



Audit of the Office of Justice Programs Victim Assistance
Funds Subawarded by the Illinois Criminal Justice
Information Authority to the Lake County Crisis Center for
the Prevention & Treatment of Domestic Violence,
Inc., d.b.a. A Safe Place,
Zion, Illinois



AUDIT DIVISION

26-090

SEPTEMBER 2026



EXECUTIVE SUMMARY

Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the Illinois Criminal Justice Information Authority to the Lake County Crisis Center for the Prevention & Treatment of Domestic Violence, Inc., d.b.a. A Safe Place, Zion, Illinois

Background

The U.S. Department of Justice (DOJ), Office of Justice Programs (OJP) provided funds to the Illinois Criminal Justice Information Authority (Illinois CJIA) to make subawards to support victim assistance programs in the state of Illinois. Illinois CJIA awarded \$600,000 in crime victim assistance funds to the Lake County Crisis Center for the Prevention & Treatment of Domestic Violence, Inc., doing business as A Safe Place (ASP), under one subaward in September 2024. The purpose of ASP's subaward was to provide services to victims of domestic violence and their children by sustaining ASP's existing subsidized Sanctuary of Hope Scattered Site transitional housing apartments. As of September 2025, Illinois CJIA had reimbursed ASP \$447,948 for the subaward we audited.

Audit Objective

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

Recommendations

Our report contains four recommendations for OJP to work with Illinois CJIA to assist ASP in improving its award management and administration. We requested responses to our draft audit report from ASP, Illinois CJIA, 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 ASP provided services to assist victims of domestic violence and their children. These services included providing transitional housing and delivering corresponding trauma-informed support services.

Financial Management

We determined that while ASP generally designed appropriate internal controls to account for the subaward expenditures we reviewed, ASP did not follow its established procurement policies for a security contract, which resulted in \$30,453 in unsupported costs. Further, we found that ASP used another federal funding source to meet its match requirement, which did not comply with federal requirements. As a result, we questioned the \$93,513 in matching costs as unallowable.

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Introduction

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) audited \$600,000 in Victims of Crime Act (VOCA) funding subawarded by the Illinois Criminal Justice Information Authority (Illinois CJIA) to the Lake County Crisis Center for the Prevention & Treatment of Domestic Violence, Inc., doing business as A Safe Place (ASP), which is located in Zion, Illinois.¹ The Office of Justice Programs (OJP) Office for Victims of Crime (OVC) provided this funding to Illinois CJIA, which serves as the state administering agency (SAA) for Illinois and made the subaward to ASP, as shown in the following table.

Table

Audited Subaward to ASP from Illinois CJIA²

OJP Prime Award Number	ILLINOIS CJIA Subaward Identifier	Project Start Date	Project End Date	Amount
15POVC-23-GG-00418-ASSI	1745-53605	09/01/2024	02/28/2026	\$600,000

Source: Illinois CJIA and ASP

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.³ 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

¹ As an SAA, Illinois CJIA must ensure ASP's subaward is used for authorized purposes, in compliance with federal statutes, regulations, and subaward terms and conditions; and achieve subaward performance goals. We previously audited victim assistance grants awarded to Illinois CJIA and considered those results in this audit. See *U.S. Department of Justice Office of the Inspector General, [Audit of the Office of Justice Programs Victim Assistance Grants Awarded to the Illinois Criminal Justice Information Authority, Chicago, Illinois](#)*, Audit Report 20-118 (September 2020), oig.justice.gov/reports/audit-office-justice-programs-victim-assistance-grants-awarded-illinois-criminal-justice.

² In December 2024, the Illinois CJIA retroactively adjusted the source of funding from the 2021 federal VOCA award to the 2023 federal VOCA award. Illinois CJIA confirmed no reimbursements were made from the 2021 federal VOCA award. We separately discussed our concerns with OJP about this retroactive change and its financial management implications. See U.S. Department of Justice Office of the Inspector General, *[Notification of Concerns Identified in State Administering Agencies' Notification to Subrecipients of Victims of Crime Act Victim Assistance Formula Grant Funding Source, Management Advisory Memorandum](#)*, 26-091 (September 2026), oig.justice.gov/reports/notification-concerns-identified-state-administering-agencies-notification-subrecipients.

³ 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.

measure of safety and security for the victim. Direct service providers receiving VOCA victim assistance 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.

