office for Victims of Crime (OVC) provided this funding to the Georgia Criminal Justice Coordinating Council (Georgia CJCC), which serves as the state administering agency (SAA) for Georgia and makes subawards to direct service providers. As a direct service provider, Southern Crescent received three subawards from the Georgia CJCC totaling \$986,711 in October 2021 and October 2022. These funds originated from the Georgia CJCC’s federal grants for fiscal years (FY) 2021 and 2022, as shown in Table 1.

Table 1

**Audited Subawards to the Southern Crescent Sexual Assault and Child Advocacy Center
from the Georgia Criminal Justice Coordinating Council**

SAA Subaward Identifier	OJP Prime Award Number	Project Start Date	Project End Date	Subaward Amount
C20-8-134	2020-V2-GX-0014	10/01/2021	09/30/2022	\$407,605
C20-8-242	2020-V2-GX-0014	10/01/2022	09/30/2023	\$344,200
C22-8-007	15POVC-22-GG-00691-ASSI	10/01/2022	09/30/2023	\$234,906
Total:				\$986,711

Source: JustGrants, the Georgia CJCC, and Southern Crescent

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 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.

Southern Crescent Sexual Assault and Child Advocacy Center

Southern Crescent is a 501(c)(3) non-profit organization with office locations in Hampton, Jonesboro, and Newnan, Georgia. Its mission is to provide a collaborative and coordinated community response in an effort to reduce the incidence of child abuse and sexual violence through prevention and intervention.

Southern Crescent was founded in 1994 to provide services to victims of sexual assault in the city of Hampton, Georgia, and the surrounding counties and has been a subrecipient of VOCA grants since 2014. The organization operates a 24-hour crisis line and provides forensic medical examinations and interviews, victim advocacy services, and counseling to victims of child physical abuse, child and adult sexual assault, domestic violence, and witnesses of crimes. According to Southern Crescent's budget data for FY 2023, VOCA funding was the entity's largest single source of funding, accounting for approximately 29 percent of its total revenue. As of August 2023, Southern Crescent was led by an Executive Director and had a total of 30 employees and 21 contractors.

OIG Audit Approach

The objective of this audit was to review how Southern Crescent used the VOCA funds received through subawards from the Georgia CJCC to assist crime victims and assess whether Southern Crescent 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 subrecipient performance and administration of VOCA-funded programs, we solicited feedback from the Georgia CJCC officials regarding Southern Crescent's records of delivering crime victim services, accomplishments, and compliance with the Georgia CJCC award requirements.²

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; the Georgia CJCC guidance; and the OVC and the Georgia CJCC 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.

² As an SAA, the Georgia CJCC is responsible for ensuring that Southern Crescent's subawards are used for authorized purposes, in compliance with federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. As such, we considered the results of our audit of victim assistance grants awarded to the Georgia CJCC in performing this separate review. See U.S. Department of Justice (DOJ) Office of the Inspector General (OIG), [Audit of the Office of Justice Programs, Office for Victims of Crime, Crime Victims Funds Formula Grants Awarded to the State of Georgia's Criminal Justice Coordinating Council, Atlanta, Georgia](#), Audit Report 18-003 (April 2018), oig.justice.gov/reports/audit-office-justice-programs-office-victims-crime-crime-victims-fund-formula-grants.

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. Southern Crescent received its VOCA funding from the Georgia CJCC to provide direct services to victims of sexual assault and child abuse. We obtained an understanding of Southern Crescent's standard operating procedures in relation to the subaward-funded services. We also compared the subaward solicitations, project applications, and subaward agreements against available evidence of accomplishments to determine whether Southern Crescent demonstrated adequate progress towards providing the services for which it was funded. Overall, we concluded that Southern Crescent provided the services for which it was funded.

