Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the Office of South Carolina Attorney General to Tri-County S.P.E.A.K.S., Charleston, South Carolina

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AUDIT DIVISION

26-103

SEPTEMBER 2026

REDACTED FOR PUBLIC RELEASE

A redaction was made to the full version of the report for privacy reasons. The redaction is contained only in Appendix 3, the grantee's response, and is of an individual's name.

Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the Office of the South Carolina Attorney General to Tri-County S.P.E.A.K.S., Charleston, South Carolina

Background

The U.S. Department of Justice (DOJ) Office of Justice Programs (OJP) provided funds to the Office of the South Carolina Attorney General (South Carolina AG), the state administering agency (SAA) for South Carolina, to make subawards to provide services to victims of crime in South Carolina. The South Carolina AG awarded $646,990 to Tri-County S.P.E.A.K.S. (TCS) through two subawards in fiscal years (FY) 2023 and 2024. The South Carolina AG reimbursed TCS $625,993 for these subawards funded by the South Carolina AG's FY 2022 and 2023 federal grants.

Table 1

Audited Subawards to Tri-County S.P.E.A.K.S.

Subaward	Subaward Period	Subaward Amount	Amount Expended
2023 Subaward	10/1/2022 – 9/30/2023	$323,495	$317,013
2024 Subaward	10/1/2023 – 9/30/2024	$323,495	$308,980
Total		**$646,990**	**$625,993**

Source: OJP, South Carolina AG

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] These services 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 in understanding and participating in the criminal justice system, or (4) restore a measure of safety and security for victims. VOCA victim assistance subawards may offer various support services, such as counseling, advocacy, therapy, and shelter.

Tri-County S.P.E.A.K.S.

Founded in 1974 as People Against Rape, and renamed Tri-County S.P.E.A.K.S. in 2020, TCS is a non-profit organization providing services to approximately 1,600 adult victims and survivors of sexual violence per year in the tri-county area in and around the city of Charleston, South Carolina. The tri-county area includes Dorchester, Berkeley, and Charleston counties.

A VOCA subrecipient since 1986, TCS's services include initial contact through their 24-hour hotline, in-person and virtual accompaniment during sexual assault forensic exams, transportation, offering support through the recovery process by helping develop skills for psychological recovery, support groups, and providing referrals to other community providers that can support survivors.

Audit Objective

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

Conclusion

We found that TCS provided victims and survivors of adult sexual assault services for which its VOCA funds were awarded. However, we identified a deficiency in financial recording, which affected TCS's ability to accurately track VOCA funds.

We make one recommendation to OJP to work with the South Carolina AG and TCS to address this deficiency.

[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 OVC's annual distribution depends on the prior years' CVF deposits and limits set by Congress.

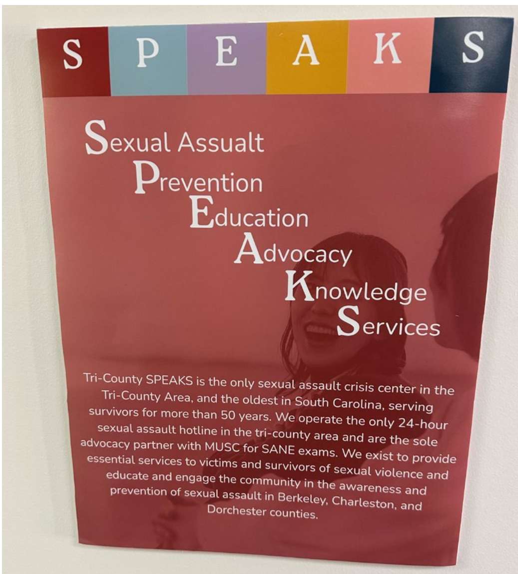
Audit Results

Program Performance

TCS received VOCA funding to provide equitable and comprehensive services to reduce the level of trauma experienced by adult survivors of sexual violence in the tri-county area through crisis intervention, hospital accompaniment, follow-up contact, individual and group support, referrals, criminal justice advocacy, and community outreach.

Figure 1

An Overview of Tri-County S.P.E.A.K.S. Services



Source: OIG photograph (February 2, 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 TCS's written policies, observed its performance reporting system, and interviewed relevant staff to understand its program performance procedures. We also evaluated TCS's achievement of its objectives for each subaward by reviewing documentation supporting the organization's activities and achievements.

Subaward Goals and Objectives

The goals and objectives for TCS's 2023 subaward included: (1) identify 5 behavioral health providers to build a resource guide for clinical referrals, (2) attend 12 outreach events and reach at least 100 people in their assigned counties, and (3) serve a total of 600 new adult victims, survivors, adult survivors of child sexual assault, or loved ones of sexual assault, and reach 15 new support group attendees.