A Safe Place

Founded in 1978, ASP is a 501(c)(3) non-profit organization with a mission to “be the leading advocate for eliminating domestic violence and human trafficking in northern Illinois.” ASP provides victims of domestic violence and their children with various services and programs, such as a 24-hour crisis line, legal advocacy, outreach, supervised custody exchanges and family visitations, community and professional education, individualized and group therapy, and emergency and transitional housing. The following figure shows a photo of the Wall of Hope at ASP, a collaborative project between an art therapist and children receiving services at ASP, which provided an activity that was designed to be creative, boost the children’s confidence, and give them a voice in their own words.

Figure

A Safe Place Facilities



Source: ASP staff photo

ASP received the VOCA funding we audited for the Sanctuary of Hope Scattered Site Transitional Housing Program (SOH), which provides transitional housing for 30 clients and their families, along with delivering corresponding trauma-informed support services. Specifically, ASP used the VOCA funding to support dedicated SOH staff who, among other responsibilities, assist with case management, employment and education assistance, life skills training, counseling, childcare, and transportation. ASP has been a subrecipient of VOCA funding since 2017.

OIG Audit Objective

The objective of this audit was to review how ASP used the VOCA funds received through a subaward from Illinois CJIA to assist crime victims and assess whether ASP accounted for VOCA funds in compliance with select subaward requirements, terms, and conditions. The audit results are discussed in detail in the following sections of this report. Appendix 1 contains additional information on the audit’s objective, scope, and methodology. Appendix 2 presents the audit’s Schedule of Dollar-Related Findings.

Audit Results

Program Performance and Accomplishments

As established by the VOCA legislation, VOCA subawards are available to subrecipients for the purpose of providing direct services to victims. According to the DOJ Grants Financial Guide, recipients of federal awards should maintain a well-designed and tested system of internal controls. The DOJ Grants Financial Guide further defines internal controls as a process designed to provide reasonable assurance regarding the achievement of objectives in: (1) the effectiveness and efficiency of operations, (2) reliability of reporting for internal and external use, and (3) compliance with applicable laws and regulations.

The purpose of the subaward we audited was for ASP to sustain its SOH, which involved maintaining 30 apartments for transitional housing and corresponding trauma-informed support services for victims of domestic violence. Based upon our review of ASP documentation, interviews with ASP program staff, and fieldwork verification, we determined with reasonable assurance that ASP performed the services for which it was funded and served victims in accordance with the purpose of the subaward. We also concluded that ASP had an adequate performance reporting process.

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 examined ASP's financial policies and procedures, conducted interviews with ASP staff, reviewed financial records and reports, and performed expenditure testing to determine whether ASP adequately accounted for the subaward funds we audited in compliance with select award requirements, terms, and conditions.

Generally, we found that ASP established adequate controls for managing the financial aspects of the subaward we audited, except for procurements exceeding \$10,000. In 2022, ASP implemented a policy requiring competitive bidding and Board of Directors approval for contracts exceeding \$10,000, aligning with federal requirements for awarding contracts. Despite this policy, ASP officials confirmed that ASP did not competitively bid or seek Board of Directors approval when re-signing a yearly security contract with the same vendor in 2023 even though the contract's value exceeded \$10,000.⁴ According to ASP officials, the value of the security contract was relatively affordable compared to other security companies. However, ASP did not have any documentation to support the reasonableness of the security contract in comparison to other companies. Had ASP competed the contract, ASP may have been able to obtain the contracted services for less. Therefore, we recommend that OJP work with Illinois CJIA to ensure ASP establishes a control to ensure it complies with its policy requiring procurements exceeding \$10,000 to be competitively bid and approved by the Board of Directors.

As of September 2025, ASP had been reimbursed \$447,948 in VOCA funds to pay for personnel, fringe benefits, contracts/consultants, supplies, and indirect costs. We judgmentally sampled and tested \$85,450 in

⁴ ASP signed the original security contract in 2021. The value of the original contract exceeded \$10,000 as did the contract that was re-signed in 2022.

costs charged to the subaward. We did not identify any concerns related to the accuracy, allowability, or supportability of the transactions we tested, except for the security contract that ASP did not competitively bid, as required by its policy. While we concluded that ASP was receiving the contract services, we could not determine if the value of the contract services was reasonable. As of September 2025, ASP had charged \$30,453 for this contract to the subaward, and we question this amount as unsupported. As a result, we recommend that OJP and Illinois CJIA remedy the \$30,453 in unsupported costs for the contract that did not comply with ASP policy.

