



Audit of the Office of Justice Programs
Victim Assistance Funds Subawarded by
the Wisconsin Department of Justice to
Freedom, Incorporated,
Madison, Wisconsin



AUDIT DIVISION

26-092

SEPTEMBER 2026



EXECUTIVE SUMMARY

Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the Wisconsin Department of Justice to Freedom, Incorporated, Madison, Wisconsin

Background

The U.S. Department of Justice (DOJ) Office of Justice Programs (OJP) provided funds to the Wisconsin Department of Justice (Wisconsin DOJ) to make subawards to support victim assistance programs in the state of Wisconsin. The Wisconsin DOJ awarded \$636,861 in crime victim assistance funds to Freedom, Incorporated (Freedom, Inc.) as two subawards in fiscal years (FY) 2024 and 2025. The purpose of Freedom, Inc.'s subawards was to provide services to certain victims of sexual violence. As of September 2025, the Wisconsin DOJ had reimbursed Freedom, Inc., for a cumulative amount of \$515,959 for the subawards we audited.

Audit Objective

The objective of this audit was to review how Freedom, Inc., used Victims of Crime Act funds received through subawards from the Wisconsin DOJ 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 seven recommendations. We provide one recommendation for OJP and the Wisconsin DOJ and six for OJP and the Wisconsin DOJ to assist Freedom, Inc., in improving its subaward management and administration, as well as to remedy questioned costs. We requested responses to our draft audit report from Freedom, Inc., Wisconsin DOJ, and OJP officials. These responses can be found in Appendices 3, 4, and 5, respectively. Our analysis of those responses can be found in Appendix 6.

Audit Results

Program Performance Accomplishments

We concluded that Freedom, Inc., provided direct services, such as counseling and emergency housing, to victims of sexual violence in the Madison, Wisconsin, area and that Freedom, Inc., generally met the subaward goals and objectives we tested. However, we found that Freedom, Inc., could improve its controls related to performance reporting, including the prorating of performance data attributable to multiple funding sources.

Financial Management

We determined that Freedom, Inc., should enhance its financial management practices, internal controls, and documented policies related to recording expenditures in its accounting system, tracking employee time, recovering security deposits, and retaining supporting documentation. In addition, during our testing of expenditures, we found that Freedom, Inc., lacked adequate documentation to support certain personnel, contractor, emergency fund, and supplies costs that we tested. We also found that Freedom, Inc., charged contractor costs that exceeded OJP's authorized rate. Overall, we identified \$46,439 in net questioned costs related to these areas.

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Introduction

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) audited \$636,861 in Victims of Crime Act (VOCA) funding subawarded by the Wisconsin Department of Justice (Wisconsin DOJ) to Freedom, Incorporated (Freedom, Inc.), which is located in Madison, Wisconsin. The Office of Justice Programs (OJP) Office for Victims of Crime (OVC) provided this funding to the Wisconsin DOJ, which serves as the state administering agency (SAA) for Wisconsin and made subawards to Freedom, Inc., as shown in Table 1.¹

Table 1

Audited Subawards to Freedom, Inc. from Wisconsin DOJ²

Wisconsin DOJ Subaward Identifier	Federal Grant Number	Project Start Date	Project End Date	VOCA Funding Amount
2020/2021/2023-VO/VO-A/VO-01/01/01-18161	2020-V2-GX-0009	10/01/2023	09/30/2024	\$140,580
	15POVC-23-GG-00480-ASSI			\$398,080
2023-VO-01-18763	15POVC-23-GG-00480-ASSI	10/01/2024	09/30/2025	\$98,201
Total:				\$636,861

Source: Wisconsin DOJ

Established by the Victims of Crime Act (VOCA) of 1984, the Crime Victims Fund (CVF) is used to support crime victims through DOJ programs and state and local victim assistance and compensation initiatives.³

¹ As an SAA, the Wisconsin DOJ is responsible for ensuring subawards are used for authorized purposes, in compliance with federal statutes, regulations, and the terms and conditions of the subawards; and that subaward performance goals are achieved. We previously audited victim assistance grants awarded to the Wisconsin DOJ 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 Wisconsin Department of Justice, Madison, Wisconsin](#), Audit Report GR-50-19-003 (July 2019), oig.justice.gov/reports/audit-office-justice-programs-victim-assistance-grants-awarded-wisconsin-department-justice.

² In December 2024, the Wisconsin DOJ retroactively adjusted the source of funding for the subaward starting in October 2023 to include the federal 2020 VOCA award in addition to the federal 2023 VOCA award. This subgrant was also funded with American Rescue Plan Act grant funds, which are not identified here because they were not included in our audit of the VOCA subawards. 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.

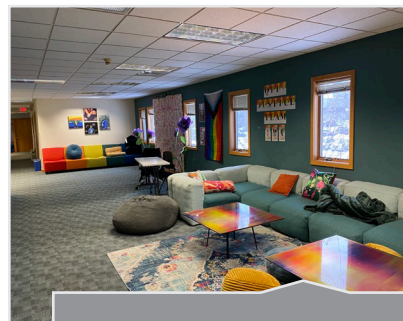
According to OJP's program guidelines, victim assistance services eligible to receive VOCA support must: (1) respond to the emotional, psychological, or physical needs of crime victims; (2) assist victims of crime to stabilize their lives after a victimization; (3) assist victims to understand and participate in the criminal justice system; or (4) restore a measure of safety and security for the victim. Direct service providers receiving VOCA victim assistance 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.

Freedom, Incorporated

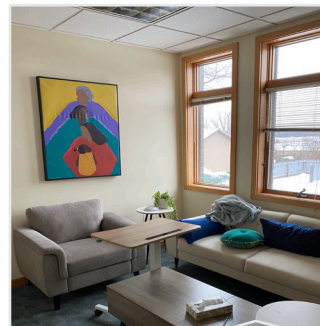
Founded in 2003, Freedom, Inc., is a 501(c)(3) non-profit organization located in Madison, Wisconsin, that helps victims of sexual violence find housing, apply for federal or state benefits, navigate the legal and healthcare systems, and obtain immigration benefits and citizenship. According to the Wisconsin DOJ, Freedom, Inc., has received VOCA grants since at least 2015. Freedom, Inc., received the two subawards from the Wisconsin DOJ that we audited to provide services to certain victims and survivors of sexual violence in Madison, Wisconsin, and the surrounding areas.

