



Audit of the Office of Justice Programs
Victim Assistance Funds Subawarded
by the Iowa Department of Justice to
Crisis Intervention & Advocacy Center,
Adel, Iowa



AUDIT DIVISION

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EXECUTIVE SUMMARY

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Background

The U.S. Department of Justice (DOJ), Office of Justice Programs (OJP) provided funds to the Iowa Department of Justice (Iowa DOJ) to make subawards to support victim assistance programs in Iowa. Iowa DOJ awarded \$1,012,954 to Crisis Intervention & Advocacy Center (CIAC) under nine subawards between October 2023 and October 2025 to provide services to victims of sexual assault, domestic abuse, homicide, and other violent crimes. As of September 2025, the Iowa DOJ reimbursed CIAC \$625,275 for the subawards we audited.

Audit Objective

The objective of this audit was to determine if CIAC used Victims of Crime Act (VOCA) funds to assist crime victims as intended and whether costs claimed were supported and allowable in accordance with certain laws, regulations, and conditions of the subawards.

Recommendations

Our report contains six recommendations for OJP to work with the Iowa DOJ to assist CIAC in improving its subaward management and administration. We requested responses to our draft audit report from CIAC, Iowa DOJ, and OJP officials. These responses can be found in Appendices 3, 4, and 5, respectively. Our analysis of those responses can be found in Appendix 6.

Audit Results

Program Performance

We concluded that CIAC provided services to assist victims of sexual abuse, domestic assault, homicide, and other violent crimes in accordance with the subawards' goals. However, CIAC did not have sufficient procedures to ensure that its VOCA-required performance reporting was complete and accurate.

Financial Management

We determined that CIAC should enhance its financial management practices, internal controls, and documented policies to ensure that VOCA funds are used and accounted for appropriately and in accordance with the Uniform Guidance and the Iowa DOJ Grants Manual. We found that CIAC's process for allocating costs to its subawards was inconsistent and not based on the proportional benefit provided to the VOCA-funded services. Overall, we identified \$467,712 in net questioned costs associated with unsupported gift card purchases and shared administrative and other direct costs.

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Introduction

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) audited \$1,012,954 in Victims of Crime Act (VOCA) funding subawarded by the Iowa Department of Justice (Iowa DOJ) to Crisis Intervention & Advocacy Center (CIAC), which is headquartered in Adel, Iowa.¹ The Office of Justice Programs (OJP) Office for Victims of Crime (OVC) provided this funding to the Iowa DOJ, which serves as the state administering agency (SAA) for Iowa and made the subawards to CIAC, as shown in Table 1.

Table 1

Audited Subawards to CIAC from the Iowa DOJ

OJP Prime Award Numbers	Iowa DOJ Subaward Identifier	Project Start Date	Project End Date	Amount
15POVC-23-GG-00396-ASSI	DAC-2024-Crisis Intervention & Advocacy Cent-00017	10/01/2023	09/30/2024	\$230,275
	SAC-2024-Crisis Intervention & Advocacy Cent-00011			\$ 80,000
	SOH/OVC-2024-Crisis Intervention & Advocacy - 00013			\$ 90,000
15POVC-24-GG-00639-ASSI	DAC-2025-CIAC-00093	10/01/2024	09/30/2025	\$ 90,000
	SAC-2025-CIAC-00092			\$ 85,000
	SOH/OVC-2025-CIAC-00091			\$ 50,000
15POVC-25-GG-00301-ASSI	DAC-2026-CIAC-0084	10/01/2025	09/30/2026	\$200,000
	SAC-2026-CIAC-0085			\$ 97,679
	SOH/OVC-2026-CIAC-0086			\$ 90,000
Total				\$1,012,954

Source: Iowa DOJ and CIAC

Established by VOCA, the Crime Victims Fund (CVF) is used to support crime victims through DOJ programs and state and local victim assistance and compensation initiatives.² According to OJP’s program guidelines, victim assistance services eligible to receive VOCA support 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 to understand and participate in the criminal justice system, or (4) restore a measure of safety and security for the victim. Direct service providers receiving VOCA victim assistance

¹ We previously audited victim assistance grants awarded to the Iowa DOJ and considered those results in this audit. As an SAA, the Iowa DOJ must ensure CIAC’s subawards are used for authorized purposes, comply with federal statutes, regulations, and subaward terms and conditions, and achieve subaward performance goals. See [U.S. Department of Justice Office of the Inspector General, Audit of the Office of Justice Programs Victim Assistance and Victim Compensation Formula Grants Awarded to the Iowa Department of Justice Office of the Attorney General Crime Victims Assistance Division, Des Moines, Iowa](#), Audit Report GR-50-16-007 (August 2016), oig.justice.gov/reports/audit-office-justice-programs-victim-assistance-and-victim-compensation-formula-grants.

² The CVF is funded under 34 U.S.C. § 20101 through federal criminal fines, penalties, forfeited bail bonds, gifts, donations, deferred prosecution agreements, non-prosecution agreements, 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.

subawards may provide a variety of support to victims of crime, to include offering help filing restraining orders, counseling in crises arising from the occurrence of crime, crisis intervention, and emergency shelter.

The Crisis Intervention and Advocacy Center

Founded in 1991, CIAC is a 501(c)(3) non-profit organization with a mission to strengthen community response services for victims of domestic and sexual abuse and to reduce violence in 10 counties of Iowa. To help reduce violence and abuse within vulnerable communities and support victims of abuse, CIAC provides services and programs for mental and emotional counseling; legal, financial, and housing assistance; and community engagement. According to the Iowa DOJ, CIAC has been a subrecipient of VOCA funding for at least 28 years.

