Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the Pennsylvania Commission on Crime and Delinquency to Safe Berks, Reading, Pennsylvania

★ ★ ★

AUDIT DIVISION

26-095

SEPTEMBER 2026

Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the Pennsylvania Commission on Crime and Delinquency to Safe Berks, Reading, Pennsylvania

Background

The U.S. Department of Justice (DOJ) Office of Justice Programs (OJP) provided funds to the Pennsylvania Commission on Crime and Delinquency (Pennsylvania CCD), the state administering agency for Pennsylvania, to make subawards to provide services to victims of crime.

Table 1

Audited Subawards to Safe Berks

Subaward	Subaward Period	Subaward Amount	Amount Expended
2025 Subaward	10/1/2024 – 9/30/2025	$1,136,592	$1,136,592
2026 Subaward	10/1/2025 – 9/30/2026	$1,136,592	$473,055
Total		**$2,273,184**	**$1,609,647**

Source: Pennsylvania CCD

Established by the Victims of Crime Act (VOCA) of 1984, the Crime Victims Fund (CVF) supports crime victims through DOJ programs and state and local victim assistance and compensation initiatives.[1]

Audit Objective

The objective of this DOJ Office of the Inspector General (OIG) audit was to review how Safe Berks used the VOCA funds received through subawards from the Pennsylvania CCD to assist crime victims and assess whether Safe Berks accounted for VOCA funds in compliance with select award requirements, terms, and conditions.

Safe Berks

Safe Berks is a 501(c)(3) non-profit organization based in Reading, Pennsylvania, with a mission to provide a safe haven and support for victims of domestic violence and sexual assault through education and advocacy.

Founded in 1976 to provide services to victims of domestic violence, Safe Berks has been a VOCA subrecipient since at least 2000. Safe Berks's services include a 24-hour hotline, emergency shelter, counseling, legal services, community outreach, and education. Safe Berks serves victims and survivors of domestic violence or sexual assault in Berks County, Pennsylvania.

Conclusion

We found that Safe Berks provided victims of domestic violence services for which its VOCA funds were awarded. However, Safe Berks did not have adequate fiscal policies and procedures for its personnel adjustments, charged consultant costs that exceeded the allowable rate to the 2025 subaward, and did not fully comply with an award condition related to background checks.

We make three recommendations to OJP to work with the Pennsylvania CCD and Safe Berks to address these deficiencies, including $1,306 in unallowable consultant costs.

[1] Authorized by 34 U.S.C. § 20101, the CVF receives money from federal criminal fines, penalties, forfeited bail bonds, gifts, donations, deferred prosecution and non-prosecution agreements, and special assessments. The Office for Victims of Crime's annual distribution depends on the prior years' CVF deposits and limits set by Congress.

Audit Results

Program Performance

The VOCA funding Safe Berks received from the Pennsylvania CCD supported salaries, fringe benefits, and consultant costs to provide direct care services, including a 24-hour crisis and information hotline, emergency shelter, counseling, and legal services to domestic or sexual violence victims and survivors.

Figure 1

Safe Berks

Safe Berks Logo

Children's Playroom

Source: OIG photographs (May 18 and June 8, 2026)

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.

We reviewed Safe Berks's programmatic policies, observed its performance reporting system, and interviewed relevant staff to understand its program performance operations and procedures. We determined that Safe Berks had adequate internal controls in place to appropriately deliver services to victims. However, we found that Safe Berks did not fully comply with an award condition requiring suitability checks for individuals interacting with minors.

Subaward Goals and Objectives

We evaluated Safe Berks's achievement of its objectives for both audited subawards by reviewing documentation supporting the organization's activities and accomplishments. According to the goal of both subawards, Safe Berks was to provide free and confidential direct care services to victims and survivors of domestic or sexual violence. Safe Berks officials stated that it planned to meet this goal through its four core programs: 24-hour hotline, emergency shelter, counseling, and legal services. Based on our review of performance documentation, interviews with Safe Berks program staff, and on-site observations, we determined that Safe Berks delivered the services for which it received VOCA funding.

