



Audit of the Office of Justice Programs Victim  
Assistance Funds Subawarded by the District of  
Columbia Office of Victim Services and Justice  
Grants to the Volunteer Legal Advocates,  
Washington, D.C.



AUDIT DIVISION

26-010

---

**JANUARY 2026**

---

REDACTED FOR PUBLIC RELEASE

*Redaction was made to the full version of the report for privacy reasons. The redaction is contained in Appendix 2, the grantee's response, and is an individual's contact information.*



# EXECUTIVE SUMMARY

## **Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the District of Columbia Office of Victim Services and Justice Grants to the Volunteer Legal Advocates, Washington, D.C.**

### **Background**

The U.S. Department of Justice (DOJ) Office of Justice Programs (OJP) provided funds to the District of Columbia Office of Victim Services and Justice Grants (OVSJG) to make subawards to support victim assistance programs in Washington, D.C. The OVSJG awarded \$671,487 in crime victim assistance funds to the Volunteer Legal Advocates (VLA) under two subawards in fiscal years 2024 and 2025. The purpose of the VLA's subawards was to provide pro bono legal representation to child victims. As of October 2025, the OVSJG had reimbursed the VLA for the entire award amount of subawards.

### **Audit Objective**

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

### **Summary of Audit Results**

We concluded that the VLA used VOCA funds received through the subawards from the OVSJG appropriately and provided pro bono legal services and support, including advocacy, case management, and legal assistance to child victims of crime in accordance with award requirements. We provided a draft of this report to OJP, OVSJG, and VLA. Though our report does not have any recommendations, OVSJG and OJP provided responses, which can be found in Appendices 2 and 3, respectively. VLA elected not to provide a written response.

#### **Program Performance Accomplishments**

The audit concluded that the attorneys working under the VLA's Child Advocacy Program served as court-appointed guardians and represented child victims in Washington, D.C., and Maryland, as prescribed in its subaward documents.

#### **Financial Management**

We concluded that the VLA implemented adequate financial management controls and properly spent VOCA funds on allowable costs.

# Table of Contents

<b>Introduction .....</b>	<b>1</b>
The Volunteer Legal Advocates .....	1
OIG Audit Approach .....	2
<b>Audit Results .....</b>	<b>3</b>
Program Performance and Accomplishments .....	3
Program Implementation .....	3
Program Services .....	3
Financial Management .....	4
Fiscal Policies and Procedures .....	4
Subaward Expenditures and Matching Costs .....	4
Personnel and Fringe Benefit Costs .....	5
Indirect & Other Costs .....	5
Matching Requirement .....	5
<b>Conclusion .....</b>	<b>7</b>
<b>APPENDIX 1: Objective, Scope, and Methodology .....</b>	<b>8</b>
Objective .....	8
Scope and Methodology .....	8
Internal Controls .....	9
<b>APPENDIX 2: The District of Columbia Office of Victims Services and Justice Grants Response to the Draft Audit Report .....</b>	<b>10</b>
<b>APPENDIX 3: Office of Justice Programs Response to the Draft Audit Report .....</b>	<b>12</b>

## Introduction

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) audited victim assistance funds received by the Volunteer Legal Advocates (VLA) located in Washington, D.C. The Office of Justice Programs (OJP) Office for Victims of Crime (OVC) provided these funds to the District of Columbia Office of Victim Services and Justice Grants (OVSJG), the state administering agency (SAA) for Washington, D.C., which then made subawards to direct service providers. The VLA received two subawards from the OVSJG totaling \$671,487. These funds originated from the OVSJG's fiscal years 2023 and 2024 federal grants, as shown in Table 1.

Table 1

### Audited Subawards to the VLA from the OVSJG

OVSJG Subaward Identifier	OJP Prime Award Numbers	Project Start Date	Project End Date	Subaward Amount
2024-VOCA-07	15POVC-23-GG-00392-ASSI	10/01/2023	09/30/2024	\$327,555
2025-VOCA-02	15POVC-24-GG-00620-ASSI	10/01/2024	09/30/2025	\$343,932
<b>Total:</b>				<b>\$671,487</b>

Source: JustGrants and the OVSJG

Established by the Victims of Crime Act (VOCA) of 1984, the Crime Victims Fund (CVF) supports crime victims through DOJ programs and state and local victim assistance and compensation initiatives.<sup>1</sup> According to OJP's program guidelines, VOCA-funded victim assistance services must: (1) respond to the emotional, psychological, or physical needs of crime victims, (2) assist victims of crime to stabilize their lives after a victimization, (3) assist victims in understanding and participating in the criminal justice system, or (4) restore a measure of safety and security for victims. Direct service providers receiving VOCA victim assistance subawards may offer various services, including help with restraining orders, crises counseling, crisis intervention, and emergency shelter.