OIG Audit Approach

The objective of this audit was to determine if CIAC used VOCA funds to assist crime victims as intended and whether costs claimed were supported and allowable in accordance with certain laws, regulations, and conditions of the subawards. Appendix 1 provides additional information on the audit's objective, scope, and methodology; and Appendix 2 presents the audit's Schedule of Dollar-Related Findings.

Audit Results

Program Performance

As established by VOCA legislation, VOCA subawards are available to subrecipients for the purpose of providing direct services to victims. CIAC received its VOCA funding through the Iowa DOJ as nine subawards that fund three separate programs: (1) comprehensive services to victims of sexual assault; (2) comprehensive services to victims of domestic abuse; and (3) comprehensive services to victims of homicide and other violent crimes.³ Through these programs, CIAC provides personal advocacy or accompaniment, emotional support or safety, shelter and housing, or criminal and civil justice system assistance to victims of sexual assault, domestic abuse, and homicide and other violent crimes.

More specifically, CIAC's subawards had the following goals to support and enhance its victim services: (1) create community response team(s) to build public support, (2) create intergenerational groups to assist clients in processing and recovering from their trauma, (3) improve access to health services for clients by training staff and improving policies to address potential health needs, and (4) expand outreach and access to more vulnerable and/or rural communities by establishing new offices closer to these communities within CIAC's 10-county area of operation. Based on our review of CIAC documentation, interviews with CIAC staff, and fieldwork verification, we determined with reasonable assurance that CIAC performed the services for which it was funded and served victims in accordance with the subaward goals.

In addition, as a VOCA funding recipient, CIAC is required to provide relevant metrics to the OVC by submitting quarterly performance reports through the OVC's online Performance Measurement Tool (PMT).⁴ According to the OVC, subrecipients should only report on victims served through VOCA plus match funds. However, the OVC recognizes that in some situations, tracking VOCA-funded activities separately from other activities may not be possible. In these circumstances, the subrecipients must apply an appropriate strategy for prorating activity so that a reasonable portion is allocated to the victim assistance subaward and reported in PMT. Regardless of the process or prorating method used, the OVC encourages subrecipients to establish a written procedure outlining how they will handle prorating performance data.

We found that CIAC met the requirement to submit the quarterly performance reports. However, we could not verify the accuracy of the reported figures that CIAC included in the quarterly PMT reports, such as the number of individuals who received services during the reporting period, because CIAC was not able to provide its methodology for prorating its VOCA-specific statistics in the PMT reports. According to CIAC personnel, victim data and metrics are tracked in the victim services system, which is a state-wide system provided and supported by the Iowa DOJ. CIAC personnel stated that the system automatically prorates

³ The Iowa DOJ provides funding to subrecipients on a 3-year cycle, for which subrecipients must apply through a competitive process every 3 years. While Iowa DOJ separates the specific amounts of VOCA subawards through different award numbers, it combines VOCA subawards with other funding sources for the purposes of using the total funding to achieve programmatic goals and objectives. For years two and three of the subaward cycle, the Iowa DOJ assesses a subrecipient's compliance with grant requirements and progress on subaward goals to determine whether to continue funding that subrecipient.

⁴ The quarterly performance reports include details on victim services provided, such as the number of specific services provided, total victims served, and types of victimizations.

these statistics to compile the information in the PMT reports, but they were not aware of the basis for the prorated statistics. According to the system’s representative, the system standard is set up for subrecipients to input victim advocate staff positions into the system at specific funding percentages, which allows the system to prorate VOCA utilization. However, the system representative stated that subrecipients can request a change to the standard prorating method through the Iowa DOJ to customize their methodology to track VOCA-specific metrics, if subrecipients are not using VOCA funds to pay advocates. Because some of CIAC’s VOCA subawards did not fund any advocates, they should have updated the standard methodology to generate accurate reports of VOCA-specific services provided. Yet, CIAC personnel could not provide the methodology they set up in the system to compile the victim data for the PMT reports. As a result, we recommend that OJP work with the Iowa DOJ to help CIAC customize a reliable methodology within the system to identify or prorate victim service metrics reported in the quarterly performance reports.

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, to include recording and reporting on the receipt, obligation, and expenditure of award funds. We evaluated CIAC’s financial policies and procedures, reviewed financial records and reports, and performed expenditure testing to determine whether CIAC’s costs claimed were supported and allowable in accordance with certain laws, regulations, and conditions of the subawards we audited. As discussed below, we found that CIAC should enhance its financial management practices—as well as its documented policies—to ensure that VOCA funds are used and accounted for appropriately and in accordance with the Uniform Guidance and the Iowa DOJ Victim Assistance Grant Manual. We also identified questioned costs pertaining to unsupported expenditures paid for with VOCA funds.

Accounting and Financial Reporting

CIAC relied on its Financial Policies and Procedures Manual to implement and provide staff with guidance on financial management processes and requirements but did not ensure that these policies included information related to CIAC’s accounting practices and responsibilities. For instance, the Iowa DOJ requires subrecipients to submit individual reimbursement requests for each subaward broken down by funding stream and budget category. In practice, CIAC uses an off-the-shelf bookkeeping system to maintain its general ledger, including accounting for each funding stream in separate cost ledgers, in accordance with the DOJ Grants Financial Guide. We also found that CIAC creates monthly subsidiary or spenddown reports for tracking subaward expenses by budget category and subaward funding source, but these reports are maintained outside of and separate from what is contained in its accounting system.⁵ According to CIAC’s leadership team, these subsidiary reports are maintained by the Finance Coordinator and Executive Director and updated through a manual process, and CIAC relies on these subsidiary reports for requesting reimbursement, allocating payroll, and financial reporting, including its single audit report.⁶

⁵ CIAC also developed a spreadsheet to track payroll expenses allocated to each subaward and funding stream. These payroll expenses are incorporated into the monthly spenddown reports.