Figure 1

Freedom, Inc. Facilities



Client Gathering Space



Meeting Room

Source: Photos taken during OIG site visit

OIG Audit Approach

The objective of this audit was to review how Freedom, Inc., used the VOCA funds received through subawards from the Wisconsin DOJ to assist crime victims and assess whether Freedom, Inc., accounted for VOCA funds in compliance with select award requirements, terms, and conditions. The audit results are discussed in detail in the following sections of this report. Appendix 1 provides additional information on this 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. Based on our review of supporting documentation, interviews, and fieldwork verification, we concluded that Freedom Inc., provided the funded services, including mental health counseling, emergency housing and supplies, and organizing support groups.

The Wisconsin DOJ requires subrecipients to submit goals and objectives for each subaward, including indicators to measure objectives and an evaluation plan for each specific goal. We judgmentally selected two performance measures from each subaward to assess Freedom, Inc.'s accomplishments. Based on our review of supporting documentation and discussions with Freedom, Inc., officials, Freedom, Inc., generally met the four tested subaward goals and objectives, which included holding intergenerational activities and documenting victim survivor success stories.

In addition, as a subrecipient of VOCA funds, Freedom, Inc., is required to file quarterly programmatic reports in the OVC's Performance Measurement Tool (PMT).⁴ Freedom, Inc., officials told us that each individual advocate tracks client data on a spreadsheet and that training on the use of the spreadsheet is provided to advocates. One person then compiles the data from individual spreadsheets to report the aggregate data in PMT. However, we found that Freedom, Inc., has not formalized its PMT reporting process, and no one reviews the compilation of individual spreadsheets prior to submitting the quarterly reports in PMT.

Additionally, the OVC recommends grantees and subrecipients collect data on victims served and services supported through their victim assistance subawards separately from victims served and services provided by other funding sources, such as grants from other federal agencies, foundations, or donations. The OVC recognizes that in some situations, tracking VOCA-funding activities separately from other activities may not be possible. In these circumstances, the OVC recommends that the SAA work with subrecipients to apply an appropriate strategy for prorating subrecipient activity so that a reasonable portion is allocated to the victim assistance subaward and reported in PMT. Regardless of the process or method used, the OVC encourages both SAAs and subrecipients to establish a written procedure outlining how both organizations will handle prorating performance data. A Freedom, Inc., official stated that they do not prorate PMT performance data to reflect accomplishments specific to VOCA-funded services, despite receiving other funding sources and guidance from the Wisconsin DOJ on prorating.

⁴ The quarterly performance reports include details on victim services provided, such as the number of specific services provided, total victims served, and types of victimizations. The OVC uses this information to help demonstrate the value of the program and the specific benefits that the program provides to relevant stakeholders.

Without accurate performance reports, the Wisconsin DOJ and OJP cannot adequately assess the impact grant funds have on serving victims of crime. We believe that to promote effective and efficient operations, reliable reporting, and compliance with federal grant requirements, Freedom, Inc., should have written policies outlining standard operating procedures for performance reporting. Therefore, we recommend that OJP work with the Wisconsin DOJ to ensure that Freedom, Inc., establishes and implements written policies and procedures for collecting, reviewing, and reporting performance information, including the prorating of performance data.

Financial Management

According to the DOJ Grants Financial Guide, all grant recipients and subrecipients are required to establish and maintain adequate accounting systems and financial records to accurately account for awarded funds. We interviewed Freedom, Inc.'s financial staff; examined Freedom, Inc.'s financial policies and procedures; reviewed subaward documents and Freedom, Inc.'s most recent Single Audit Report; and performed expenditure testing to determine whether Freedom, Inc., accounted for the subaward funds we audited in compliance with select award requirements, terms, and conditions. Overall, we concluded that Freedom, Inc., generally adhered to guidance related to overall financial management. However, we found that Freedom, Inc., did not adhere to its own financial policies and procedures to track expenditures appropriately in its general ledger, verify personnel costs, and maintain records, nor did Freedom, Inc., have a policy related to recovering rental security deposits. In addition, Freedom, Inc., did not have adequate documentation to support certain payroll, contractor, emergency fund, and supplies transactions, resulting in \$46,439 in net questioned costs. These matters are described in detail below.

Fiscal Policies and Procedures

We determined that while Freedom, Inc., generally had adequate policies and procedures to administer financial controls over the subawards, it could enhance its policies, procedures, and practices related to tracking expenditures, personnel costs, rental security deposits, and records retention.

- ***Tracking expenditures*** – Although Freedom, Inc.'s accounting system had the capability to track subaward activities by different funding sources, as required by the Uniform Guidance and its own internal accounting policies and procedures, we found that Freedom, Inc., did not always use the proper classification codes when recording expenditures within its system. Specifically, while the FY 2024 subaward was funded and reimbursed with both VOCA and American Rescue Plan Act (ARPA) grants, we determined that Freedom, Inc., did not use the proper classification code for all ARPA-funded expenditures. A Freedom, Inc., official stated that initially Freedom, Inc., had not established an ARPA classification code. This official further stated that once the code was established, Freedom, Inc., recorded ARPA funds separately. However, our review of the general ledger found that even after the ARPA code was established, Freedom, Inc., continued to not properly code all ARPA expenditures in the subaward general ledger. When expenditures are not properly coded and tracked, the accuracy of the resulting reimbursement requests and financial reports could be affected.
- ***Timekeeping records*** – According to the Uniform Guidance, charges to federal awards must be based on records that accurately reflect the work performed and support the distribution of the employee salary among specific activities if the employee works on more than one federal

program.⁵ During our review of Freedom, Inc.'s available timesheets, we found that employees tracked time by program. However, Freedom, Inc.'s timekeeping policies did not provide specific guidance for the tracking of employee time by grant-related activity. Without formalized guidance and instructions, Freedom, Inc., risks not complying with the Uniform Guidance, especially in the event of staff turnover.