Program Implementation

According to the DOJ Grants Financial Guide, recipients of federal awards should maintain a well-designed and tested system of internal controls. The DOJ Grants Financial Guide further defines internal controls as a process 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 the Executive Director and personnel who provided services directly to victims. We also requested and reviewed Southern Crescent's written policies and procedures that govern the VOCA-funded program. Southern Crescent provided us an overview and documentation regarding the policies and procedures for its intervention services including processes for intake, mental health services, and referrals.

Southern Crescent provides services to direct and secondary victims of child physical abuse, child and adult sexual assault, domestic violence, and witnesses of crimes. Victims are typically referred to Southern Crescent by local law enforcement, prosecutors, or relevant state agencies. Upon arrival, clients go through an intake process, which includes the assignment of an advocate and a needs assessment. Next, victims are provided a forensic interview and medical exam, if needed. Victims are then provided referrals for any applicable counseling and other outside resources.

Program Services

According to the goal of the subawards, Southern Crescent worked to ease the trauma associated with sexual assault or child abuse by providing comprehensive crisis intervention and advocacy services to victims and their nonoffending caregivers. We interviewed staff, reviewed documented program activities, and performed a site visit to one of the subrecipient's offices.

We found that Southern Crescent served victims of crime by providing crisis intervention, forensic medical exams, forensic interviews, counseling, and outside referrals for additional services. We also reviewed evidence showing Southern Crescent had serviced over 3,000 clients in both 2021 and 2022. Based on this,

along with the interviews and documentary evidence reviewed, we concluded that Southern Crescent provided the services for which it received VOCA funds.

Financial Management

According to the DOJ Grants Financial Guide, all grant recipients and subrecipients are required to establish and maintain adequate accounting systems and financial records to accurately account for awarded funds. Adequate internal controls include the segregation of key financial duties to ensure the day-to-day management of funds. In addition, written policies and procedures are essential for the establishment of internal controls to ensure that those controls are understood and consistently implemented. Management is responsible for the design and implementation of these policies and procedures.

We reviewed Southern Crescent's policies and procedures and subaward documentation, interviewed relevant staff members, and performed expenditure tests to determine whether Southern Crescent adequately accounted for the subaward funds we audited. Southern Crescent's accounting was handled in-house through a commercially available accounting software. The Executive Director authorized expenses up to \$10,000, and the daily accounting activities were recorded in the system by the Executive Administrator and Administrative Assistant.³

To test Southern Crescent's fiscal policies and procedures, we reviewed the entity's pertinent policies including the management of accountable property and personnel expenses. We also discussed other financial areas with relevant staff to gain a better understanding of these processes. Finally, we tested a sample of personnel and non-personnel expenditures to verify compliance.

Overall, we concluded that Southern Crescent had established financial management controls to manage the subaward. We also determined that Southern Crescent's policies, procedures, and systems generally allowed for adequate tracking of VOCA funds. Our results are detailed in the following sections.

Subaward Expenditures

Southern Crescent requested VOCA reimbursements from the Georgia CJCC through monthly requests. For the subawards we audited, Southern Crescent's approved budgets included personnel and fringe benefits, supplies, printing, and other expenses. The other expense category included things such as annual subscriptions, training, registration fees, and Information Technology projects. As of August 2023, we found that the Georgia CJCC had reimbursed Southern Crescent a total of \$749,942 through the audited subawards for costs incurred in these areas.⁴

We reviewed a sample of Southern Crescent's transactions to determine whether the costs charged to the VOCA subawards were accurate, allowable, supported, and in accordance with the VOCA program requirements. We judgmentally selected 47 payroll and non-payroll transactions totaling \$96,388. The

³ Expenses over \$10,000 required board approval.

⁴ Following applicable guidance and OVC's Match Waiver Approval Process, the Georgia CJCC waived its subrecipients' match requirement. Therefore, we did not perform testing in this area except for verifying that the waiver was provided and in place for the life of the subawards.

transactions we reviewed included costs in the following categories: (1) personnel, (2) supplies, (3) printing, and (4) other expenses. Our testing indicated that there were no significant deficiencies regarding the tested VOCA expenditures.