⁶ 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

Continued

Although CIAC is tracking and requesting reimbursement for its subaward expenditures by budget category and funding source, we found that CIAC did not ensure that its subaward activity reflected on the subsidiary reports was consistent with what was recorded in the cost ledgers and, ultimately, the general ledger. We determined that the subsidiary reports were more accurate than the cost ledgers in the accounting system because CIAC did not consistently update the cost ledgers or regularly reconcile the information in the subsidiary reports to the cost ledgers. Further, during our review of CIAC’s financial records, we found discrepancies among the transactions recorded in the monthly spenddown reports, payroll expenditures spreadsheet, and the cost ledgers, which resulted in disparities between CIAC’s financial records and the information included in its Single Audit Report for Fiscal Year (FY) 2024, as shown in Table 2.

Table 2

CIAC’s FY 2024 Reported VOCA Total Expenditures

Subaward Program	Single Audit	General Ledger	Spend Down Report
Domestic Abuse Program	\$230,275	\$238,649	\$230,275
Sexual Abuse Program	\$80,000	\$79,529	\$80,000
Homicide/Other Violent Crimes	\$90,813	\$90,000	\$90,000

Source: CIAC Single Audit Report and CIAC accounting records

CIAC’s financial procedures state that bank accounts and books will be maintained according to CIAC’s policies and funding source regulations, but the procedures do not include guidance about the subsidiary reports or any requirements for tracking finances within the accounting system. While CIAC has an outside accountant who assists the Finance Coordinator with financial management processes, this individual stated that they have informed CIAC leadership about their concern that CIAC cannot rely on its general ledger and that the use of multiple spreadsheets maintained manually does not provide CIAC with an accurate picture of its finances. When we discussed the discrepancies we identified and the accountant’s concerns with CIAC leadership, they agreed that CIAC needed to implement adequate internal controls over its accounting system to help support accurate and complete financial reporting. Therefore, we recommend that OJP work with the Iowa DOJ to verify that CIAC establishes and implements internal controls to help ensure subaward transactions are accurately, completely, and timely tracked in its accounting system.

In addition, we found that when CIAC develops its annual budget, it allocated costs based on the Executive Director’s distribution of personnel and other direct costs according to which subawards had the most flexibility and highest funding amounts. When other expenses occur during the year, CIAC allocated costs amongst the various sources of funds for each program based on the cost allowability, funds’ expiration dates, and remaining budgets within the subsidiary reports. For example, we found that in

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.

FY 2024, CIAC allocated most of its shared administrative and other direct costs to the VOCA subawards. This cost allocation methodology is not documented within CIAC's policies and is not based on the proportional benefit provided to the VOCA-funded services. The Uniform Guidance and the Iowa DOJ Victim Assistance Grant Manual require that if a cost benefits two or more projects or activities, the cost must be allocated to the projects based on the proportional benefit or any reasonable documented basis. CIAC's practice of allocating expenses among funding sources without a consistent, equitable, and documented methodology increases the risk of misallocation of expenses and misappropriation of resources. Therefore, we recommend that OJP work with the Iowa DOJ to ensure that CIAC establishes controls to allocate costs to its subawards based on a consistent, equitable, and documented methodology.

Unsupported Expenditures

As of September 2025, CIAC had been reimbursed \$625,275 in VOCA funds to pay for personnel, client assistance, administrative and overhead costs, and other victim services-related expenses. We judgmentally sampled and tested \$28,433 in personnel costs and \$33,528 in non-personnel costs charged to the audited subawards. Based on the results of the sample expenditures, we expanded our testing to review an additional \$467,712 in shared administrative and other direct costs charged to VOCA between October 1, 2023, to September 30, 2025. As presented below, we found that CIAC did not have adequate support for all the expenditures tested and identified \$468,987 in questioned costs.

- **Gift Cards:** CIAC provided gift cards to victims to cover costs, such as groceries and gas. We tested \$2,725 in gift card expenses and found that CIAC did not have the proper gift card verification forms and signatures to support the receipt by clients for \$1,275 of gift card expenses tested, as required by CIAC's internal policies. Consequently, CIAC could not support that the gift cards were provided to victims, which raises concerns that victims may not have received the services they needed. As a result, we question as unsupported \$1,275 in unverified gift card expenses. We recommend that OJP work with the Iowa DOJ to remedy the \$1,275 in unsupported gift card expenses.
- **Shared Administrative and Other Direct Costs:** As noted above, CIAC's allocation methodology is not based on the proportional benefit or another reasonable documented basis. When completing the expenditure testing, we found that CIAC disproportionately charged its VOCA award for certain shared administrative costs that were identified as other direct cost expenses. In particular, we found that between October 1, 2023, and September 30, 2025, CIAC charged the VOCA subawards for costs associated with contractual services, repairs/maintenance, rent, utilities, communication, and supplies, but did not proportionately charge the other funding sources within its Iowa DOJ awards for these costs. When we asked CIAC to support the percentage of these shared administrative and other direct costs charged to the VOCA subawards, we were told that the cost categories were included and approved in the budgets submitted to the Iowa DOJ. When we followed up with Iowa DOJ officials about these charges, they confirmed that CIAC should have a documented and justifiable cost allocation methodology. As a result, we question as unsupported \$467,712 in shared administrative and other direct costs. We recommend OJP work with the Iowa

DOJ to remedy the \$467,712 in unsupported shared administrative and other direct costs that do not have a documented cost allocation methodology.⁷

In addition, we found that CIAC did not document its efforts to verify the reasonability of the costs or establish an agreement with the individual who provides accounting services. According to the Iowa DOJ Victim Assistance Grant Manual, when an agency determines it is appropriate to pay another entity for goods or services using federal grant funding, the agency must have contractual documents in place prior to entering a relationship with the entity. This manual refers to the Uniform Guidance criteria to determine the type of contract relationship. Based on the \$16,391 total amount that CIAC had paid this individual as of September 2025, this service would fall under the Uniform Guidance's micropurchase procedures, which require documentation that establishes the reasonability of the costs. Consequently, we recommend that OJP work with Iowa DOJ to ensure CIAC documents the basis for determining the accountant's hourly rate was reasonable. Further, to comply with its own Financial Policies and Procedures Manual, we recommend that OJP work with the Iowa DOJ to ensure CIAC establishes an agreement that defines the work to be performed by the accountant.