- **Rental security deposits** – Freedom, Inc., operated an emergency fund to make emergency client expenditures related to temporary housing for victims of crime, which, at times, may involve paying a security deposit to lease an apartment for a client. While the VOCA Guidelines consider such emergency expenditures allowable, OVC guidance also asks subrecipients to make a good faith effort to recover the security deposit. However, a Freedom, Inc., official told us that Freedom, Inc., does not attempt to recover security deposits. Without recovering rental security deposits, which are generally refundable expenses, Freedom, Inc., limits the opportunity to use the recovered funds to assist other crime victims.
- **Records retention** – According to the DOJ Grants Financial Guide, the grantee must maintain proper supporting documentation for awarded funds. Although Freedom, Inc.'s Accounting Manual requires that employee records be retained for 4 years, we found that Freedom, Inc., was unable to produce evidence to support employee time spent on subaward-related activities that was processed by a former payroll provider. When Freedom, Inc., switched payroll providers in May 2025, it did not maintain the ability to access the timekeeping records. Additionally, Freedom, Inc.'s policies and procedures did not always require the retention of supporting documentation to support instances when Freedom, Inc., helped victims find emergency housing. Not retaining proper supporting documentation increases the risk that Freedom, Inc., will be unable to demonstrate that costs were allowable.

Based upon these policy areas that can be enhanced, we recommend that OJP work with the Wisconsin DOJ to ensure that Freedom, Inc., formally develops and/or reinforces its policies and procedures to account for: (1) recording all expenditures with the proper classification code, (2) tracking employee time by subaward-related activity, (3) recovering rental security deposits, and (4) retaining records.

Subaward Expenditures and Matching Costs

For the subawards we audited, the Wisconsin DOJ reimbursed Freedom, Inc., for costs associated with personnel, staff development, travel, supplies, contractors, indirect costs, and other expenses.

Freedom, Inc., was also required to provide matching costs for its FY 2025 subaward. As of September 30, 2025, the Wisconsin DOJ reimbursed a total of \$515,959 to Freedom, Inc., and Freedom, Inc., provided \$16,501 in matching costs. We tested a judgmental sample of these costs across all budget categories, including Freedom, Inc.'s provision of matching funds. We identified concerns with

⁵ As mentioned in the [Program Performance and Accomplishments](#) section, Freedom, Inc., received funding from other sources to support its victim services programs.

Freedom, Inc.'s personnel, contractor, and other direct costs charged to the subawards, resulting in \$46,439 in net dollar-related findings.⁶

- **Personnel Costs** - As discussed above, Freedom, Inc., did not maintain complete supporting documentation detailing time and effort spent on subaward activities that were processed through a former payroll provider.⁷ During the audit, the former payroll provider produced various reports that, when reviewed concurrently with existing Freedom, Inc., documentation, sufficiently supported employees' time spent on grant-related activities. Therefore, we are not questioning the costs.

For the sampled payroll transactions that were processed with the current payroll system (associated with two different employees from one pay period), Freedom, Inc., provided adequate supporting documentation except for one timesheet that was not approved by the employee's immediate supervisor, as required by Freedom, Inc., policy. Freedom, Inc., officials acknowledged that the supervisor did not approve the timesheet in question. Without supervisory review and approval, there is limited assurance that the employee worked on VOCA-related activities. Therefore, we recommend that OJP work with the Wisconsin DOJ to remedy the \$3,478 in unsupported personnel costs.

- **Contractor Costs** - Freedom, Inc., used two contractors to provide group therapy, individual counseling, and psychoeducation to victims of sexual violence. According to Wisconsin DOJ policy, when requesting reimbursement for contractor expenses, the subrecipient must include an itemized invoice or receipt for services that includes hourly rates, hours worked, and the nature of the services provided. However, we found that both contractors' invoices did not always include the level of detail required by Wisconsin DOJ policy. Further, Wisconsin DOJ officials told us that they did not receive or review any invoices prior to approving the expenditures for reimbursement, as required by its policy.

Specifically, we found that one contractor submitted an invoice totaling \$8,938 that did not reflect the nature of services provided. Upon inquiry, Freedom, Inc., subsequently provided an additional, more detailed invoice, but the services described on this invoice did not match the nature and duration of the services described to us when we spoke directly with the contractor. Therefore, we question \$8,938 as unsupported. We also found that another contractor submitted an invoice totaling \$24,456 that did not reflect the nature of services provided and only included a lump sum amount. After mentioning this to Freedom, Inc., Freedom, Inc., provided us an itemized invoice. However, we noted that the volume, nature, and duration of the services deviated significantly from the three prior quarters. Moreover, our review of Freedom, Inc.'s reported performance data indicated that the number of victims served decreased in that same quarter as compared to the previous three quarters. As such, we question an additional \$24,456 as unsupported. In total, we

⁶ Due to Freedom, Inc., not properly coding expenditures from different funding sources (mentioned earlier in this report), we do not have full assurance that the expenditures we tested were reimbursed with VOCA funds. Nonetheless, because the expenditures selected for testing had the VOCA classification code and no other definitive evidence was provided to support a different funding source, our report and associated findings and recommendations treat all expenditures tested as VOCA expenditures.

⁷ According to Freedom, Inc., officials, Freedom, Inc., switched payroll providers in May 2025. The affected transactions occurred between October 1, 2024, and May 19, 2025.

recommend that OJP work with the Wisconsin DOJ to remedy the \$33,394 in unsupported contractor expenditures.

In addition, we found that the hourly rate charged for the second contractor (which ranged from \$110.00 to \$137.50) exceeded the maximum hourly rate allowed by the Wisconsin DOJ.⁸ Although Freedom, Inc., notified the Wisconsin DOJ of the higher rate in its subaward application, we found that the Wisconsin DOJ did not approve the higher rate. As a result, we deemed any payment in excess of \$81.25 per hour to be unallowable, which totaled \$7,417 for the subaward period. Therefore, we recommend that OJP work with the Wisconsin DOJ to remedy the \$7,417 in unallowable expenditures related to contractor costs exceeding OJP's authorized rate.⁹ Moreover, we believe that if the Wisconsin DOJ had reviewed the invoices, it could have identified the inadequate supporting documentation. Therefore, we recommend that OJP require the Wisconsin DOJ to establish and implement an effective control to ensure that its staff complies with its current policy regarding the approval of contractor expenditures for reimbursement.