Personnel Costs

The largest cost area for which Southern Crescent received reimbursement was personnel costs. We determined the Georgia CJCC reimbursed Southern Crescent \$688,842 of the total \$749,942 (approximately 92 percent of total reimbursements) for salaries and fringe benefits for the audited subawards. We judgmentally sampled two non-consecutive pay periods from each subaward, which included 37 paychecks for 16 employees totaling \$65,255.

We determined that for the pay periods reviewed, none of the 37 payroll transactions contained any significant monetary discrepancies. However, our testing showed that for two pay periods, Southern Crescent was reimbursed for an employee's pay at a higher rate than what had been budgeted and approved. On December 14, 2022, Southern Crescent changed the employee's position from hourly to salaried, resulting in an annual pay increase of \$13,925. Southern Crescent did not identify this difference until April 2023 and provided the Georgia CJCC an adjusted budget on April 14, 2023. In the interim, the Georgia CJCC had approved Southern Crescent's payroll reimbursement requests without realizing that the actual payments were higher than the budgeted amount; the total difference for this period amounted to \$706. According to the subaward special conditions, the subrecipient must submit requests to adjust the budget, project summary, and implementation plan prior to any substantial changes and no requests are to be submitted within 60 days of the end of a subaward period.

Without a proper budget approval, a subrecipient could risk having its VOCA reimbursement requests delayed or denied, thus impacting the organization's ability to provide victim services. Therefore, we recommend that the Georgia CJCC ensure that Southern Crescent complies with the requirement to submit an adjustment request prior to any substantial budget changes.⁵

We also tested whether employee VOCA timesheets were completed and approved accurately and submitted in a timely manner according to applicable state guidelines and subrecipient procedures. At Southern Crescent, employees entered their total hours worked in an internal payroll system. In addition, they completed a VOCA timesheet documenting time spent on VOCA grant projects. We found a total of 12 instances of discrepancies within 8 of the 37 VOCA timesheets tested, ranging from incorrectly recorded information to improper supervisory approval and late submission of the timesheets by employees.⁶ Specifically, eight of the incorrectly recorded instances included incorrect subaward numbers, wrong pay periods, or missing project hours. In two other instances, the date for supervisory approval was either previous to or much later than the pertinent pay period. Finally, the two remaining timesheets were late according to Southern Crescent's own policies, which required timesheets to be submitted by the 10th of each month. The discrepancies identified did not result in VOCA subawards being improperly charged because all of the employees involved were 100 percent VOCA-funded and their work hours were properly

⁵ We do not question the costs associated with this matter because Southern Crescent identified and corrected the issue within 4 months later and because the amount was immaterial.

⁶ Four of the timesheets each contained two different types of issues.

recorded in the internal payroll system. When asked about these discrepancies, Southern Crescent staff responded by saying that these were due to human errors and lack of oversight. We verified that none of these discrepancies were a result of employees not fulfilling their VOCA job duties. Still, these mistakes could result in delays or denials in reimbursements from the Georgia CJCC. Therefore, we recommend that the Georgia CJCC require Southern Crescent to ensure applicable policies are followed so that VOCA timesheets are completed and approved accurately and in a timely manner.

Other Costs

To test other expenditures charged to the subawards, we selected a judgmental sample of 10 transactions (totaling \$31,133) involving supplies, printing, and other expenses from Southern Crescent's accounting records. Of the 10 transactions selected, 7 were from the C20-8-134 subaward, 1 was from the C20-8-242 subaward, and 2 were from the C22-8-007 subaward. To verify these expenditures, we reviewed accounting records and available supporting documentation. We determined that all the transactions tested were allowable and supported in accordance with VOCA guidelines.

Conclusion and Recommendations

As a result of our audit testing, we concluded that Southern Crescent used VOCA funds received through three subawards from the Georgia CJCC to provide direct services to victims of sexual assault and child abuse. We also found that Southern Crescent generally adhered to guidance related to program performance and tracking subrecipient expenditures. However, the entity failed to submit a required budget adjustment request prior to the implementation of the change, resulting in payroll for one employee exceeding the budgeted amount for a 4-month period. In addition, while Southern Crescent was able to support its personnel charges, some of the employees did not complete their VOCA timesheets accurately or in a timely manner, as required by the subrecipient's own policy. Therefore, we provide two recommendations to OJP and the Georgia CJCC to address these deficiencies.