⁷ The \$467,712 in unsupported costs also includes the \$1,275 in gift card purchases that we questioned because the purchases could not be verified. Appendix 2 takes into consideration these duplicate questioned costs.

Conclusion and Recommendations

Our audit concluded that CIAC demonstrated adequate progress towards achieving the subawards' goals by providing services to victims of domestic abuse, sexual abuse, homicide, and other violent crimes. However, CIAC needs to ensure that the metrics included in DOJ-required performance reports are accurate. In addition, CIAC developed internal written policies and procedures to implement and provide staff with guidance on financial management processes and requirements. However, we found that these policies do not incorporate adequate guidance and internal controls over CIAC's accounting system to support accurate, current, and complete financial reporting. We provide six recommendations to OJP to work with the Iowa DOJ to ensure that CIAC addresses these deficiencies, including remedying \$467,712 in net dollar-related findings.

We recommend that OJP work with Iowa DOJ to:

1. Help CIAC customize a reliable methodology within the system to identify or prorate victim service metrics reported in the quarterly performance reports.
2. Verify that CIAC establishes and implements internal controls to help ensure subaward transactions are accurately, completely, and timely tracked in its accounting system.
3. Ensure that CIAC establishes controls to allocate costs to its subawards based on a consistent, equitable, and documented methodology.
4. Remedy the \$1,275 in unsupported gift card expenses.
5. Remedy the \$467,712 in unsupported shared administrative and other direct costs that do not have a documented cost allocation methodology.
6. Ensure that CIAC documents the basis for determining the accountant's hourly rate was reasonable and establishes an agreement that defines the work to be performed by the accountant.

APPENDIX 1: Objective, Scope, and Methodology

Objective

The objective of this audit was to determine if Crisis Intervention & Advocacy Center (CIAC) used Victims of Crime Act (VOCA) funds to assist crime victims as intended and whether cost claimed were supported and allowable in accordance with certain laws, regulations, and conditions of the subawards.

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.

Our audit scope focused on, but was not limited to, the period from October 2023 through September 2025, and included nine subawards to CIAC, totaling \$1,012,954. These subawards were funded by the Iowa Department of Justice (Iowa DOJ) from primary VOCA grants awarded by the Office of Justice Programs (OJP) Office for Victims of Crime (OVC). As of September 2025, the Iowa DOJ reimbursed CIAC \$625,275 for the audited subawards.⁸

To accomplish our objective, we tested compliance with what we considered to be the most important conditions of CIAC's activities related to the audited subawards. We primarily applied criteria from 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; Iowa DOJ Victim Assistance Grant Manual; and the OVC and Iowa DOJ award documents. Our work included interviewing CIAC and Iowa DOJ officials, examining policies and procedures, conducting on-site fieldwork, and reviewing subaward documentation and financial records. We performed sample-based audit testing for personnel, other direct expenditures, and program performance information. We employed a judgmental sampling design for broad exposure to numerous facets of the subawards reviewed. This nonstatistical sample design did not allow projection of the test results to the universe from which the samples were selected.

During our audit, we obtained information from CIAC's accounting system and Iowa DOJ's victim services system specific to the management of VOCA funds during the audit period. We did not test the overall reliability of those systems; therefore, any findings involving information from these systems were verified with other source documentation.

⁸ Following the VOCA Fix to Sustain the Crime Victims Fund Act of 2021 (VOCA Fix) (Public Law No: 117-27), the Iowa DOJ allowed its subrecipients to waive the requirement to provide matching funds. We confirmed that subaward documents did not include match requirements for CIAC.

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 CIAC to provide assurance on its internal control structure as a whole. CIAC management is responsible for the establishment and maintenance of internal controls in accordance with 2 C.F.R. § 200, and the Iowa DOJ Grant Manual. Because we do not express an opinion on CIAC's internal control structure as a whole, we offer this statement solely for the information and use of CIAC, the Iowa DOJ, and OJP.⁹

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 CIAC's policies and procedures. We also tested the implementation and operating effectiveness of specific controls over subaward execution and compliance with law 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.

⁹ 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	OJP Prime Number	SAA Subaward Identifier	Amount	Page
Questioned Costs: ¹⁰				
Unsupported Gift Cards	15POVC-23-GG-00396-ASSI	DAC-2024-Crisis Intervention & Advocacy Cent-00017	\$375	6
		SAC-2024-Crisis Intervention & Advocacy Cent-00011	\$900	6
Unsupported Shared Administrative and Other Direct Costs	15POVC-23-GG-00396-ASSI	DAC-2024-Crisis Intervention & Advocacy Cent-00017	\$178,672	6
		SAC-2024-Crisis Intervention & Advocacy Cent-00011	\$80,000	6
		SOH/OVC-2024-Crisis Intervention & Advocacy - 00013	\$28,311	6
	15POVC-24-GG-00639-ASSI	DAC-2025-CIAC-00093	\$90,000	6
		SAC-2025-CIAC-00092	\$85,000	6
		SOH/OVC-2025-CIAC-00091	\$5,728	6
Unsupported Costs ¹¹			\$468,987	
<i>Gross Questioned Costs</i>			\$468,987	
Less Duplicate Questioned Costs ¹²			(<u>\$1,275</u>)	
Net Questioned Costs			\$467,712	
Total Dollar-Related Findings			\$467,712	

¹⁰ **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.