We also tested matching costs and found that ASP did not comply with the matching cost requirements. The VOCA Guidelines generally require that subrecipients match 20 percent of each subaward unless the SAA waived the matching cost requirement.⁵ In addition, the VOCA Guidelines require that match contributions must come from non-federal sources and can be either cash or in-kind match.⁶ The SAA has primary responsibility for ensuring subrecipient compliance with the matching cost requirements. According to the budget narrative and subaward agreement, Illinois CJIA required ASP to match 20 percent of the awarded funds, which equaled \$150,000.

As of September 2025, ASP reported that it had claimed \$93,513 in matching costs associated with a portion of salary and fringe benefit costs for two staff members. We found that the positions were paid from another federal funding source (a U.S. Department of Housing and Urban Development rapid re-housing grant), which does not comply with federal guidance. We asked an ASP official why a federal funding source was used to meet ASP's match obligation, and this official stated that Illinois CJIA approved ASP's budget that cited the match funding and positions. ASP's approved budget narrative included the description "Rapid Re-housing Case mgr" as the position title for the match-funded positions. According to Illinois CJIA officials, they were not aware that this description was meant to convey the source of the match funding, and they were, therefore, unaware that ASP was using other federal funds to meet its matching cost requirement.

Therefore, we question as unallowable the \$93,513 in matching costs that came from another federal funding source. We recommend that OJP and Illinois CJIA remedy the \$93,513 in unallowable matching costs. In addition, we also recommend that OJP work with Illinois CJIA to ensure that ASP's future match contributions on the subaward are appropriate, and that ASP develops and implements controls to help ensure future match contributions are appropriate.

⁵ The purpose of this requirement is to increase the amount of resources available to VOCA projects, prompting subrecipients to obtain independent resources to leverage federal funding and encourage investment and engagement in VOCA-funded projects.

⁶ In-kind match contributions may include donations of expendable equipment, office supplies, and workshop or classroom materials; the use of office space; or the value of time contributed by those providing integral services to the funded project.

Conclusion and Recommendations

Our audit concluded that ASP demonstrated adequate progress towards achieving the subaward's purpose by providing services to victims of domestic violence and their children. In addition, we found that the sampled expenditures we tested were generally allowable, supported, and in accordance with applicable laws, regulations, guidelines, and subaward terms and conditions. However, we found that ASP did not follow its procurement policy and used another federal funding source for its matching cost requirement. We provide four recommendations to OJP and Illinois CJIA to address these deficiencies, including to remedy \$123,966 in questioned costs.

We recommend that OJP work with Illinois CJIA to:

1. Ensure ASP establishes a control to ensure it complies with its policy requiring procurements exceeding \$10,000 to be competitively bid and approved by the Board of Directors.
2. Remedy \$30,453 in unsupported costs for the contract that did not comply with ASP policy.
3. Remedy \$93,513 in unallowable matching costs.
4. Ensure that ASP's future match contributions on the subaward are appropriate, and that ASP develops and implements controls to help ensure future match contributions are appropriate.

APPENDIX 1: Objective, Scope, and Methodology

Objective

The objective of this audit was to review how the Lake County Crisis Center for the Prevention & Treatment of Domestic Violence, Inc., doing business as A Safe Place (ASP), used the Victims of Crime Act (VOCA) funds received through a subaward from the Illinois Criminal Justice Information Authority (Illinois CJIA) to assist crime victims and assess whether it accounted for VOCA funds in compliance with select award requirements, terms, and conditions.

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 of September 2024 through September 2025, and included one subaward to ASP totaling \$600,000. This subaward was funded by Illinois CJIA from primary VOCA grant 15POVC-23-GG-00418-ASSI by the Office of Justice Programs (OJP) Office for Victims of Crime (OVC). As of September 2025, Illinois CJIA had reimbursed ASP \$447,948 for the subaward we audited.

To accomplish our objective, we tested compliance with what we considered to be the most important conditions of ASP's activities related to the audited subaward. 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; Illinois CJIA guidance; and the OVC and Illinois CJIA award documents. Our work included interviewing ASP and Illinois CJIA staff, examining policies and procedures, and conducting on-site fieldwork and reviewing subaward documentation and financial records. We performed sample-based audit testing for performance reporting and expenditures. We judgmentally sampled 4 non-consecutive months of payroll for all VOCA-paid personnel for those months, totaling \$48,286 in salary costs and \$15,738 in fringe benefit costs. We also judgmentally selected a sample of 12 non-personnel transactions, totaling \$21,426 from ASP's accounting records.