We recommend that OJP work with the Georgia CJCC to:

1. Ensure that Southern Crescent complies with the requirement to submit an adjustment request prior to any substantial budget changes.
2. Require Southern Crescent to ensure applicable policies are followed so that VOCA timesheets are completed and approved accurately and in a timely manner.

APPENDIX 1: Objective, Scope, and Methodology

Objective

The objective of this audit was to review how Southern Crescent Sexual Assault and Child Advocacy Center (Southern Crescent) used the Victims of Crime Act (VOCA) funds received through subawards from the Georgia Criminal Justice Coordinating Council (Georgia CJCC) 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 objective. 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 Southern Crescent. These subawards, totaling \$986,711, were funded by the Georgia CJCC from primary VOCA grants 2020-V2-GX-0014 and 15POVC-22-GG-00691-ASSI awarded by the Office of Justice Programs (OJP) Office for Victims of Crime (OVC). As of August 2023, the Georgia CJCC had reimbursed Southern Crescent \$749,942 in subaward funds.

Our audit concentrated on, but was not limited to, the period of October 1, 2021, through September 30, 2023. The Department of Justice (DOJ) Grants Financial Guide; the VOCA Guidelines and Final Rule; 2 C.F.R. § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; Georgia CJCC guidance; and the OVC and Georgia CJCC award documents contain 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 Southern Crescent's activities related to the audited grants. Our work included conducting interviews with Southern Crescent financial staff, examining policies and procedures, and reviewing grant documentation and financial records. We performed sample-based audit testing for grant expenditures including payroll and other direct costs, and programmatic 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's JustGrants system, as well as the Georgia CJCC's and Southern Crescent's grant management systems used in the management of grant 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 Southern Crescent to provide assurance on its internal control structure as a whole. Southern Crescent's 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 the Southern Crescent's internal control structure as a whole, we offer this statement solely for the information and use of the Southern Crescent, the Georgia CJCC, and OJP.⁷

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 Southern Crescent's written policies and procedures. We also tested the implementation and operating effectiveness of specific controls over subaward 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 those internal control components and underlying principles that we found significant to the objective of this audit, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

⁷ This restriction is not intended to limit the distribution of this report, which is a matter of public record.

APPENDIX 2: Southern Crescent Sexual Assault and Child Advocacy Center Response to the Draft Audit Report



November 22, 2023

B. Allen Wood, Regional Audit Manager
Atlanta Regional Audit Office
Office of the Inspector General
U.S. Department of Justice
401 W Peachtree St NW
Atlanta, GA 30308

Dear Mr. Wood,

This letter is in response to the recommendations from the audit completed by the U.S. Department of Justice (DOJ), Office of the Inspector General (OIG), Atlanta Regional Audit Office, and the draft report, dated November 21, 2023, to the Office of Justice Programs (OJP), related to an audit of Subaward Numbers C20-8-134, C20-8-242, and C22-8-007, made by the Georgia Criminal Justice Coordinating Council (Georgia CJCC), under OJP's Victims of Crime Act, Victim Assistance Formula Grant Program, Grant Numbers 2020-V2-GX-0014 and 15POVC-22-GG-00691-ASSI, to Southern Crescent Sexual Assault and Child Advocacy Center (Southern Crescent).

Recommendations:

Recommendation 1: Ensure that Southern Crescent complies with the requirement to submit an adjustment request prior to any substantial budget changes.