- ***Other Direct Costs*** – We tested 19 other direct cost transactions and found that Freedom, Inc., did not have adequate documentation to support 5 transactions totaling \$8,468.¹⁰ We determined that the other 14 transactions we tested were allowable and supported. Therefore, we recommend that OJP work with the Wisconsin DOJ to remedy the \$8,468 in unsupported emergency fund expenditures and supplies costs.

⁸ The Wisconsin DOJ allows its subrecipients to enter into contracts and/or consultant agreements at a maximum allowable rate of \$81.25 per hour and no more than \$650 per day unless prior approval is granted. The DOJ Grants Financial Guide defines this rate as the prior approval threshold consultant rate.

⁹ Of the \$7,417 in unallowable expenditures, \$6,317 was also part of the \$33,394 we questioned related to unsupported contractor costs. Appendix 2 takes into consideration these duplicate questioned costs.

¹⁰ Four of the five transactions were emergency fund expenditures totaling \$4,990. The remaining transaction was a direct services and supplies cost totaling \$3,478.

Conclusion and Recommendations

Our audit concluded that Freedom, Inc., provided services to certain victims of sexual violence in Madison, Wisconsin, and the surrounding areas. However, we found that Freedom, Inc., needs to enhance its internal controls related to grant management, including performance reporting, recording expenditures, tracking employee time, recovering security deposits, and retaining supporting documentation. We also identified \$46,439 in net dollar-related findings related to personnel, contractor, emergency fund, and supplies costs. We provide seven recommendations to OJP and the Wisconsin DOJ to address these deficiencies and remedy \$46,439 in net questioned costs.

We recommend that OJP work with the Wisconsin DOJ to:

1. Ensure that Freedom, Inc., establishes and implements written policies and procedures for collecting, reviewing, and reporting performance information, including the prorating of performance data.
2. Ensure that Freedom, Inc., formally develops and/or reinforces its policies and procedures to account for: (1) recording all expenditures with the proper classification code, (2) tracking employee time by subaward-related activity, (3) recovering rental security deposits, and (4) retaining records.
3. Remedy the \$3,478 in unsupported personnel costs.
4. Remedy the \$33,394 in unsupported contractor expenditures.
5. Remedy the \$7,417 in unallowable expenditures related to contractor costs exceeding OJP's authorized rate.
6. Remedy the \$8,468 in unsupported emergency fund expenditures and supplies costs.

We recommend that OJP:

7. Require the Wisconsin DOJ to establish and implement an effective control to ensure that its staff complies with its current policy regarding the approval of contractor expenditures for reimbursement.

APPENDIX 1: Objective, Scope, and Methodology

Objective

The objective of this audit was to review how Freedom, Inc., used the Victims of Crime Act (VOCA) funds received through subawards from the Wisconsin Department of Justice (Wisconsin DOJ) 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 October 1, 2023, through September 30, 2025, and included two subawards to Freedom, Inc., totaling \$636,861 in VOCA funding. The Wisconsin DOJ funded these subawards from primary VOCA grants 2020-V2-GX-0009 and 15POVC-23-GG-00480-ASSI awarded by the Office of Justice Programs (OJP) Office for Victims of Crime (OVC). As of September 30, 2025, the Wisconsin DOJ had reimbursed Freedom, Inc., \$515,959 for the subawards we audited.

To accomplish our objective, we tested compliance with what we considered to be the most important conditions of Freedom, Inc.'s activities related to the audited subawards. We primarily applied criteria from the Department of Justice (DOJ) Grants Financial Guide; the VOCA Guidelines and Final Rule; 2 C.F.R. § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; Wisconsin DOJ guidance; and the OVC and Wisconsin DOJ award documents. Our work included interviewing Freedom, Inc. and Wisconsin DOJ personnel, examining policies and procedures, conducting on-site fieldwork, and reviewing subaward documentation and financial records. We performed sample-based audit testing for subaward goals and objectives, as well as subaward expenditures. We employed a judgmental sampling design to obtain broad exposure to numerous facets of the subawards reviewed. This nonstatistical sample design did not allow projection of the test results to the universe from which the samples were selected.

During our audit, we obtained information from DOJ's JustGrants System, as well as Wisconsin DOJ and Freedom, Inc., accounting systems, from which the audit team derived information 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 other source documentation.

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 Freedom, Inc., to provide assurance on its internal control structure as a whole. Freedom, Inc. 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 Freedom, Inc.'s internal control structure as a whole, we offer this statement solely for the information and use of Freedom, Inc., the Wisconsin DOJ, and OJP.¹¹

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 Freedom, Inc.'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.

¹¹ 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	Wisconsin DOJ Subaward Identifier	Amount ¹²	Page
Questioned Costs: ¹³				
Unsupported Personnel Costs	15POVC-23-GG-00480-ASSI	2023-VO-01-18763	\$3,478	6
Unsupported Contractor Costs	15POVC-23-GG-00480-ASSI 2020-V2-GX-0009	2020/2021/2023-VO/VO-A/VO-01/01/01-18161	\$33,394	6
Unsupported Emergency Funds and Supplies Costs	15POVC-23-GG-00480-ASSI 2020-V2-GX-0009	2020/2021/2023-VO/VO-A/VO-01/01/01-18161	<u>\$8,468</u>	7
Unsupported Costs			\$45,339	
Unallowable Contractor Costs	15POVC-23-GG-00480-ASSI 2020-V2-GX-0009	2020/2021/2023-VO/VO-A/VO-01/01/01-18161	<u>\$7,417</u>	7
Unallowable Costs			\$7,417	
<i>Gross Questioned Costs</i>			<i>\$52,756</i>	
Less Duplicate Questioned Costs ¹⁴			<u>(\$6,317)</u>	
Net Questioned Costs			\$46,439	
TOTAL DOLLAR-RELATED FINDINGS			<u>\$46,439</u>	

¹² Any differences in the total amounts presented are due to rounding.

¹³ **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.

¹⁴ Some costs were questioned for more than one reason. Net questioned costs exclude the duplicate amount, which includes \$6,317 in unallowable contractor costs that exceeded OJP's authorized rate and unsupported contractor costs.

