



Audit of the Office of Justice Programs  
Victim Assistance Grants Awarded to  
the Ohio Attorney General,  
Columbus, Ohio



AUDIT DIVISION

24-056

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# EXECUTIVE SUMMARY

## Audit of the Office of Justice Programs Victim Assistance Grants Awarded to the Ohio Attorney General, Columbus, Ohio

### Objective

The objective of the audit was to evaluate how the Ohio Attorney General (Ohio AG) designed and implemented its crime victim assistance program. To accomplish this objective, we assessed performance in the following areas of grant management: (1) grant program planning and execution, (2) program requirements and performance reporting, (3) grant financial management, and (4) monitoring of subrecipients.

### Results in Brief

As a result of our audit, we concluded that the Ohio AG used its victim assistance funds to enhance victim services in Ohio. However, we noted that due to the decrease in Victims of Crime Act (VOCA) funding, the Ohio AG focused on only funding current subrecipients and does not have an adequate funding strategy going forward. In addition, the Ohio AG lacked adequate policies and procedures associated with various aspects of grant management, including subrecipient monitoring, drawdowns, financial reporting, and match waivers. We also found that the Ohio AG did not complete subrecipient monitoring timely, and we identified \$68,674 in unsupported subrecipient personnel expenditures.

### Recommendations

Our report contains 12 recommendations to the Office of Justice Programs (OJP) to assist the Ohio AG in improving its grant management and administration and to remedy questioned costs. We provided our draft report to the Ohio AG and OJP, and their responses can be found in Appendices 3 and 4, respectively. Our analysis of those responses can be found in Appendix 5.

### Audit Results

The U.S. Department of Justice (DOJ) Office of the Inspector General completed an audit of four VOCA victim assistance formula grants awarded by the OJP, Office for Victims of Crime (OVC) to the Ohio AG in Columbus, Ohio. The OVC awarded these formula grants, totaling \$223,489,276 for fiscal years (FY) 2019 through 2022, from the Crime Victims Fund to enhance crime victim services throughout Ohio. As of July 2023, the Ohio AG drew down a cumulative amount of \$197,637,202.

#### Program Planning, Execution, and Reporting

We found that the Ohio AG did not have an adequate funding strategy that anticipated VOCA funding fluctuations and new victim service providers throughout Ohio. Although the priority areas funding requirement was met, the Ohio AG has not defined an underserved victim category.

#### Monitoring of Subrecipients

We found that the Ohio AG's monitoring policy did not include the Ohio AG's processes for programmatic monitoring, risk assessments, and compliance with award special conditions. Additionally, we found that a large number of subrecipient monitoring events either were not completed or were completed untimely. We also questioned \$68,674 of unsupported subrecipient personnel costs.

#### Grant Financial Management

The Ohio AG established adequate controls over certain financial activities; however, we noted concerns with the Ohio AG's drawdown process to ensure funds are spent or returned to DOJ within 10 days of being drawn down and the submission of a federal financial report with inaccurate matching costs. Further, the Ohio AG had not updated its policies to include recent VOCA matching waiver requirements.

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# Introduction

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of four victim assistance formula grants awarded by the Office of Justice Programs (OJP), Office for Victims of Crime (OVC) to the Ohio Attorney General (Ohio AG) in Columbus, Ohio. The OVC awards victim assistance grants annually from the Crime Victims Fund (CVF) to state administering agencies (SAA). As shown in Table 1, from fiscal years (FY) 2019 to 2022, these OVC grants totaled over \$223 million.

**Table 1**

**Audited Grants**

**Fiscal Years 2019 – 2022**

Award Number	Award Date	Award Period Start Date	Award Period End Date	Award Amount
2019-V2-GX-0042	09/13/2019	10/01/2018	09/30/2022	\$79,158,689
2020-V2-GX-0008	09/17/2020	10/01/2019	09/30/2023	\$58,307,829
15POVC-21-GG-00591-ASSI	09/16/2021	10/01/2020	09/30/2024	\$36,101,734
15POVC-22-GG-00790-ASSI	08/25/2022	10/01/2021	09/30/2025	\$49,921,024
<b>Total:</b>				<b>\$ 223,489,276</b>

Note: Grant funds are available for the fiscal year of the award plus 3 additional fiscal years.

Source: JustGrants

Established by the Victims of Crime Act of 1984 (VOCA), the CVF is used to support crime victims through DOJ programs and state and local victim services.<sup>1</sup> The CVF is supported entirely by federal criminal fees, penalties, forfeited bail bonds, gifts, donations, and special assessments. The OVC annually distributes proceeds from the CVF to states and territories. 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 (referred to as the cap).

The OVC allocates the annual victim assistance program awards based on the amount available for victim assistance each year and the states’ population. Beginning in FY 2015, Congress significantly raised the cap on CVF disbursements from prior years, which increased funding for victim assistance grants from \$456 million in FY 2014 to a high of \$3 billion in FY 2018. Since FY 2018, the cap along with deposits into the CVF have decreased, with the cap set at \$1.9 billion for FY 2023. The annual VOCA victim assistance grant

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<sup>1</sup> The VOCA victim assistance formula program is funded under 34 U.S.C. § 20103.

funds available to the Ohio AG decreased from approximately \$79 million in FY 2019 to nearly \$50 million in FY 2022, with the lowest amount between FY 2019 and FY 2022 being about \$36 million in FY 2021.

VOCA victim assistance grant funds support the provision of direct services to victims of crime, such as crisis intervention, assistance with filing restraining orders, counseling in crises arising from the occurrence of crime, and emergency shelter. The OVC distributes these assistance grants to states and territories, which in turn, fund subawards to public and private non-profit organizations that directly provide the services to victims. Eligible services are efforts that: (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.

## **The Grantee**

As the Ohio SAA, the Ohio AG Crime Victim Services Section is responsible for administering the VOCA victim assistance program. In addition, the Crime Victim Services Section provides funds to eligible crime victims assistance programs operating in public and non-profit organizations throughout Ohio under its State Victims Assistance Act Program, which is funded separately from the VOCA grants. The Crime Victim Services Section offers Ohio communities and approximately 300 subrecipients services to aid victims, trainings for professionals who work with victims, and crime prevention programs, as well as administers various other programs, including victim compensation, sexual assault forensic examinations, and victim notification.

## **OIG Audit Approach**

The objective of the audit was to evaluate how the Ohio AG designed and implemented its crime victim assistance program. To accomplish this objective, we assessed performance in the following areas of grant management: (1) grant program planning and execution, (2) program requirements and performance reporting, (3) grant financial management, and (4) monitoring of subrecipients.

We tested compliance with what we considered the most important conditions of the grants. Unless otherwise stated in our report, we applied the authorizing VOCA legislation, the VOCA victim assistance program guidelines and Final Rule (VOCA Guidelines); 2 C.F.R. § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance); and the DOJ Grants Financial Guide as our primary criteria. We also reviewed relevant Ohio AG policy and procedures and Ohio AG records reflecting grant activity, as well as interviewed Ohio AG personnel to determine how they administered the VOCA funds.

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.

# Audit Results

## Grant Program Planning and Execution

The primary purpose of the VOCA victim assistance grants is to support crime victim services. The Ohio AG, which is the principal recipient of victim assistance grants at the state level in Ohio, must distribute the majority of the funding to organizations that provide direct services to victims, such as rape treatment centers, domestic violence shelters, children advocacy centers, and other community-based victim support organizations. As the SAA, the Ohio AG has the discretion to select subrecipients from among eligible organizations and to determine the amount of funds each subrecipient receives. The VOCA Guidelines require, however, that SAAs give priority to victims of sexual assault, domestic abuse, and child abuse, as well as make funding available for previously underserved populations of violent crime victims.<sup>2</sup> SAAs are required to allocate at least 10 percent of available funding to victim populations in each of these four victim categories.

As part of our audit, we assessed the Ohio AG's overall plan to allocate and award the victim assistance grant funding. We reviewed how the Ohio AG planned to distribute its victim assistance grant funding, made subaward selection decisions, and informed its subrecipients of necessary VOCA requirements. We also assessed whether the Ohio AG met the requirements for funding priority areas and subaward reporting. As discussed below, we found that the Ohio AG met the priority areas funding requirement. However, we also found that the Ohio AG did not have an adequate funding strategy that anticipated potential VOCA funding fluctuations and new organizations or programs providing crime victim services throughout Ohio. Additionally, the Ohio AG's subaward package did not include all required information and special conditions.

### Subaward Allocation Plan

The Ohio AG generally subawards VOCA funds on an annual basis with start dates of October 1.<sup>3</sup> In the Ohio AG's Plan to Subgrant Funds, which is required to be submitted annually to the OVC, the Ohio AG stated that with the general decrease in VOCA funding in the last few years, the Ohio AG planned to continue funding its approximately 300 current subrecipients at levels commensurate with the overall federal award. According to an Ohio AG official, the Ohio AG did not want to reduce or stop funding for any subrecipients, including those that had been awarded VOCA funds for the first time when federal VOCA funding had been increasing. Given this approach, the Ohio AG reduced funding evenly across its subrecipients, except for some subrecipients in rural counties where such a reduction could have meant cutting the program altogether. An Ohio AG official told us that despite the recent VOCA funding cuts, the

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<sup>2</sup> The VOCA Guidelines state that these underserved victims may include, but are not limited to, victims of federal crimes; survivors of homicide victims; or victims of assault, robbery, gang violence, hate and bias crimes, intoxicated drivers, bank robbery, economic exploitation and fraud, and elder abuse. The VOCA Guidelines also indicate that in defining underserved victim populations, states should identify gaps in available services by victims' demographic characteristics.

<sup>3</sup> In limited instances, the Ohio AG made VOCA-funded subawards with start dates other than October 1 due to a specific identified need of individual subrecipients.