The judgmental sampling designs were used to obtain broad exposure to numerous facets of the subaward reviewed. These nonstatistical sample designs did not allow projection of the test results to the universe from which the samples were selected.

During our audit, we obtained information from DOJ's JustGrants System, Illinois CJIA's data collection and reporting system, and ASP's accounting and case management systems specific to the management of VOCA funds during the audit period. We did not test the reliability of those systems as a whole; therefore, any findings identified involving information from those systems were verified with documentation from other sources.

Internal Controls

In this audit, we performed testing of internal controls significant within the context of our audit objective. We did not evaluate the internal controls of ASP to provide assurance on its internal control structure as a whole. ASP's management is responsible for the establishment and maintenance of internal controls in accordance with 2 C.F.R. § 200. Because we do not express an opinion on ASP's internal control structure as a whole, we offer this statement solely for the information and use of ASP, Illinois CJIA, and OJP.⁷

In planning and performing our audit, we identified internal control components and underlying internal control principles as significant to the audit objective. Specifically, we assessed the design and implementation of ASP's policies and procedures. We also tested the implementation and operating effectiveness of specific controls over subaward execution and compliance with laws and regulations in our audit scope.

The internal control deficiencies we found are discussed in the Audit Results section of this report. However, because our review was limited to those internal control components and underlying principles that we found significant to the objective of this audit, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

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

APPENDIX 2: Schedule of Dollar-Related Findings

Description	OJP Prime Number	Amount	Page
Questioned Costs:⁸			
Unsupported Contract Costs	15POVC-23-GG-00418-ASSI	\$30,453	4
Unallowable Matching Costs	15POVC-23-GG-00418-ASSI	\$93,513	4
TOTAL DOLLAR-RELATED FINDINGS		<u>\$123,966</u>	

⁸ **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: A Safe Place Response to the Draft Audit Report



A Safe Place

TRANSFORMING LIVES AFTER DOMESTIC VIOLENCE

July 17, 2026

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

Dear Mr. Anderson:

A Safe Place's response to the Draft Audit and DOJ OIG recommendations for ICJIA to work with ASP on the following:

1. Ensure ASP establishes a control to ensure it complies with its policy requiring procurements exceeding \$10,000 to be competitively bid and approved by the Board of Directors. – A Safe Place's Procurement Policy was adopted 9/12/22 and has been reviewed in 2024 and 2025. CEO Pat Davenport trained all staff in the policy when it was first implemented and annually thereafter. The "Approval of Purchases" and "General Policy for Soliciting Quotes" sections on pages 4-5 of the policy. We comply by having a process to monitor the purchase process and catch anything outside of it. A Supervisor initiates a purchase request and submits it to the Director and/or Chief above them in the agency's leadership. Each staff level is expected to adhere to the policy. The Chief of Staff and CEO are final reviewers.

Accounting will also reject the purchase if it is incomplete or outside of the policy. At the \$10,000 and above level she and the Board approve purchases after receiving three competitive bids and in keeping with the policy. The Sole Source provision on pages 5-6 of the policy applies to the security contract's renewal because they possessed a unique skill set necessary to carrying out the contract with A Safe Place. The team who work for TK Firearms & Security Training Consultants are trauma-informed and trained to work with A Safe Place's population of victims of domestic violence and human trafficking and their minor children who reside in Sanctuary of Hope Transitional Housing. A Safe Place could not place just any security firm on-site given the potential for insensitivity and retraumatization of victims and children. TK Firearms & Security Training Consultants possess this necessary skill set.

2. Remedy \$30,453 in unsupported costs for the contract that did not comply with ASP policy. – We contend that the security contract was renewed under the Sole Source provision in the Procurement Policy and should stand.

3. Remedy \$93,513 in unallowable matching costs. – A Safe Place has eligible funds to use for match. We modified the staff used for the matching requirement for this grant. We have used nonfederal grant staff as the match. The total matching amount meets the 25% requirement for a total of \$147,117.19. The funds used for the match is A Safe Place's IDHS Emergency Transitional Housing (ETH) grant. Positions used for match include the Associate Director of Crisis Housing with a total match amount of \$81,377.52 (over the total grant period) and the ETH Case Manager total match amount of \$65,739.68 (over the total grant period).