In addition, we found that Safe Berks had adequate processes for accurate performance reporting based on our observation of its case management system and review of supporting documentation for sampled performance measurements.

Determination of Suitability

Determination of Suitability is an award condition requiring relevant recipients and all tiers of subrecipients to evaluate the suitability of individuals who may interact with participating minors. Determinations must be based on information from required searches of: (1) applicable fingerprint-based criminal history registries, (2) applicable child abuse websites/public registries, (3) applicable sex offender websites/public registries, and (4) the Dru Sjodin National Sex Offender Public Website (NSOPW).[2] According to the award condition, which was included in Pennsylvania CCD's awards and passed on in its subawards, the determination must be completed before any interaction with minors and updated at least every 5 years. For the Safe Berks subawards we reviewed, award activities included interactions with minors.

We reviewed Safe Berks's documentation for a judgmental sample of 10 individuals (9 employees and 1 volunteer) and found that, although Safe Berks conducted the required fingerprint-based criminal history and Pennsylvania sex offender and child abuse registry checks, it did not conduct Dru Sjodin NSOPW searches for any of the 10 individuals. Safe Berks relied on a third-party vendor to conduct its background checks, and a senior Safe Berks official was not aware that the vendor's searches lacked the required Dru Sjodin NSOPW query.[3] Safe Berks's written policies stated the third-party vendor's background checks include the Dru Sjodin NSOPW search and therefore did not reflect the actual scope of the vendor's searches as they were being executed at the time of our audit.

[2] According to its website, the Dru Sjodin NSOPW is the only U.S. government site that links public state, territorial, and tribal sex offender registries in a single national search and provides the most up-to-date information by querying databases of jurisdictions in real time.

[3] An official from the third-party vendor stated that its searches use state, District of Columbia, U.S. territories, and tribal sex offender registries and that the resulting information is similar to what is available through the Dru Sjodin NSOPW. However, we note that the award criteria specifically require Dru Sjodin NSOPW searches and states that individuals listed as sex offenders on the Dru Sjodin NSOPW may not be determined suitable to work with participating minors.

Because Safe Berks did not conduct Dru Sjodin NSOPW searches, its suitability determinations were not appropriately informed by the results of those searches and did not meet the requirements established by the condition of the subawards. However, during the audit Safe Berks updated its policies to require Safe Berks staff to perform searches of the Dru Sjodin NSOPW and, as of August 2026, it completed the searches for the individuals interacting with minors. After we reviewed the enhanced written policies and confirmed the Dru Sjodin NSOPW searches were completed and did not yield any negative results, we determined a recommendation was not warranted.

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 determine whether Safe Berks adequately safeguarded the $1,609,647 expended, we reviewed fiscal policies and procedures, interviewed relevant staff, and evaluated reimbursement requests, invoices, payroll and accounting records for a sample of transactions.

To test Safe Berks's VOCA expenditures for accuracy, support, and compliance with VOCA requirements, we judgmentally selected personnel expenditures, fringe benefits, and consultant payments. For personnel costs, we tested 1 month of such expenditures for each subaward, totaling $39,498, and nine associated fringe benefit transactions totaling $1,953.

The Safe Berks employees charged to the subawards were funded by multiple sources. Our testing found that, while we found no evidence that the personnel costs charged were unallowable, Safe Berks used budgeted allocations to charge personnel and fringe benefit costs to the subawards rather than actual charges. Since January 2026, Safe Berks has relied on employee timesheets to charge actual hours worked by funding source. However, recurring situations required manual adjustments by the Safe Berks Chief Financial Officer (CFO), such as employees working over 80 hours per pay period or new hires lacking the Pennsylvania CCD prior approval. While the CFO was able to explain the adjustments, Safe Berks lacked detailed written policies for this process and the adjustments, increasing the risk of inconsistent or noncompliant billing. According to the DOJ Grants Financial Guide, charges must be supported by a system of internal controls that provides reasonable assurance that the charges are accurate, allowable, and properly allocated. Therefore, we recommend that OJP work with the Pennsylvania CCD to ensure Safe Berks develops adequate written policies and procedures for recording subaward costs and billing the Pennsylvania CCD.