APPENDIX 3: Freedom, Inc., Response to the Draft Report¹⁵



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July 27, 2026

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Office of the Inspector General
U.S. Department of Justice
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Re: Management Response to Office of the Inspector General Draft Audit Report

Dear Mr. Anderson:

Freedom, Inc. appreciates the opportunity to respond to the draft audit report and is committed to strengthening its internal controls, financial management, and reporting procedures. Since receiving the draft, Freedom, Inc. has already implemented several corrective actions and obtained supporting documentation and approvals that address a number of the findings. Freedom, Inc. is working with the Wisconsin Department of Justice (Wisconsin DOJ) to ensure future compliance.

Our responses to the seven recommendations follow.

Recommendation 1: Ensure that Freedom, Inc., establishes and implements written policies and procedures for collecting, reviewing, and reporting performance information, including the prorating of performance data.

Freedom, Inc. agrees. Freedom, Inc. will develop and implement written policies and procedures for collecting, reviewing, and reporting performance information, including prorating of performance data, in coordination with Wisconsin DOJ. Freedom, Inc. was not previously aware that its performance data required prorating across funding sources and will work with Wisconsin DOJ on an appropriate prorating methodology and staff training. Our target date of completion is October 1, 2026.

Recommendation 2: Ensure that Freedom, Inc., formally develops and/or reinforces its policies and procedures to account for: (1) recording all expenditures with the proper classification code, (2) tracking employee time by

¹⁵ The Freedom, Inc., response to the draft audit report included two attachments, which were not included in this report due to their technical nature.

subaward-related activity, (3) recovering rental security deposits, and (4) retaining records.

Freedom, Inc. agrees and is working actively to address this recommendation:

- Expenditure classification coding: addressed in Freedom, Inc.'s written policies (2025 OCVS VAWA/VOCA Required Policies, p. 10). Freedom, Inc. is reinforcing implementation and staff training to ensure all funding sources are coded correctly.
- Timekeeping: addressed in the written policies (pp. 8–9). Freedom, Inc. will conduct employee training to ensure employees are aware of this guidance and capable of adequate time keeping.
- Rental security deposit recovery: a written policy was completed and adopted (2025 policies, pp. 37–42). Freedom, Inc. leadership will ensure this policy is fully implemented moving forward and will conduct staff training as necessary.
- Records retention: addressed in the Accounting Manual (§ 17.25). Freedom, Inc. is enhancing this policy to require continued access to payroll and timekeeping records upon any change of payroll provider, and to retain records of Freedom, Inc.'s emergency housing support, which were the omissions identified in the audit.

Our target date of completion for re-working the above policies is October 1, 2026. Employee training will be scheduled promptly once final policies have been approved.

Recommendation 3: Remedy the \$3,478 in unsupported personnel costs.

Freedom, Inc. agrees that the timesheet in question was not approved by the employee's immediate supervisor at the time. Freedom, Inc. will work with the Wisconsin DOJ to gather necessary supporting documentation to support these costs.

Recommendation: 4 Remedy the \$33,394 in unsupported contractor expenditures.

Freedom, Inc. disagrees. Freedom, Inc. will work with the Wisconsin DOJ to gather necessary supporting documentation to support these costs:

- Our Generations (\$24,456): Freedom, Inc. has provided the executed consultant agreement and the itemized invoice reflecting client initials, hours, and rate.
- Pheng Thao (\$8,938): Freedom, Inc. has provided the executed consultant agreement and the itemized invoice reflecting monthly mental-health sessions delivered to identified clients, billed at the authorized rate of \$81.25 per hour.

Recommendation 5: Remedy the \$7,417 in unallowable expenditures related to contractor costs exceeding OJP's authorized rate.

Freedom, Inc. agrees in part and submits that this finding has been substantially resolved. On July 15, 2026, Wisconsin DOJ issued Grant Adjustment Notice Amendment No. 5 approving the \$110.00 per hour rate for the October 1, 2023 through September 30, 2024 project period, and separately approved the consultant/contractual checklist. Both are enclosed. Freedom, Inc. will remedy any such residual amount with the Wisconsin DOJ.

Recommendation 6: Remedy the \$8,468 in unsupported emergency fund expenditures and supplies costs.

Freedom, Inc. agrees. Freedom, Inc. is attempting to collect receipts for the four emergency-fund transactions. Where documentation cannot be located, Freedom, Inc. will remedy the amount with the Wisconsin DOJ. Freedom, Inc. is also strengthening its documentation practices for emergency-fund and supplies expenditures as part of Recommendation 2.

Recommendation 7: Wisconsin DOJ control over contractor-invoice approval.

Although this recommendation is directed to OJP and Wisconsin DOJ, Freedom, Inc. supports it and will cooperate fully with Wisconsin DOJ's implementation of enhanced controls over the review and approval of contractor invoices, including providing itemized invoices for review as required.

Freedom, Inc. remains committed to accountability, transparency, and full compliance while continuing to provide culturally specific services to the communities it serves. Please contact Houa Yang at hlee@freedom-inc.org with any questions.

Sincerely,

Kabzuag Vaj, Interim Executive Director

Enclosures:

1. Grant Adjustment Notice #5
2. WI DOJ Approval of Consultant Contractual Checklist VOCA Grant 18161

APPENDIX 4: Wisconsin Department of Justice Response to the Draft Report

Josh Kaul
Attorney General



Post Office Box 7857
Madison, WI 53707-7857
www.wisdoj.gov

STATE OF WISCONSIN
DEPARTMENT OF JUSTICE
Office of the Attorney General

July 31, 2026

SENT VIA EMAIL (Todd.A.Anderson@usdoj.gov)

Todd A. Anderson, Regional Audit Manager
Chicago Regional Audit Office
Office of the Inspector General
U.S. Department of Justice
500 West Madison Street, Suite 1121
Chicago, IL 60661-2590

Re: Audit of OJP Victim Assistance Funds Subawarded to Freedom, Inc.

Dear Todd Anderson:

Thank you for the opportunity to respond to the recommendations in the draft audit report regarding the U.S. Department of Justice, Office of Justice Programs (OJP) Victim Assistance Grants Awarded to the Wisconsin Department of Justice (WI DOJ) and Freedom, Incorporated (Freedom, Inc.), a subrecipient of WI DOJ grant funds. We appreciate the knowledge and professionalism of your audit staff and the opportunity to improve and strengthen the grant management and administration process.

The following are the U.S. Department of Justice, Office of the Inspector General (OIG) recommendations restated, and the respective responses from WI DOJ:

1. Ensure that Freedom, Inc. establishes and implements written policies and procedures for collecting, reviewing, and reporting performance information, including the prorating of performance data.

