



Audit of the Office of Justice Programs
Victim Assistance Grants Awarded to the
Executive Office of the State of Kansas
Governor's Grants Program,
Topeka, Kansas



AUDIT DIVISION

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EXECUTIVE SUMMARY

Audit of the Office of Justice Programs Victim Assistance Grants Awarded to the Executive Office of the State of Kansas Governor's Grants Program, Topeka, Kansas

Objective

The objective of the audit was to evaluate how the Executive Office of the State of Kansas Governor's Grants Program (Kansas GGP) 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 Kansas GGP used its victim assistance funds to support victim services in Kansas. This audit did not identify significant concerns regarding Kansas GGP's funding allocation plan, subrecipient selection process, communication of grant requirements to subrecipients, or meeting priority area funding requirements. However, we identified concerns related to Kansas GGP's monitoring frequency, subrecipient monitoring procedures, and certain general ledger entries. We also identified \$10,621 in unsupported contractual service costs.

Recommendations

Our report contains four recommendations to the Office of Justice Programs (OJP) to assist Kansas GGP in improving its grant management and administration and to remedy questioned costs. We requested a response to our draft audit report from Kansas GGP and OJP, which can be found in Appendices 3 and 4, respectively. Our analysis of those responses is included in Appendix 5.

Audit Results

The U.S. Department of Justice Office of the Inspector General completed an audit of three Victims of Crime Act (VOCA) victim assistance formula grants awarded by OJP, Office for Victims of Crime (OVC) to Kansas GGP in Topeka, Kansas. The OVC awarded these formula grants, totaling \$31,881,193 for fiscal years (FY) 2022 through 2024 from the Crime Victims Fund to enhance crime victim services throughout Kansas. As of September 2025, Kansas GGP drew down a cumulative amount of \$22,012,550 for all the grants we reviewed.

Program Accomplishments

We determined that Kansas GGP served victims of crime through its VOCA victim assistance funding, making 51 subawards in 2022, 71 in 2023, and 12 in 2024.

Monitoring of Subrecipients

We found Kansas GGP's existing subrecipient financial monitoring-related policies and procedures were in need of enhancement to comply with VOCA requirements regarding conducting timely reviews and identifying potential conflicts of interest and the verification of contractual service expenditures.

Grant Financial Management

We identified instances where the manual input of subaward identification numbers in general ledger entries resulted in incorrectly referenced subaward numbers. As a result, the general ledger did not accurately track the subawards by subaward number.

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Introduction

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of three victim assistance formula grants awarded by the Office of Justice Programs (OJP) Office for Victims of Crime (OVC) to the Executive Office of the State of Kansas Governor’s Grants Program (Kansas GGP) in Topeka, Kansas. 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) 2022 to 2024, these OVC grants totaled \$31,881,193.

Table 1

**Audited Grants
Fiscal Years 2022 – 2024**

Award Number	Award Date	Award Period Start Date	Award Period End Date	Award Amount
15POVC-22-GG-00746-ASSI	8/25/2022	10/1/2021	9/30/2026	\$12,811,531
15POVC-23-GG-00397-ASSI	8/23/2023	10/1/2022	9/30/2026	\$12,035,817
15POVC-24-GG-00651-ASSI	9/5/2024	10/1/2023	9/30/2027	\$7,033,845
Total:				\$ 31,881,193

Note: Grant funds are available for the fiscal year of the award plus 3 additional fiscal years. The award period end date for 15POVC-22-GG-00746-ASSI was extended 1 year.

Source: JustGrants

Established by the Victims of Crime Act (VOCA) of 1984, the CVF is used to support crime victims through DOJ programs and state and local victim services.¹ 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 the CVF deposits made during the preceding years and limits set by Congress (the cap).

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 2014 to a high of \$3 billion in 2018. Since 2018, the cap has decreased along with deposits into CVF, with the most recent cap set at \$1.9 billion for FY 2026. The OVC allocates the annual victim assistance program awards based on the amount available for victim assistance each year and the state’s population. As such, from FY 2022 through FY 2024, Kansas GGP received its highest funding in FY 2022 at \$12.8 million and its lowest in FY 2024 at \$7 million.

VOCA victim assistance grant funds support the provision of direct services—such as crisis intervention, assistance filing restraining orders, counseling in crises arising from the occurrence of crime, and

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

emergency shelter—to victims of crime. The OVC distributes these assistance grants to states and territories, which in turn fund subawards to public and private nonprofit 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 Kansas SAA, Kansas GGP oversees the CVF victim assistance program. Kansas GGP's mission is to empower and enrich Kansas communities with the necessary tools by cultivating partnerships with state and local entities to provide strategic growth opportunities that create and enhance resources utilizing state and federal funding. Kansas GGP responsibilities include awarding grants, providing technical assistance, and monitoring subrecipients. As of the 2025 Census estimate, the state of Kansas had approximately 3 million residents.