¹¹ Any differences are a result of rounding.

¹² Some costs were questioned for more than one reason. Net questioned costs exclude the duplicate amount, which includes \$1,275 in subrecipient costs that were unsupported because gift card purchases were not verified and because CIAC did not have a documented allocation methodology that was based on the proportional benefit or another reasonable documented basis.

APPENDIX 3: Crisis Intervention & Advocacy Center Response to the Draft Audit Report



April 8, 2026

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Subject: Management Response to Office of the Inspector General Draft Report

Overall Response

Crisis Intervention & Advocacy Center (CIAC) is dedicated to improving polices and adhering to all requirements in the DOJ grants financial guide, VOCA guidelines and final rule, OMB Uniform Guidance and VOCA certified assurances. The VOCA Funding CIAC receives fulfills the established VOCA purpose. CIAC responds to the emotional and physical needs of crime victims, assists primary and secondary victims of crime to stabilize their lives after victimization, assists victims to understand and participate in the criminal justice system and provides victims of crime with a measure of safety and security. All VOCA costs claimed were supported and allowable.

Responses to Recommendations

Recommendation 1: Help CIAC customize a reliable methodology within the system to identify or prorate victim service metrics reported in the quarterly performance reports.

Response: Concur. To comply with this recommendation, CIAC will coordinate time with the regional VOCA Grant program manager and the Associate Director at the Iowa Coalition Against Domestic Violence who oversees the data system. After this meeting a written procedure to

Crisis Intervention & Advocacy Center believes that all people deserve the right to live their life free from violence and oppression.

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identify or prorate victim service metrics will be completed. Victim Assistance Section at the Iowa Attorney General's Office is providing training and user guide which includes pdf documents.

Recommendation 2: Verify that CIAC establishes and implements internal controls to help ensure subaward transactions are accurately, completely, and timely tracked in its accounting system.

Response: Concur. To comply with this recommendation, CIAC will enhance the agency financial management practices through a written policy to ensure that VOCA funds are tracked accurately, completely and efficiently. The policies will include reconciling monthly subsidiary spend down reports maintained outside of and separate from accounting system to the general ledger. CIAC will ensure that reconciliation processes are done on a timely basis.

Recommendation 3: Ensure that CIAC establishes controls to allocate costs to its subawards based on a consistent, equitable, and documented methodology.

Response: Concur. To comply with this recommendation, CIAC will enhance the agency financial management practices through a written policy to ensure that VOCA funds are allocated consistently. To address equitability, CIAC will establish written internal procedures that address the equability of claims across grants to justify the supported and allowable VOCA expenditures. The CIAC procedures will address that non-recurring larger expenses can be allocated to VOCA as a percentage of total budget. Other reoccurring monthly costs may be requested as allowable indirect costs unless expenses can be associated with a fund or program based on expense type and purpose.

Recommendation 4: Remedy the \$1,275 in unsupported gift card expenses.

Response: Partially Concur. All CIAC gift cards were supported and allowable. CIAC provided individual paper copies of gift card verification forms during the on-site visit as requested. CIAC concurs that there was one unsupported gift card expense of the total 67 gift card expenses in this audit. This means the corrected total amount should be \$25 out of \$2,725 has been identified by OIG as unsupported. CIAC is requesting that the total unsupported gift card expense be changed to \$25. Survivors did receive the services they needed. CIAC has verified that this gift card sample OIG has reviewed included gift cards that were from other grant funds including Sexual Assault Services Formula Grant Program (SASP) which are not part of this OIG VOCA audit.



Recommendation 5: Remedy the \$467,712 in unsupported shared administrative and other direct costs that do not have a documented cost allocation methodology.

Response: Partially Concur. Costs should not be considered questionable or unsupported. Costs were allowable, reasonable and supported by documentation. CIAC agrees that there should be documented cost allocation methodology. Going forward, CIAC will develop an allocation methodology for larger expenses such as contractual services and other non-reoccurring expenses. CIAC may use indirect costs for regular, monthly reoccurring costs that cannot be easily assigned to a specific program or fund.

Recommendation 6: Ensure that CIAC documents the basis for determining the accountant's hourly rate was reasonable and executes a signed agreement to define the work to be performed by the accountant, as well as establishing an agreement that defines the work to be performed by the accountant.

Response: Concur. To comply with this recommendation, CIAC will formalize the written and signed agreement with the accountant that will include a justification for this supported and allowable cost. CIAC had an agreement in place prior to work being performed. The role, responsibility and hourly rate of the accountant have been stable since the start of the agreement with this accountant which was board approved. CIAC extended agreement terms on an annual basis. CIAC has subsequently signed an agreement with the accountant that includes the hourly rate and work to be performed by the accountant.

Responsible Personnel and Timeline:

The Department of Justice Victim Assistance section staff will oversee the support and implementation of these actions with an expected completion date of October 1, 2026. Please contact Johna Sullivan, Executive Director of Crisis Intervention & Advocacy Center at johna@supportingsurvivors.org if you require additional information.