Ohio AG was able to provide funding to the approximately 300 existing subrecipients, and none of those subrecipients' programs had to be shut down.

While we acknowledge the Ohio AG's efforts to account for the funding reduction evenly across the existing subrecipients, we believe a comprehensive funding plan should not only prepare for additional variations in federal VOCA funding but also ensure this funding appropriately addresses current needs across the state. For instance, the VOCA Final Rule suggests that as part of strategic planning, states may conduct surveys and needs assessments. However, the Ohio AG's last needs assessment was conducted in 2017. As a result, the Ohio AG may be unaware of certain victim populations and programs in need of assistance. Additionally, we found that the Ohio AG does not have an established underserved category definition because according to an Ohio AG official, they did not want to inadvertently omit any potential categories or groups. To ensure the consistent application of underserved categorization when reporting, we believe the Ohio AG should establish an underserved victim population definition. As a result, we recommend that OJP coordinate with the Ohio AG to reexamine its funding strategy, to include periodically conducting updated needs assessments and establishing an underserved population category definition.

### **Subaward Selection Process**

To assess how the Ohio AG granted its subawards, we identified the steps that the Ohio AG took to inform, evaluate, and select subrecipients for VOCA funding. According to Ohio AG officials, because of the decrease in VOCA funding in the last few years, there has been no solicitation open for new VOCA subrecipients—the Ohio AG has funded current subrecipients at the same or reduced funding levels, while not funding any new programs or organizations. For existing subrecipients, the annual application is announced on the Ohio AG's website and during the Two Days in May Conference.<sup>4</sup> The Crime Victim Services Section reviews applications and determines which programs should be funded and at what funding levels. This information is then provided to the State Advisory Committee for review and finally to the Ohio Attorney General to make final funding decisions. Table 2 represents the number of organizations and projects funded between FYs 2019 through 2022.

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<sup>4</sup> The Two Days in May Conference is an annual training event delivered by the Ohio AG where victim advocates from around the state network with colleagues and receive updates about best practices, trends, and developments in the field.



Table 2

VOCA-Funded Organizations and Projects, as of December 2022

Award Number	Organizations Funded	Projects Funded
2019-V2-GX-0042	364	384
2020-V2-GX-0008	336	347
15POVC-21-GG-00591-ASSI	328	339
15POVC-22-GG-00790-ASSI	322	329

Note: Some subrecipients received funding for more than one project.

Source: OIG analysis of the Ohio AG’s subrecipient list

We found that the Ohio AG’s current subaward selection process was generally adequate to provide funding for a variety of services and types of victims. As mentioned earlier, the Ohio AG employs a conservative funding strategy given the overall reduction in VOCA funds. However, given the anticipated VOCA funding fluctuations and potential new victim service providers throughout Ohio, the Ohio AG may benefit from establishing a more inclusive solicitation strategy in the future. As a result, we recommend that OJP coordinate with the Ohio AG to consider whether a formal, more inclusive solicitation strategy needs to be developed based upon the results of the Ohio AG’s examination of its funding strategy.

**Subaward Requirements**

According to the Uniform Guidance, grant recipients, such as SAAs, must adequately communicate VOCA requirements to their subrecipients. In addition, the Uniform Guidance and DOJ Grants Financial Guide require the SAA, as a pass-through entity, to communicate other relevant grant information. We reviewed the Ohio AG’s subaward package and manuals available to subrecipients to determine whether it complied with these requirements. We found that the Ohio AG communicated its subaward requirements, VOCA-specific award limitations, application eligibility requirements, eligible program areas, restrictions on uses of funds, and reporting requirements.

However, we found that the Ohio AG’s subaward package was missing various items, including the federal award identification number, federal award date, name of the federal awarding agency, and appropriate terms and conditions concerning closeout of the subaward. We also found two deficiencies within the subaward package related to special conditions. First, the package did not include the special condition requiring disclosure about whether a recipient is designated “high risk” by a federal grant-making agency outside of DOJ. Second, the package included outdated information related to the special condition requiring compliance with the DOJ Grants Financial Guide. Specifically, the package stated that the 2015 DOJ Grants Financial Guide applied to the subaward; however, the 2017 version of the DOJ Grants Financial Guide was applicable. Therefore, we recommend that OJP ensure that the Ohio AG’s subaward packages include all current, required grant information.



## Priority Areas Funding Requirement

The VOCA Guidelines require that SAAs award a minimum of 10 percent of the total grant funds to programs that serve victims in each of the four following categories: (1) child abuse, (2) domestic abuse, (3) sexual assault, and (4) previously underserved. Moreover, the VOCA Guidelines give each SAA the latitude for determining the method for identifying "previously underserved" crime victims.<sup>5</sup> We reviewed the amounts for each of the four categories that were reflected in Ohio's Subgrant Award Report (SAR) for the 2019 through 2022 awards and determined that the Ohio AG met the priority areas allocation requirement. Regarding the previously underserved category in particular, we believe that the Ohio AG is funding programs assisting underserved victim populations based on our discussions and analysis of the types of organizations receiving VOCA funds in the SAR despite the Ohio AG not having, as previously discussed, a written definition of the victim populations that fall into this category.

## Monitoring of Subrecipients

According to the DOJ Grants Financial Guide, the purpose of subrecipient monitoring is to ensure that subrecipients: (1) use grant funds for authorized purposes; (2) comply with the federal program and grant requirements, laws, and regulations; and (3) achieve subaward performance goals. Additionally, the VOCA Guidelines require that an SAA utilize a risk assessment plan as part of its monitoring efforts. As the primary grant recipient, the Ohio AG must develop policies and procedures to monitor subrecipients. To assess the adequacy of the Ohio AG's monitoring of its VOCA subrecipients, we interviewed Ohio AG personnel, as well as reviewed the Ohio AG's monitoring procedures, records of interactions with its subrecipients, and a sample of completed subrecipient monitoring activities.

Overall, we found that the Ohio AG needs to revise its subrecipient monitoring policy to include programmatic monitoring of subrecipients, risk assessments, and subrecipient compliance with award special conditions. Additionally, we found that the Ohio AG did not always complete monitoring activities in line with its policy and site visit forms, and we identified unsupported subrecipient expenditures.

## Written Monitoring Policies and Procedures

The DOJ Grants Financial Guide requires the SAA to establish written policies and procedures regarding subrecipient monitoring. We reviewed the Ohio AG's internal policies, as well as policies available to subrecipients, and found that the policies and procedures do not fully reflect the requirements outlined in the VOCA Guidelines. For example, we found that the Ohio AG's subrecipient monitoring policy describes fiscal monitoring processes, but it does not include any information regarding the programmatic monitoring of subrecipients such as determining whether subrecipient quarterly performance reports are valid, accurate, and complete. We also found that the Ohio AG does not have a formal written policy that covers how the Ohio AG ensures that subrecipients comply with award special conditions. An Ohio AG official acknowledged that the subrecipient monitoring policy mostly covers financial monitoring and does not cover how the Ohio AG ensures subrecipients comply with award special conditions. As a result of these gaps in existing policies, we recommend that OJP ensure the Ohio AG enhances its monitoring policy to

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<sup>5</sup> Methods for identifying "previously underserved" victims may include public hearings, needs assessments, task forces, and meetings with statewide victim services agencies.

include programmatic monitoring of subrecipients and subrecipient compliance with award special conditions.

Additionally, we found that the Ohio AG's policy for conducting subrecipient risk assessments does not generally correlate with the risk assessment tool used by Ohio AG staff. In fact, most of the ratings criteria noted in the risk assessment policy differ from the instructions within the assessment tool. For example, the policy states that a higher risk score will be assigned if a subrecipient has missing monthly and quarterly fiscal progress reports, but the risk assessment tool instructions only mention assigning a higher risk score for late reports. The policy also requires Ohio AG staff to include the number of single audits or external audits that a subrecipient has undergone, but the instructions on the risk assessment tool do not mention the inclusion of such audits. Therefore, we recommend that OJP require the Ohio AG to ensure its policy covering risk assessments is consistent with its tool designed to assess risk, and that the policy and tool are capturing the necessary criteria.

We also examined the Ohio AG's use of its risk assessment tool for determining its monitoring schedule, as the Ohio AG's monitoring policy states that the risk assessment monitoring tool should be used to evaluate which subrecipients may need guidance, training, and more frequent on-site reviews. We found that the Ohio AG has not conducted any risk assessments since 2020. When we asked Ohio AG officials whether they performed risk assessments, they either responded that they were unsure what was meant by "risk assessment" or that they were not sure how risk assessments were documented. Because the Ohio AG is not complying with its policy to conduct risk assessments, it may not know which subrecipients would be considered high risk and, therefore, should receive enhanced monitoring efforts. As a result, we recommend that OJP require the Ohio AG to assess the appropriate frequency of risk assessments and update its policy accordingly.

Additionally, according to the Ohio AG's monitoring policy, all Ohio AG subrecipients will receive a financial site visit and/or desk review every 24 months. As mentioned above, the Ohio AG did not have a policy for conducting programmatic monitoring. However, based on conversations with Ohio AG officials, we know that they endeavor to complete programmatic monitoring in a similar timeframe to financial monitoring. We analyzed the frequency of fiscal and programmatic monitoring events and found that the Ohio AG did not fully comply with completing these events within 24 months, as shown in Table 3.

Table 3

Ohio AG Subrecipient Monitoring Activities

October 2018 - April 2023

	Monitoring Completed Timely (within 24 months)	Monitoring Completed Untimely (greater than 24 months)	No Monitoring Completed
Subrecipient Financial Monitoring Events	70	79	224
Subrecipient Programmatic Monitoring Events	75	233	75

Source: OIG analysis of Ohio AG information

Therefore, we recommend that OJP ensure the Ohio AG develop a mechanism to ensure subrecipient monitoring is completed timely and in accordance with its policy. We also recommend that OJP require the Ohio AG to develop a plan to conduct a site visit and/or desk review of those subrecipients that did not receive a review in the past 24 months, as required by Ohio AG policy, with priority given to those subrecipients that did not receive a site visit and/or desk review within our audit scope.