OIG Audit Approach

The objective of the audit was to evaluate how Kansas GGP 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 Kansas GGP policies, procedures, and records, along with subrecipient records related to grant activity, and interviewed Kansas GGP personnel to assess their administration of CVF 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 main purpose of the VOCA victim assistance grants is to support crime victim services. Kansas GGP, which is the primary recipient of victim assistance grants at the state level in Kansas, must distribute the majority of the funding to organizations that provide direct services to victims, such as rape treatment centers, domestic violence shelters, centers for missing children, and other community-based victim coalitions and support organizations. As the SAA, Kansas GGP has the discretion to select subrecipients from among eligible organizations. However, the VOCA Guidelines require SAAs to prioritize no less than 10 percent of funding each for victims of sexual assault, domestic abuse, and child abuse; and to allocate at least 10 percent for previously underserved populations of violent crime victims.² Beyond these allocations, SAAs generally have discretion in determining the amount of funds each subrecipient receives.

As part of our audit, we assessed Kansas GGP's overall plan to allocate and award the victim assistance funding. We reviewed how Kansas GGP planned to distribute its available victim assistance grant funding, made subaward selection decisions, and informed its subrecipients of necessary VOCA requirements. As discussed below, our assessment found no deficiencies in Kansas GGP's subaward allocation plan or selection process. Additionally, we found Kansas GGP adequately communicated VOCA requirements to subrecipients and was positioned to meet the priority areas funding requirements.

Subaward Allocation Plan

According to the VOCA Guidelines, SAAs are encouraged to develop a funding strategy that considers the unmet needs and demographic profile of crime victims. In November 2021, Kansas GGP published an implementation plan outlining priorities and strategies for administering four federal formula grants, including VOCA.³ The Kansas Implementation Plan stated that Kansas GGP conducted a comprehensive study to assess and identify the needs of the underserved and diverse Kansas crime victim populations. The plan also outlined Kansas GGP's strategy for allocating VOCA subawards, which included a minimum of 10 percent allocated to victims of sexual assault, spousal abuse, child abuse, and victims of violent crime who were previously underserved. The plan further explained that Kansas GGP's VOCA solicitations required applicants to use local data to define underserved populations identified in the agency's service area and submit a plan to provide outreach and services for these populations. Our review did not identify deficiencies in Kansas GGP's subaward allocation approach as outlined in the Kansas Implementation Plan.

Subaward Selection Process

To assess Kansas GGP's subaward selection process, we reviewed its steps for informing, evaluating, and selecting subrecipients for VOCA funding. Kansas GGP announced funding opportunities on its website and

² The VOCA Guidelines state 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, and elder abuse. The Guidelines also indicate that in defining underserved victim populations, states should also identify gaps in available services by victims' demographic characteristics.

³ The other three formula grants were Office on Violence Against Women's S.T.O.P. (Services, Training, Officers, and Prosecutors), Violence Against Women Act (VAWA), and Sexual Assault Services Program (SASP), and the U.S. Department of Health and Human Services' Federal Family Violence Prevention and Services Act (FVPSA).

emailed current subrecipients and other eligible organizations. Once an application was received, a Kansas GGP Analyst evaluated and ranked it using criteria from the Kansas GGP application review form to ensure the applicant: (1) was eligible for VOCA funds; (2) proposed addressing crime victim-related issues; (3) demonstrated clear and measurable grant project goals, objectives, and activities that aligned with the grant solicitation; and (4) incorporated strategies from the Kansas Implementation Plan. Additionally, the Kansas GGP Analyst completed a pre-award risk assessment on the applicant, assigning a risk score based on factors such as grant management experience, single audit deficiencies, and accounting system adequacy. After the Kansas GGP Analyst completed their review, the information was forwarded to other Kansas GGP staff members who prepared a list of grant award recommendations. The Kansas GGP Administrator would review the information and approve which applicants would be awarded a subgrant. As of September 2025, we found Kansas GGP made subawards to 51 organizations with FY 2022 VOCA award funds, 71 organizations with FY 2023 VOCA award funds, and 12 organizations with FY 2024 VOCA award funds.⁴ We did not identify deficiencies with Kansas GGP's subaward selection process.

Subaward Requirements

SAs must adequately communicate VOCA requirements to their subrecipients. We reviewed Kansas GGP's subaward solicitations and award packages to determine how the grantee communicated its subaward requirements and conveyed to potential applicants the VOCA-specific requirements. We also examined Kansas GGP's VOCA Victim Assistance Grant Assurances document. We found that Kansas GGP's subaward solicitations included VOCA-specific award limitations, application eligibility requirements, eligible program areas, funding information, restrictions on the use of funds, and reporting requirements. Additionally, Kansas GGP's Grant Assurances document included information required by the DOJ Grants Financial Guide. Thus, Kansas GGP adequately communicated requirements to subrecipients.

Priority Areas Funding Requirement

The VOCA Guidelines require that Kansas GGP award a minimum of 10 percent of 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.⁵ Kansas GGP's VOCA solicitations required applicants to use local data to define previously underserved populations, including those underserved because of ethnic, racial or cultural background; language diversity; persons with disabilities; or geographic isolation. The Kansas Implementation Plan also incorporated a definition from the Violence Against Women Reauthorization Act of 2013, which includes populations that face barriers in accessing and using victim services due to geographic location, religion, sexual orientation, gender identity, undeserved racial and ethnic populations, victims with special needs, and any other categories determined by the U.S. Attorney General.