## The Volunteer Legal Advocates

Founded in 2008 as the D.C. Volunteer Lawyers Project, the VLA is a non-profit organization located in Washington, D.C., that recruits, trains, and supports a network of volunteer attorneys who provide pro bono legal: (1) advocacy for domestic violence victims, at-risk children, and other vulnerable individuals, and

---

<sup>1</sup> The CVF, funded under 34 U.S.C. § 20101, receives money from federal criminal fines, penalties, forfeited bail bonds, gifts, donations, deferred prosecution and non-prosecution, and special assessments. 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.

(2) representation in protection orders, family law, and immigration cases.<sup>2</sup> The VLA has been a VOCA grant subrecipient since 2016, serving Washington, D.C., and Montgomery County, Maryland.

## OIG Audit Approach

The audit objective was to review the VLA's use of the VOCA funds received through subawards from the OVSJG to assist crime victims and assess the VLA's compliance with select award requirements, terms, and conditions. To accomplish this objective, we assessed program performance and accomplishments and financial management.

We solicited feedback from the OVSJG officials regarding the VLA's delivery of crime victim services, accomplishments, and compliance with the OVSJG award requirements.<sup>3</sup> We tested compliance with what we considered to be the most important conditions of the subawards using criteria from the DOJ Grants Financial Guide; VOCA Guidelines and Final Rule; 2 C.F.R. § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; OVSJG guidance; and the OVC and the OVSJG award documents.

The following sections of this report detail the results of our analysis. Appendix 1 contains additional information on this audit's objective, scope, and methodology.

---

<sup>2</sup> The attorneys working under the VLA serve as court-appointed Guardians ad Litem (GAL), representing the best interests of at-risk children in high-conflict custody situations and matters of placement. The GAL provides recommendations to inform the judge's decisions based on interviews of parents and other individuals involved in the child's life, document reviews, and home visits. The GAL's authority ends once the court makes a final decision and the case is closed.

<sup>3</sup> As an SAA, the OVSJG is responsible for ensuring that the VLA uses subawards for authorized purposes, in compliance with Federal statutes, regulations, and subaward terms and conditions; and that subaward performance goals are achieved. As such, we considered the results of our audit of victim assistance grants awarded to the OVSJG in performing this separate review. See U.S. Department of Justice Office of the Inspector General, [\*Audit of the Office of Justice Programs Office for Victims of Crime Assistance Grants Awarded to the Office of Victim Services and Justice Grants, Washington, D.C.\*](#), Audit Report GR-30-17-001 (February 2017), [oig.justice.gov/reports/audit-office-justice-programs-office-victims-crime-assistance-grants-awarded-office-victim](https://oig.justice.gov/reports/audit-office-justice-programs-office-victims-crime-assistance-grants-awarded-office-victim).

# Audit Results

## Program Performance and Accomplishments

As established by VOCA, subawards are available to subrecipients providing direct services to victims. The VLA received VOCA funding from the OVSJG primarily to support its Child Advocacy Program (CAP) through which the VLA serves as court-appointed Guardians ad Litem (GAL) for children in high-conflict custody cases involving domestic violence, abuse, and neglect. We reviewed the VLA's standard operating procedures and compared subaward documents against evidence of accomplishments, such as case management records, training agendas, and signed Memoranda of Understanding (MOU), to determine if the VLA provided the services for which it was funded. Overall and as described below, we concluded that the VLA provided advocacy services as prescribed in its subaward documents.

## Program Implementation

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

To understand the VLA's standard operating procedures in relation to audited victim services, we interviewed its Executive Director, Director of Grants and Foundational Giving, and Director of Operations, as well as the key personnel who provided services directly to victims via the CAP. We also reviewed the VLA's written policies and procedures that govern the CAP, including those related to child advocacy services. These policies describe the process from the request and appointment of a GAL through case closure. To understand how the VLA tracks the GALs' VOCA-funded activities, we received a demonstration of the VLA's case management system. As a result of our review, we did not identify any deficiencies with VLA's program implementation.

