

Audit of the Office on Violence Against Women Grant Awarded to the West Virginia Foundation for Rape Information and Services, Inc., Fairmont, West Virginia

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AUDIT DIVISION

27-007

NOVEMBER 2026

Audit of the Office on Violence Against Women Grant Awarded to the West Virginia Foundation for Rape Information and Services, Inc., Fairmont, West Virginia

Background

The U.S. Department of Justice (DOJ) Office of the Inspector General audited a grant awarded by the Office on Violence Against Women (OVW) to the West Virginia Foundation for Rape Information and Services, Inc. (FRIS) in Fairmont, West Virginia. The $998,700 grant was awarded under the Improving Criminal Justice Responses to Domestic Violence, Dating Violence, Sexual Assault, and Stalking Program (ICJR Program). The ICJR Program supports collaboration among state, local, and tribal governments, as well as courts, victim service providers, coalitions, and rape crisis centers to improve the criminal justice system's response to domestic violence, dating violence, sexual assault, and stalking by identifying problems and sharing ideas to help ensure victim safety and offender accountability.[1] The grant project period was from October 2021 through September 2026, and as of July 2026, FRIS had drawn down $842,000 of the total amount awarded.

The Grant-Funded Project

FRIS used the grant to fund implementation of its ICJR Program at 5 of its 12 regional rape crisis centers ("pilot sites"), which use advocates to: (1) help victims navigate the criminal justice system, (2) identify gaps and barriers to protocol and policy changes, and (3) work with state project partners to address those gaps, including piloting virtual court services in Greenbrier, Harrison, and Monongalia counties and establishing a network of Sexual Assault Nurse Examiner (SANE) programs and trainings. The five regional rape crisis centers are subrecipients of the grant.

Audit Objectives

The audit objectives were to determine whether: (1) costs claimed under the grant were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and award terms and (2) FRIS demonstrated adequate progress towards achieving program goals and objectives.

The Grantee

Established in 1982, FRIS and its 12 regional rape crisis centers serve West Virginia's 55 counties as the state's sexual assault coalition. To build and strengthen programs focused on sexual assault and stalking prevention and intervention, the coalition partners with various allied professionals who interact with sexual assault and stalking victims through intervention-related work, including services that support the criminal justice system in law enforcement, prosecution, crime laboratories, correctional facilities, medical responders, and advocacy.

FRIS has three priorities: (1) promote the compassionate and just treatment of survivors and their loved ones, (2) foster collaborative relationships to promote victim healing and justice while preventing sexual violence and stalking, and (3) create attitudinal and behavioral changes around sexual violence and stalking through education, victim services, and social change efforts. FRIS also supports the Sexual Assault Response Team and SANE initiatives in West Virginia by providing technical assistance and information to individuals and organizations that want to establish those programs in their locale.

Conclusion

We found that FRIS is making adequate progress towards achieving the grant goals and objectives, and we did not identify concerns associated with FRIS's grant financial management. We provided a draft of this report to FRIS and OVW. Though our report does not include any recommendations, FRIS and OVW provided responses, which can be found in Appendices 2 and 3, respectively.

[1] Funding through the ICJR Program is authorized by 34 U.S.C. §§ 10461–10465 and implemented through 28 C.F.R. Part 90, Subpart D.

Audit Results

Program Performance

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 the: (1) effectiveness and efficiency of operations, (2) reliability of reporting for internal and external use, and (3) compliance with applicable laws and regulations.

To determine whether FRIS demonstrated progress towards achieving the program goals and objectives, we interviewed FRIS officials and reviewed relevant supporting documents for a sample of four award goals and five objectives. We found that overall, FRIS is making adequate progress towards achieving the grant goals and objectives.

The DOJ Grants Financial Guide states that the funding recipient should ensure that valid and auditable source documentation is available to support all data collected for each performance measure specified in the program solicitation. To verify the information FRIS reported in its required performance reports, we judgmentally selected a sample of 10 performance measures from the grant's progress reports for the periods ending June and December 2025, including the required measures for training. We then traced reported statements to FRIS's supporting documents, which included: (1) conference, webinar, and SANE training attendance records, (2) West Virginia Sexual Assault Training and Technical Team meeting minutes, and (3) case management records for victims and survivors served. For the period tested, we found that FRIS reported seven training events with 510 individuals toward its training performance measures. However, our review of supporting documentation for four events identified duplicate participant names and cancellations, resulting in an overstatement of 25 participants.

When we brought this discrepancy to FRIS officials' attention, FRIS developed and implemented a training protocol for grant reporting, which it disseminated during a staff meeting in August 2026. The protocol guides FRIS personnel through the process for administering training to allied professionals, including requirements for documenting event registration, subsequent reconciliation of physical presence to attendance records, and preemptive searches for duplicate attendees.

Because FRIS developed and instituted these corrective actions during our fieldwork, which include detective and preventive internal controls to lessen the likelihood of reporting incorrect training information, we make no recommendation.