For its 2023 subaward, TCS provided support demonstrating that it successfully identified over 5 behavioral health providers to update its previously established resource guide for clinical referrals. However, TCS could not provide documentation to demonstrate that its officials attended 12 outreach events and reached 100 victims per county. We also found that TCS could not support reaching 15 new support group attendees. As we discuss below, our testing of TCS's Performance Measurement Tool (PMT) reports further revealed that TCS overreported the total number of victims served during this subaward period.

The goals and objectives for TCS's 2024 subaward included: (1) refer at least 30 survivors for in-house therapy from TCS or outside therapists, (2) attend or coordinate 24 community outreach events in 12 months, reaching at least 400 people, and (3) serve equal to or more survivors through direct services in the tri-county area, as compared to the previous subaward year.

Through our testing, we found that TCS referred at least 30 survivors for therapy and served more survivors through direct services compared to the previous subaward. However, TCS was unable to provide support demonstrating that its officials had attended or coordinated 24 outreach events and reached at least 400 people through these events.

Overall, we found that TCS was able to demonstrate achievement of 50 percent of the established goals across the two subawards, with a notable improvement in its second year. This included 1 of 3 goals met for the 2023 subaward and 2 of 3 goals achieved for the 2024 subaward. In addition to the above, we tested the number of total victims served and total of new victims served by comparing the performance reports from TCS's performance reporting system with quarterly performance reports from the PMT. As a result of this testing, we found that the performance statistics TCS submitted to the South Carolina AG in its quarterly PMT reports did not match the data in TCS's performance reporting system.

For the 2023 subaward, we found that the performance statistics TCS submitted to the South Carolina AG were consistently misstated. Specifically, for the total number of victims served across the life of the subaward, TCS's internal client management system reflected 535 victims served but its quarterly reports overstated the number of victims by an average of 111 (a total difference of 445 across the 4 quarters). For the number of new victims served, TCS's quarterly reports were overstated in one quarter and understated in the remaining three quarters by a total net difference of 151.

For the 2024 subaward, we found that two of the four quarters reviewed were accurately reported, while the other two quarters were understated by a total difference of three total victims served. We found no difference in the number of total new victims served. Although we consider the variances on the 2024 subaward to be immaterial, we are concerned about the more significant overstatements on the 2023 subaward. Without accurate performance reports, OJP and the South Carolina AG cannot adequately assess the impact grant funds have on serving victims of crime.

We discussed the PMT reporting discrepancies and TCS's inability to demonstrate that it met established goals with current TCS officials. According to these officials, between August 2022 and January 2025, TCS went through a period of high turnover. During this period, the entire staff was replaced, and in November 2025, the current Interim Executive Director was hired. This resulted in a new staff that was not in place during the majority of either of the subawards in our audit scope. Nevertheless, current TCS officials believed the inconsistencies we found were due to a lack of internal policies and procedures during the performance periods of the subawards we audited. Without such policies and procedures in place, current TCS officials recognized the inability to accurately guide the tracking and reporting of performance statistics and subaward goals. As a result, current TCS officials implemented new policies and procedures in October 2025 and March 2026 to address the reporting of subaward goals and tracking of performance statistics. We reviewed these new policies and procedures and found that they addressed our concerns. Therefore, we do not make a recommendation in this area.

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 TCS adequately safeguarded the $625,993 expended, we reviewed written policies and procedures, interviewed relevant officials, and evaluated reimbursement requests, invoices, receipts, and TCS's accounting records for a sample of transactions.

In addition to the DOJ Grants Financial Management Guide, 2 C.F.R. § 200.302 states subrecipient financial management systems must be sufficient to permit the tracking of expenditures and the preparation of reports required by the awards' terms and conditions.

While we found that TCS properly supported the expenses reimbursed and had adequate internal policies, we determined that the organization lacked detailed procedures to guide the use of its accounting system. We believe this led to human error in the data entry of VOCA expenditures, which was confirmed by current TCS officials. Of the 40 transactions reviewed, 11 (28 percent) were improperly recorded in TCS's accounting system, though reimbursement amounts were supported. In these instances, portions of the VOCA expenses were listed in TCS's accounting system under different non-VOCA fund categories. The improper recording of transactions to different funds creates inconsistencies between TCS's accounting system, its reimbursement requests, and the supporting source documentation. These inconsistencies, if not addressed, could lead to inaccurate financial reporting in the future. Therefore, we recommend that OJP work with the South Carolina AG to require TCS to establish procedures to ensure the accurate accounting of VOCA transactions.

To test TCS's VOCA expenditures for accuracy, support, and compliance with VOCA requirements, we judgmentally selected one monthly reimbursement request for each subaward and tested all personnel and other transactions. For personnel, we tested two pay periods, per subaward, totaling $34,208. Our testing found that these costs were adequately supported.