In addition to personnel and fringe benefits expenditures, Safe Berks contracted with a consultant to provide clinical supervision to Safe Berks's licensed therapist; the consultant was paid a total of $2,850 using 2025 subaward funds. We tested two consultant transactions totaling $450, and we determined that the transactions tested were generally accurate and supported by invoices.

However, we found that the hourly rate charged to the subaward exceeded the maximum hourly rate of $81.25 allowed by OJP and the Pennsylvania CCD. Safe Berks did not obtain prior approval for the exceeded rate as required in the DOJ Grants Financial Guide. According to the subaward application, Safe Berks planned to charge the allowable rate, but instead it paid the consultant an hourly rate of $150. As a result, we determined the costs over the $81.25 were unallowable and we question the costs in excess of the allowable rate, which totaled $1,306 charged to the 2025 subaward. We recommend that OJP work with the Pennsylvania CCD to remedy the $1,306 in unallowable consultant expenditures.

Additionally, we believe this issue was caused by Safe Berks not having written policies and procedures regarding consultant rates as provided for in the DOJ Grants Financial Guide. Therefore, we recommend that OJP work with the Pennsylvania CCD to ensure Safe Berks develops adequate consultant policies and procedures to ensure compliance with the maximum authorized federal rate.

Matching Requirement

VOCA Guidelines generally require that subrecipients match 20 percent of each subaward unless waived by the Office for Victims of Crime (OVC). This requirement aims to increase resources for VOCA projects, prompting subrecipients to obtain independent resources and encourage investment in VOCA-funded projects. According to the OVC, a state administering agency is permitted to provide the match at the state level using non-federal funds.

The Pennsylvania CCD's funding announcement stated, "recipients of federal VOCA funding in Pennsylvania are not required to provide a 20 percent cash or in-kind match with their VOCA-funded projects. Pennsylvania's state allocations for domestic violence and sexual assault services will be used as the match for all federal VOCA awards." Therefore, Safe Berks was not directly required to match 20 percent of each subaward. We reviewed documentation provided by Pennsylvania CCD and confirmed that the match requirement was met with non-federal funds.

Recommendations

We recommend that OJP work with the Pennsylvania CCD to:

1. Ensure Safe Berks develops adequate written policies and procedures for recording subaward costs and billing the Pennsylvania CCD.
2. Remedy the $1,306 in unallowable consultant expenditures.
3. Ensure Safe Berks develops adequate consultant policies and procedures to ensure compliance with the maximum authorized federal rate.

APPENDIX 1: Audit Scope and Methodology

Scope and Methodology

As shown in Table 2, our audit scope focused on, but was not limited to, the period from October 2024 through August 2026, and included two subawards to Safe Berks, totaling $2,273,184. These subawards were funded by the Pennsylvania Commission on Crime and Delinquency (Pennsylvania CCD) from primary Victims of Crime Act (VOCA) 15POVC-21-GG-00594-ASSI and 15POVC-23-GG-00460-ASSI awarded by the Office of Justice Programs (OJP) Office for Victims of Crime (OVC). As of March 2026, the Pennsylvania CCD reimbursed Safe Berks $1,609,647 for the subawards we reviewed.