Response: Disagree

We have historically been allowed to submit a budget adjustment at any time during the grant period to correct errors and/or claim allowable costs, even in arrears. We have established controls to prevent errors in grant budgets and submissions; however, we recognize that an error can occur. One of our controls is to periodically audit each grant to ensure we are within budget and in compliance with grant requirements. This control allowed SCSAC-CAC staff to discover the error and submit the appropriate budget adjustment to CJCC. The budget adjustment was approved by CJCC. In addition, the allowable cost was incurred during the grant period. We agree that budget adjustments must be submitted prior to any substantial change, however, we believe this error was not a substantial change to the budget and it was appropriate for a budget adjustment request to be submitted upon discovery of the error. We will continue to work with

CJCC staff to provide all budget adjustments prior to any substantial changes and no later than 60 days prior to the end of the subgrant period as provided in the special conditions of the award.

Recommendation 2: Require Southern Crescent to ensure applicable policies are followed so that VOCA timesheets are completed and approved accurately and in a timely manner.

Response: Agree

The CJCC timesheet is completed in addition to our internal time keeping system (I-solved). CJCC timesheets are submitted monthly to CJCC with Subgrant Expenditure Requests. We did implement a process for completing timesheets and we will work with supervisors and staff on making sure those processes are followed accurately and timesheets are submitted in a timely manner.

If you have any questions regarding this response, please do not hesitate to contact me at 770/507-7772.

Sincerely,

A handwritten signature in cursive script that reads "Gayla Nobles".

Gayla Nobles
Executive Director

APPENDIX 3: Georgia Criminal Justice Coordinating Council Response to the Draft Audit Report

BRIAN P. KEMP
GOVERNOR



JAY NEAL
DIRECTOR

December 19, 2023

Mr. B. Allen Wood, Regional Audit Manager
Atlanta Regional Audit Office
Office of the Inspector General
U.S. Department of Justice
401 W. Peachtree Street
Atlanta, GA 30308

Re: Office of the Inspector General (OIG), Atlanta Regional Audit Office Draft Report Southern Crescent Sexual Assault and Child Advocacy Center

Dear Mr. Wood,

This letter is in response to the recommendations from the audit completed by the U.S. Department of Justice (DOJ), Office of the Inspector General (OIG), Atlanta Regional Audit Office, and the draft report, dated November 21, 2023, to the Office of Justice Programs (OJP), related to an audit of Subaward Numbers C20-8-134, C20-8-242, and C22-8-007, made by the Georgia Criminal Justice Coordinating Council (Georgia CJCC), under OJP's Victims of Crime Act, Victim Assistance Formula Grant Program, Grant Numbers 2020-V2-GX-0014 and 15POVC-22-GG-00691-ASSI, to Southern Crescent Sexual Assault and Child Advocacy Center (Southern Crescent).

Please see below for Georgia CJCC's response to the Audit Report. The audit report contained two recommendations. Please see below for responses to each recommendation.

We recommend that OJP and the Georgia CJCC:

1. The OIG recommended that OJP work with the Georgia CJCC ensure that Southern Crescent complies with the requirement to submit an adjustment request prior to any substantial budget changes.

Per the report, the entity failed to submit a required budget adjustment request prior to the implementation of the change, resulting in payroll for one employee exceeding the budgeted amount for a 4-month period.

While the budget adjustment was ultimately allowable, CJCC will work with Southern Crescent Sexual Assault and Child Advocacy Center to ensure that all adjustment requests are submitted prior to any substantial budget changes. CJCC will continue to review budget

104 MARIETTA STREET NW, SUITE 440 | ATLANTA, GEORGIA 30303
404.657.1956 | 877.231.6590 | 404.657.1957 FAX
CJCC.GEORGIA.GOV


adjustment requirements during grant management workshops, training and technical assistance sessions.

2. The OIG recommended that OJP ensure that the Georgia CJCC require Southern Crescent to ensure applicable policies are followed so that VOCA timesheets are completed and approved accurately and in a timely manner.

Per the report, while Southern Crescent was able to support its personnel charges, some of the employees did not complete their VOCA timesheets accurately or in a timely manner, as required by the subrecipient's own policy.