We also tested 3 travel and 37 other transactions totaling $15,315, including utilities, supplies, hotline contractors, and indirect costs. We determined that the transactions tested were generally accurate, allowable, and supported.

Views of Responsible Officials

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 TCS, the South Carolina AG, and OJP officials, which can be found in Appendices 2, 3, and 4, respectively.

Recommendation

We recommend that OJP work with the South Carolina AG to:

1. Require TCS to establish procedures to ensure accounting transactions are accurately recorded in the appropriate fund category.

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 2022 through September 2024, and included two subawards to Tri-County S.P.E.A.K.S. (TCS), totaling $646,990. These subawards were funded by the Office of the South Carolina Attorney General (South Carolina AG) from primary VOCA grants 15POVC-22-GG-00802-ASSI and 15POVC-23-GG-00464-ASSI awarded by the Office of Justice Programs (OJP) Office for Victims of Crime (OVC). As of March 2026, the South Carolina AG reimbursed TCS $625,993 for the subawards we reviewed.[2]

Table 2

Audited Subawards to Tri-County S.P.E.A.K.S. from the Office of the South Carolina Attorney General

SAA Subaward Identifier	OJP Prime Award Numbers	Subaward Amount
1V22005 (2023 subaward)	15POVC-22-GG-00802-ASSI	$323,495
1V23009 (2024 subaward)	15POVC-23-GG-00464-ASSI	$323,495
Total:		**$646,990**

Source: OVC

To accomplish our objective, we tested compliance with what we considered to be the most important conditions of TCS'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; South Carolina AG guidance; and the OVC and South Carolina AG award documents. Our work included interviewing TCS financial staff, examining policies and procedures, and reviewing subaward documentation and financial records. We performed sample-based audit testing for personnel and other direct costs. 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 South Carolina AG specific to the management of VOCA funds during the audit period, as well as TCS 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.

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 TCS to provide assurance on its internal control structure as a whole. TCS 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 TCS's internal control structure as a whole, we offer this statement solely for the information and use of TCS, the South Carolina AG, and OJP.[3]

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 TCS'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.

[2] Based on subaward documentation, the South Carolina AG waived the match requirement for TCS for the audited subawards. Therefore, we did not perform testing in this area except for verifying that South Carolina AG provided match waivers to TCS for the two subawards.

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

APPENDIX 2: Tri-County S.P.E.A.K.S. Response to the Draft Audit Report

TRI-COUNTY S.P.E.A.K.S. SEXUAL ASSAULT CENTER

August 24, 2026

Sean Relay
Acting Regional Audit Manager
U.S. Department of Justice
Office of the Inspector General
75 Ted Turner Drive, Suite 1130
Atlanta, Georgia 30303

Dear Mr. Relay:

The purpose of this letter is to provide our official response to the OIG's draft *Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the Office of the South Carolina Attorney General to Tri-County SPEAKS* Sexual Assault Center in Charleston, SC.

We want to extend our thanks for your efforts to assess TCS's compliance with the management of its VOCA funds. We appreciated the courtesy and professionalism with which the OIG carried out its review. We have read the report and agree with the findings and the recommendation.

TCS acknowledges the deficiencies in TCS's handling of financial reporting and tracking of VOCA funds in the past and has been working diligently to rectify these issues. When I was hired as the interim Executive Director in November 2025, an internal review of TCS's financial files was initiated. Over the next several months, weaknesses in TCS's financial tracking were identified and addressed. Subsequently, TCS retained the services of Erik Glaser + Company to complete a financial audit and make recommendations for improving financial reporting. TCS met with them last month and have decided to move to QuickBooks to manage TCS's finances. We expect to have fully migrated to QuickBooks by the end of the year and will continue to work with Erik Glaser + Company to improve our financial systems.

In addition, a new financial management specialist was hired in March who has done a remarkable job of streamlining our recordkeeping and invoicing. As a result of these actions, our ability to manage funds across grants has improved considerably, and we have been able to implement a much more effective process for submitting invoices and tracking monthly costs. TCS has consulted with the South Carolina Attorney General's Office on many aspects of these activities and will continue to keep them apprised of our progress.

198 Rutledge Ave., Suite 5, Charleston, SC 29403

Should you have any questions, please feel free to contact me at 571-247-3122 or ExecutiveDirector@Tricountyspeaks.org.