Table 2

Audited Subawards to Safe Berks from the Pennsylvania CCD

Subaward Identifier	OJP Prime Award Numbers	Subaward Amount
2021-VF-05-40384-2 (2025 subaward)	15POVC-21-GG-00594-ASSI	$1,136,592
2023-VF-05-46591 (2026 subaward)	15POVC-23-GG-00460-ASSI	$1,136,592
Total:		**$2,273,184**

Source: JustGrants, Pennsylvania CCD

To accomplish our objective, we tested compliance with what we considered to be the most important conditions of Safe Berks'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; the Pennsylvania CCD guidance; and the OVC and the Pennsylvania CCD award documents. Our work included interviewing Safe Berks financial staff, examining policies and procedures, and reviewing subaward documentation and financial records. We performed sample-based audit testing for personnel, fringe benefits, and the consultant expenditures. We employed a judgmental sampling design for broad exposure to numerous facets of the subawards reviewed. This non-statistical sample design did not allow projection of the test results to the universe from which the samples were selected.

During our audit, we obtained information from DOJ's JustGrants System, data from the Pennsylvania CCD specific to the management of VOCA funds during the audit period, as well as Safe Berks's financial and programmatic records. We did not test the overall reliability of those systems; therefore, any findings involving information from these systems were verified with other source documentation.

Throughout the audit, we obtained feedback from responsible officials on our preliminary audit results; as appropriate, these views are reflected in our report. In addition, we requested responses to our draft audit report from Safe Berks, the Pennsylvania CCD, and OJP officials, which can be found in Appendices 3, 4, and 5, respectively. Our analysis of those responses is included in Appendix 6.

Statement on Compliance with Generally Accepted Government Auditing Standards

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.

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 Safe Berks to provide assurance on its internal control structure as a whole. Safe Berks'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 Safe Berks's internal control structure as a whole, we offer this statement solely for the information and use of Safe Berks, the Pennsylvania CCD, and OJP.[4]

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 Safe Berks'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.

[4] 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 Award Number	Subaward Identifier	Amount	Page
Questioned Costs:[5]				
Unallowable Consultant Costs	15POVC-21-GG-00594-ASSI	2021-VF-05-40384-2 (2025 subaward)	$1,306	3
TOTAL DOLLAR-RELATED FINDINGS			**$1,306**	

[5] **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: Safe Berks Response to the Draft Audit Report

SAFE berks℠
Educate • Advocate • End Abuse

SafeBerks
255 Chestnut Street
Reading, PA 19602

Phone: 610.373.1206
Fax: 610.372.4188

SafeBerks.org

We work to end domestic violence and sexual assault

August 25, 2026

Thomas Puerzer
Philadelphia Regional Audit Manager
U.S. Department of Justice
Office of the Inspector General
Philadelphia Regional Audit Office
701 Market Street Suite 2300
Philadelphia, PA 19106

Re: Response to Draft Audit Report

Dear Thomas Puerzer:

Safe Berks appreciates the opportunity to respond to the draft audit report dated August 14, 2026, regarding the Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the Pennsylvania Commission on Crime and Delinquency to Safe Berks.

Safe Berks recognizes the importance of strong financial management, effective internal controls, and full compliance with applicable federal and state requirements governing the use of grant funds. We appreciate the professionalism of the audit team throughout the audit process and have carefully reviewed the findings and recommendations contained in the draft report.

Safe Berks is committed to strengthening its policies, procedures, and internal controls where necessary. Our responses to the three recommendations are outlined below.

Recommendation 1: Ensure Safe Berks develops adequate written policies and procedures for recording subaward costs and billing the Pennsylvania Commission on Crime and Delinquency.

Safe Berks Response: Agree.

Safe Berks agrees with this recommendation and recognizes the importance of maintaining comprehensive written policies and procedures governing the recording, review, and billing of costs associated with subawards.

Safe Berks will develop and implement written procedures that clearly establish the process for recording subaward expenditures, reviewing supporting documentation, determining the

allowability and allocability of costs, and preparing and submitting reimbursement requests to the Pennsylvania Commission on Crime and Delinquency (PCCD).

Safe Berks anticipates completing and implementing these written procedures by October 31, 2026. Appropriate staff will be trained on the procedures, and management will monitor compliance with the new requirements.

Recommendation 2: Remedy the $1,306 in unallowable consultant expenditures.

Safe Berks Response: Agree

Safe Berks acknowledges the finding regarding the $1,306 in consultant expenditures identified as unallowable during the audit.