CJCC has worked with Southern Crescent to ensure VOCA timesheets are completed in an accurate and timely manner. Southern Crescent is submitting all VOCA timesheets to CJCC with monthly expenditure requests to ensure completion.

Sincerely,



Jay Neal
Executive Director
Georgia Criminal Justice Coordinating Council

Cc:
Fred Rogers
Grants Management Specialist
Office for Victims of Crime
(Provided electronically at frederick.rogers@usdoj.gov)

Linda Taylor
Lead Auditor
Office for Justice Programs
(Provided electronically at Linda.Taylor2@usdoj.gov)

APPENDIX 4: 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 4, 2024

MEMORANDUM TO: B. Allen Wood
Regional Audit Manager
Atlanta Regional Audit Office
Office of the Inspector General

FROM: Jeffery A. Haley *Jeffery A Haley*
Acting Director

SUBJECT: Response to the Draft Audit Report, *Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the Georgia Criminal Justice Coordinating Council to the Southern Crescent Sexual Assault and Child Advocacy Center, Hampton, Georgia*

This memorandum is in reference to your correspondence, dated November 21, 2023, transmitting the above-referenced draft audit report for the Southern Crescent Sexual Assault and Child Advocacy Center (Southern Crescent). Southern Crescent received subaward funds from the Georgia Criminal Justice Coordinating Council (Georgia CJCC) under the Office of Justice Programs' (OJP) Office for Victims of Crime Act (VOCA), Victim Assistance Formula Grant Program, Grant Numbers 2020-V2-GX-0014 and 15POVC-22-GG-00691-ASSI. We consider the subject report resolved and request written acceptance of this action from your office.

The draft report contains **two** recommendations and **no** 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 OJP's response.

- 1. We recommend that OJP and the Georgia CJCC ensure that Southern Crescent complies with the requirement to submit an adjustment request prior to any substantial budget changes.**

OJP agrees with this recommendation. In its response, dated December 19, 2023, Georgia CJCC stated that it will work with Southern Crescent to ensure that all adjustment requests are submitted prior to any substantial budget changes. In addition, Georgia CJCC stated that it will continue to review budget adjustment requirements during grant management workshops and training and technical assistance sessions.

Accordingly, we will coordinate with Georgia CJCC to obtain a copy of Southern Crescent's written policies and procedures, developed and implemented, for ensuring compliance with the requirement to submit an adjustment request prior to any substantial budget changes.

2. We recommend that OJP and the Georgia CJCC require Southern Crescent to ensure applicable policies are followed so that VOCA timesheets are completed and approved accurately and in a timely manner.

OJP agrees with this recommendation. In its response, dated December 19, 2023, Georgia CJCC stated that it has worked with Southern Crescent to ensure VOCA timesheets are completed in an accurate and timely manner. In addition, Georgia CJCC stated that Southern Crescent is submitting all VOCA timesheets to them, with monthly expenditure requests, to ensure completion.

Accordingly, we will coordinate with Georgia CJCC to obtain a copy of Southern Crescent's written policies and procedures, developed and implemented, to ensure that VOCA timesheets are completed and approved accurately and in a timely manner.

We appreciate the opportunity to review and comment on the draft audit report. If you have any questions or require additional information, please contact Linda J. Taylor, Lead Auditor, Audit Coordination Branch, of my staff, on (202) 514-7270.

cc: Maureen A. Henneberg
Deputy Assistant Attorney General
for Operations and Management

LeToya A. Johnson
Senior Advisor
Office of the Assistant Attorney General

Linda J. Taylor
Lead Auditor, Audit Coordination Branch
Audit and Review Division
Office of Audit, Assessment, and Management

Kristina Rose
Director
Office for Victims of Crime

Katherine Darke Schmitt
Principal Deputy Director
Office for Victims of Crime

cc: James Simonson
Director of Operations, Operations, Budget, and
Performance Management Division
Office for Victims of Crime

Jeffrey Nelson
Deputy Director of Operations, Budget, and
Performance Management Division