**Financial Monitoring**

As of October 2023, we found that the Ohio AG paid its subrecipients a total of \$201,566,519 in VOCA victim assistance program funds for the grants we audited. When requesting reimbursement, the Ohio AG subrecipients submit fiscal progress reports monthly; however, the Ohio AG does not require subrecipients to submit supporting documentation for expenditures on the fiscal progress reports. Ohio AG staff told us that due to the large number of subrecipient reimbursement requests processed monthly, only a minimal review is completed at the time of payment, which includes checking for anomalies and that subrecipients did not estimate expenses by charging a proportionate monthly amount.

As previously stated, the Ohio AG monitoring policy states that the Grant Evaluator should complete financial monitoring through on-site or desk reviews every 24 months.<sup>6</sup> When a Grant Evaluator initiates a financial monitoring event, the subrecipient must provide supporting documentation for its financial activities during a particular time period selected by the Grant Evaluator, which includes relevant financial policies and procedures, accounting records, payroll reports, timesheets, invoices, and lease agreements. During the monitoring event, the Grant Evaluator reviews supporting documentation for the applicable expenditures, interviews staff, and completes a Fiscal Site Visit or Desk Review Form.

To assess the adequacy of the Ohio AG’s financial monitoring, we selected a judgmental sample of 14 financial monitoring activities based on the subaward amount, date of the last monitoring event completed, and location of services. We requested all documentation related to these monitoring events—

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<sup>6</sup> During the COVID-19 pandemic, the Grant Evaluators completed financial monitoring desk reviews exclusively.

both that the Ohio AG created itself and that were received from the individual subrecipients—including evidence of monitoring initiation, subrecipient policies and procedures, supporting documentation for expenditures, communication with the subrecipient, and the final monitoring results letter. To help evaluate the Ohio AG’s financial controls over VOCA victim assistance grant expenditures, we reviewed 136 judgmentally-selected transactions from the monthly financial reports to determine whether the payments were supported, allowable, and properly allocated. These transactions totaled \$390,609 and included costs in the following categories: (1) personnel, (2) fringe benefits, (3) travel, (4) supplies, and (5) operating costs. We found a total of \$68,674 of unsupported subrecipient personnel expenditures, which consisted of \$53,351 of personnel costs that included inadequate or no support, such as lack of timesheets, activity logs, or pay stubs; \$12,604 of costs that did not contain sufficient documentation to support the allocation of time spent on activities related to victim services; and \$2,719 of costs where the subrecipients requested and received reimbursement in excess of the amount reflected in the supporting documentation provided. Therefore, we recommend that OJP remedy the \$68,674 of unsupported subrecipient personnel expenditures.

We also tested aspects of the Fiscal Site Visit Form for the 14 monitoring events we sampled. Based on our review, we found that the Grant Evaluators did not consistently apply the site visit checklist; specifically, financial policies and procedures were not always collected and reviewed. While the completion of all aspects of the site visit checklist is not specifically covered by the Ohio AG’s financial monitoring policy, we believe that the Grant Evaluators should follow the form to ensure a complete review of subrecipients’ financial activities. Therefore, we recommend that OJP ensure that Ohio AG staff conduct financial monitoring activities in compliance with the Ohio AG policies and forms and that it maintains evidence to support all claimed subrecipient expenditures reviewed as part of monitoring activities.

### ***Single Audit Requirements***

According to the Uniform Guidance, primary recipients are required to ensure subrecipients have single audits completed when necessary; issue, as appropriate, a management decision for audit findings pertaining to the federal award provided to the subrecipient; and resolve audit findings specifically related to the subaward. Further, the Ohio AG’s internal policies state that Grant Evaluators will review subrecipient single audits on a regular basis and complete a form stating that such a review was conducted.

We identified Ohio AG subrecipients that received 12-month awards greater than \$750,000 between FYs 2019 and 2021 (and thus may have met the expenditure threshold requirement for a single audit) and determined that all but one subrecipient organization filed a single audit with the Federal Audit Clearinghouse (FAC). We also requested the Ohio AG’s single audit review forms to assess the Ohio AG’s compliance with its policy, and we found that the Ohio AG completed all but two of the forms after our request for the documentation. In the first instance, the Ohio AG was unable to provide the document or explain why the form was not available. For this particular instance, we found that the FY 2020 single audit reported a repeat significant deficiency related to the VOCA subaward. Specifically, the subrecipient’s processes did not ensure the Schedule of Expenditures of Federal Awards (SEFA) was complete and accurate, and the single auditors found that the amounts reported on the SEFA were overstated. Therefore, not only did the Ohio AG not complete a review form indicating it had ensured the subrecipient had a single audit completed, the Ohio AG also did not provide evidence that it issued the required management decision to the subrecipient nor did it ensure the VOCA-related audit finding was addressed. Further, as of July 2023, the Ohio AG did not complete a review of this same subrecipient’s FY 2022 single audit, stating

that the single audit report was unavailable. However, we determined that the single audit report was available for review in the FAC since March 2023.

In the second instance of the unavailable single audit review form, we found that the subrecipient did not complete its FY 2019 single audit. When we asked the Ohio AG officials whether they were aware of the missing single audit, they stated that they were aware of it but ultimately did not take action until May 2023 when they suspended the funding to the subrecipient.

As a result of these deficiencies, we recommend that OJP ensure the Ohio AG develops and implements policies and procedures to ensure compliance with the subrecipient single audit-related requirements in the Uniform Guidance.

### **Programmatic Monitoring**

The Ohio AG requires its subrecipients to input OVC-required quarterly performance information into the Performance Measurement Tool (PMT) and submit to the Ohio AG additional quarterly outcome measure survey reports, which compile survey results received by each subrecipient from clients who have been served. According to Ohio AG staff, Grant Specialists check that subrecipients submitted the required quarterly performance reports and follow up with individual subrecipients as necessary if the reports were not submitted. Similar to financial monitoring activities, Grant Specialists monitor subrecipient performance through on-site and desk reviews.<sup>7</sup> To document its monitoring, the Grant Specialists use a Programmatic Site Visit Form, which records subrecipient information, documents collected and reviewed, and answers to a subrecipient questionnaire. The Programmatic Site Visit Form also includes the requirement to perform PMT data verification, which an Ohio AG official stated occurs when an Ohio AG official verifies the general accuracy of the data submitted by the subrecipients into PMT.

To assess the adequacy of the Ohio AG's programmatic monitoring, we selected a judgmental sample of 14 programmatic monitoring activities and requested all documentation related to these monitoring events—both that the Ohio AG created itself and that were received from the individual subrecipients as part of the review—including evidence of monitoring event initiation, supporting documentation collected during the monitoring event, communication with the subrecipient relating to the specific monitoring activities, and the final results letter. Despite the Ohio AG's assertion that PMT support is collected, reviewed, and maintained, the Ohio AG did not provide any documentation supporting the verification of PMT information submitted by the subrecipients. As such, we were unable to verify whether the Ohio AG adequately executed its monitoring duties regarding the accuracy of performance reporting for these 14 monitoring events, which is also described in the [Annual Performance Reports](#) section of this report.

To assess other aspects of the Ohio AG's programmatic monitoring efforts, we tested four aspects of the Programmatic Site Visit Form: (1) whether timesheets were collected and reviewed to ensure proper document maintenance; (2) whether organizational charts were collected and reviewed; (3) whether brochures and outreach material were collected, and if applicable, the printed material included the required funding source acknowledgment; and (4) whether the policies and procedures included confidentiality and non-discrimination requirements. The Ohio AG did not provide adequate supporting

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<sup>7</sup> During the COVID-19 pandemic, the Grant Specialists completed performance monitoring through desk reviews exclusively.

documentation for 10 events in our review; and therefore, we only tested the 4 remaining monitoring activities for which we were provided supporting documentation. Similar to the results of our review of the Ohio AG's Fiscal Site Visit Forms, we found that the Grant Specialists did not consistently apply the tested aspects of the programmatic site visit checklist. For example, in two of the monitoring events Grant Specialists did not collect timesheets. Additionally, we found that the collected brochures did not have the required funding source acknowledgment, and the Grant Specialist did not consider this to be a finding that must be corrected by the subrecipient. We believe that the Grant Specialists should follow the site visit form to ensure a complete and consistent review of subrecipients' programmatic activities. Therefore, we recommend that OJP ensure that Ohio AG staff conduct programmatic monitoring activities in compliance with Ohio AG forms and newly established policies stemming from one of our preceding recommendations, and that the Ohio AG maintain evidence to support its monitoring efforts.

### ***Annual Performance Reports***

For the victim assistance grants, states must report the number of agencies funded, VOCA subawards, victims served, and victim services funded by these grants. Additionally, states must collect, maintain, and provide the OVC data that measures the performance and effectiveness of activities funded by the award. Each SAA must annually report to the OVC on activity funded by any VOCA awards active during the federal fiscal year. The OVC requires states to submit performance data quarterly through PMT. States may provide subrecipients with direct access to the system to report quarterly data, but states must approve the data. PMT automatically generates the annual performance report after the four quarters of data are completed.

The Ohio AG submitted annual performance reports to the OVC for FYs 2019 through 2022. We discussed with an Ohio AG official how the Ohio AG compiled performance report data from its subrecipients. The official stated that subrecipients are required to enter quarterly performance statistics directly into PMT, which individual Grant Specialists, in turn, ensure have been recorded. This official stated that the Grant Specialists also request and review PMT reporting data for general accuracy during performance monitoring.