We examined how Kansas GGP allocated VOCA subawards to gauge whether it was on track to meet the program's priority areas distribution requirements. According to a Kansas GGP official, subrecipients are required to submit periodic financial status reports summarizing expenses distributed to priority areas. Our

⁴ Kansas GGP's grants remain active, with funds available for additional subawards.

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

analysis of Kansas GGP's records and Subgrant Award Report data determined that Kansas GGP is on track to meet the 10 percent minimum allocation required for each of the four priority victim categories.

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. As the primary grant recipient, Kansas GGP must develop policies and procedures to monitor subrecipients. To assess the adequacy of Kansas GGP's monitoring of its VOCA subrecipients, we interviewed Kansas GGP personnel, reviewed its monitoring policies and procedures, and analyzed monitoring records.

We found that Kansas GGP maintained written policies and procedures for subrecipient monitoring and completed monitoring activities throughout the scope of our audit. However, we found Kansas GGP's subrecipient monitoring policies and procedures were in need of enhancement to address the following areas: (1) conducting timely compliance reviews, and (2) identifying potential conflicts of interest and the verification of contractual service expenditures.

Monitoring Frequency

According to the VOCA Guidelines, SAAs are required to conduct regular desk monitoring and on-site monitoring of all subrecipients at least once every 2 years during the award period, unless a different frequency based on risk assessment is set out in the state's monitoring plan. In May 2020, Kansas GGP received OVC approval to adjust its monitoring frequency to conduct desk reviews every 1-2 years and on-site visits every 3 years. Furthermore, Kansas GGP policies and procedures state that subrecipient monitoring includes the review of programmatic and financial data in which Kansas GGP verifies supporting documentation to ensure the subgrantee is meeting the objectives of the grant award and costs are allowable. The policies and procedures also stated that Kansas GGP will use an electronic tracking system to monitor compliance review schedules.

To assess adherence, we judgmentally sampled 50 of the 61 subrecipients and reviewed Kansas GGP's 2021-2025 monitoring records to identify compliance review dates. We found Kansas GGP had an established monitoring policy that complied with the VOCA Guidelines but Kansas GGP's subrecipient monitoring for 36 subrecipients in our sample (72 percent) was not within the policy's established timeframes. Additionally, Kansas GGP conducted no desk reviews for 12 subrecipients and no on-site visit for 1 subrecipient. We also found Kansas GGP's electronic tracking documents lacked sufficient information to effectively monitor compliance review status. For example, they did not indicate when the last desk review or on-site visit occurred, which could assist in tracking and prioritizing the compliance reviews. Kansas GGP officials acknowledged delays in conducting compliance reviews, attributing them primarily to resource limitations. Lack of monitoring increases the risk of subrecipients not complying with federal program and grant requirements, laws, and regulations or such non-compliance not being detected in a timely fashion. Therefore, we recommend that OJP work with Kansas GGP to enhance its mechanism to ensure subrecipient monitoring is conducted timely in accordance with its monitoring policy.

Financial Monitoring

As mentioned above, Kansas GGP conducted compliance reviews to monitor the subawards, including financial activities. It maintained policies detailing its compliance review procedures; developed checklists to support monitoring; and required subrecipients to provide supporting documentation such as invoices, receipts, timesheets, policies and procedures, budgets, and accounting records.

Subaward Expenditures

Subrecipients may request monthly reimbursements from Kansas GGP based on their reported expenditures. As of September 2025, Kansas GGP's general ledger showed \$21,658,408 in VOCA assistance funds paid to subrecipients during our audit period.

To evaluate Kansas GGP's financial controls over VOCA victim assistance subrecipient grant expenditures, we reviewed a sample of 328 expenditures totaling \$227,831 across 7 subrecipients. These expenditures included costs for: (1) personnel, (2) fringe benefits, (3) travel/training, (4) supplies, (5) facility operations, (6) contractual services, and (7) other. Kansas GGP performed financial monitoring for all these subrecipients as part of its oversight responsibilities. Our review focused on assessing whether Kansas GGP's monitoring effectively ensured that subrecipient expenditures were accurate, allowable, and in accordance with the VOCA Guidelines. We found that Kansas GGP's subrecipient financial monitoring was generally adequate. However, we identified two weaknesses in Kansas GGP's oversight of subrecipient operations, both involving the same subrecipient.

First, Kansas GGP did not adequately verify the accuracy or ensure sufficient documentation for contractual service costs claimed by the subrecipient. We identified irregularities, including a contract employee signing and approving their own timesheet, and another timesheet lacking an employee signature but approved by a supervisor. Furthermore, we found contractual service invoices containing incorrect hourly rates, overbilled time for a supervisor working on VOCA, and claimed expenditures lacking sufficient supporting documentation. As a result, we questioned \$10,621 in unsupported contractual service costs, consisting of \$4,480 under award 15POV-22-GG-00746-ASSI and \$6,141 under award 15POVC-23-GG-00397-ASSI.