Sincerely,


Johna Sullivan
Executive Director

Crisis Intervention & Advocacy Center believes that all people deserve the right to live their life free from violence and oppression. 3

P.O. Box 40 • Adel, IA 50003 • Phone 515-993-4095 • Fax 515-993-2131 • supportingsurvivors.org

APPENDIX 4: The Iowa Department of Justice Response to the Draft Audit Report

BRENNA BIRD
ATTORNEY GENERAL

John Gish
SECTION CHIEF



IOWA DEPARTMENT OF JUSTICE
OFFICE OF THE ATTORNEY
GENERAL
VICTIM ASSISTANCE SECTION

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Des Moines, IA 50319
Phone: 515-281-5044
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www.iowaattorneygeneral.gov

May 5, 2026

U.S. Department of Justice
Office of the Inspector General
Attn: Todd A. Anderson, Regional Audit Manager
Sent via email to: Todd.A.Anderson@usdoj.gov
CC: Melonie Threatt (OJP), Melonie.Threatt@usdoj.gov
Johna Sullivan, johna@supportingsurvivors.org

*RE: Iowa Department of Justice Response to Draft Audit Report involving
Crisis Intervention & Advocacy Center (CIAC)*

Dear Mr. Anderson,

Please accept this letter as the Iowa Department of Justice's response to your office's draft audit report, dated March 20, 2026.

Recommendation 1: Help CIAC customize a reliable methodology within the system to identify or prorate victim service metrics reported in the quarterly performance reports.

Iowa DOJ concurs with this recommendation.

Actions completed since audit: Iowa DOJ developed a training program that will assist CIAC to comply with the OVC PMT reporting requirements.

Plan to comply with the recommendation: The Iowa DOJ will create a user guide for CIAC regarding how to update/use the EmpowerDB system to accurately track and report VOCA metrics based on the requirements to only report on victims served through VOCA plus match funds. This guide will include how to prorate the number of victims served when a victim advocate is funded through several sources. Iowa DOJ expects CIAC to have a custom methodology completed by June 30, 2026.

Recommendation 2: Verify that CIAC establishes and implements internal controls to help ensure subaward transactions are accurately, completely, and timely tracked in its accounting system.

Iowa DOJ concurs with this recommendation.

Actions completed since audit: None.

Plan to comply with the recommendation: Iowa DOJ will assist CIAC in creating policies and procedures to ensure subaward transactions are properly recorded in their accounting system. Iowa DOJ expects this will be completed by June 30, 2026.

Recommendation 3: Ensure CIAC establishes controls to allocate costs to its subawards based on a consistent, equitable, and documented methodology.

Iowa DOJ concurs with this recommendation.

Actions completed since audit: Iowa DOJ has researched best practices for developing cost allocation methodologies and has created cost allocation methodology templates and examples.

Plan to comply with the recommendation: Iowa DOJ will work with CIAC to develop an allocation methodology policy. This will be completed by June 30, 2026.

Recommendation 4: Remedy the \$1,275 in unsupported gift card expenses.

Iowa DOJ partially concurs with this recommendation. Iowa DOJ concurs proper documentation is necessary to support gift card expenses. However, the amount at issue had proper documentation that was presented by CIAC to US DOJ OIG, so it is an issue that was thought to be resolved. Although CIAC staff confirmed they found the gift card verification forms and subsequently forwarded them to OIG, these costs are still questioned because they were not supported by adequate documentation at the time of the audit.

Actions completed since audit: Iowa DOJ met with CIAC regarding this finding and has requested additional information regarding the documentation they presented to the OIG.

Plan to comply with the recommendation: Iowa DOJ will request supporting documentation from CIAC to support the gift card expenses and present them to OJP. Iowa DOJ will work with OJP on a corrective action plan to remedy the questioned costs. This will be completed by July 31, 2026.

Recommendation 5: Remedy the \$467,712 in unsupported shared administrative and other direct costs that do not have a documented cost allocation method.

Iowa DOJ partially concurs with this recommendation. CIAC does not have a cost allocation policy, but it does have documentation showing how they allocate expenses. This documentation is provided to the Iowa DOJ with the agency budget, application budget, written budget justifications, and in the allocation spreadsheets CIAC creates for their subawards. These steps were acceptable to the Iowa DOJ because it met the federal intent.

Actions completed since audit: Iowa DOJ has researched best practices for developing cost allocation methodologies and has created cost allocation methodology templates and examples.

Plan to comply with the recommendation: Iowa DOJ will work with CIAC to develop an allocation methodology policy and will assist CIAC with creating cost allocation templates and spreadsheets to be used as aids to help them properly allocate expenses. Iowa DOJ will work with OPJ to remedy the questioned costs by asking for retroactive approval of CIAC's cost allocation plan and allowing Iowa DOJ to work with CIAC to offset the questioned costs.

Recommendation 6: Ensure CIAC documents the basis for determining the accountant's hourly rate was reasonable and executes a signed agreement to define the work to be performed by the accountant, as well as establishes an agreement that defines the work to be performed by the accountant.

Iowa DOJ concurs with this recommendation.

Actions completed since audit: Iowa DOJ met with CIAC and verified this recommendation is complete.

Plan to comply with the recommendation: Iowa DOJ will review the contract with CIAC to determine if the rate is reasonable and to verify CIAC has an executed signed contract on file. This will be completed by June 30, 2026.