## Program Services

According to the goals and objectives of the subawards, the CAP was designed to provide comprehensive legal advocacy and support for child victims. CAP staff and volunteer attorneys, through court-appointments, represent child victims in high-conflict custody cases before the D.C. Superior Court. The program aims to empower children after traumatic experiences by providing appropriate crisis counseling and intervention, safety planning, and case management services. The subaward narrative further describes the CAP's efforts to strengthen child victim advocacy through assistance with navigating the criminal legal system and applications to the D.C. Crime Victims Compensation Program. The VLA also intended for its CAP to: (1) enter into MOUs to facilitate collaboration with other agencies and organizations that serve crime victims and (2) expand access to high quality, free legal services for child victims by facilitating CAP-related training events.

As part of our review, we sampled two subaward programmatic goals and objectives and traced the reported accomplishments to supporting documents. We also reviewed two quarterly performance reports from each subaward and reconciled the reported data to the VLA's case management system. Based on the

procedures performed, we concluded that the VLA provided advocacy services as prescribed in its subaward documents.

## Financial Management

According to the DOJ Grants Financial Guide, grant recipients and subrecipients must establish and maintain adequate accounting systems and financial records to accurately account for awarded funds. We interviewed the VLA's Director of Operations, reviewed financial policies and procedures, subaward documents, and its most recent single audit report.<sup>4</sup> We also performed expenditure testing to determine whether the VLA adequately accounted for the subaward funds we audited. Overall and as described below, we concluded that the VLA had an adequate accounting system for recording subaward expenses and properly spent VOCA funds.

## Fiscal Policies and Procedures

To test fiscal policies and procedures, we reviewed the VLA's policies related to subaward funds, consulted a VLA financial official regarding financial procedures, obtained records from the VLA's accounting system, and verified the execution of activities in accordance with financial procedures. We determined that the VLA's financial policies, procedures, and systems allows it to account for federal funds and track VOCA expenditures.

## Subaward Expenditures and Matching Costs

The VLA requested reimbursement for subaward expenditures from the OVSJG via submission of quarterly financial reports. The Executive Director and Director of Operations reviewed and approved the reimbursement requests, which the Director of Operations then submitted to the OVSJG. For the subawards audited, the VLA's approved budgets included personnel, fringe benefits, contracts/consultants, supplies, and indirect costs. As of October 2025, the OVSJG reimbursed the VLA \$671,487 under the audited VOCA subawards for these costs.

We judgmentally selected and reviewed a sample of VLA's transactions to determine whether the costs charged to the CAP and paid with VOCA funds were accurate, allowable, supported, and in accordance with the VOCA program requirements. The transactions we reviewed included costs in the following categories: personnel, fringe benefits, other costs, and indirect costs.

As described below, we found no issues with subaward expenditures and determined the transactions tested were accurate, allowable, and supported.

---

<sup>4</sup> Non-federal entities that receive federal financial assistance are required to comply with the Single Audit Act of 1984, as amended. The Single Audit Act requires recipients of federal funding above a certain threshold to receive an annual audit of their financial statements and federal expenditures. The audit is referred to as "single" because it includes all federal financial assistance that the entity has received and expended. Under the Uniform Guidance, such entities that expend \$1,000,000 or more in federal funds within the entity's fiscal year must have a single audit performed annually covering all federal funds expended that year. Prior to October 1, 2024, the threshold for single audit requirements was \$750,000.



## **Personnel and Fringe Benefit Costs**

The largest cost areas for which the VLA received reimbursement were personnel and fringe benefit costs. We determined the OVSJG reimbursed the VLA \$571,853 of the total \$671,487 (approximately 85 percent of total reimbursements) for personnel-related costs associated with the subawards in our scope. We judgmentally sampled two non-consecutive months of payroll for the period under audit; this sample totaled \$43,072. We also tested \$8,075 in fringe benefit costs associated with the personnel in our sample. We found that the personnel and fringe benefit transactions were accurate, allowable, and supported.

## **Indirect & Other Costs**

To test other costs, which included contracts/consultants and supplies, we judgmentally selected a sample of 25 transactions, totaling \$20,474 from the VLA's accounting records.<sup>5</sup> This sample included 20 transactions from the 2024 subaward, and 5 transactions from the 2025 subaward. To perform verification of these expenditures, we reviewed accounting records and supporting documents. We determined that all 25 transactions tested were accurate, allowable, and supported.

We also reviewed 100 percent of indirect cost transactions, totaling \$57,723, and determined that the transactions tested were accurate, allowable, and supported.

## **Matching Requirement**

The VOCA Guidelines generally require that subrecipients match 20 percent of each subaward unless the OVC waived this requirement. The purpose of this requirement is to increase the amount of resources available to VOCA projects, prompting subrecipients to obtain independent resources to leverage federal funding and encourage investment and engagement in VOCA-funded projects. Match contributions must come from non-federal sources and can be either cash or in-kind match.<sup>6</sup> The SAA has primary responsibility for ensuring subrecipient compliance with the matching requirements.