Second, during our review of subrecipient records, we determined that Kansas GGP did not detect a significant potential conflict of interest involving the same subrecipient. We found the President of this subrecipient: (1) previously served as the Executive Director of a contractor hired to provide victim services; (2) collaborated with the subrecipient through the contractor for over 10 years; (3) oversaw the subrecipient's financial operations and approved expenditures; and (4) signed the agreement with the contractor 3 years after leaving that entity, serving as the subrecipient's main point of contact. While Kansas GGP obtained a written statement from the subrecipient that attested it had no known conflicts of interest and has incorporated discussions about conflicts of interest into its compliance reviews, these measures were insufficient to detect this matter.

According to 2 C.F.R. § 200.332, a pass-through entity must monitor activities of a subrecipient as necessary to ensure that the subrecipient complies with federal statutes, regulations, and the terms and conditions of the subaward. Additionally, the DOJ Grants Financial Guide and 2 C.F.R. § 200.318 require non-federal entities are free of undisclosed personal or organizational conflicts of interest, both in fact and in

appearance, and no employee with a real or apparent conflict of interest may participate in the administration of a contract supported by the federal award.

Not adequately verifying subrecipient's contractual service costs could increase the risk of subrecipients charging inaccurate or unallowable costs to the subawards. Additionally, not identifying a potential conflict of interest could compromise impartiality and erode trust in grant oversight and accountability. Therefore, we recommend that OJP remedy the \$10,621 in unsupported contractual service expenditures. We also recommend that OJP ensure Kansas GGP enhances its subrecipient monitoring policies and procedures to identify potential conflicts of interest and the verification of contractual service expenditures.

Single Audit Requirements

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 provides for recipients of federal funding above a certain threshold to receive an annual audit of their financial statements and federal expenditures. Under the Uniform Guidance, such entities that expend above the threshold in federal funds within the entity's fiscal year must have a single audit performed covering all federal funds expended that year.⁶ According to the DOJ Grants Financial Guide, primary recipients are required to ensure subrecipients have single audits completed when required and, as appropriate, corrective actions on all audit findings have been implemented. We found that Kansas GGP verified that its subrecipients underwent required single audits and determined Kansas GGP adequately monitored subrecipients' compliance with single audit requirements.

Performance Monitoring and Reporting

For the victim assistance grants, states must report the number of agencies funded, VOCA subawards, victims served, and victim services funded. 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 quarterly performance data through OJP's Performance Measurement Tool (PMT). Although states may allow subrecipients to enter data directly into the system, states must still approve the data. Kansas GGP policies require subrecipients submit quarterly grant performance data into PMT, which a Kansas GGP staff member verifies for completeness. Annually, Kansas GGP compiles and submits this performance data to JustGrants. Kansas GGP primarily verifies data accuracy through its compliance reviews to ensure subrecipients comply with applicable laws, regulations, and guidelines, and to assess progress toward grants goals and objectives.

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 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.

To evaluate Kansas GGP's performance monitoring, we judgmentally sampled 31 performance measures across 9 quarterly reports from 7 of the 61 subrecipients and assessed supporting documentation. The documentation was sufficient and Kansas GGP's monitoring of subrecipient programmatic data was generally adequate. Based on Kansas GGP's reporting procedures and our testing, we did not identify any concerns with Kansas GGP's annual performance reports submitted to OJP.

Subaward Reporting

States must submit a Subgrant Award Report (SAR) to the OVC via PMT for each subrecipient of the 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 the program activities to be implemented with VOCA funds. We did not identify material inaccuracies with the SAR information.

Grant Financial Management

Award recipients must establish an adequate accounting system and maintain financial records that accurately account for awarded funds. To assess the adequacy of Kansas GGP's financial management of the VOCA grants, we reviewed the process Kansas GGP used to administer these funds by examining expenditures charged to the grants, drawdown requests, and financial reports. To further evaluate Kansas GGP's financial management of the VOCA grants, we also reviewed the state of Kansas's Single Audit Reports for FYs 2022 to 2024; the reports did not identify significant deficiencies related to the victim assistance program. We also interviewed Kansas GGP personnel who were responsible for financial aspects of the grants, reviewed Kansas GGP's written policies and procedures, and reviewed financial records.

As discussed below, in our overall assessment of grant financial management, we determined that Kansas GGP implemented adequate controls over administrative expenses, drawdowns, and financial reporting, but could improve its controls over inputting subaward identification numbers in the general ledger.

Subaward Identification Numbers in the General Ledger

During our assessment of Kansas GGP's financial management, we compared cumulative reimbursement amounts for 134 subawards, totaling \$21,658,408, between Kansas GGP's general ledger and grant management systems. We identified 16 discrepancies, nearly 12 percent of the subawards, where the subaward identification (ID) number was incorrectly recorded in the general ledger. Discrepancies ranged from \$3,334 to \$74,572. These 16 discrepancies stemmed from 8 data-entry errors in the general ledger vouchering text fields, which Kansas GGP uses to reference the subaward ID. For example, one subaward ID was entered as "23-VOCA-XX" for a payment transaction when it should have been recorded as "24-VOCA-XX."