Sincerely,

Kristina Rose
Interim Executive Director

APPENDIX 3: The Office of the South Carolina Attorney General Response to the Draft Audit Report

ALAN WILSON
ATTORNEY GENERAL

September 3, 2026

Mr. Sean Relay
Acting Regional Audit Manager
U.S. Department of Justice
Office of the Inspector General
75 Ted Turner Drive, Suite 1130
Atlanta, Georgia 30303

Dear Mr. Relay,

The purpose of this letter is to provide an official response to the OIG's draft audit of the Office of Justice Programs Victim Assistance Funds subawarded by the Office of the South Carolina Attorney General to Tri-County S.P.E.A.K.S. Sexual Assault Center in Charleston, South Carolina.

The South Carolina Attorney General's Office agrees with the recommendation. The agency will follow-up with Tri-County S.P.E.A.K.S. Sexual Assault Center to ensure the full migration of financials to QuickBooks by the end-of-the-year. The agency will provide support and monitoring to the subrecipient during this process ensuring a full migration.

Should you have any questions, please feed free to contract me at 803-734-0791, bnelson@scag.gov, or Kim Buckley at 803-734-3771, kbuckley@scag.gov.

Sincerely,

BJ Nelson

Barbara Jean (BJ) Nelson
Director, Crime Victim Services

/kja

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cc:
Kristina Rose, Interim Executive Director
Tri-County S.P.E.A.K.S. Sexual Assault Center

Alina Gomez, Grants Management Specialist, OVC
U. S. Department of Justice, Office of Justice Programs

[redacted]

Kim Buckley, Finance Director
S. C. Attorney General's Office

Joe Corey, Deputy Director, Crime Victim Assistance Grants
S.C. Attorney General's Office

APPENDIX 4: 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 8, 2026

MEMORANDUM TO: Joel C. Smith
Acting Regional Audit Manager
Atlanta Regional Audit Office
Office of the Inspector General

Digitally signed by LETOYA JOHNSON
Date: 2026.09.08 16:50:08 -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 Office of the South Carolina Attorney General to Tri-County S.P.E.A.K.S., Charleston, South Carolina*

This memorandum is in reference to your correspondence dated August 6, 2026, transmitting the above-referenced draft audit report for Tri-County S.P.E.A.K.S. (TCS). TCS received subaward funds from the Office of the South Carolina Attorney General (South Carolina AG), under the Office of Justice Programs' (OJP), Office for Victims of Crime (OVC), Victims of Crime Act (VOCA), Victim Assistance Formula Grant Program, Grant Numbers 15POVC-22-GG- 00802-ASSI and 15POVC-23-GG- 00464-ASSI. We consider the subject report resolved and request written acceptance of this action from your office.

The draft report contains one recommendation and no questioned costs. The following is OJP's analysis of the draft audit report recommendation. For ease of review, the recommendation is restated in bold and followed by our response.

1. **We recommend that OJP work with the South Carolina AG to require TCS to establish procedures to ensure accounting transactions are accurately recorded in the appropriate fund category.**

   OJP agrees with this recommendation. We will coordinate with South Carolina AG to obtain TCS' written policies and procedures implemented to support that accounting transactions are accurately recorded in the appropriate fund category.

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 phone on (202) 353-5744 or by email at LeToya.Johnson@usdoj.gov .

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

OJP Executive Secretariat
Control Number OCOM002294

APPENDIX 5: 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 Office of the South Carolina Attorney General (South Carolina AG), and Tri-County S.P.E.A.K.S. (TCS). OJP's response is incorporated in Appendix 4, the South Carolina AG's response is incorporated in Appendix 3, and TCS's response is incorporated in Appendix 2 of this final report. In response to our draft audit report, OJP agreed with our recommendation, and, as a result, the status of the audit report is resolved. The South Carolina AG and TCS agreed with the recommendation. The following provides OIG analysis of the response and summary of actions necessary to close the report.

Recommendation for OJP to work with the South Carolina AG to:

1. **Require TCS to establish procedures to ensure accounting transactions are accurately recorded in the appropriate fund category.**

   Resolved. OJP agreed with our recommendation and stated in its response that it will coordinate with the South Carolina AG to obtain documentation of TCS's written policies and procedures implemented to support that accounting transactions are accurately recorded in the appropriate fund category.

   The South Carolina AG agreed with our recommendation and stated that the agency will follow up with TCS to ensure the full migration of financials to the accounting system by the end of the year. The South Carolina AG further stated that it will provide support and monitoring to TCS during this process to help ensure full migration.

   TCS agreed with our recommendation and acknowledged deficiencies in its financial reporting and tracking of Victims of Crime Act funds. TCS stated that it is transitioning to a new accounting system, which TCS expects to fully implement by the end of the year. In addition, TCS noted that it recently hired a new financial management specialist who has streamlined TCS's recordkeeping and invoicing.

   This recommendation can be closed when we receive evidence that OJP has worked with the South Carolina AG to require TCS to establish procedures to ensure accounting transactions are accurately recorded in the appropriate fund category.