Very respectfully,



John Gish
Chief, Victim Assistance Section

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



U.S. Department of Justice

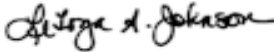
Office of Justice Programs

Office of Audit, Assessment, and Management

Washington, DC 20531

May 11, 2026

MEMORANDUM TO: Todd A. Anderson
Regional Audit Manager
Chicago Regional Audit Office
Office of the Inspector General

FROM: Digitally signed by LETOYA JOHNSON
Date: 2026.05.11 16:01:47 -0500 
LeToya A. Johnson, CPA
Acting Deputy Director
Audit and Review Division
Office of Audit, Assessment, and Management

SUBJECT: Response to the Draft Audit Report, *Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by Iowa Department of Justice to the Crisis Intervention and Advocacy Center, Adel, Iowa*

This memorandum is in reference to your correspondence dated March 20, 2026, transmitting the above-referenced draft audit report for grant funds subawarded to the Crisis Intervention and Advocacy Center (CIAC) by the Iowa Department of Justice (Iowa DOJ). We consider the subject report resolved and request written acceptance of this action from your office.

The draft audit report contains six recommendations and \$467,712¹ in net questioned costs. The following is the Office of Justice Programs' (OJP) analysis of the draft audit report recommendations. For ease of review, the recommendations are restated in bold and are followed by OJP's response.

1. We recommend that OJP work with Iowa DOJ to help CIAC customize a reliable methodology within the system to identify or prorate victim service metrics reported in the quarterly performance reports.

OJP agrees with this recommendation. We will coordinate with Iowa DOJ to obtain documentation to support that CIAC implemented a reliable methodology within its system to accurately generate reports of VOCA-specific services reported in the quarterly performance reports.

¹ Some costs were questioned for more than one reason. Net questioned costs exclude the duplicate amounts.

- 2. We recommend that OJP work with Iowa DOJ to verify that CIAC establishes and implements internal controls to help ensure subaward transactions are accurately, completely, and timely tracked in its accounting system.**

OJP agrees with this recommendation. We will coordinate with Iowa DOJ to obtain documentation to support that CIAC established appropriate internal controls to help ensure that subaward transactions are accurately, completely, and timely tracked in its accounting system.

- 3. We recommend that OJP work with Iowa DOJ to Ensure that CIAC establishes controls to allocate costs to its subawards based on a consistent, equitable, and documented methodology.**

OJP agrees with this recommendation. We will coordinate with Iowa DOJ to obtain documentation to support that CIAC established appropriate internal controls to allocate costs to its subawards based on a consistent, equitable, and documented methodology.

- 4. We recommend that OJP work with Iowa DOJ to remedy the \$1,275 in unsupported gift card expenses.**

OJP agrees with this recommendation. We will coordinate with Iowa DOJ to remedy the \$1,275 in unsupported question costs related unsupported gift card expenses charged to Grant Number 15POVC-23-GG-00396-ASSI.

- 5. We recommend that OJP work with Iowa DOJ to remedy the \$467,712 in unsupported shared administrative and other direct costs that do not have a documented cost allocation methodology.**

OJP agrees with this recommendation. We will coordinate with Iowa DOJ to remedy the \$467,712 in unsupported question costs related to shared administrative and other direct costs charged to Grant Numbers 15POVC-23-GG-00396-ASSI and 15POVC-24-GG-00639-ASSI.

- 6. We recommend that OJP work with Iowa DOJ to ensure that CIAC documents the basis for determining the accountant's hourly rate was reasonable and executes a signed agreement to define the work to be performed by the accountant, as well as establishes an agreement that defines the work to be performed by the accountant.**

OJP agrees with this recommendation. We will coordinate with Iowa DOJ to obtain documentation from CIAC to support the basis for determining the reasonableness of the accountant's hourly rate and a copy of the signed agreement executed that defines the work to be performed by the accountant.

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

Katherine Darke Schmitt
Acting Director
Office for Victims of Crime

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
Office for Victims of Crime

Jennifer Yoo
Grant Management Specialist
Office for Victims of Crime

Nathanial T. Kenser
Acting Deputy General Counsel
Office of Justice Programs

Phillip Merkle
Acting Director
Office of Communications

Rachel Johnson
Chief Financial Officer
Office of Justice Programs

cc: Cristal 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
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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

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

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) provided a draft of this audit report to the Office of Justice Programs (OJP), Iowa Department of Justice (Iowa DOJ), and Crisis Intervention & Advocacy Center (CIAC). OJP's response is incorporated in Appendix 5, the Iowa DOJ's response is incorporated in Appendix 4, and CIAC's response is incorporated in Appendix 3 of this final report. In response to our draft audit report, OJP agreed with our recommendations, and as a result, the status of the audit report is resolved. The Iowa DOJ and CIAC concurred with four recommendations and partially concurred with two recommendations. The following provides the OIG analysis of the response and summary of actions necessary to close the report.

Recommendations for OJP to work with the Iowa DOJ to:

- 1. Help CIAC customize a reliable methodology within the system to identify or prorate victim service metrics reported in the quarterly performance reports.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with the Iowa DOJ to obtain documentation to support that CIAC implemented a reliable methodology within its system to accurately generate reports of Victims of Crime Act (VOCA) specific services reported in the quarterly performance reports.

The Iowa DOJ concurred with our recommendation and stated that it developed a training program that will assist CIAC in complying with performance reporting requirements. The Iowa DOJ also stated that it will create for CIAC a user guide regarding how to update and use the system to accurately track and report VOCA metrics, including how to prorate the number of victims served when a victim advocate is funded through several sources.

CIAC concurred with our recommendation and stated that it will coordinate with individuals who oversee the data system and then complete a written procedure to identify or prorate victim service metrics. CIAC also stated that it will receive training and user guides from the Iowa DOJ.

This recommendation can be closed when we receive evidence that CIAC has developed and implemented a reliable methodology within its system to identify or prorate victim service metrics reported in the quarterly performance reports.

- 2. Verify that CIAC establishes and implements internal controls to help ensure subaward transactions are accurately, completely, and timely tracked in its accounting system.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with the Iowa DOJ to obtain documentation to support that CIAC established appropriate internal controls to help ensure that subaward transactions are accurately, completely, and timely tracked in its accounting system.