As previously stated, as part of our subrecipient monitoring assessment, we requested supporting documentation collected during the completed performance monitoring events to verify the information that subrecipients entered into PMT. However, despite the Ohio AG monitoring form requiring the collection of PMT supporting documentation, the Ohio AG did not provide any supporting documentation. As such, we were unable to test the accuracy of the quarterly PMT statistics and, therefore, could not assess the accuracy of the annual performance reports. Therefore, we recommend that OJP ensure the Ohio AG establish policies to ensure subrecipient performance data verification is documented and maintained to demonstrate the completeness and accuracy of subrecipient performance data.

### ***Subaward Reporting***

States must submit to the OVC a SAR via PMT for each subrecipient of VOCA victim assistance funds within 90 days of awarding funds to subrecipients. Any changes or revisions to the awards that occur before the end of the project period must be made in the SAR within 30 days of the change taking effect. The SAR allows the OVC to collect basic information from states on subrecipients and program activities to be implemented with VOCA funds. We found that the Ohio AG does not have procedures for completing the SARs.

We compared a list of the Ohio AG's subawards to the SARs submitted to the OVC. During the audit period, the Ohio AG submitted a SAR for 1,399 subawards. We found that the Ohio AG did not submit a SAR for 13 subawards. Additionally, we identified 22 subawards for which the Ohio AG submitted a SAR but that were not shown on the Ohio AG's list. While the differences identified were minimal, we believe an SAA should have controls in place to submit accurate information. Therefore, we recommend that OJP require the Ohio AG to establish policies and procedures for complete and appropriate SAR submissions. We further recommend that OJP coordinate with the Ohio AG on the appropriate and reasonable submission of SARs for its previously awarded VOCA subgrants.

## Grant Financial Management

According to the DOJ Grants Financial Guide, award recipients must establish an adequate accounting system and maintain financial records that accurately account for awarded funds. To assess the adequacy of the Ohio AG's financial management of the VOCA grants, we interviewed Ohio AG personnel who were responsible for financial aspects of the grants and reviewed Ohio AG written policies and procedures, award documents, financial records (e.g., administrative expenditures charged to the grants, drawdown requests, match contributions), Federal Financial Reports (FFR), and the state of Ohio's FY 2021 and FY 2022 single audit reports. We determined that the Ohio AG established adequate controls over certain financial activities, such as administrative expenditures, and the FY 2021 and FY 2022 single audit reports did not identify significant deficiencies or material weaknesses specifically related to the Ohio AG. However, we found that the Ohio AG could improve its processes involving drawdowns and financial reporting, and that it should update its policies related to the matching cost requirement.

### Administrative Expenditures

SAA victim assistance expenses fall into two overarching categories: (1) reimbursements to subrecipients—which constitute the vast majority of total expenses, and (2) administrative expenses—which are allowed to total up to 5 percent of each award for the SAA administering its crime victim assistance program and for training. According to the VOCA Final Rule, such costs must derive from efforts to expand, enhance, or improve how the agency administers the state crime victim assistance program and to support activities and costs that impact the delivery and quality of services to crime victims throughout the state. While federal grant-funded administrative costs generally must relate to a specific program, the VOCA Final Rule states that for VOCA assistance awards, the funds for administration may be used to pay for costs directly associated with administering a state's victim assistance program.<sup>8</sup>

We tested the Ohio AG's compliance with the 5-percent limit on administrative expenses for the 2019 through 2022 grants by comparing the Ohio AG's total administrative expenditures charged to the grants, as of October 2023, to the total grant award value. We found that the Ohio AG did not exceed the 5-percent limit, as shown in Table 4.

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<sup>8</sup> OVC officials have indicated that the definition of a state's "victim assistance program" may include both VOCA and non-VOCA activities supported by the SAA, as long as the activities relate to victim assistance.



**Table 4**

**Administrative Expenditures**

Award Number	Total Award	State Administrative Expenditures	Administrative Percentage
2019-V2-GX-0042	\$79,158,689	\$2,353,777	2.97%
2020-V2-GX-0008	\$58,307,829	\$2,176,870	3.73%
15POVC-21-GG-00591-ASSI	\$36,101,734	\$320,989	0.89%
15POVC-22-GG-00790-ASSI	\$49,921,024	\$41,575	0.08%

Source: JustGrants and Ohio’s state accounting system

In addition to testing the Ohio AG’s compliance with the 5-percent administrative allowance, we also selected a judgmental sample of these administrative expenditures to determine if the costs were supported, allowable, and properly allocated. Our sample, which consisted of both personnel and non-personnel costs, totaled \$671,372. We did not identify any issues with the administrative expenditures that we tested.

**Drawdowns**

Award recipients should request funds based upon immediate disbursement or reimbursement needs, and the grantee should time drawdown requests to ensure that the federal cash on hand is the minimum needed for reimbursements or disbursements made immediately or within 10 days. Table 5 shows the total amount drawn down for each grant as of July 31, 2023.

**Table 5**

**Amount Drawn Down for Each Grant as of July 31, 2023**

Award Number	Award Period End Date	Total Award Amount	Amount Drawn Down <sup>a</sup>	Amount Remaining
2019-V2-GX-0042	09/30/2022	\$79,158,689	\$79,158,689	\$0
2020-V2-GX-0008	09/30/2023	\$58,307,829	\$57,070,415	\$1,237,414
15POVC-21-GG-00591-ASSI	09/30/2024	\$36,101,734	\$35,195,689	\$906,045
15POVC-22-GG-00790-ASSI	09/30/2025	\$49,921,024	\$26,212,410	\$23,708,614
<b>Total:</b>		<b>\$223,489,276</b>	<b>\$197,637,202</b>	<b>\$25,852,073</b>

<sup>a</sup> The difference in the total drawdown amount is due to rounding.

Source: JustGrants

To assess whether the Ohio AG managed grant receipts in accordance with these federal requirements, we compared the total amount reimbursed on the grants to the total expenditures in the Ohio AG's accounting system and accompanying financial records. We did not find any issues with the cumulative amounts drawn down on the 2019 through 2021 grants.<sup>9</sup> However, we identified issues that indicate improvements need to be made to ensure compliance with the 10-day limit. In particular, we identified 21 drawdowns that were not disbursed within 10 days, as required by the DOJ Grants Financial Guide—varying between 11 and 99 days. We found that drawdowns associated with administrative payroll expenses were not based on actual amounts; instead, the drawdown requests were estimates of what the Ohio AG expected the payroll costs to be for that pay period and the Ohio AG did not perform reconciliations to ensure that the amounts drawn down did not exceed the actual payroll costs. Further, an Ohio AG official described a one-time issue related to the corruption of payment files for certain subrecipient expenditures, which caused a technical issue. This official further stated that because this issue occurred during the last 2 weeks of the fiscal year, the Ohio AG had to wait until the new fiscal year to process the disbursements, which caused the associated funds to not be expended within the 10-day limit.

Based on our analysis of subsequent drawdown amounts, we believe the Ohio AG has improved with disbursing funds within 10 days. However, the Ohio AG does not have a policy, procedure, or strategy to reconcile drawdown amounts and make any necessary adjustments, which increases the risk for significant differences not being corrected timely. Therefore, we recommend that OJP require the Ohio AG to implement drawdown-related reconciliation procedures to help ensure that funds are spent or returned to DOJ within 10 days of being drawn down.

## Financial Reporting

According to the DOJ Grants Financial Guide, recipients shall report the actual expenditures, program income, and unliquidated obligations incurred for the reporting period, as well as cumulative expenditures on each financial report. To determine whether the Ohio AG submitted accurate FFRs, we compared the report for the period ending on September 30, 2022, for each grant to the Ohio AG's accounting records.

We determined that the quarterly and cumulative expenditures for these FFRs reconciled to the accounting records. However, the matching costs amount reported on the FFR for the 2021 VOCA grant did not reconcile to the accounting records—the FFR overstated matching costs by \$198,911 as compared to the official financial system. When we discussed this issue with Ohio AG officials, we learned that the Ohio AG's grant management system does not retain historical information at specific moments in time; it only reflects information as of the current date. Moreover, the Ohio AG does not retain documentation to support the matching costs recorded on individual FFRs and does not have a policy or procedures for reporting subrecipient matching costs on FFRs. Therefore, we were unable to confirm the accuracy of the matching costs reflected on the FFR for the 2021 VOCA grant. Ohio AG officials told us that they account for any differences on the final FFR at the end of the grant period. While we agree that the final FFR at the end of the grant period should reflect an accurate total amount of matching costs for the entirety of the grant period, we believe that the Ohio AG should maintain information to support the figures reported on quarterly FFRs.

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<sup>9</sup> At the time of our analysis, the Ohio AG had recently received the 2022 grant, and therefore, we did not include it in our assessment of the Ohio AG's drawdown activity.

As a result of these issues, we recommend that OJP require the Ohio AG to implement a formal written policy regarding matching cost reporting on FFRs to help ensure the information reported is reconciled to supporting data, reviewed by appropriate personnel, and that documentation supporting the reported amounts is maintained.

## Matching Requirement

VOCA Guidelines require that subrecipients match 20 percent of the project cost. Match contributions must come from non-federal sources and can be either cash or in-kind match.<sup>10</sup> The SAA has primary responsibility for ensuring subrecipient compliance with the match requirements.