To remedy the questioned costs, Safe Berks will reimburse the $1,306 to PCCD.

Safe Berks will complete this corrective action by September 15, 2026 and will provide appropriate documentation demonstrating that the questioned costs have been fully resolved.

Recommendation 3: Ensure Safe Berks develops adequate consultant policies and procedures to ensure compliance with the maximum authorized federal rate.

Safe Berks Response: Agree.

Safe Berks agrees with the recommendation and will develop and implement written policies and procedures governing consultant compensation charged to federal awards.

Safe Berks anticipates completing and implementing the consultant policy and procedures by October 31, 2026. Appropriate staff will be trained on the procedures, and management will monitor compliance with the new requirements.

Conclusion

Safe Berks is committed to ensuring that the corrective actions described above strengthen our financial management practices and support continued compliance with applicable federal, state, and subaward requirements. We appreciate the opportunity to respond to the draft audit report and will work cooperatively with the Office of the Inspector General, the Office of Justice Programs, and the Pennsylvania Commission on Crime and Delinquency to address and resolve the recommendations.

We respectfully submit this response for consideration and are available to provide any additional information or documentation that may be helpful.

Sincerely,

Beth Garrigan
Chief Executive Officer

APPENDIX 4: Pennsylvania Commission on Crime and Delinquency Response to the Draft Audit Report

pennsylvania
COMMISSION ON CRIME
AND DELINQUENCY

August 24, 2026

Thomas O. Puerzer
Regional Audit Manager
Philadelphia Regional Audit Office
Office of the Inspector General

Dear Mr. Puerzer:

The Pennsylvania Commission on Crime and Delinquency (PCCD) acknowledges receipt of the United States Department of Justice Office (DOJ) Office of the Inspector General (OIG) draft audit report pertaining to PCCD's subrecipient, Safe Berks. PCCD also acknowledges our responsibility to work with Safe Berks to address the recommendations which include the resolution of questioned costs. Please find below our response to each of the three recommendations that were included in the draft audit report.

Recommendation #1 - Ensure Safe Berks develops adequate written policies and procedures for recording subaward costs and billing the Pennsylvania CCD.

Response – PCCD agrees with the recommendation and will work with Safe Berks to develop adequate written policies and procedures for recording subaward costs and billing PCCD.

Recommendation #2 - Remedy the $1,306 in unallowable consultant expenditures.

Response – PCCD agrees with the recommendation and will work with Safe Berks to address the questioned costs.

Recommendation #3 - Ensure Safe Berks develops adequate consultant policies and procedures to ensure compliance with the maximum authorized federal rate.

Response – PCCD agrees with the recommendation and will work with Safe Berks to develop adequate consultant policies and procedures to ensure compliance with the maximum authorized federal rate.

We appreciate the opportunity to review and comment on the draft audit report and look forward to resolving the recommendations as soon as possible.

Sincerely,

Derin Myers

Derin Myers, Director
Office of Financial Management and Administration

Cc: Beth Garrigan
Chief Executive Officer
Safe Berks

David Terrey
Director
Safe Berks

Kathy Buckley
Director
Office of Victims Services
Pennsylvania Commission on Crime and Delinquency

Melonie Threatt
Acting Team Leader
Audit Coordination Branch
Audit and Review Division
Office of Audit, Assessment, and Management

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

September 10, 2026

MEMORANDUM TO: Thomas O. Puerzer
Regional Audit Manager
Philadelphia Regional Audit Office
Office of the Inspector General

Digitally signed by LETOYA JOHNSON
Date: 2026.09.10 09:49:12 -04'00'

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 Pennsylvania Commission on Crime and Delinquency to Safe Berks, Reading, Pennsylvania*

This memorandum is in reference to your correspondence dated August 14, 2026, transmitting the above-referenced draft audit report for Safe Berks. Safe Berks received subaward funds from the Pennsylvania Commission on Crime and Delinquency (Pennsylvania CCD), under the Office of Justice Programs' (OJP), Office for Victims of Crime (OVC), Victims of Crime Act (VOCA), Victim Assistance Formula Grant Program, Grant Numbers 15POVC-21-GG-00594-ASSI and 15POVC-23-GG-00460-ASSI. We consider the subject report resolved and request written acceptance of this action from your office.