During our review of the VLA's supporting documents for its matching funds, we examined the accounting policies and procedures, general ledger, and other financial documents to verify whether the VLA properly accounted for the match costs for both VOCA subawards. To meet the match requirements, the VLA used volunteer attorney hours devoted to child advocacy cases, valued at a monetary rate approved by the OVSJG which we verified the reasonableness of the hourly rate. We selected a sample of 10 volunteer attorneys whose reported hours totaled approximately 246 hours, valued at \$92,288, to support the VLA's matching fund contribution. We confirmed that all hours reported by the sampled attorneys were accurate, allowable, and supported.

Although the VLA applies the hours that volunteer attorneys charge to CAP's cases to fulfill matching requirements, we noted that the VLA's accounting manual did not address how to properly document, track, and report the hours. When we brought this concern to VLA officials' attention, we were provided with an

---

<sup>5</sup> The sampled tested items for contracts/consultants included rent, monthly technology fees and subscriptions, and malpractice liability insurance.

<sup>6</sup> In-kind match contributions may include donations of expendable equipment, office supplies, workshop or classroom materials, workplace, or the value of time contributed by those providing integral services to the funded project.



updated accounting manual that appeared to include sufficient procedures and controls to help the VLA to responsibly administer and oversee its VOCA matching costs. Therefore, we did not identify any deficiencies with the VLA's matching requirement and made no recommendation.

## **Conclusion**

Our audit concluded that the VLA used VOCA funds received through the subawards from the OVSJG appropriately and adhered to the subaward's stated goals and objectives by providing legal representation to child victims in Washington, D.C., and Maryland. We found that all the expenditures we tested were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and subaward terms and conditions. Additionally, we determined that the VLA adhered to guidance related to program performance and accomplishments and grant financial management. Therefore, we do not make any recommendations in this report.

# **APPENDIX 1: Objective, Scope, and Methodology**

## **Objective**

The audit objective was to review how the Volunteer Legal Advocates (VLA) used the Victims of Crime Act (VOCA) funds received through a subaward from the District of Columbia Office of Victim Services and Justice Grants (OVSJG) to assist crime victims and assess whether it accounted for VOCA funds in compliance with select award requirements, terms, and conditions. To accomplish this objective, we assessed program performance and accomplishments and grant financial management.

## **Scope and Methodology**

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

This was an audit of two subawards to the VLA. These subawards, totaling \$671,487, were funded by the OVSJG from primary VOCA grants 15POVC-23-GG-00392-ASSI and 15POVC-24-GG-00620-ASSI awarded by the Office of Justice Programs (OJP) Office for Victims of Crime (OVC). As of October 2025, the OVSJG had reimbursed the VLA the total subaward amount.

Our audit concentrated on, but was not limited to, the period of October 2023 through September 2025. The Department of Justice (DOJ) Grants Financial Guide; the VOCA Guidelines and Final Rule; 2 C.F.R. § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; OVSJG guidance; and the OVC and OVSJG award documents contain the primary criteria we applied during the audit.

To accomplish our objective, we tested compliance with what we considered to be the most important conditions of the VLA's activities related to the audited subawards. Our work included interviews with the VLA's Executive Director, Director of Grants and Foundational Giving, Director of Operations, and key personnel who provided services directly to victims via the Child Advocacy Program. We also examined policies and procedures, reviewed subaward documentation, and financial records. We performed sample-based audit testing for subaward expenditures for personnel, fringe benefits, rent, malpractice liability insurance, monthly technology fees and subscriptions, supplies, indirect costs, and matching costs. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the subawards reviewed. This non-statistical sample design did not allow projection of the test results to the universe from which the samples were selected.

We obtained information from DOJ's JustGrants System, as well as the VLA's accounting and payroll systems specific to the management of DOJ funds during the audit period. We did not test the reliability of those systems as a whole, therefore any findings identified involving information from those systems were verified with documentation from other sources.

## Internal Controls

In this audit, we performed testing of internal controls significant within the context of our audit objective. We did not evaluate the internal controls of the VLA to provide assurance on its internal control structure as a whole. The VLA's management is responsible for the establishment and maintenance of internal controls in accordance with Office of Management and Budget Circular A-123 and 2 C.F.R. § 200. Because we do not express an opinion on the VLA's internal control structure as a whole, we offer this statement solely for the information and use of the VLA, the OVSJG, and OJP.<sup>7</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 assessed the design and implementation of the VLA's policies and procedures. We also tested the implementation and operating effectiveness of specific controls over subaward execution and compliance with laws and regulations in our audit scope. 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.