Grants Financial Management

According to the DOJ Grants Financial Guide and Uniform Guidance, all grant recipients are required to establish and maintain adequate accounting systems and financial records and to accurately account for funds awarded to them.[2] To assess FRIS's financial management of the grant covered by this audit, we interviewed financial personnel, examined policies and procedures, and inspected grant documents to determine whether FRIS adequately safeguarded the grant funds we audited. We also reviewed FRIS's Single Audit Reports for 2021 through 2025 and did not identify any reported internal control weaknesses or significant non-compliance issues related to federal grants awarded to FRIS.[3]

Overall, we did not identify concerns during our reviews of FRIS's financial policies and procedures, financial management controls, actual costs and budget, drawdowns, and federal financial reporting.

To determine whether costs charged to the award were allowable, supported, and properly allocated in compliance with award requirements, we tested a sample of 110 transactions, totaling $137,002, or 17 percent of the total grant expenditures ($797,790 as of March 2026). We reviewed accounting records and documentation, including support for the procurement of contracted services, and performed verification testing related to grant expenditures and subaward expenses. We did not identify any significant concerns applicable to personnel, fringe benefits, travel, other direct costs, training, contracted services, and subaward costs.

Subrecipient Monitoring

Under 2 C.F.R. § 200.302, recipients and subrecipients must maintain financial management systems that permit accurate reporting and expenditure tracking for federal awards. Specifically, financial management systems must identify all federal awards received and expended, disclose financial results accurately and completely, and maintain

[2] 2 C.F.R. § 200.302.

[3] Non-federal entities that receive federal financial assistance are required to comply with the Single Audit Act of 1984, as amended. The Single Audit Act requires recipients of federal funding above a certain threshold to receive an annual audit of their financial statements and federal expenditures. The audit is referred to as "single" because it includes all federal financial assistance that the entity has received and expended. Under the Uniform Guidance, such entities that expend $1,000,000 or more in federal funds within the entity's fiscal year must have a single audit performed annually covering all federal funds expended that year. Prior to October 1, 2024, the threshold for single audit requirements was $750,000.

effective control over and accountability for all funds, property, and other assets. In addition, 2 C.F.R. § 200.332(e) requires pass-through entities, such as FRIS, to monitor subrecipients' activities, as necessary, to ensure that subawards are used for authorized purposes and in compliance with applicable federal statutes, regulations, and the subaward terms and conditions.

We determined that FRIS actively monitors its subrecipients using a framework that includes annual site visits memorialized via a standard form that captures the results of risk assessments and monitoring reports. However, FRIS's monitoring framework did not include activities designed to provide reasonable assurance that subrecipients' financial management systems comply with 2 C.F.R. § 200.302 and 2 C.F.R. § 200.332(e).

When we asked FRIS how it monitors subrecipients' financial management practices, FRIS provided a list of questions it required its regional rape crisis center subrecipients to answer annually. These self-administered questions addressed topics such as segregated financial accounts and identification of funding sources. A FRIS official told us that FRIS discontinued use of these questions in 2022 because subrecipient responses did not change from year to year.

In response to our inquiries, FRIS developed and incorporated general financial management system questions into its monitoring for the upcoming annual review of fiscal year 2025 subaward activities. [4] Because FRIS took corrective action during our fieldwork, we make no recommendation.

[4] The new general questions ask subrecipients to affirm that the agency: (1) maintains organized financial and administrative records that support all grant expenditures, including accounting records, receipts, required personnel documentation, inventory records, and regular system backups; (2) has an accounting system that adequately tracks grant funds by funding source and ensures that shared costs are allocated appropriately, with identification of the specific accounting system used; and (3) has a designated individual within the agency who is responsible for maintaining the grant financial records.

APPENDIX 1: Audit Scope and Methodology

Scope and Methodology

We addressed our audit objectives by testing compliance with what we consider to be the most important conditions of the West Virginia Foundation for Rape Information and Services, Inc. (FRIS) activities related to Grant Number 15JOVW-21-GG-02046-ICJR. Our audit focused on, but was not limited to, the period from October 2021 through September 2026. As of July 2026, FRIS had drawn down $842,000 of the total grant funds awarded. We reviewed applicable laws, regulations, and FRIS's policies and procedures; interviewed FRIS personnel responsible for administration and oversight of the grant; and analyzed related grant documentation. Throughout the audit, we obtained feedback from responsible officials on our preliminary audit results. As appropriate, these views are reflected in our report.

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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Internal Controls

In this audit, we performed testing of internal controls significant within the context of our audit objectives. We did not evaluate the internal controls of FRIS to provide assurance on its internal control structure as a whole. FRIS's management is responsible for the establishment and maintenance of internal controls in accordance with the DOJ Grants Financial Guide; 2 C.F.R. § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; and the award documents. Because we do not express an opinion on FRIS's internal control structure as a whole, we offer this statement solely for the information and use of FRIS and the Office on Violence Against Women.[5]

In planning and performing our audit, we identified internal control components and underlying internal control principles as significant to the audit objectives. Specifically, we assessed the design and implementation of FRIS's policies and procedures. We also tested the implementation and operating effectiveness of specific controls over award execution and compliance with laws and regulations within 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 objectives of this audit, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

Sample-Based Testing

To accomplish our objectives, we performed sample-based testing for grant expenditures, including personnel, fringe benefits, travel, other direct costs, training, contracted services and subaward costs, as well as progress reports. We employed a judgmental sampling design to obtain broad exposure to numerous facets of the grant reviewed. This non-statistical sample design did not allow projection of the test results to the universe from which the samples were selected.