Due to these errors, the general ledger did not accurately track the subawards by subaward ID. Kansas GGP officials acknowledged the discrepancies and attributed them to manual entry mistakes, possibly linked to the time of year when payments were entered, particularly during the fiscal year transition period. While Kansas GGP's written accounting policies were found to be adequate overall, the manual data-entry errors highlight a weakness in controls for entering subaward ID numbers into the general ledger.

Despite the subaward ID discrepancies, we did not identify any other notable errors.⁷ However, it is important that the general ledger maintain a high level of accuracy. Therefore, we recommend that OJP ensure Kansas GGP strengthens its controls to improve the accuracy of subaward identification numbers entered in the accounting system.

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 to pay for administering its crime victim assistance program and for training. As of September 2025, Kansas GGP had charged administrative costs, totaling \$366,686, to the FY 2022 grant; no administrative costs had been charged to the other grants within our scope. We tested Kansas GGP’s compliance with the 5-percent administrative expense limit for the FY 2022 grant by comparing the cumulative administrative expenditures to the total grant award value and found Kansas GGP complied.

Additionally, we tested a judgmental sample of 28 administrative transactions, totaling \$45,015, which included personnel, fringe benefits, travel, rent, and other operational expenses. All tested expenditures were allowable and supported. We also found no deficiencies in Kansas GGP’s allocation of administrative costs to the VOCA grant.

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. To assess whether Kansas GGP managed grant receipts in accordance with these federal requirements, we compared the total amount reimbursed to the total expenditures in Kansas GGP’s accounting system and accompanying financial records.

Kansas GGP’s policies state that drawdowns for VOCA victim assistance awards should cover immediate grant payments and administrative costs. According to these policies, subgrant award payments are drawn monthly, while administrative cost drawdowns generally occur every 2 weeks to align with payroll. Table 2 below summarizes the total amounts drawn down for each grant as of September 2025. We did not identify significant deficiencies related to Kansas GGP’s process for developing drawdown requests. However, we identified deficiencies and questioned costs related to subrecipient monitoring as described in the [Monitoring of Subrecipients](#) section of this report.

⁷ We found no errors in dollar amounts, payments, or allocations. Federal financial reports, drawdown amounts, and cumulative reimbursements to subrecipients were unaffected, as payment amounts, dates, and federal grant numbers were accurate. Payments with the discrepancies were correctly directed to the appropriate subrecipients and charged to the correct federal grant.

Table 2

Amount Drawn Down for Each Grant as of September 2025

Award Number	Total Award	Award Period End Date	Amount Drawn Down	Amount Remaining
15POVC-22-GG-00746-ASSI	\$12,811,531	9/30/2026	\$11,838,248	\$973,283
15POVC-23-GG-00397-ASSI	\$12,035,817	9/30/2026	\$8,854,360	\$3,181,457
15POVC-24-GG-00651-ASSI	\$7,033,845	9/30/2027	\$1,319,942	\$5,713,903
Total:			\$22,012,550	\$9,868,643

Source: JustGrants and Data Management, Reporting, and Analytics system

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 on each financial report as well as cumulative expenditures. To determine whether Kansas GGP submitted accurate Federal Financial Reports, we compared the three most recent reports for each grant to Kansas GGP’s accounting records. We determined that cumulative expenditures for the reports reviewed matched the accounting records.

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 an in-kind match.⁸ The SAA has primary responsibility for ensuring subrecipient compliance with the match requirements. We did not conduct work in this area because the match requirement applied to only a portion of the period we audited due to the VOCA Fix Act.⁹ Additionally, the awards selected in our scope end September 30, 2026, and VOCA requirements allow for match to be met by the end of the award.

⁸ 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.

⁹ 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 required states to waive subgrantee match requirements during national emergencies or pandemics.

Conclusion and Recommendations

Our audit concluded that Kansas GGP used its 2022, 2023, and 2024 VOCA grants to distribute funding to organizations that provided direct services to crime victims within Kansas. This audit did not identify significant concerns regarding Kansas GGP's allocation plan, subrecipient selection process, communication of grant requirements to subrecipients, or meeting priority area funding requirements. However, we found Kansas GGP should enhance its subrecipient monitoring-related policies and procedures to ensure subrecipients of VOCA subawards are monitored timely, potential conflicts of interest are identified, and subrecipient contractual service expenditures are accurate and supported. Additionally, we identified concerns with Kansas GGP's manual process to enter certain subaward information into the accounting system. We provide four recommendations to OJP to address these deficiencies.

We recommend that OJP:

1. Work with Kansas GGP to enhance its mechanism to ensure subrecipient monitoring is conducted timely in accordance with its monitoring policy.
2. Remedy \$10,621 in unsupported contractual service expenditures.
3. Ensure Kansas GGP enhances its subrecipient monitoring policies and procedures to identify potential conflicts of interest and the verification of contractual service expenditures.
4. Ensure Kansas GGP strengthens its controls to improve the accuracy of subaward identification numbers entered in the accounting system.