WI DOJ Response: WI DOJ concurs. WI DOJ staff will work with Freedom Inc. to develop written policies and procedures and ensure that accurate performance information data is reported. WI DOJ will request that Freedom, Inc. update its performance data collection, reviewing, and reporting policies and procedures, including prorating of performance data and send documentation to WI DOJ by

Todd Anderson, Regional Audit Manager

July 31, 2026

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November 27, 2026. WI DOJ will review promptly after receipt and work with Freedom, Inc. on revisions as necessary. Subject to that review process, WI DOJ anticipates sending policies and procedures to OJP by December 28, 2026.

2. Ensure that Freedom, Inc. formally develops and/or reinforces its policies and procedures to account for: (1) recording all expenditures with the proper classification code, (2) tracking employee time by subaward-related activity, (3) recovering rental security deposits, and (4) retaining records.

WI DOJ Response: WI DOJ concurs. WI DOJ staff will work with Freedom, Inc. to develop and/or reinforce policies and procedures that ensure expenditures are recorded properly, employee time is tracked properly, compliance with recovering rental security deposits, and record retention. WI DOJ will request that Freedom, Inc. update its policy and procedures and will send documents to WI DOJ by November 27, 2026. WI DOJ will review promptly after receipt and work with Freedom, Inc. on revisions as necessary. Subject to that review process, WI DOJ anticipates sending the policies and procedures to OJP by December 28, 2026.

3. Remedy the \$3,478 in unsupported personnel costs.

WI DOJ Response: WI DOJ concurs. WI DOJ staff will work with Freedom, Inc. to obtain proper authorization for unsupported personnel costs. WI DOJ will request that Freedom, Inc. send documents to WI DOJ by November 27, 2026. WI DOJ will review promptly after receipt and work with Freedom, Inc. on revisions or repayment of the unsupported costs. Subject to that review process, WI DOJ anticipates sending the supporting documentation or repayment to OJP by December 28, 2026.

4. Remedy the \$33,394 in unsupported contractor expenditures.

WI DOJ Response: WI DOJ concurs. WI DOJ staff will work with Freedom, Inc. to obtain proper supporting documentation for unsupported contractor expenditures. WI DOJ will request that Freedom, Inc. send documents to WI DOJ by November 27, 2026. WI DOJ will review promptly after receipt and work with Freedom, Inc. on revisions or repayment of the unsupported costs. Subject to that review process, WI DOJ anticipates sending the supporting documentation or repayment to OJP by December 28, 2026.

5. Remedy the \$7,417 in unallowable expenditures related to contractor costs exceeding OJP's authorized rate.

WI DOJ Response: WI DOJ concurs. WI DOJ staff will work with Freedom, Inc. to obtain proper supporting documentation for unallowable expenditures related

Todd Anderson, Regional Audit Manager

July 31, 2026

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to contractor costs exceeding OJP's authorized rate. WI DOJ will request that Freedom, Inc. send documents to WI DOJ by November 27, 2026. WI DOJ will review promptly after receipt and work with Freedom, Inc. on revisions or repayment of the unsupported costs. Subject to that review process, WI DOJ anticipates sending the supporting documentation or repayment to OJP by December 28, 2026.

6. Remedy the \$8,468 in unsupported emergency fund expenditures and supplies costs.

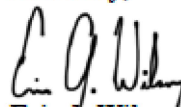
WI DOJ Response: WI DOJ concurs. WI DOJ staff will work with Freedom, Inc. to obtain proper supporting documentation for unsupported emergency fund expenditures and supply costs. WI DOJ will request that Freedom, Inc. send documents to WI DOJ by November 27, 2026. WI DOJ will review promptly after receipt and work with Freedom, Inc. on revisions or repayment of the unsupported costs. Subject to that review process, WI DOJ anticipates sending the supporting documentation or repayment to OJP by December 28, 2026.

7. Require the Wisconsin DOJ to establish and implement an effective control to ensure that its staff complies with its current policy regarding the approval of contractor expenditures for reimbursement.

WI DOJ Response: WI DOJ concurs. WI DOJ staff will work internally to improve current policy and procedures regarding approval of contractor expenditures for reimbursement and ensure there are effective controls regarding this process. The policy and procedures will be reviewed and approved by the WI DOJ Financial Manager and communicated to WI DOJ Office of Crime Victim Services (OCVS) staff by September 30, 2026. WI DOJ will send the policies and procedures to OJP by October 30, 2026.

WI DOJ has already met with Freedom, Inc. to begin the process of resolving the audit recommendations. If you have any questions on our responses, please contact Jenny Nielsen, Finance Section Chief, directly at (608) 264-9450 or jenny.nielsen@wisdoj.gov.

Sincerely,



Eric J. Wilson
Deputy Attorney General

EJW:AS:alm

Todd Anderson, Regional Audit Manager

July 31, 2026

Page 4 of 4

Enclosure

Cc via email only:

Melonie Threatt, Acting Team Leader

Audit Coordination Branch, Audit and Review Division

Office of Audit, Assessment, and Management, Office of Justice Programs

Melonie.Threatt@usdoj.gov

Erin Welsh, Deputy Administrator

Office of Crime Victim Services, Wisconsin Department of Justice

Erin.Welsh@wisdoj.gov

Jenny Nielsen, Finance Section Chief

Bureau of Budget and Finance, Division of Management Services

Wisconsin Department of Justice

Jenny.Nielsen@wisdoj.gov

Kabzuag Vaj, Executive Director

Freedom, Inc.

kabvaj@freedom-inc.org

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



U.S. Department of Justice

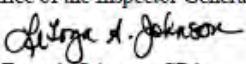
Office of Justice Programs

Office of Audit, Assessment, and Management

Washington, DC 20531

August 3, 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 Audit Report, *Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the Wisconsin Department of Justice to Freedom, Incorporated, Madison, Wisconsin*

Digitally signed by LeToya A. Johnson
DN: cn=LeToya A. Johnson, o=DOJ

This memorandum is in reference to your correspondence dated July 7, 2026, transmitting the above-referenced draft audit report for Freedom, Incorporated (Freedom, Inc.). Freedom, Inc. received subaward funds from the Wisconsin Department of Justice (Wisconsin DOJ) under the Office of Justice Programs (OJP), Office for Victims of Crime (OVC), Victims of Crime Act (VOCA), Victim Assistance Program, Grant Numbers 2020-V2-GX-0009 and 15POVC-23-GG-00480-ASSI. We consider the subject report resolved and request written acceptance of this action from your office.