We reviewed the Ohio AG's written procedures for subrecipient matching cost contributions and found that these procedures have not been updated to incorporate match waivers resulting from the VOCA Fix to Sustain the Crime Victims Fund Act (VOCA Fix), which the Ohio AG was required to implement in the last quarter of FY 2021 in response to the COVID-19 global health pandemic.<sup>11</sup> We asked the Ohio AG whether it implemented match waivers as a result of the VOCA Fix, and an Ohio AG official stated that while match waivers were discussed during an annual meeting with subrecipients, the Ohio AG does not have any documentation to show that it implemented match waivers. We reviewed OVC guidance issued after the VOCA Fix and found that the OVC allows SAAs the discretion to offer subrecipients the opportunity to decline receiving a match waiver. As such, an Ohio AG official told us that some subrecipients opted to continue providing matching costs in the event that the match waiver ends and, therefore, possibly making it difficult for the subrecipients to resume the provision of matching costs. Another Ohio AG official stated that some subrecipients continued reporting matching costs because they were concerned that their funds would be reallocated to other funding areas, which might cause an issue when the matching requirement is reinstated. While the OVC gives SAAs discretion as to whether to allow subrecipients to decline match waivers, we believe the Ohio AG needs to ensure that its procedures align with the law, which currently calls for match waivers to expire in May 2024 for the COVID-19 global health pandemic. As a result, we recommend that OJP require the Ohio AG to update its written policy to cover current matching cost requirements and match waiver procedures, including expectations for the reporting of matching costs when match waivers have been issued.

Additionally, to review the provision of match contributions and verify whether the amounts were properly supported and consisted of allowable match items, we judgmentally selected a sample of 66 matching cost transactions—totaling \$196,492—claimed by subrecipients. We identified \$28,223 of unsupported matching costs. For these unsupported matching costs, the support provided was either illegible or included a list of transactions that totaled the claimed matching costs amount but lacked complete supporting documentation. We are not questioning these costs as the VOCA Fix waived the matching requirement during national emergencies, including the COVID-19 global health pandemic. We believe that by addressing the other recommendations in this report, the Ohio AG will improve its grant management and better monitor matching costs in the future.

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<sup>10</sup> In-kind match contributions may include donations of expendable equipment, office supplies, workshop or classroom materials, workspace, or the value of time contributed by those providing integral services to the funded project.

<sup>11</sup> In July 2021, Congress enacted the VOCA Fix Act to Sustain the Crime Victims Fund Act, Pub. L. No. 117-27, § 3(b), 135 Stat. 302, which requires states to waive subgrantee match requirements during national emergencies or pandemics. States are required to have written policies and procedures for approving match waivers.

## Conclusion and Recommendations

Our audit concluded that the Ohio AG used its 2019, 2020, 2021, and 2022 grants to distribute VOCA funding to organizations that provided direct services to crime victims within Ohio. We noted that due to the decrease in VOCA funding, the Ohio AG focused on only funding current subrecipients and does not have an adequate funding strategy that anticipated VOCA funding fluctuations and new victim service providers throughout Ohio. We found that the Ohio AG last completed a needs assessment 6 years ago and that it does not have an established definition of the underserved victim population. Additionally, we found that the Ohio AG did not comply with its own monitoring policy's schedule, as several subrecipients were not monitored and some monitoring events were not completed timely, nor did the Ohio AG consistently apply its monitoring policy or forms during monitoring events. We also identified \$68,674 of unsupported subrecipient expenditures. Further, we identified drawdowns that were not disbursed within 10 days, and we determined that the Ohio AG could not support the matching costs reported on its FFRs. Finally, we determined that the Ohio AG lacked policies and procedures to ensure adequate financial administration of grant funds and appropriate monitoring of subrecipients. We provide 12 recommendations to OJP to address these deficiencies.

We recommend that OJP:

1. Coordinate with the Ohio AG to reexamine the Ohio AG's funding strategy, to include periodically conducting updated needs assessments and establishing an underserved population category definition.
2. Coordinate with the Ohio AG to consider whether a formal, more inclusive solicitation strategy needs to be developed based upon the results of the Ohio AG's reexamination of its funding strategy in Recommendation Number 1.
3. Ensure the Ohio AG's subaward packages include all current, required grant information.
4. Ensure the Ohio AG revises its subrecipient monitoring policy to help ensure appropriate monitoring activities are conducted in compliance with federal requirements and that all relevant personnel are aware of this policy. In particular, the subrecipient monitoring policy should cover, at a minimum: (1) the programmatic monitoring of subrecipients; (2) subrecipient compliance with award special conditions; (3) risk assessment criteria and timeliness; (4) subrecipient single audit review, including issuing management decisions and appropriate corrective actions when necessary; and (5) documentation to support that subrecipient performance data is complete and accurate.
5. Require the Ohio AG to bring into alignment its subrecipient risk assessment policy and the tool designed to assess subrecipient risk.
6. Ensure the Ohio AG revises its financial policies and procedures to help ensure adequate administration of federal award funds and that all relevant personnel are aware of these policies. In particular, the financial policies and procedures should cover, at a minimum: (1) completing appropriate SAR submissions; (2) drawdown-related reconciliation procedures, which ensure that

funds are spent or returned to DOJ within 10 days of being drawn down; and (3) matching cost reporting on FFRs to help ensure the information reported is reconciled to supporting data, reviewed by appropriate personnel, and that data supporting the amounts reported is maintained.

7. Ensure the Ohio AG develops a mechanism to complete subrecipient monitoring timely and in accordance with its policy.
8. Require the Ohio AG to develop a plan to conduct a site visit and/or desk review of those subrecipients that did not receive a review in the past 24 months, as required, with priority given to those subrecipients that did not receive a site visit and/or desk review within our audit scope.
9. Remedy the \$68,674 in unsupported subrecipient personnel expenditures.
10. Coordinate with the Ohio AG to ensure that the Ohio AG properly executes financial and programmatic monitoring of its subrecipients in compliance with Ohio AG policies and forms, to include that supporting documentation of each monitoring activity is collected, reviewed, and maintained.
11. Coordinate with the Ohio AG on the appropriate and reasonable submission of SARs for its previously awarded VOCA subgrants.
12. Require the Ohio AG to update its written policy to cover current matching cost requirements and match waiver procedures, including expectations for the reporting of matching costs when match waivers have been issued.

# APPENDIX 1: Objective, Scope, and Methodology

## Objective

The objective of the audit was to evaluate how the Ohio Attorney General (Ohio AG) designed and implemented its crime victim assistance program. To accomplish this objective, we assessed performance in the following areas of grant management: (1) grant program planning and execution, (2) program requirements and performance reporting, (3) grant financial management, and (4) monitoring of subrecipients.

## 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 Victims of Crime Act (VOCA) victim assistance formula grants 2019-V2-GX-0042, 2020-V2-GX-0008, 15POVC-21-GG-00591-ASSI, and 15POVC-22-GG-00790-ASSI from the Crime Victims Fund awarded to the Ohio AG. The Office of Justice Programs (OJP), Office for Victims of Crime awarded these grants totaling \$223,489,276 to the Ohio AG, which serves as the state administering agency. Our audit concentrated on, but was not limited to, the period of October 2018 through March 2023. As of July 2023, the Ohio AG had drawn down a total of \$197,637,202 from the four audited grants.

To accomplish our objective, we tested compliance with what we consider to be the most important conditions of the Ohio AG's activities related to the audited grants, which included conducting interviews with state of Ohio 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 fringe benefit charges, financial reports, and subrecipient monitoring. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the grants reviewed. This non-statistical sample design did not allow projection of the test results to the universe from which the samples were selected. The authorizing VOCA legislation, the VOCA victim assistance program guidelines; the Department of Justice (DOJ) Grants Financial Guides; 2 C.F.R. § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; and the award documents contain the primary criteria we applied during the audit.

During our audit, we obtained information from the JustGrants and Performance Measurement Tool systems, as well as the Ohio AG accounting system specific to the management of DOJ funds during the audit period. We did not test the reliability of those systems as a whole; therefore, any findings identified involving information from those systems was verified with documents 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 the Ohio AG to provide assurance on its internal control structure as a whole. Ohio AG 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 Ohio AG's internal control structure as a whole, we offer this statement solely for the information and use of the Ohio AG and OJP.<sup>12</sup>

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 the Ohio AG's written grant policies and procedures and process controls pertaining to aspects of grant planning, performance reporting, and financial management. We also tested the implementation and operating effectiveness of specific controls over grant 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.

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<sup>12</sup> 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	Grant No.	Amount	Page
<b>Questioned Costs:<sup>13</sup></b>			
Personnel and Fringe Benefits with inadequate or no support	2019-V2-GX-0042	\$38,511	
	2020-V2-GX-0008	<u>\$14,840</u>	
<i>Subtotal</i>		\$53,351	9
Personnel and Fringe Benefits with insufficient documentation to support allocation of time spent on victim-related activities	2019-V2-GX-0042	<u>\$12,604</u>	
<i>Subtotal</i>		\$12,604	9
Personnel and Fringe Benefits for which subrecipient reimbursements were in excess of support	2020-V2-GX-0008	\$1,656	
	15POVC-21-GG-00591-ASSI	<u>\$1,063</u>	
<i>Subtotal</i>		\$2,719	9
<b>TOTAL DOLLAR-RELATED FINDINGS</b>		<b><u>\$68,674</u></b>	

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<sup>13</sup> **Questioned Costs** are expenditures that do not comply with legal, regulatory, or contractual requirements; are not supported by adequate documentation at the time of the audit; or are unnecessary or unreasonable. Questioned costs may be remedied by offset, waiver, recovery of funds, the provision of supporting documentation, or contract ratification, where appropriate.

# APPENDIX 3: The Ohio Attorney General Response to the Draft Audit Report<sup>14</sup>



**DAVE YOST**  
OHIO ATTORNEY GENERAL

Crime Victim Services  
Office 614-728-8462  
Fax 866-416-8005

**February 21, 2024**

Todd A. Anderson  
Regional Audit Manager  
Chicago Regional Audit Office  
Office of the Inspector General  
U.S. Department of Justice  
500 West Madison Street, Suite 1121  
Chicago, Illinois 60661

Dear Mr. Anderson:

Re: Audit of the include title included in original letter

The Ohio Attorney General's Office is thankful for the opportunity to provide a written response to the Draft Audit Report of the OJP, Victim Assistance Grants, awarded to the Office of the Ohio Attorney General. This letter serves as our official response to the audit recommendations made by the Office of Inspector General to the Office of Justice Programs (OJP), dated 1/24/2024.