APPENDIX 1: Objective, Scope, and Methodology

Objective

The objective of the audit was to evaluate how the Executive Office of the State of Kansas Governor's Grants Program (Kansas GGP) 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 15POVC-22-GG-00746-ASSI, 15POVC-23-GG-00397-ASSI, and 15POVC-24-GG-00651-ASSI from the Crime Victims Fund awarded to Kansas GGP. The Office of Justice Programs (OJP) Office for Victims of Crime awarded these grants totaling \$31,881,193 to Kansas GGP, which serves as the state administering agency. Our audit concentrated on, but was not limited to, the period of December 2022 through September 2025. As of September 30, 2025, Kansas GGP had drawn down a total of \$22,012,550 from the three audited grants.

To accomplish our objective, we tested compliance with what we consider to be the most important conditions of Kansas GGP's activities related to the audited grants, which included conducting interviews with state of Kansas 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 progress reports. 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 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 DOJ's JustGrants System; Data Management, Reporting, and Analytics; OJP's Performance Measurement Tool; and Kansas GGP's 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 were 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 Kansas GGP to provide assurance on its internal control structure as a whole. Kansas GGP 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 Kansas GGP's internal control structure as a whole, we offer this statement solely for the information and use of Kansas GGP and OJP.¹⁰

In planning and performing our audit, we identified internal control components and underlying internal control principles significant to the audit objective. Specifically, we reviewed the design and implementation of Kansas GGP's written policies and procedures and process controls pertaining to aspects of grant planning, subrecipient monitoring, and financial management. We also tested the implementation and operating effectiveness of specific controls over grant execution and compliance with laws and regulations for the awards in our 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.

¹⁰ 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 Number	Amount	Page
Questioned Costs:¹¹			
Unsupported Subrecipient Contractual Services	15POVC-22-GG-00746-ASSI	\$4,480	6
Unsupported Subrecipient Contractual Services	15POVC-23-GG-00397-ASSI	<u>6,141</u>	6
Unsupported Costs		\$10,621	
TOTAL DOLLAR-RELATED FINDINGS		<u>\$10,621</u>	

¹¹ **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: Executive Office of the State of Kansas Governor's Grants Program Response to the Draft Audit Report

Capitol Building
Room 241 South
Topeka, KS 66612



Phone: (785) 296-3232
governor.ks.gov

Laura Kelly, Governor

May 13, 2026

Kimberly Rice
Acting Regional Audit Manager
U. S. Department of Justice
Office of the Inspector General
Denver Regional Audit Office

Dear Ms. Rice:

Please accept this letter in response to the Office of Inspector General (OIG) recommendations cited in the Draft Audit Report on the Kansas Victim Assistance Grant Award Numbers 15POVC-22-GG-00746-ASSI, 15POVC-23-GG-00397-ASSI, and 15POVC-24-GG-00651-ASSI. The Kansas Governor's Grants Program (KGGP) appreciates the opportunity to provide a response. The draft report contains four recommendations listed below and \$10,621 in questioned costs. This letter serves as the KGGP official response to the audit recommendations enumerated on page 11 of the report.

The OIG recommends the Office of Justice Programs (OJP):

1. Work with the KGGP to enhance its mechanism to ensure subrecipient monitoring is conducted timely in accordance with its monitoring policy.

The KGGP concurs with the recommendation. As noted in the draft audit report notes, resource limitations contributed to delays in conducting compliance reviews, specifically Analyst vacancies and the extensive training period required for new staff. KGGP recognized this challenge prior to the audit period and initiated the process of adding a position to the staffing pattern. To address this recommendation, KGGP is hiring an additional Analyst position that will dedicate approximately 60 percent of its time to working with VOCA subrecipients. This additional staff capacity will help reduce the number of subrecipients assigned within each Analyst portfolio and provide coverage during periods of staff vacancy, supporting more timely completion of subrecipient monitoring activities in accordance with KGGP policy.

KGGP also notes that while the internal tracking document referenced in the draft audit report was developed as an administrative management tool for monitoring oversight, the grant management system does maintain and track the dates of desk reviews and on-site visits and allows this information to be queried as needed.