The draft report contains seven recommendations and \$46,439¹ in net 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 the Wisconsin DOJ to ensure that Freedom, Inc. establishes and implements written policies and procedures for collecting, reviewing, and reporting performance information, including the prorating of performance data.**

OJP agrees with this recommendation. We will coordinate with the Wisconsin DOJ to obtain documentation to support that Freedom, Inc. has established and implemented policies and procedures for collecting, reviewing, and reporting performance information, including the prorating of performance data.

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

2. **We recommend that OJP work with the Wisconsin DOJ to ensure that Freedom, Inc. formally develops and/or reinforces its policies and procedures to account for: (1) recording all expenditures with the proper classification code, (2) tracking employee time by subaward-related activity, (3) recovering rental security deposits, and (4) retaining records.**

OJP agrees with this recommendation. We will coordinate with the Wisconsin DOJ to obtain documentation to support that Freedom, Inc. has formally developed and/or reinforced its policies and procedures to account for: (1) recording all expenditures with the proper classification code, (2) tracking employee time by subaward-related activity, (3) recovering rental security deposits, and (4) retaining records.

3. **We recommend that OJP work with the Wisconsin DOJ to remedy the \$3,478 in unsupported personnel costs.**

OJP agrees with this recommendation. We will review the \$3,478 in questioned costs, related to unsupported personnel costs charged to Award Number 15POVC-23-GG-00480-ASSI, and will work with the Wisconsin DOJ to remedy, as appropriate.

4. **We recommend that OJP work with the Wisconsin DOJ to remedy the \$33,394 in unsupported contractor expenditures.**

OJP agrees with this recommendation. We will review the \$33,394 in questioned costs, related to unsupported contractor costs that were charged to Award Numbers 2020-V2-GX-0009 and 15POVC-23-GG-00480-ASSI, and will work with the Wisconsin DOJ to remedy, as appropriate.

5. **We recommend that OJP work with the Wisconsin DOJ to remedy the \$7,417 in unallowable expenditures related to contractor costs exceeding OJP's authorized rate.**

OJP agrees with this recommendation. We will review the \$7,417 in questioned costs, related to unallowable contractor costs exceeding OJP's authorized rate that were charged to Award Numbers 2020-V2-GX-0009 and 15POVC-23-GG-00480-ASSI, and will work with the Wisconsin DOJ to remedy, as appropriate.

6. **We recommend that OJP work with the Wisconsin DOJ to remedy the \$8,468 in unsupported emergency fund expenditures and supplies costs.**

OJP agrees with this recommendation. We will review the \$8,468 in questioned costs, related to unsupported emergency fund expenditures and supplies costs that were charged to Award Numbers 2020-V2-GX-0009 and 15POVC-23-GG-00480-ASSI, and will work with the Wisconsin DOJ to remedy, as appropriate.

7. We recommend that OJP require the Wisconsin DOJ to establish and implement an effective control to ensure that its staff complies with its current policy regarding the approval of contractor expenditures for reimbursement.

OJP agrees with this recommendation. We will coordinate with the Wisconsin DOJ to obtain documentation to support that Freedom, Inc. has implemented an effective control to ensure that its staff complies with its current policy regarding the approval of contractor expenditures for reimbursement.

We appreciate the opportunity to review and comment on the draft audit report. Please let us know if you have any questions or require additional information. I can be reached by email at LeTova.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

Phillip Merkle
Acting Director
Office of Communications

Rachel Johnson
Chief Financial Officer
Office of Justice Programs

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 OCOM002232

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), the Wisconsin Department of Justice (Wisconsin DOJ), and Freedom, Incorporated (Freedom, Inc.). OJP's response is incorporated in Appendix 5, the Wisconsin DOJ's response is incorporated in Appendix 4, and Freedom, Inc.'s response is incorporated in Appendix 3 of this final report. In response to our draft report, OJP agreed with our recommendations; as a result, the status of the audit report is resolved. Wisconsin DOJ concurred with our recommendations. Of the six recommendations directed to Freedom, Inc., Freedom, Inc., agreed with four recommendations, agreed in part with one recommendation, and disagreed with one recommendation. Freedom, Inc., also supported the seventh recommendation, which the OIG directed to the Wisconsin DOJ and OJP. The following provides the OIG analysis of the responses and summary of actions necessary to close the report.

Recommendations for OJP to work with the Wisconsin DOJ:

- 1. Ensure that Freedom, Inc., establishes and implements written policies and procedures for collecting, reviewing, and reporting performance information, including the prorating of performance data.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with the Wisconsin DOJ to obtain documentation that Freedom, Inc., established and implemented policies and procedures for collecting, reviewing, and reporting performance information, including the prorating of performance data. As a result, this recommendation is resolved.

The Wisconsin DOJ concurred with our recommendation and stated in its response that it will work with Freedom, Inc., to develop written policies and procedures and ensure that accurate performance data is reported. The Wisconsin DOJ stated that once developed, it will review the policies and procedures promptly and work with Freedom, Inc., on any necessary revisions prior to submitting them to OJP.

Freedom, Inc., agreed with our recommendation. Freedom, Inc., stated in its response that it will develop and implement written policies and procedures for collecting, reviewing, and reporting performance information, including the prorating of performance data, in coordination with the Wisconsin DOJ.

This recommendation can be closed when we receive evidence that Freedom, Inc., has established and implemented written policies and procedures for collecting, reviewing, and reporting performance information, including the prorating of performance data.

2. **Ensure that Freedom, Inc., formally develops and/or reinforces its policies and procedures to account for: (1) recording all expenditures with the proper classification code, (2) tracking employee time by subaward-related activity, (3) recovering rental security deposits, and (4) retaining records.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with the Wisconsin DOJ to obtain documentation that Freedom, Inc., has formally developed and/or reinforced its policies and procedures to account for: (1) recording all expenditures with the proper classification code, (2) tracking employee time by subaward-related activity, (3) recovering rental security deposits, and (4) retaining records. As a result, this recommendation is resolved.