Willie Bronson
Director, State Victim Resource Division
Office for Victims of Crime

Joel Hall
Associate Director, State Victim Resource Division
Office for Victims of Crime

Frederick Rogers
Grants Management Specialist
Office for Victims of Crime

Charlotte Grzebien
Deputy General Counsel

Jennifer Plozai
Director
Office of Communications

Rachel Johnson
Chief Financial Officer

Christal McNeil-Wright
Associate Chief Financial Officer
Grants Financial Management Division
Office of the Chief Financial Officer

Joanne M. Suttington
Associate Chief Financial Officer
Finance, Accounting, and Analysis Division
Office of the Chief Financial Officer

Aida Brumme
Manager, Evaluation and Oversight Branch
Grants Financial Management Division
Office of the Chief Financial Officer

cc: Louise Duhamel
Assistant Director, Audit Liaison Group
Internal Review and Evaluation Office
Justice Management Division

Jorge L. Sosa
Director, Office of Operations – Audit Division
Office of the Inspector General

OJP Executive Secretariat
Control Number OCOM000666

APPENDIX 5: Office of the Inspector General Analysis and Summary of Actions Necessary to Close the Audit Report

The Office of the Inspector General (OIG) provided a draft of this audit report to the Office of Justice Programs (OJP), the Georgia Criminal Justice Coordination Council (Georgia CJCC), and the Southern Crescent Sexual Assault and Child Advocacy Center (Southern Crescent). OJP's response is incorporated in Appendix 4, the Georgia CJCC's response is incorporated in Appendix 3, and Southern Crescent's response is incorporated in Appendix 2 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. The Georgia CJCC did not state whether it agreed with our recommendations but outlined actions it will take to address them. Southern Crescent disagreed with one recommendation and agreed with one recommendation and outlined actions it will take 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 to work with the Georgia CJCC to:

- 1. Ensure that Southern Crescent complies with the requirement to submit an adjustment request prior to any substantial budget changes.**

Resolved. OJP agreed with this recommendation. OJP stated in its response that it would coordinate with the Georgia CJCC to obtain a copy of Southern Crescent's written policies and procedures, developed and implemented, for ensuring compliance with the requirement to submit an adjustment request prior to any substantial budget changes.

The Georgia CJCC stated that it will work with Southern Crescent to ensure that all adjustment requests are submitted prior to any substantial budget changes. The Georgia CJCC also stated that it will also continue to review budget adjustment requirements during grant management workshops, training and technical assistance sessions.

Southern Crescent disagreed with this recommendation. Despite its disagreement, Southern Crescent stated that it will continue to work with the Georgia CJCC staff to provide all budget adjustments prior to any substantial changes and no later than 60 days prior to the end of the subgrant period as provided in the special conditions of the award.

This recommendation can be closed when we receive evidence that Southern Crescent has developed and implemented written policies and procedures for ensuring compliance with the requirement to submit a budget adjustment request prior to any substantial budget changes.

- 2. Require Southern Crescent to ensure applicable policies are followed so that VOCA timesheets are completed and approved accurately and in a timely manner.**

Resolved. OJP agreed with this recommendation. OJP stated that they will coordinate with the Georgia CJCC to obtain a copy of Southern Crescent's written policies and procedures, developed

and implemented, to ensure that VOCA timesheets are completed and approved accurately and in a timely manner.

The Georgia CJCC stated that it has worked with Southern Crescent to ensure VOCA timesheets are completed in an accurate and timely manner. According to the Georgia CJCC, Southern Crescent is submitting all VOCA timesheets to the state agency with monthly expenditure requests to ensure completion.

Southern Crescent agreed with this recommendation. Southern Crescent stated that it has implemented a process for completing timesheets and that it will work with supervisors and staff to make sure those processes are followed accurately, and timesheets are submitted in a timely manner.

This recommendation can be closed when we receive evidence that Southern Crescent has developed and implemented written policies and procedures to ensure VOCA timesheets are completed and approved accurately and in a timely manner.