2. Remedy \$10,621 in unsupported contractual service expenditures.

The KGGP partially concurs with the recommendation. The total \$10,621 in unsupported contractual service expenditures breaks down into three specific areas:

Kansas Governor's Grants Program
900 SW Jackson Street, Room 304 North
Topeka, KS 66612-1220
Voice: (785) 291-3205 * Fax: (785) 291-3204
grants.ks.gov

- a) Where the subrecipient invoices for interpreting services applied hourly rates that exceeded the approved VOCA budget (\$242), KGGP will require the subrecipient to return \$242 against federal award 15POVC-22-GG-00746-ASSI. As the federal grant award is still open, KGGP will properly expend or return the \$242 to OJP.
- b) Where the contractual services supervisor timesheets reflected less than the approved VOCA budget percentage (\$284), KGGP's review of the documentation indicates that paid time off (PTO) was included within the time period in question, bringing the total VOCA hours to an amount that exceeds the approved budget percentage.
- c) Where there was missing documentation related to contractual invoicing for shared printer, network, and mileage costs totaling \$10,095 in unsupported contractual service expenditures, the subrecipient has forwarded additional documentation to KGGP. The additional documentation is being provided to the OIG on the same date as this correspondence (Attachment 1): shared printer invoices for \$2,072; shared network invoices for \$6,960; and shared mileage invoices for \$125. Mileage records prior to 2024 could not be obtained. KGGP will require the subrecipient to return the remaining unsupported costs of \$938, that breaks down to \$94 against federal award 15POVC-22-GG-00746-ASSI and \$844 against federal award 15POVC-23-GG-00397-ASSI. As these federal grant awards are still open, KGGP will properly expend or return the \$938 to OJP.

3. Ensure the KGGP enhances its subrecipient monitoring policies and procedures to identify potential conflicts of interest and the verification of contractual service expenditures.

The KGGP concurs with the recommendation. KGGP currently requires all VOCA applicants to disclose within the VOCA application "any potential personal or organizational conflicts of interest within the applicant agency or any of its employees, contractors, or affiliates related to the possible receipt of VOCA subgrant funds." In addition, KGGP Analysts discuss conflict-of-interest matters with the subrecipients during compliance reviews. Regarding the circumstances underlying this recommendation, there was a three-year period between the individual's separation from the contractor and subsequent employment with the subrecipient.

To further enhance its monitoring policies and procedures, KGGP will revise the VOCA Solicitation to require applicants to disclose whether any current employees were previously engaged as contractors or consultants and, if so, provide details regarding the nature of those arrangements, including dates of service and responsibilities.

4. Ensure the KGGP strengthens its controls to improve the accuracy of subaward identification numbers entered in the accounting system.

The KGGP concurs with the recommendation and will strengthen internal review procedures to improve the accuracy of subaward identification numbers entered in the accounting system. There are multiple data-entry fields within the accounting system where a subgrantee's grant project number is entered for a payment voucher. Only one of

those instances appears in the approval process. In addition, the specific data-entry field referenced by the OIG in their review is not a field utilized by KGGP for grant management tracking purposes, however KGGP acknowledges the discrepancies cited by the OIG. Verification of this specific data-entry field will be made a part of the payment voucher approval process.

The above action items are expected to all be completed prior to September 30, 2026. The KGGP appreciates the opportunity to provide a response to the draft audit report. If you have any questions or require additional information, please do not hesitate to contact Jill Stewart, Financial Officer, or me.

Sincerely,



Julene Maska, Administrator
Kansas Governor's Grants Program

Attachment

APPENDIX 4: The Office of Justice Programs Response to the Draft Audit Report



U.S. Department of Justice

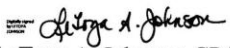
Office of Justice Programs

Office of Audit, Assessment, and Management

Washington, DC 20531

June 1, 2026

MEMORANDUM TO: Kimberly L. Rice
Regional Audit Manager
Denver Regional Audit Office
Office of the Inspector General

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

SUBJECT: Response to the Draft Report, *Audit of the Office of Justice Programs Victim Assistance Grant Funds, Awarded to the Executive Office of the State of Kansas Governor's Grants Program, Topeka, Kansas*

This memorandum is in reference to your correspondence dated May 4, 2026, transmitting the above-referenced draft audit report for the Executive Office of the State of Kansas Governor's Grants Program (Kansas GGP). Kansas GGP received grant funds under the Office of Justice Programs' (OJP), Office for Victims of Crime (OVC), Victims of Crime Act (VOCA), Victim Assistance Formula Grant Program, Grant Numbers 15POVC-22-GG-00746-ASSI, 15POVC-23-GG-00397-ASSI, and 15POVC-24-GG-00651-ASSI. We consider the subject report resolved and request written acceptance of this action from your office.

The draft report contains **four** recommendations and **\$10,621** 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 are restated in bold and are followed by our response.

- 1. We recommend that OJP work with Kansas GGP to enhance its mechanism to ensure subrecipient monitoring is conducted timely in accordance with its monitoring policy.**

OJP agrees with this recommendation. We will coordinate with Kansas GGP to obtain documentation to support that it has enhanced its controls for ensuring that subrecipient monitoring is conducted timely in accordance with its monitoring policy.

2. **We recommend that OJP remedy \$10,621 in unsupported contractual service expenditures.**

OJP agrees with this recommendation. We will coordinate with Kansas GGP to remedy the \$10,621 in unsupported contractual service costs.

3. **We recommend that OJP ensure Kansas GGP enhances its subrecipient monitoring policies and procedures to identify potential conflicts of interest and the verification of contractual service expenditures.**

OJP agrees with this recommendation. We will coordinate with Kansas GGP to obtain documentation to support that it has enhanced its subrecipient monitoring policies and procedures for identifying potential conflicts of interest and the verifying contractual service expenditures.

