



AUDIT OF THE CRIME VICTIMS FUND DISBURSEMENTS TO THE FEDERAL BUREAU OF INVESTIGATION AND EXECUTIVE OFFICE FOR UNITED STATES ATTORNEYS

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AUDIT OF CRIME VICTIMS FUND DISBURSEMENTS TO THE FEDERAL BUREAU OF INVESTIGATION AND EXECUTIVE OFFICE FOR UNITED STATES ATTORNEYS

EXECUTIVE SUMMARY

The Crime Victims Fund (CVF), established by the Victims of Crime Act of 1984 (VOCA), is a major funding source for victim services throughout the nation.¹ Funding for the CVF is generated from criminal fines, forfeited bail bonds, penalties, and special assessments collected from offenders convicted of federal crimes. The Office for Victims of Crime (OVC), within the Department of Justice Office of Justice Programs (OJP), is responsible for the administration of the CVF.

Each year Congress establishes a cap on the amount of CVF funds that the OVC can distribute.² Once the cap is established, the OVC distributes CVF funds in accordance with the statutory distribution authorized by the VOCA to the Federal Bureau of Investigation (FBI), the U.S. Attorneys' Offices (USAO), the Victim Notification System (VNS), and to state and local programs.

The FBI's CVF funds support 134 Victim Specialists assigned to FBI field offices across the country to assist victims throughout the investigation of a federal crime. The Executive Office for United States Attorneys (EOUSA) administers its CVF funds for: (1) 170 Victim-Witness Coordinator positions in the USAOs, who provide services to victims once charges have been filed in a federal case; and (2) the VNS, an automated database that provides mandated notifications to victims of federal crimes.³ Exhibit 1 shows the total CVF funding available to the FBI and EOUSA under each program.

EXHIBIT 1: TOTAL CVF FUNDING AVAILABLE TO THE FBI AND EOUSA

CVF PROGRAM	FY 2009	FY 2010	FY 2011	FY 2012
FBI VICTIM SPECIALISTS	\$14,640,991	\$16,133,259	\$17,640,763	\$17,062,288
USAOS VICTIM-WITNESS COORDINATORS	\$23,134,638	\$23,374,000	\$23,439,800	\$21,969,462
VICTIM NOTIFICATION SYSTEM	\$6,675,839	\$5,500,000	\$4,881,300	\$4,525,751

Source: OJP

As the administrator for the CVF, the OVC had recommended in 2011 and 2012 that the Office of the Inspector General (OIG) consider auditing the CVF funding allocated to the FBI and EOUSA. Our review encompassed: (1) the performance of each CVF program to ensure services were provided to victims in

¹ 42 U.S.C. § 10601 (2012).

² The cap is established in the Commerce, Justice and Science appropriations enacted annually by Congress.

³ Victim-Witness Coordinator positions also include Victim-Witness Assistants and Victim-Witness Specialists.

accordance with applicable guidelines and policies and procedures, including identifying any potential overlap between the funded positions; and (2) EOUSA's accounting and reporting of CVF funds for the Victim-Witness Coordinator positions and the VNS for FYs 2009 through 2011.⁴

In FY 2011, the FBI reported providing a total of 213,402 services to victims of crime. These services included responding to crime scenes to assist victims in the aftermath of a crime; providing referrals to victims for medical services, counseling, housing, and state victim compensation; and conducting community outreach to identify resources available in the victim's area. In FY 2011, EOUSA reported 232,794 direct contacts with victims in person, on the telephone, or through e-mail concerning service referrals or case status information.

We did not identify any significant non-compliance with the rules, regulations, and guidelines governing the performance of the CVF funded positions or the VNS while providing services to victims of federal crimes. However, we did identify limited instances where victims were not afforded their rights under the Crime Victims' Rights Act (CVRA) or provided services under the Victims' Rights and Restitution Act (VRRRA).⁵ These instances, although not significant in comparison to the overall program performance, indicate improvements can be made to ensure all victims are afforded their rights. As such, we have identified areas for improvement related to performance under each of the CVF programs we reviewed.

We found that Assistant U.S. Attorneys (AUSA) and investigative agencies do not consistently notify or provide complete and accurate victim information to the Victim-Witness Coordinators when a case involves victims, which can result in victims not being afforded their rights under the CVRA or provided services under the VRRRA. Therefore, we identified areas of improvement regarding the process of transitioning cases from investigative agencies to the USAOs. Additional needed enhancements include increased coordination between the FBI, EOUSA, and OVC; enhancements to the functionality of the VNS; and improved performance reporting. These enhancements may facilitate compliance with federal victims' services and rights laws by promoting timely notification to victims and providing comprehensive assistance in obtaining services.