The Iowa DOJ concurred with our recommendation and stated that it will assist CIAC in creating policies and procedures to ensure subaward transactions are properly recorded in its accounting system.

CIAC concurred with our recommendation and stated that it will enhance its financial management practices through a written policy to ensure that VOCA funds are tracked accurately, completely, and efficiently. According to CIAC, the policies will include reconciling monthly subsidiary spend down reports maintained outside of and separate from the accounting system to the general ledger.

This recommendation can be closed when we receive evidence that CIAC has established and implemented internal controls that ensure subaward transactions are accurately, completely, and timely tracked in its accounting system.

3. Ensure that CIAC establishes controls to allocate costs to its subawards based on a consistent, equitable, and documented methodology.

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with the Iowa DOJ to obtain documentation to support that CIAC established appropriate internal controls to allocate costs to its subawards based on a consistent, equitable, and documented methodology.

The Iowa DOJ concurred with our recommendation and stated that it researched best practices for developing cost allocation methodologies and will work with CIAC to develop an allocation methodology policy.

CIAC concurred with our recommendation and stated that it will enhance its financial management practices through a written policy to ensure that VOCA funds are allocated consistently. In addition, CIAC stated that it will establish written internal procedures that address the equitability of claims across grants to justify the supported and allowable VOCA expenditures, including non-recurring larger expenses and other recurring monthly costs.

This recommendation can be closed when we receive evidence that CIAC has established controls to allocate costs to its subawards based on a consistent, equitable, and documented methodology.

4. Remedy the \$1,275 in unsupported gift card expenses.

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with the Iowa DOJ to remedy the \$1,275 in unsupported costs.

The Iowa DOJ partially concurred with our recommendation. The Iowa DOJ stated that it concurs that proper documentation is necessary to support gift card expenses but also stated that CIAC had presented the OIG with proper documentation for the amount in question. The Iowa DOJ stated that according to CIAC, CIAC found the gift card verification forms—which were subsequently provided to the OIG—but the costs were still questioned because CIAC did not have adequate documentation at

the time of the audit. The Iowa DOJ stated that it will request supporting documentation from CIAC and work with OJP on a corrective action plan to remedy the questioned costs.

CIAC partially concurred with our recommendation and stated that it had provided the OIG with individual paper copies of gift card verification forms while the OIG was on-site. CIAC also stated that it concurred that one \$25 gift card was unsupported. CIAC further stated that gift cards included in the sample the OIG reviewed were purchased with other grant funds, including the Sexual Assault Services Formula Grant Program.

During the audit, we reviewed \$2,725 in gift card purchases and received sufficient evidence from CIAC to support \$1,450 worth of gift cards for victims. However, we did not receive sufficient evidence to support the remaining \$1,275 in gift card purchases for victims or the allocation of these expenses to other funding sources. Specifically, while we received verification forms, those forms did not reconcile to CIAC's records for tracking gift cards. Further, these gift card expenditures were included in the VOCA-funded general ledger, which is why we selected them for testing. While CIAC officials subsequently told us that some of these gift cards were purchased through other awards, they did not provide sufficient evidence of the allocation of these expenses to those awards and did not correct the VOCA-funded general ledger.

This recommendation can be closed when we receive evidence that OJP has remedied the \$1,275 in unsupported gift card expenses.

5. Remedy the \$467,712 in unsupported shared administrative and other direct costs that do not have a documented cost allocation methodology.

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with the Iowa DOJ to remedy the \$467,712 in unsupported costs.

The Iowa DOJ partially concurred with our recommendation. The Iowa DOJ stated that CIAC does not have a cost allocation policy, but that CIAC does have documentation showing how it allocates expenses. As mentioned in response to Recommendation 3, the Iowa DOJ researched best practices for developing cost allocation methodologies and will work with CIAC to develop an allocation methodology policy. In addition, the Iowa DOJ said that it will assist CIAC in creating cost allocation templates and spreadsheets and will work with OJP to remedy the questioned costs.

CIAC partially concurred with our recommendation. CIAC agreed that there should be a documented cost allocation methodology, but CIAC also stated that the costs were allowable, reasonable, and supported by documentation. CIAC stated that going forward, it will develop an allocation methodology for larger expenses, such as contractual services and other non-recurring expenses. CIAC further stated that it may use indirect costs for regular, monthly recurring costs that cannot be easily assigned to a specific program or fund.

As noted in our report, any cost that benefits two or more projects must be allocated to the projects based on the proportional benefit or a reasonable documented basis. While these costs may be

allowable, without a documented cost allocation methodology we cannot determine whether CIAC appropriately or reasonably charged the VOCA subawards for the costs.

This recommendation can be closed once we receive evidence that OJP has remedied the \$467,712 in unsupported shared administrative and other direct costs that do not have a documented cost allocation methodology.

6. Ensure that CIAC documents the basis for determining the accountant's hourly rate was reasonable and establishes an agreement that defines the work to be performed by the accountant.

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with the Iowa DOJ to obtain documentation from CIAC to support the basis for determining the reasonableness of the accountant's hourly rate and a copy of the signed agreement executed that defines the work to be performed by the accountant.

The Iowa DOJ concurred with our recommendation and stated that it will review the contract to determine if the rate is reasonable and verify that CIAC has an executed signed contract on file.

CIAC concurred with our recommendation and stated that it will formalize a written and signed agreement with the accountant that includes a justification for the supported and allowable cost.

This recommendation can be closed when we receive evidence that CIAC has documented its basis for determining the accountant's hourly rate as reasonable and has established an agreement defining the work to be performed by the accountant.