4. Ensure that ASP's future match contributions on the subaward are appropriate, and that ASP develops and implements controls to help ensure future match contributions are appropriate. – A Safe Place is implementing two controls to address this. 1) The CFO will retrain the accounting team in match requirements and accounting team will review our master Match Control document quarterly to ensure that all matches are appropriate. 2) ASP is converting its accounting software to Financial Edge; it goes live on 9/1/26, accounting staff will be trained in its use, and the accounting team will have the ability to designate grants that are ineligible for match in the new system. Match sources will be verified by the CFO and accounting team monthly and/or quarterly prior to vouchering government grants.

Sincerely,

Pat Davenport
Chief Executive Officer

APPENDIX 4: Illinois Criminal Justice Information Authority Response to the Draft Audit Report



ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY

60 E. Van Buren Street • Suite 605 • Chicago, Illinois 60605 • (312) 793-8550

July 29, 2026
Todd Anderson
Regional Audit Manager
U.S. Department of Justice
Office of the Inspector General
500 West Madison St., Ste. 1121
Chicago, IL 60661

Dear Mr. Anderson:

The Illinois Criminal Justice Information Authority (ICJIA) appreciates the opportunity to review and respond to the Office of the Inspector General's (OIG) draft audit report regarding the Office of Justice Programs Victim Assistance Funds subawarded to the Lake County Crisis Center for the Prevention and Treatment of Domestic Violence, Inc., dba A Safe Place. ICJIA values the oversight provided by the OIG and remains committed to ensuring federal funds are administered in accordance with applicable laws, regulations, award conditions, and program requirements.

ICJIA has reviewed the draft audit report and A Safe Place's written response to the findings. ICJIA appreciates the opportunity to provide comments and will continue working collaboratively with the Office of Justice Programs (OJP) and A Safe Place to address the recommendations identified in the draft report and provide any additional documentation necessary to facilitate resolution of the questioned costs and implementation of appropriate corrective actions.

ICJIA respectfully provides the following responses to each recommendation contained in the draft audit report. As the State Administering Agency, ICJIA remains committed to working with OJP and A Safe Place throughout the audit resolution process to ensure appropriate corrective actions are implemented and the recommendations are resolved in accordance with applicable federal requirements.

Recommendation 1

Ensure A Safe Place establishes a control to ensure it complies with its policy requiring procurements exceeding \$10,000 to be competitively bid and approved by the Board of Directors.

ICJIA agrees with this recommendation. A Safe Place has advised ICJIA that it has an established procurement policy, has provided annual staff training on the policy, and has implemented multiple levels of review intended to ensure compliance. Additionally, A Safe Place has asserted that the security contract at issue qualified under its sole source procurement provision due to the vendor's specialized expertise in providing trauma-informed security services to victims of domestic violence and human trafficking.

ICJIA will review the supporting documentation submitted by A Safe Place regarding its procurement process and sole source justification and will work with OJP to determine whether additional corrective actions are necessary. ICJIA will also reinforce procurement requirements during ongoing monitoring and technical assistance activities.

Recommendation 2

Remedy \$30,453 in unsupported costs for the contract that did not comply with A Safe Place's procurement policy.

ICJIA agrees with this recommendation and will work with OJP to resolve the costs questioned. ICJIA will evaluate any additional documentation submitted by A Safe Place supporting its position that the procurement qualified under the organization's sole source provision and will comply with OJP's final determination regarding resolution of the questioned costs.

Recommendation 3

Remedy \$93,513 in unallowable matching costs.

ICJIA agrees with this recommendation. A Safe Place has informed ICJIA that it has identified non-federal funding sources to replace the matching costs questioned and has revised the personnel used to satisfy the match requirement. Specifically, A Safe Place has identified eligible match from its Illinois Department of Human Services Emergency Transitional Housing grant and has provided updated information regarding the personnel and associated match amounts.

ICJIA will review the revised match documentation to ensure compliance with applicable federal requirements and will coordinate with OJP regarding the appropriate resolution of the questioned costs.

Recommendation 4

Ensure that A Safe Place's future match contributions are appropriate and that A Safe Place develops and implements controls to help ensure future match contributions are appropriate.