Computer-Processed Data

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

We assessed the reliability of FRIS's accounting system data we used by: (1) performing electronic testing of required data elements, (2) reviewing existing information about the data and the system that produced it, and (3) interviewing auditee officials knowledgeable about the data. We determined that the data was sufficiently reliable for the purposes of this report.

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

APPENDIX 2: The West Virginia Foundation for Rape Information and Services, Inc. Response to the Draft Audit Report

West Virginia Foundation for Rape Information and Services, Inc.
112 Braddock Street, Fairmont, WV 26554 304-366-9500 FAX 304-366-9501

Re: 2026 OIG Audit Report

Date: 10/9/2026

First, let me commend both the OIG audit team and our staff for their professionalism throughout this process. We had a shared goal of ensuring that federal funds that our agency received were invested well in the services they were intended to support and implemented with high standards and oversight.

While the report contains no findings, we do want to take the opportunity to provide some additional context for the recommendations that were implemented.

1. Documentation of webinar training attendance.
Last year alone, our agency facilitated/presented 70 trainings, reaching over 3500 attendees. For virtual trainings, registration links are provided for individuals to register for each event. But if an individual shares their completed registration link with another individual, and that person joins the webinar via that link, they are both listed in the attendance data provided by the webinar platform under the name of the individual who originally registered directly.

Microsoft incorporated a deduplication component to address this issue by counting attendees by devices used to access webinars and not by the registration names/links. Microsoft Teams then supplies the attendance count for a webinar. The attendance overcount that is referenced in the report was for a webinar using Microsoft Teams.

The Zoom platform incorporates a deduplication component by having a 'show unique users' option in its Participants Report. This is to consolidate any duplicate email addresses by only listing/counting attendees by the devices used to access webinars and not by the registration email names/links, using those separate devices as unique identifiers.

To allow for additional scrutiny, these platforms provide an Excel file listing webinar attendees, enabling the patterns of attendance to be tracked for each attendee. Although the same email address may be listed more than once (which would happen with a shared registration link), the file will show the exact times when the individuals with the same email address enter and exit a webinar. When verifying attendees, if we have attendees with the same email address but who both stay the entire time yet enter and exit at different times, these factors indicated to us that these could not be the same person. We felt that the two processes in place (the Microsoft deduplication count/Zoom 'show unique users' report that counts attendance by devices and not the registration name, and the supporting Excel files that can show the same email address but

different webinar entrance and exit times) provide documentation for an unduplicated count. Those numbers were then submitted as webinar attendance on our reports. While we may have an unduplicated count even when a training registration link is shared, we would not have a name for any additional person(s) attending on a shared link. So, as the report notes, we have implemented an additional verification method for webinar attendance as requested, as we want to do all that we can to make our reports as accurate as possible.

2. Subrecipient monitoring
We have a rigorous subrecipient monitoring process that includes annual reviews and required monthly progress reports. Subrecipients are on a reimbursement method, meaning they have to submit documentation (copies of receipts, payment verification, cancelled checks, bank statements) to receive reimbursement of an expense that aligns with the grant-approved budget. Because subrecipients must submit verifiable documentation that contains a separation of financial accounts (paystubs that identify different grants, grant cost-allocation coding on bills/ invoices, and/or a report from their software system showing the segregated financial accounts with costs allocated to the specified grant accounts), and because we had already verified on-site that those systems are in place, we discontinued asking those same questions annually. But as the report notes, we reinstated that practice as recommended for the current and future subrecipient monitoring visits.

Sincerely,

Nancy Hoffman

Nancy Hoffman
State Coordinator

APPENDIX 3: The Office on Violence Against Women Response to the Draft Audit Report

U.S. Department of Justice

Office on Violence Against Women

Washington, DC 20530

October 26, 2026

MEMORANDUM

TO: Shenika N. Cox
Regional Audit Manager

FROM: Kevin Mihalyi KM
Audit Liaison

SUBJECT: Draft Audit Report – Audit of the Office on Violence Against Women Grant Awarded to the West Virginia Foundation for Rape Information and Services, Inc.

This memorandum is in response to your correspondence dated October 7, 2026, transmitting the above Draft Audit Report for West Virginia Foundation for Rape and Information Services.

OVW appreciates the opportunity to review and comment on the draft audit report. We acknowledge that the report contains no recommendations and we have no additional comments.

If you have any questions or require additional information, please contact Kevin Mihalyi at (202) 717-5696.

Cc:

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MEMORANDUM
SUBJECT: Draft Audit Report – Audit of the Office on Violence Against Women Grant Awarded to the West Virginia Foundation for Rape Information and Services, Inc.

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