We recommend that OJP:

**Recommendation 1:** Coordinate with the Ohio AG to reexamine the Ohio AG's funding strategy, to include periodically conducting updated needs assessments and establishing an underserved population category definition.

*The Ohio AG concurs with this recommendation. The Ohio AG will conduct a needs assessment by May 14, 2024. Once the needs assessment is completed, the underserved category definition will be updated.*

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30 East Broad Street, 26<sup>th</sup> Floor | Columbus, OH | 43215  
[www.OhioAttorneyGeneral.gov](http://www.OhioAttorneyGeneral.gov)

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<sup>14</sup> The Ohio AG's response to the draft report included several attachments that were not included in this report.

**Recommendation 2:** Coordinate with the Ohio AG to consider whether a formal, more inclusive solicitation strategy needs to be developed based upon the results of the Ohio AG’s reexamination of its funding strategy in Recommendation Number 1.

*The Ohio AG concurs with this recommendation.*

**Recommendation 3:** Ensure the Ohio AG’s subaward packages include all current, required grant information.

*The Ohio AG concurs with this recommendation.*

*During the week of July 24, 2023, updated grant award and acceptance documents for the 2023 grant year were sent to subrecipients along with an explanation for changes. Subrecipients were asked to review, sign, and return the documents. Additionally, the 2024 VOCA grant award document was updated to include the required information.*

*In February 2024, the Ohio AG sent an email to all VOCA funded subrecipients that included a link to the most recent DOJ Financial Guide. Additionally, the Ohio AG will ensure materials are updated each grant year.*

*Beginning with the 2025 grant year, the Ohio AG will create a Special Condition to be included with the award package regarding disclosure if a recipient is designated high risk by a federal grant making agency outside of DOJ.*

**Recommendation 4:** Ensure the Ohio AG revises its subrecipient monitoring policy to help ensure appropriate monitoring activities are conducted in compliance with federal requirements and that all relevant personnel are aware of this policy. In particular, the subrecipient monitoring policy should cover, at a minimum: (1) the programmatic monitoring of subrecipients; (2) subrecipient compliance with award special conditions; (3) risk assessment criteria and timeliness; (4) subrecipient single audit review, including issuing management decisions and appropriate corrective actions when necessary; (5) documentation to support that subrecipient performance data is complete and accurate.

*The Ohio AG concurs with this recommendation. All policies referenced will be updated within three (3) months.*

**Recommendation 5:** Require the Ohio AG to bring into alignment its subrecipient risk assessment policy and the tool designed to assess subrecipient risk.

*The Ohio AG concurs with this recommendation.*



**Recommendation 6:** Ensure the Ohio AG revises its financial policies and procedures to help ensure adequate administration of federal award funds and that all relevant personnel are aware of these policies. In particular, the financial policies and procedures should cover, at a minimum: (1) completing appropriate SAR submissions; (2) drawdown-related reconciliation procedures, which ensure that funds are spent or returned to DOJ within 10 days of being drawn down; and (3) matching cost reporting on FFRs to help ensure the information reported is reconciled to supporting data, reviewed by appropriate personnel, and that data supporting the amounts reported is maintained.

*The Ohio AG concurs with this recommendation*

**Recommendation 7:** Ensure the Ohio AG develop a mechanism to complete subrecipient monitoring timely and in accordance with its policy.

*The Ohio AG partially concurs with this recommendation*

*It is noteworthy to mention the review period for the OIG audit was during a national pandemic. During this period, desk reviews were used to monitor subgrantees during the stay-at-home order. It is noteworthy to mention that VOCA subrecipients were impacted by the pandemic as evidenced by staff retention, illness and other changes that were implemented to comply with state mandated health orders. Grants Unit staff maintained contact with subrecipients throughout the pandemic and assisted as needed. Grants Unit staff gained the ability to resume in-person site visits after April 1, 2022.*

*The Grants Unit staff enters the date of the last site visit completed for subrecipients on an Excel spreadsheet accessible to all. This will allow management to review the report quarterly. Additionally, the date of the last site visit completed will be included as a standard in the risk assessment.*

**Recommendation 8:** Require the Ohio AG to develop a plan to conduct a site visit and/or desk review of those subrecipients that did not receive a review in the past 24 months, as required, with priority given to those subrecipients that did not receive a site visit and/or desk review within our audit scope.

*The Ohio AG concurs with this recommendation. Fiscal and Programmatic staff are in the process of conducting site visits and/or desk reviews for subrecipients that did not receive a review in the past 24 months. The reviews will be completed within 12 months.*

**Recommendation 9:** Remedy the \$68,674 in unsupported subrecipient personnel expenditures.

*The Ohio AG does not concur with this recommendation. Attachments have been added to this response to explain the unsupported personnel expenditures.*

**Recommendation 10:** Coordinate with the Ohio AG to ensure that the Ohio AG properly executes financial and programmatic monitoring of its subrecipients in compliance with Ohio AG policies and forms, to include that supporting documentation of each monitoring activity is collected, reviewed, and maintained.

*The Ohio AG concurs with this recommendation.*

**Recommendation 11:** Coordinate with the Ohio AG on the appropriate and reasonable submission of SARs for its previously awarded VOCA subgrants.

*The Ohio AG concurs with this recommendation. Once details are received from the auditors, our office will update the SARs for the subrecipients in question. Additionally, staff will reconcile SARs on a regular basis and adjust for de-obligations.*

**Recommendation 12:** Require the Ohio AG to update its written policy to cover current matching cost requirements and match waiver procedures, including expectations for the reporting of match costs when match waivers have been issued.

*The Ohio AGO concurs with this recommendation. Due to the pandemic ending, our policies and procedures will be updated in accordance with OJP post-pandemic match waiver requirements.*

# APPENDIX 4: U.S. Department of Justice 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

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Washington, D.C. 20531

March 4, 2024

MEMORANDUM TO: Todd A. Anderson  
Regional Audit Manager  
Chicago 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 Grants Awarded to the Ohio Attorney General, Columbus, Ohio*

This memorandum is in reference to your correspondence, dated January 24, 2024, transmitting the above-referenced draft audit report for the Ohio Attorney General (Ohio OAG). We consider the subject report resolved and request written acceptance of this action from your office.

The draft report contains **12** recommendations and **\$68,674** in questioned costs. The following is the Office of Justice Programs' (OJP) analysis of the draft audit report recommendations. For ease of review, the recommendations directed to OJP are restated in bold and are followed by OJP's response.

- 1. We recommend that OJP coordinate with the Ohio AG to reexamine the Ohio AG's funding strategy, to include periodically conducting updated needs assessments and establishing an underserved population category definition.**

OJP agrees with the recommendation. In its response, dated February 20, 2024, the Ohio AG stated that it will conduct a needs assessment by May 14, 2024, and will update the underserved population category definition once it is completed. However, the Ohio AG did not state that it would also reexamine its funding strategy to include the results from the updated needs assessments for the underserved population category.

Accordingly, we will coordinate with the Ohio AG to obtain: 1) evidence that the Ohio AG has reexamined its funding strategy, to include periodically updating needs assessments, and establishing a definition of the underserved population category; and 2) written policies and procedures, developed and implemented, to ensure that its funding strategy is periodically assessed and adjusted, as needed.



2. **We recommend that OJP coordinate with the Ohio AG to consider whether a formal, more inclusive solicitation strategy needs to be developed based upon the results of the Ohio AG's reexamination of its funding strategy in Recommendation Number 1.**

OJP agrees with the recommendation. In its response, dated February 20, 2024, the Ohio AG concurred with this recommendation, but did not state how it would implement it.

Accordingly, we will coordinate with the Ohio AG to obtain a copy of its formal solicitation strategy for the underserved population, based upon the review of its funding strategy in Recommendation Number 1. If needed, we will also obtain a copy of an updated implementation strategy with the appropriate changes incorporated.

3. **We recommend that OJP ensure the Ohio AG's subaward packages include all current, required grant information.**

OJP agrees with the recommendation. In its response, dated February 20, 2024, the Ohio AG stated that it provided updated grant award and acceptance documents, and a link to the most recent Department of Justice (DOJ) Financial Guide, with the required information, to its subrecipients during the 2023 grant year. The Ohio AG also stated that, beginning in the 2025 grant year, it will create a special condition in its award package regarding disclosure of high-risk designation by a Federal grant-making agency outside of the DOJ.

Accordingly, we will coordinate with the Ohio AG to obtain a copy of written policies and procedures, developed and implemented, to ensure that future subaward packages include all current, required grant information. We will also obtain an example of a subaward agreement that incorporated all current, required grant information.

4. **We recommend that OJP ensure the Ohio AG revises its subrecipient monitoring policy to help ensure appropriate monitoring activities are conducted in compliance with federal requirements and that all relevant personnel are aware of this policy. In particular, the subrecipient monitoring policy should cover, at a minimum: (1) the programmatic monitoring of subrecipients; (2) subrecipient compliance with award special conditions; (3) risk assessment criteria and timeliness; (4) subrecipient single audit review, including issuing management decisions and appropriate corrective actions when necessary; and (5) documentation to support that subrecipient performance data is complete and accurate.**

OJP agrees with the recommendation. In its response, dated February 20, 2024, the Ohio AG stated that it will update all policies referenced in this recommendation within three months.



Accordingly, we will coordinate with the Ohio AG to obtain a copy of written policies and procedures, developed and implemented, to ensure adequate oversight and monitoring of its subrecipients are conducted in compliance with Federal requirements. At a minimum, we will require that Ohio AG's procedures cover: (1) the programmatic monitoring of subrecipients; (2) subrecipient compliance with award special conditions; (3) risk assessment criteria and timeliness; (4) subrecipient single audit review, including issuing management decisions and appropriate corrective actions when necessary; and (5) documentation to support that subrecipient performance data is complete and accurate. In addition, we will obtain evidence that applicable Ohio AG staff were properly trained on the new policies and procedures.