---

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

## APPENDIX 2: The District of Columbia Office of Victims Services and Justice Grants Response to the Draft Audit Report

GOVERNMENT OF THE DISTRICT OF COLUMBIA  
Executive Office of the Mayor  
OFFICE OF VICTIM SERVICES AND JUSTICE GRANTS



January 5, 2026

Shenika N. Cox  
Regional Audit Manager  
Washington Regional Audit Office  
Office of the Inspector General  
U.S. Department of Justice  
Jefferson Plaza  
Washington, D.C. 20530  
[REDACTED]

Dear Ms. Cox:

Please accept this as the Office of Victim Services and Justice Grants' (OVSJG) response to the draft audit report and letter from your office dated December 8, 2025. The referenced letter and report were sent after the OIG audit of VLA exit conference with OVSJG and VLA. I understand the objective of the Department of Justice (DOJ) Office of the Inspector General's (OIG) audit was to review how the Volunteer Legal Advocates (VLA) Child Advocacy Program used the Victims of Crime Act funds, sub-awarded by my office, to assist crime victims and assess whether it accounted for these funds in compliance with select award requirements, terms, and conditions.

We are proud of the conclusion reached that the VLA used VOCA funds received through the subawards from the OVSJG in accordance with the aim of the award and provided pro bono legal services and support, including advocacy, case management, and legal assistance to child victims of crime in accordance with award requirements.

With no recommendations made in this report, our response is concluded with our gratitude for the funding which provides my team and our subgrantee with the opportunity to support healing resources in our community.

Please do not hesitate to contact me if you have any further questions at [jennifer.porter@dc.gov](mailto:jennifer.porter@dc.gov) or 202-724-7216.

Sincerely,

Jennifer L. Porter, MPH, MCHES  
Director



899 North Capitol Street, NE | Suite 4100 | Washington, DC 20002

GOVERNMENT OF THE DISTRICT OF COLUMBIA  
Executive Office of the Mayor  
OFFICE OF VICTIM SERVICES AND JUSTICE GRANTS



Cc: John Nitz, Agency Fiscal Officer, OCFO  
Kelley Dillon, Deputy Director, OVSJG



899 North Capitol Street, NE | Suite 4100 | Washington, DC 20002

# APPENDIX 3: Office of Justice Programs Response to the Draft Audit Report



U.S. Department of Justice

Office of Justice Programs

Office of Audit, Assessment, and Management

---

Washington, D.C. 20531

January 5, 2026

MEMORANDUM TO: Shenika N. Cox  
Regional Audit Manager  
Washington Regional Audit Office  
Office of the Inspector General

FROM: LeToya A. Johnson *LeToya A. Johnson*  
Acting Deputy Director  
Audit and Review Division

SUBJECT: Response to the Draft Audit Report, *Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the District of Columbia Office of Victim Services and Justice Grants to the Volunteer Legal Advocates, Washington, D.C.*

This memorandum is in response to your correspondence dated December 8, 2025, transmitting the subject draft audit report for Volunteer Legal Advocates. Volunteer Legal Advocates received funds subawarded by the District of Columbia, Office of Victim Services and Justice Grants, under Office of Justice Programs (OJP), Office for Victims of Crime award numbers 15POVC-23-GG-00392-ASSI and 15POVC-24-GG-00620-ASSI through the Victims of Crime Act, Victim Assistance Formula Grant Program.

The draft audit report does not contain any recommendations directed to OJP. OJP has reviewed the draft audit report and does not have any comments.

We appreciate the opportunity to review and comment on the draft audit report. If you have any questions or require additional information, please contact me on (202) 353-5744.

cc: Maureen A. Henneberg  
Deputy Assistant Attorney General  
Office of Justice Programs

Katherine Darke Schmitt  
Acting Director  
Office for Victims of Crime



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

Jeffrey Nelson  
Deputy Director of Operations, Budget, and  
Performance Management Division  
Office for Victims of Crime

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

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

Frederick Rogers  
Grants Management Specialist  
Office for Victims of Crime

Nathanial T. Kenser  
Acting Deputy General Counsel  
Office of the General Counsel

Phillip K. Merkle  
Acting Director  
Office of Communications

Rachel Johnson  
Chief Financial Officer  
Office of Justice Programs

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

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

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

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

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

OJP Executive Secretariat  
Control Number OCOM001832