The Wisconsin DOJ concurred with our recommendation and stated in its response that its staff will work with Freedom, Inc., to develop and/or reinforce Freedom, Inc.'s policies and procedures. The Wisconsin DOJ also stated that once developed, it will review the policies and procedures promptly and work with Freedom, Inc., on any necessary revisions prior to submitting them to OJP.

Freedom, Inc., agreed with our recommendation. Freedom, Inc., stated in its response that it is actively working to address the four areas of the recommendation: expenditure classification coding, timekeeping, rental security deposit recovery, and records retention. Freedom, Inc., stated that it plans to complete the policy updates by October 1, 2026, and will schedule employee training once the final policies have been approved.

This recommendation can be closed when we receive evidence that Freedom, Inc., has formally developed and/or reinforced its policies and procedures to account for: (1) recording all expenditures with the proper classification code, (2) tracking employee time by subaward-related activity, (3) recovering rental security deposits, and (4) retaining records.

3. **Remedy the \$3,478 in unsupported personnel costs.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will review the \$3,478 in unsupported personnel costs and will work with the Wisconsin DOJ to remedy the questioned costs, as appropriate. As a result, this recommendation is resolved.

The Wisconsin DOJ concurred with our recommendation and stated in its response that it will work with Freedom, Inc., to obtain evidence of proper authorization for the unsupported personnel costs. The Wisconsin DOJ stated that, once provided by Freedom, Inc., it will review the documentation promptly and work with Freedom, Inc., on revisions or repayment of the unsupported costs.

Freedom, Inc., agreed with our recommendation. Freedom, Inc., acknowledged in its response that the timesheet in question was not approved by the employee's immediate supervisor. Freedom, Inc., further stated that it will work with the Wisconsin DOJ to gather the necessary supporting documentation to support these costs.

This recommendation can be closed when we receive evidence that OJP has remedied the \$3,478 in unsupported personnel costs.

4. Remedy the \$33,394 in unsupported contractor expenditures.

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will review the \$33,394 in unsupported contractor costs and will work with the Wisconsin DOJ to remedy the questioned costs, as appropriate. As a result, this recommendation is resolved.

The Wisconsin DOJ concurred with our recommendation and stated in its response that it will work with Freedom, Inc., to obtain proper supporting documentation for the questioned contractor expenditures. The Wisconsin DOJ also stated that, once provided by Freedom, Inc., it will review the documentation promptly and work with Freedom, Inc., on revisions or repayment of the unsupported costs.

Freedom, Inc., disagreed with our recommendation. Freedom, Inc., stated in its response that it will work with the Wisconsin DOJ to gather the necessary supporting documentation, including executed consultant agreements and itemized invoices, to support the costs for the two contractors in question.

This recommendation can be closed when we receive evidence that OJP has remedied the \$33,394 in unsupported contractor expenditures.

5. Remedy the \$7,417 in unallowable expenditures related to contractor costs exceeding OJP's authorized rate.

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will review the \$7,417 in unallowable contractor costs exceeding OJP's authorized rate and will work with the Wisconsin DOJ to remedy the questioned costs, as appropriate. As a result, this recommendation is resolved.

The Wisconsin DOJ concurred with our recommendation and stated in its response that it will work with Freedom, Inc., to obtain proper supporting documentation for the unallowable expenditures related to contractor costs exceeding OJP's authorized rate. The Wisconsin DOJ also stated that once provided by Freedom, Inc., it will review the documentation promptly and work with Freedom, Inc., on revisions or repayment of the questioned costs.

Freedom, Inc., agreed in part with our recommendation. Freedom, Inc., stated in its response that it believes this finding has been substantially resolved because on July 15, 2026, the Wisconsin DOJ issued a Grant Adjustment Notice approving the higher hourly rate for the October 1, 2023, through September 30, 2024, project period, and separately approved the required consultant/contractual checklist. Freedom, Inc., further stated that it will remedy any residual amount with the Wisconsin DOJ.

This recommendation can be closed when we receive evidence that OJP has remedied the \$7,417 in unallowable expenditures related to contractor costs exceeding OJP's authorized rate.

6. Remedy the \$8,468 in unsupported emergency fund expenditures and supplies costs.

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will review the \$8,468 in unsupported emergency fund expenditures and supplies costs and will work with the Wisconsin DOJ to remedy the questioned costs, as appropriate. As a result, this recommendation is resolved.

The Wisconsin DOJ concurred with our recommendation. The Wisconsin DOJ stated in its response that it will work with Freedom, Inc., to obtain proper supporting documentation for the unsupported emergency fund expenditures and supply costs. The Wisconsin DOJ also stated that once provided by Freedom, Inc., it will review the documentation promptly and work with Freedom, Inc. on revisions or repayment of the unsupported costs.

Freedom, Inc., agreed with our recommendation. Freedom, Inc., stated in its response that it is attempting to collect receipts for the four emergency fund transactions. Freedom, Inc., stated that, if documentation cannot be located, it will remedy the amount with the Wisconsin DOJ. Freedom, Inc., also stated that it is strengthening its documentation practices for emergency fund and supplies expenditures as part of its response to Recommendation 2.

This recommendation can be closed when we receive evidence that OJP has remedied the \$8,468 in unsupported emergency fund expenditures and supplies costs.

Recommendation for OJP:

7. Require the Wisconsin DOJ to establish and implement an effective control to ensure that its staff complies with its current policy regarding the approval of contractor expenditures for reimbursement.

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with the Wisconsin DOJ to obtain documentation to support that Freedom, Inc., has implemented an effective control to ensure that its staff complies with its current policy regarding the approval of contractor expenditures for reimbursement. As a result, this recommendation is resolved.

The Wisconsin DOJ concurred with our recommendation and stated in its response that it will work internally to improve its current policies and procedures regarding approval of contractor expenditures for reimbursement and the associated controls. The Wisconsin DOJ further stated that the policies and procedures will be reviewed and approved by the Wisconsin DOJ Financial Manager and communicated to Wisconsin DOJ Office of Crime Victims Services staff prior to providing the policies and procedures to OJP.

This recommendation can be closed when we receive evidence that the Wisconsin DOJ has established and implemented an effective control to ensure that its staff complies with its policy regarding the approval of contractor expenditures for reimbursement.