**5. We recommend that OJP require the Ohio AG to bring into alignment its subrecipient risk assessment policy and the tool designed to assess subrecipient risk.**

OJP agrees with the recommendation. In its response, dated February 20, 2024, the Ohio AG concurred with this recommendation, but did not address how it would implement it.

Accordingly, we will coordinate with the Ohio AG to obtain a copy of written policies and procedures, developed and implemented, to ensure that its subrecipient risk assessment policy and risk assessment tool, designed to assess subrecipient risk, are properly aligned.

**6. We recommend that OJP ensure the Ohio AG revises its financial policies and procedures to help ensure adequate administration of federal award funds and that all relevant personnel are aware of these policies. In particular, the financial policies and procedures should cover, at a minimum: (1) completing appropriate SAR submissions; (2) drawdown-related reconciliation procedures, which ensure that funds are spent or returned to DOJ within 10 days of being drawn down; and (3) matching cost reporting on FFRs to help ensure the information reported is reconciled to supporting data, reviewed by appropriate personnel, and that data supporting the amounts reported is maintained.**

OJP agrees with the recommendation. In its response, dated February 20, 2024, the Ohio AG concurred with this recommendation, but did not address how it would implement it.

Accordingly, we will coordinate with the Ohio AG to obtain a copy of revised financial written policies and procedures, developed and implemented, to ensure that Federal award funds are adequately administered. At a minimum, we require that Ohio AG's procedures cover: (1) completing appropriate Subgrant Award Report (SAR) submissions; (2) reconciling drawdowns to ensure that award funds are spent immediately or within 10 days, or are returned to the DOJ; and (3) reporting matching costs on Federal Financial Reports (FFRs) to help ensure the information reported is reconciled to supporting data, reviewed by appropriate personnel, and that data supporting the amounts reported is maintained.

7. **We recommend that OJP ensure the Ohio AG develop a mechanism to complete subrecipient monitoring timely and in accordance with its policy.**

OJP agrees with the recommendation. In its response, dated February 20, 2024, the Ohio AG stated that subrecipient monitoring was impacted during the national pandemic, and that its Grants Unit staff resumed in-person on-site visits after April 1, 2022.

Additionally, the Ohio AG stated that its Grants Unit staff now enters the date of the last site visit completed for subrecipients in an Excel spreadsheet, which is accessible to the staff, to allow quarterly review of reports, which will be included as a standard in its risk assessments.

Accordingly, we will coordinate with the Ohio AG to obtain a copy of written policies and procedures, developed and implemented, to ensure that a formal mechanism is developed, to ensure that subrecipient monitoring is timely, and in accordance with its policy developed in response to Recommendation Numbers 4 and 5.

8. **We recommend that OJP require the Ohio AG to develop a plan to conduct a site visit and/or desk review of those subrecipients that did not receive a review in the past 24 months, as required, with priority given to those subrecipients that did not receive a site visit and/or desk review within our audit scope.**

OJP agrees with the recommendation. In its response, dated February 20, 2024, the Ohio AG stated that its Fiscal and Programmatic staff are in the process of conducting site visits and/or desk reviews for subrecipients that had not received a review in the past 24 months, and anticipates they will be completed within the next 12 months.

Accordingly, we will coordinate with Ohio AG to obtain evidence that it has established a plan to conduct a site visit and/or desk review for those subrecipients that did not receive a review in the past 24 months, with priority given to those subrecipients that did not receive a site visit and/or desk review within the audit scope. In addition, we will obtain documentation from the Ohio AG, with the results of those reviewed, from a randomly selected group of those subrecipients.

9. **We recommend that OJP remedy the \$68,674 in unsupported subrecipient personnel expenditures.**

OJP agrees with the recommendation. In its response, dated February 20, 2024, the Ohio AG provided Excel spreadsheets and employee timesheets, which it stated supported the personnel expenditures questioned in this recommendation, but did not provide source documentation to support these costs.

Accordingly, we will review the \$68,674 in questioned costs, related to unsupported subrecipient personnel expenditures charged to Grant Numbers 2019-V2-GX-0042 (\$51,115), 2020-V2-GX-0008 (\$16,496), and 15POVC-21-GG-00591-ASSI (\$1,063), and will work with the Ohio AG to remedy, as appropriate.



10. **We recommend that OJP coordinate with the Ohio AG to ensure that the Ohio AG properly executes financial and programmatic monitoring of its subrecipients in compliance with Ohio AG policies and forms, to include that supporting documentation of each monitoring activity is collected, reviewed, and maintained.**

OJP agrees with the recommendation. In its response, dated February 20, 2024, the Ohio AG concurred with this recommendation, but did not address how it would implement it. Accordingly, we will coordinate with Ohio AG to obtain a copy of written policies and procedures, developed and implemented, to ensure that financial and programmatic monitoring of its subrecipients is in compliance with its policies and forms, and the supporting documentation collected for each monitoring activity is maintained for future auditing purposes.

11. **We recommend that OJP coordinate with the Ohio AG on the appropriate and reasonable submission of SARs for its previously awarded VOCA subgrants.**

OJP agrees with the recommendation. In its response, dated February 20, 2024, the Ohio AG stated that it would update the SARs for subrecipients upon receipt of detailed information, as required; and would perform a reconciliation of the SARs on a regular basis, and make adjustments, as needed.

Accordingly, we will coordinate with Ohio AG to ensure that: 1) SARs are submitted to OJP's Office for Victims of Crime (OVC) for all of its previously awarded Victim of Crime Act subawards, and are reconciled to award records; and 2) a copy of written policies and procedures, developed and implemented, are provided, to ensure that SARs are complete and accurate prior to submission to OVC, and the supporting documentation is maintained for future auditing purposes.

12. **We recommend that OJP require the Ohio AG to update its written policy to cover current matching cost requirements and match waiver procedures, including expectations for the reporting of matching costs when match waivers have been issued.**

OJP agrees with the recommendation. In its response, dated February 20, 2024, the Ohio AG stated that it would update its policies and procedures, in accordance with OJP's post-pandemic match waiver requirements.

Accordingly, we will coordinate with Ohio AG to obtain a copy of written policies and procedures, developed and implemented, to ensure that its matching cost requirements and match waiver procedures are updated, including expectations for the reporting of matching costs when match waivers have been issued.

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, Audit and Review Division, of my staff, on (202) 514-7270.

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## **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 Department of Justice (DOJ) Office of Justice Programs (OJP) and the Ohio Attorney General (Ohio AG). OJP's response is incorporated in Appendix 4, and the Ohio AG's response is incorporated in Appendix 3 of this final report. In response to our draft audit report, OJP agreed with our 12 recommendations, and as a result, the status of the audit report is resolved. The Ohio AG concurred with 10 recommendations, partially concurred with 1 recommendation, and did not concur with 1 recommendation. The following provides the OIG's analysis of the responses and summary of actions necessary to close the report.

### **Recommendations for OJP:**

- 1. Coordinate with the Ohio AG to reexamine the Ohio AG's funding strategy, to include periodically conducting updated needs assessments and establishing an underserved population category definition.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with the Ohio AG to obtain: (1) evidence that the Ohio AG has reexamined its funding strategy, to include periodically updating needs assessments and establishing an underserved population category definition; and (2) written policies and procedures, developed and implemented, to ensure that its funding strategy is periodically assessed and adjusted, as needed. As a result, this recommendation is resolved.

The Ohio AG concurred with our recommendation and stated in its response that it will conduct a needs assessment by May 14, 2024. The Ohio AG further stated that upon completion of the needs assessment, it will update the underserved category definition.

This recommendation can be closed when we receive evidence that OJP coordinated with the Ohio AG to reexamine the Ohio AG's funding strategy and written policies, to include periodically conducting updated needs assessments and establishing an underserved population category definition.

- 2. Coordinate with the Ohio AG to consider whether a formal, more inclusive solicitation strategy needs to be developed based upon the results of the Ohio AG's reexamination of its funding strategy in Recommendation Number 1.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with the Ohio AG to obtain the Ohio AG's formal solicitation strategy for the underserved population based upon the Ohio AG's funding strategy review in response to Recommendation Number 1. OJP further stated that it will obtain any necessary updated implementation strategy with the appropriate changes incorporated. As a result, this recommendation is resolved.

The Ohio AG concurred with our recommendation.



This recommendation can be closed when we receive evidence that OJP coordinated with the Ohio AG to consider whether a formal, more inclusive solicitation strategy needs to be developed based upon the results of the Ohio AG's reexamination of its funding strategy in Recommendation Number 1.

**3. Ensure the Ohio AG's subaward packages include all current, required grant information.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with the Ohio AG to obtain a copy of written policies and procedures, developed and implemented, to ensure that future subaward packages include all current, required grant information. OJP also stated that it will obtain an example of a subaward agreement that incorporated all current, required grant information. As a result, this recommendation is resolved.

The Ohio AG concurred with our recommendation and stated in its response that during the week of July 24, 2023, the Ohio AG sent its subrecipients updated grant award and acceptance documents for the 2023 grant year. Additionally, the Ohio AG stated that in February 2024, it emailed all Victims of Crime Act (VOCA)-funded subrecipients with the link to the most recent DOJ Grants Financial Guide. Lastly, the Ohio AG stated that beginning with the 2025 grant year, award packages will include a special condition regarding the disclosure if a subrecipient is designated high risk by a federal grant-making agency outside of DOJ.

This recommendation can be closed when we receive evidence that the Ohio AG's subaward packages include all current, required grant information. This evidence should include an example of the updated grant award and acceptance documents for the 2023 grant, the February 2024 email to all VOCA-funded subrecipients with the link to the most recent DOJ Grants Financial Guide, and an example of the 2025 award package that includes the special condition regarding the subrecipient high-risk designation.