ICJIA agrees with this recommendation. ICJIA acknowledges the importance of strengthening internal controls over matching contributions. A Safe Place has advised ICJIA that it is implementing additional controls, including retraining accounting staff on federal match requirements, conducting quarterly reviews of its match control documentation, and implementing a new accounting system that will allow ineligible funding sources to be identified and excluded from match calculations.

ICJIA will incorporate review of matching documentation into its ongoing grant monitoring activities and will continue providing technical assistance to ensure future matching contributions comply with federal requirements.

Thank you for your consideration of ICJIA's responses. Should you require any additional information or supporting documents, please contact Shataun Hailey, Victim Services Program Manager, at Shataun.Hailey@Illinois.gov.

Sincerely,

Aaron O'Brien

Aaron O'Brien

Director, Federal and State Grants Unit

Illinois Criminal Justice Information Authority

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



U.S. Department of Justice

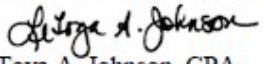
Office of Justice Programs

Office of Audit, Assessment, and Management

Washington, DC 20531

August 5, 2026

MEMORANDUM TO: Todd A. Anderson
Regional Audit Manager
Chicago 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 Subawarded by the Illinois Criminal Justice Information Authority to the Lake County Crisis Center for the Prevention and Treatment of Domestic Violence, Inc., dba A Safe Place, Zion, Illinois*

This memorandum is in reference to your correspondence dated June 25, 2026, transmitting the above-referenced draft audit report for the Lake County Crisis Center for the Prevention and Treatment of Domestic Violence Inc., doing business as A Safe Place (ASP). ASP received subaward funds from the Illinois Criminal Justice Information Authority (Illinois CJIA) under the Office of Justice Programs (OJP), Office for Victims of Crime (OVC), Victims of Crime Act (VOCA), Victim Assistance Formula Grant Program Grant Number 15POVC-23-GG-00418-ASSI. We consider the subject report resolved and request written acceptance of this action from your office.

The draft report contains four recommendations and \$123,966 in questioned costs. The following is the OJP's 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 Illinois CJIA to ensure ASP establishes a control to ensure it complies with its policy requiring procurements exceeding \$10,000 to be competitively bid and approved by the Board of Directors.**

OJP agrees with this recommendation. We will coordinate with Illinois CJIA to obtain documentation from ASP to support that corrective actions were implemented to ensure

that procurements exceeding \$10,000 are competitively bid and approved by the Board of Directors, in accordance with ASP's policy.

2. **We recommend that OJP work with Illinois CJIA to remedy \$30,453 in unsupported costs for the contract that did not comply with ASP policy.**

OJP agrees with this recommendation. We will coordinate with Illinois CJIA to remedy the \$30,453 in unsupported costs for the contract that did not comply with ASP's policy.

3. **We recommend that OJP work with Illinois CJIA to remedy \$93,513 in unallowable matching costs.**

OJP agrees with this recommendation. We will coordinate with Illinois CJIA to remedy the \$93,513 in unallowable matching costs.

4. **We recommend that OJP work with Illinois CJIA to ensure that ASP's future match contributions on the subaward are appropriate, and that ASP develops and implements controls to help ensure future match contributions are appropriate.**

OJP agrees with this recommendation. We will coordinate with Illinois CJIA to obtain documentation from ASP to support that corrective actions were implemented to ensure that future match contributions on the subaward are appropriate.

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

Nathanial 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
Office of Compliance and Review
Justice Management Division

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

OJP Executive Secretariat
Control Number OCOM002223

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

The U.S. Department of Justice Office of the Inspector General (OIG) provided a draft of this audit report to the Office of Justice Programs (OJP), Illinois Criminal Justice Information Authority (Illinois CJIA), and Lake County Crisis Center for the Prevention & Treatment of Domestic Violence, Inc., doing business as A Safe Place (ASP). OJP's response is incorporated in Appendix 5, Illinois CJIA's response is incorporated in Appendix 4, and ASP'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. Illinois CJIA agreed with all four recommendations, and ASP responded to each recommendation but did not state whether it agreed or disagreed with the 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 Illinois CJIA:

- 1. Ensure ASP establishes a control to ensure it complies with its policy requiring procurements exceeding \$10,000 to be competitively bid and approved by the Board of Directors.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with Illinois CJIA to obtain documentation that ASP implemented corrective actions to ensure that procurements exceeding \$10,000 are competitively bid and approved by the Board of Directors, in accordance with ASP's policy. Therefore, this recommendation is resolved.