The draft report contains **3** recommendations and **$1,306** 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 the Pennsylvania CCD to ensure Safe Berks develops adequate written policies and procedures for recording subaward costs and billing the Pennsylvania CCD.**

   OJP agrees with this recommendation. We will coordinate with Pennsylvania CCD to obtain Safe Berks' written policies and procedures implemented for recording subaward costs and billing the Pennsylvania CCD.

2. **We recommend that OJP work with the Pennsylvania CCD to remedy the $1,306 in unallowable consultant expenditures.**

   OJP agrees with this recommendation. We will coordinate with Pennsylvania CCD to remedy the $1,306 in unsupported costs.

3. **We recommend that OJP work with the Pennsylvania CCD to ensure Safe Berks develops adequate consultant policies and procedures to ensure compliance with the maximum authorized federal rate.**

   OJP agrees with this recommendation. We will coordinate with Pennsylvania CCD to obtain Safe Berks' written consultant policies and procedures implemented to ensure compliance with the maximum authorized federal rate.

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 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

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

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 Pennsylvania Commission on Crime and Delinquency (Pennsylvania CCD), and Safe Berks. OJP's response is incorporated in Appendix 5, Pennsylvania CCD's response is incorporated in Appendix 4, and Safe Berks'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. Both Pennsylvania CCD and Safe Berks agreed with the three recommendations. 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 Pennsylvania CCD:

1. **Ensure Safe Berks develops adequate written policies and procedures for recording subaward costs and billing the Pennsylvania CCD.**

   Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with Pennsylvania CCD to obtain Safe Berks's written policies and procedures implemented for recording subaward costs and billing the Pennsylvania CCD. As a result, this recommendation is resolved.

   Pennsylvania CCD agreed with our recommendation and stated in its response that it will work with Safe Berks to develop adequate written policies and procedures for recording subaward costs and billing Pennsylvania CCD.

   Safe Berks agreed with our recommendation and stated in its response that it will develop and implement written procedures that clearly establish the process for recording subaward expenditures, reviewing supporting documentation, determining the allowability and allocability of costs, and preparing and submitting reimbursement requests to the Pennsylvania CCD.

   This recommendation can be closed when we receive evidence that Safe Berks has created and implemented written policies and procedures for recording subaward costs and billing the Pennsylvania CCD.

2. **Remedy the $1,306 in unallowable consultant expenditures.**

   Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with Pennsylvania CCD to remedy the $1,306 in unsupported costs. As a result, this recommendation is resolved.

   Pennsylvania CCD agreed with our recommendation and stated in its response that it will work with Safe Berks to address the questioned costs.

   Safe Berks agreed with our recommendation and stated in its response that it will reimburse the $1,306 to Pennsylvania CCD.

This recommendation can be closed when we receive evidence that OJP has remedied the $1,306 in unallowable consultant expenditures.

3. Ensure Safe Berks develops adequate consultant policies and procedures to ensure compliance with the maximum authorized federal rate.

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will work with Pennsylvania CCD to obtain Safe Berks's written consultant policies and procedures implemented to ensure compliance with the maximum authorized federal rate. As a result, this recommendation is resolved.

Pennsylvania CCD agreed with our recommendation and stated in its response that it will work with Safe Berks to develop adequate consultant policies and procedures to ensure compliance with the maximum authorized federal rate.

Safe Berks agreed with our recommendation and stated in its response that it will develop and implement written policies and procedures governing consultant compensation charged to federal awards.

This recommendation can be closed when we receive evidence that Safe Berks has created and implemented written policies and procedures ensuring compliance with the maximum authorized federal rate.