4. **We recommend that OJP ensure Kansas GGP strengthens its controls to improve the accuracy of subaward identification numbers entered in the accounting system.**

OJP agrees with this recommendation. We will coordinate with Kansas GGP to obtain documentation to support that it has strengthened its controls to improve the accuracy of subaward identification numbers entered in the accounting system.

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 by email at LeToya.Johnson@usdoj.gov or by phone 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

Nathaniel 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: 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 OCOM002112

APPENDIX 5: 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) and the Executive Office of the State of Kansas Governor's Grants Program (Kansas GGP). OJP's response is incorporated in Appendix 4 and Kansas GGP'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. Kansas GGP concurred with three recommendations, and partially concurred with one recommendation. The following provides the OIG analysis of the response and summary of actions necessary to close the report.

Recommendations for OJP:

- 1. Work with Kansas GGP to enhance its mechanism to ensure subrecipient monitoring is conducted timely in accordance with its monitoring policy.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with Kansas GGP to obtain documentation to support that it has enhanced its controls for ensuring that subrecipient monitoring is conducted timely in accordance with its monitoring policy. As a result, this recommendation is resolved.

Kansas GGP concurred with our recommendation and stated in its response it is hiring one additional analyst who will dedicate 60 percent of their time to Victims of Crime Act (VOCA) subrecipients. Kansas GGP further stated this added capacity will help reduce the number of subrecipients assigned per analyst and support more timely completion of subrecipient monitoring activities in accordance with its policies.

This recommendation can be closed when we receive evidence that Kansas GGP enhanced its mechanism to ensure subrecipient monitoring is conducted timely in accordance with its policies.

- 2. Remedy \$10,621 in unsupported contractual service expenditures.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with Kansas GGP to remedy the \$10,621 in unsupported contractual service costs. As a result, this recommendation is resolved.

Kansas GGP partially concurred with our recommendation and stated in its response it obtained subrecipient documentation supporting \$9,157 for printer, network, and mileage costs and will require the subrecipient to return the remaining \$938 in unsupported costs (\$94 under federal award 15POVC-22-GG-00746-ASSI and \$844 under federal award 15POVC-23-GG-00397-ASSI). Kansas GGP also stated that it will require another subrecipient to return \$242 under federal award 15POVC-22-GG-00746-ASSI for interpreting services that exceeded the approved VOCA budget. Kansas GGP further stated that it reviewed the remaining \$284 in costs questioned in this

recommendation for the contractual services supervisor's timesheets and considers the amount charged to VOCA supported.

However, our analysis of the information provided during the audit and in the response indicates that the \$284 remains unsupported (\$76 under 15POVC-22-GG-00746-ASSI and \$208 under federal award 15POVC-23-GG-00397-ASSI). We will work with OJP during the audit resolution phase to remedy these and the other costs questioned in this recommendation.

This recommendation can be closed when we receive evidence that OJP has remedied \$10,621 in unsupported contractual services expenditures.

3. Ensure Kansas GGP enhances its subrecipient monitoring policies and procedures to identify potential conflicts of interest and the verification of contractual service expenditures.

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with Kansas GGP to obtain documentation to support that it has enhanced its subrecipient monitoring policies and procedures for identifying potential conflicts of interest and verifying contractual services expenditures. As a result, this recommendation is resolved.

Kansas GGP concurred with our recommendation and stated in its response that it currently requires all VOCA applicants to disclose any potential conflicts of interest involving the applicant agency or any of its employees, contractors, or affiliates and Kansas GGP analysts discuss conflict-of-interest matters with subrecipients during compliance reviews. With respect to the conflict of interest identified in our report, Kansas GGP noted that 3 years had elapsed between the individual's separation from the contractor and subsequent employment with the subrecipient.

Kansas GGP further stated that it will further enhance its monitoring policies and procedures by revising the VOCA solicitation to require applicants to disclose whether any current employees previously served as contractors or consultants and, if so, to provide details on those arrangements, including dates of service and responsibilities.

This recommendation can be closed when we receive evidence that Kansas GGP enhanced its subrecipient monitoring policies and procedures to identify potential conflicts of interest and verify contractual service expenditures.

4. Ensure Kansas GGP strengthens its controls to improve the accuracy of subaward identification numbers entered in the accounting system.

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with Kansas GGP to obtain documentation to support that it has strengthened its controls to improve the accuracy of subaward identification numbers entered in the accounting system. As a result, this recommendation is resolved.

Kansas GGP concurred with our recommendation and stated in its response it will strengthen its internal review procedures to improve the accuracy of subaward identification numbers entered in the accounting system. Kansas GGP said that the specific data-entry field reviewed by the OIG is not utilized by Kansas GGP for grant management tracking purposes. However, it acknowledges the discrepancies and will include in its payment voucher approval process the verification of the data-entry field.

This recommendation can be closed when we receive evidence that Kansas GGP strengthened its controls to improve the accuracy of subaward identification numbers entered in its accounting system.