Illinois CJIA agreed with our recommendation and stated in its response that it will review the supporting documentation submitted by ASP regarding its procurement process and sole source justification and will work with OJP to determine whether additional corrective actions are necessary. Illinois CJIA also stated that it will reinforce procurement requirements during ongoing monitoring and technical assistance activities.

ASP did not state whether it agreed or disagreed with our recommendation. ASP stated in its response that it has a procurement policy on which all staff have been trained. ASP described its procurement process, including for procurements exceeding \$10,000. ASP also stated that its procurement policy includes a sole source provision and that the contract referenced in our finding is covered by that provision.

We reviewed ASP's sole source provision, which states that a request to waive bids for purchases in excess of \$10,000 shall be presented to the Board of Directors prior to acquisition. During fieldwork and at the exit conference, ASP officials did not indicate that they utilized the sole source provision of its policy for the relevant contract. Instead, as noted in our report, ASP officials confirmed that ASP did not competitively bid or seek Board of Directors approval when re-signing the yearly security contract. In addition, ASP did not provide documentation that a waiver was authorized prior to acquisition.

This recommendation can be closed when we receive evidence that ASP has established a control to ensure it complies with its policy requiring procurements exceeding \$10,000 to be competitively bid and approved by the Board of Directors.

2. Remedy \$30,453 in unsupported costs for the contract that did not comply with ASP policy.

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with Illinois CJIA to remedy the \$30,453 in unsupported costs for the contract that did not comply with ASP's policy. Therefore, this recommendation is resolved.

Illinois CJIA agreed with our recommendation and stated in its response that it will work with OJP to resolve the questioned costs. Illinois CJIA further stated that it will evaluate any additional documentation submitted by ASP supporting its position that the procurement qualified under the organization's sole source provision and will comply with OJP's final determination.

ASP did not state whether it agreed or disagreed with our recommendation. ASP's response reiterated ASP's position noted in response to Recommendation Number 1 that the contract was renewed under the sole source provision in its procurement policy. As noted in our analysis above, we were not provided with any evidence during the audit that ASP had utilized the aforementioned provision.

This recommendation can be closed when we receive evidence that OJP has remedied the \$30,453 in unsupported costs for the contract that did not comply with ASP policy.

3. Remedy \$93,513 in unallowable matching costs.

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with Illinois CJIA to remedy the \$93,513 in unallowable matching costs. Therefore, this recommendation is resolved.

Illinois CJIA agreed with our recommendation and stated in its response that it will review ASP's revised match documentation to ensure compliance with applicable federal requirements and will coordinate with OJP regarding the appropriate resolution of the questioned costs.

ASP did not state whether it agreed or disagreed with our recommendation but stated that it has eligible funds to use for matching costs. Specifically, ASP stated that it modified the staff used for its match and identified the amounts associated with the relevant non-federally funded positions.

This recommendation can be closed when we receive evidence that OJP has remedied the \$93,513 in unallowable matching costs.

4. **Ensure that ASP's future match contributions on the subaward are appropriate, and that ASP develops and implements controls to help ensure future match contributions are appropriate.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with Illinois CJIA to obtain documentation that ASP implemented corrective actions to ensure that future match contributions on the subaward are appropriate. Therefore, this recommendation is resolved.

Illinois CJIA agreed with our recommendation and acknowledged in its response the importance of strengthening internal controls. Illinois CJIA stated that it will incorporate a review of matching cost documentation into its ongoing grant monitoring activities and will continue providing technical assistance to ensure future matching cost contributions comply with federal requirements.

ASP did not state whether it agreed or disagreed with our recommendation. ASP said that it is implementing controls to address the recommendation, including retraining the accounting team in matching cost requirements, reviewing the master control document quarterly to ensure that all matching costs are appropriate, and verifying all matching cost sources monthly and/or quarterly prior to vouchering government grants. Additionally, ASP stated that it is converting to a new accounting software with the ability to designate grants that are ineligible for use as matching costs.

This recommendation can be closed when we receive evidence that OJP has ensured that ASP's future match contributions on the subaward are appropriate, and that ASP developed and implemented controls to help ensure future match contributions are appropriate.