**4. Ensure the Ohio AG revises its subrecipient monitoring policy to help ensure appropriate monitoring activities are conducted in compliance with federal requirements and that all relevant personnel are aware of this policy. In particular, the subrecipient monitoring policy should cover, at a minimum: (1) the programmatic monitoring of subrecipients; (2) subrecipient compliance with award special conditions; (3) risk assessment criteria and timeliness; (4) subrecipient single audit review, including issuing management decisions and appropriate corrective actions when necessary; and (5) documentation to support that subrecipient performance data is complete and accurate.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with the Ohio AG to obtain written policies and procedures, developed and implemented, to ensure adequate oversight and monitoring of its subrecipients are conducted in compliance with federal requirements and cover, at a minimum, the five areas mentioned in our recommendation. Additionally, OJP stated that it will obtain evidence that applicable Ohio AG staff were properly trained on the new policies and procedures. As a result, this recommendation is resolved.

The Ohio AG concurred with our recommendation and stated in its response that its policies will be updated within 3 months.



This recommendation can be closed when we receive documentation that the Ohio AG revised its subrecipient monitoring policy to help ensure appropriate monitoring activities are conducted in compliance with federal requirements and that all relevant personnel are aware of and properly trained on the updated policy. The subrecipient monitoring policy should cover, at a minimum: (1) the programmatic monitoring of subrecipients; (2) subrecipient compliance with award special conditions; (3) risk assessment criteria and timeliness; (4) subrecipient single audit review, including issuing management decisions and appropriate corrective actions when necessary; and (5) documentation to support that subrecipient performance data is complete and accurate.

**5. Require the Ohio AG to bring into alignment its subrecipient risk assessment policy and the tool designed to assess subrecipient risk.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with the Ohio AG to obtain written policies and procedures, developed and implemented, to ensure that its subrecipient risk assessment policy and the tool designed to assess subrecipient risk are properly aligned. As a result, this recommendation is resolved.

The Ohio AG concurred with our recommendation.

This recommendation can be closed when we receive evidence that the Ohio AG's subrecipient risk assessment policy is aligned with the tool designed to assess subrecipient risk.

**6. Ensure the Ohio AG revises its financial policies and procedures to help ensure adequate administration of federal award funds and that all relevant personnel are aware of these policies. In particular, the financial policies and procedures should cover, at a minimum: (1) completing appropriate Subgrant Award Report (SAR) submissions; (2) drawdown-related reconciliation procedures, which ensure that funds are spent or returned to DOJ within 10 days of being drawn down; and (3) matching cost reporting on Federal Financial Reports (FFR) to help ensure the information reported is reconciled to supporting data, reviewed by appropriate personnel, and that data supporting the amounts reported is maintained.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with the Ohio AG to obtain revised financial policies and procedures, developed and implemented, to ensure that federal award funds are adequately administered and cover, at a minimum, the three areas mentioned in our recommendation. As a result, this recommendation is resolved.

The Ohio AG concurred with our recommendation.

This recommendation can be closed when we receive evidence that the Ohio AG revised its financial policies and procedures to help ensure adequate administration of federal award funds and that all relevant personnel are aware of these policies. In particular, the financial policies and procedures should cover, at a minimum: (1) completing appropriate SAR submissions; (2) drawdown-related reconciliation procedures, which ensure that funds are spent or returned to DOJ within 10 days of being drawn down; and (3) matching cost reporting on FFRs to help ensure the information reported

is reconciled to supporting data, reviewed by appropriate personnel, and that data supporting the amounts reported is maintained.

**7. Ensure the Ohio AG develops a mechanism to complete subrecipient monitoring timely and in accordance with its policy.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with the Ohio AG to obtain its written policies and procedures, developed and implemented, to ensure a formal mechanism is developed to ensure that subrecipient monitoring is timely and completed in accordance with its policies developed in response to Recommendation Numbers 4 and 5. As a result, this recommendation is resolved.

The Ohio AG partially concurred with this recommendation. In its response, the Ohio AG stated that its staff use a spreadsheet to enter the date of the last site visit completed and management reviews this spreadsheet quarterly. Additionally, the Ohio AG stated that the date of the last site visit completed will be included as a standard in the risk assessment. The Ohio AG also stated that during the OIG's audit scope, it conducted desk reviews to monitor subrecipients as a result of the COVID-19 pandemic. The Ohio AG stated that its staff maintained contact with subrecipients throughout the pandemic and assisted the subrecipients, as needed. The Ohio AG further stated that in-person site visits resumed after April 1, 2022.

We acknowledge the challenges posed by the pandemic, and we, therefore, accounted for not only site visits but also desk reviews in our analysis of completed monitoring events. As noted in our audit report, we found that the Ohio AG did not complete 75 programmatic monitoring events and 224 financial monitoring events of subrecipients during the audit scope, which encompasses both site visits and desk reviews.

This recommendation can be closed when we receive evidence that the Ohio AG developed a mechanism to complete subrecipient monitoring timely and in accordance with its policy. Such documentation may include the spreadsheet used to track the last site visit completed, evidence of the spreadsheet's quarterly management review, and any other documentation in support of the developed mechanism. In our efforts to close this recommendation, we will ensure that the developed mechanism is in accordance with the Ohio AG's subrecipient monitoring policy implemented in response to Recommendation Number 4.

**8. Require the Ohio AG to develop a plan to conduct a site visit and/or desk review of those subrecipients that did not receive a review in the past 24 months, as required, with priority given to those subrecipients that did not receive a site visit and/or desk review within our audit scope.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with the Ohio AG to obtain evidence that the Ohio AG established a plan to conduct a site visit and/or desk review for those subrecipient that did not receive a review in the past 24 months, with priority given to those subrecipients that did not receive a site visit and/or desk review within the audit scope. Additionally, OJP stated that it will randomly select a group of subrecipients with

completed monitoring events and obtain documentation of the monitoring results. As a result, this recommendation is resolved.

The Ohio AG concurred with our recommendation and stated in its response that its staff are in the process of conducting site visits and/or desk reviews for subrecipients that did not receive a review in the past 24 months. The Ohio AG further stated that these reviews will be completed within 12 months.

This recommendation can be closed when we receive evidence showing the Ohio AG's plan to conduct site visits/desk reviews of subrecipients that did not receive a site visit and/or desk review within our audit scope.

**9. Remedy the \$68,674 in unsupported subrecipient personnel expenditures.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that while the Ohio AG provided documentation provided associated with the personnel expenditures questioned, the Ohio AG did not include source documentation to support the questioned costs. OJP stated that it will work with the Ohio AG to remedy the questioned costs, as appropriate. As a result, this recommendation is resolved.

The Ohio AG did not concur with our recommendation and provided documentation related to the unsupported personnel expenditures. Because OJP's response states that additional documentation is needed to support the expenditures, we will coordinate with OJP following its receipt of the additional documentation to assess whether the questioned costs are adequately supported.

This recommendation can be closed when we receive evidence that the \$68,674 in unsupported subrecipient personnel expenditures has been appropriately remedied.

**10. Coordinate with the Ohio AG to ensure that the Ohio AG properly executes financial and programmatic monitoring of its subrecipients in compliance with Ohio AG policies and forms, to include that supporting documentation of each monitoring activity is collected, reviewed, and maintained.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with the Ohio AG to obtain a copy of written policies and procedures, developed and implemented, to ensure that financial and programmatic monitoring of its subrecipients is in compliance with its policies and forms, and that supporting documentation collected for each monitoring activity is maintained for future auditing purposes. As a result, this recommendation is resolved.

The Ohio AG concurred with our recommendation.

This recommendation can be closed when we receive evidence that the Ohio AG properly executes financial and programmatic monitoring of its subrecipients in compliance with Ohio AG policies and

forms, to include that supporting documentation of each monitoring activity is collected, reviewed, and maintained.

**11. Coordinate with the Ohio AG on the appropriate and reasonable submission of Subgrant Award Reports (SAR) for its previously awarded VOCA subgrants.**

Resolved. OJP agrees with our recommendation. OJP stated in its response that it will coordinate with the Ohio AG to ensure that the Ohio AG: (1) submits to the Office for Victims of Crime (OVC) SARs for all of its previously awarded VOCA subawards, which reconcile to the award records; and (2) develops and implements written policies and procedures to ensure that SARs are complete and accurate prior to submission to the OVC and the supporting documentation is maintained for future auditing purposes. As a result, this recommendation is resolved.

The Ohio AG concurred with our recommendation and stated in its response that it will update the SARs for the subrecipients in question after obtaining the necessary details. Additionally, the Ohio AG stated that staff will reconcile SARs on a regular basis and adjust for de-obligations.

This recommendation can be closed when we receive evidence that the Ohio AG submitted the necessary SARs for its previously awarded VOCA subgrants. As part of the efforts to close this recommendation, we will also ensure that the Ohio AG implemented adequate policies and procedures for helping ensure the completion of appropriate SAR submissions, which is one aspect of Recommendation Number 6.

**12. Require the Ohio AG to update its written policy to cover current matching cost requirements and match waiver procedures, including expectations for the reporting of matching costs when match waivers have been issued.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with the Ohio AG to obtain a copy of written policies and procedures, developed and implemented, to ensure that the Ohio AG's matching cost requirements and match waiver procedures are updated, including expectations for the reporting of matching costs when match waivers have been issued. As a result, this recommendation is resolved.

The Ohio AG concurred with our recommendation and stated in its response that due to the COVID-19 pandemic ending, the Ohio AG's policies and procedures will be updated in accordance with OJP's post-pandemic match waiver requirements.

This recommendation can be closed when we receive documentation that the Ohio AG updated its written policy to cover current matching cost requirements and match waiver procedures, including expectations for the reporting of matching costs when match waivers have been issued.