We also found that EOUSA needs to improve internal controls over CVF funds to ensure full compliance with all rules, regulations, and guidelines. Specifically, we found that CVF funds were not properly tracked and documented in FYs 2009 through 2011 for the Victim-Witness Coordinator funding or the VNS funding. As a result, \$685,047 was expended on unallowable items, and the accounting records for the CVF funds provided to support VNS Coordinator positions at the FBI, Federal

⁴ U.S. Department of Justice Office of the Inspector General, *Audit of the Federal Bureau of Investigation's Accounting and Reporting of Funds Distributed from the Crime Victims Fund*, Audit Report 13-38 (September 2013), examines the FBI's accounting and reporting of CVF funding used to support FBI Victim Specialist positions.

⁵ 42 U.S.C. § 10607 (2012) and 18 U.S.C. § 3771 (2012).

Bureau of Prisons (BOP), and U.S. Postal Inspection Service (USPIS) were insufficient. We did not identify any significant misuse of funds under the VNS program.

The inadequacies related to EOUSA's tracking system also resulted in EOUSA underreporting the amount of CVF funding that remained unspent for the Victim-Witness Coordinator funding by approximately \$228,483 in FY 2009 and \$329,539 in FY 2011.⁶ Also as a result, for the VNS funding, EOUSA underreported the amount of unspent funds by approximately \$29,475 in FY 2010 and \$65,726 in FY 2011 and received approximately \$123,683 in additional funds in FY 2009 because the Interagency Agreement (IAA) between the OVC and EOUSA was never modified to increase the total funding available to EOUSA for FY 2009.⁷ We did not identify any significant excess reimbursements for Victim-Witness Coordinator funded positions.

EOUSA's inadequate accounting, administration, and reporting of CVF expenditures resulted in an increased risk for the misuse of CVF funds and failure to pursue appropriate reimbursements for expenditures from the OVC. Additionally, the misstatements of total expenditures in the future could prompt the OVC to award EOUSA additional CVF funds beyond what it would otherwise receive. This potentially affects the amount of CVF funding received by the state and local programs as the VOCA's statutory distribution system prescribes that state and local programs receive annual CVF funding levels after all other program areas are funded, including EOUSA's CVF funds.

Our audit resulted in 10 recommendations to the FBI, EOUSA, and OVC to enhance program performance and improve the effectiveness of EOUSA's internal controls over CVF funds. Program performance recommendations include: enhancements to the process of transitioning cases from investigative agencies to the USAOs; increased coordination between the FBI, EOUSA, and OVC; enhancements to the functionality of the VNS; and improved performance reporting. Recommendations related to EOUSA's accounting and reporting of CVF funding include: EOUSA implementing internal controls to ensure compliance with all rules, regulations, and guidelines related to the administration of CVF funds; and the OVC remedying \$691,399 in questioned costs from the Victim-Witness Coordinator funding and the VNS funding.

⁶ The carryover amount is an estimate based on the accounting records at the time of reporting. For the Victim-Witness Coordinator funding, the OVC approves the funding level requested by EOUSA for the year and generally subtracts any unspent funding from the previous year's funding level, known as carryover funding, from the total requested amount. The difference represents new funding from the CVF awarded to the EOUSA.

⁷ For the VNS funding, the OVC approves the funding level requested by EOUSA for the year and generally adds any unspent funding from the previous year's funding level, known as carryover funding, to the total requested amount.

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INTRODUCTION

The Crime Victims Fund (CVF), established by the Victims of Crime Act of 1984 (VOCA), is a major funding source for victim services throughout the nation.¹ Funding for the CVF is generated from criminal fines, forfeited bail bonds, penalties, and special assessments collected from offenders convicted of federal crimes. Through an amendment to the VOCA in 1988, the Office for Victims of Crime (OVC) was established within the Department of Justice (Department) Office of Justice Programs (OJP) to administer the CVF.² CVF funds support a wide range of victim services and assistance, including assistance with medical care and mental health counseling, support during criminal justice proceedings, and emergency financial assistance.

Each year during the appropriations process, Congress places a cap on the funds available from the CVF for distribution in order to maintain the CVF as a stable source of support for future services.³ The CVF caps enacted by Congress were \$635 million in fiscal year (FY) 2009 and \$705 million each year from FYs 2010 through 2012.

Once the cap is established, the OVC distributes the funds to each authorized program area in accordance with the statutory distribution authorized by the VOCA. First, \$10 to \$20 million is used to provide grants to states in order to improve the investigation and prosecution of child abuse (Children's Justice Act).⁴ Additional funds are then set aside for 3 programs to support federal victim services: (1) a program to support Victim-Witness Coordinator full-time equivalent (FTE) positions in the 94 U.S. Attorneys' Offices (USAO); (2) a program to support Victim Specialist FTE positions at the Federal Bureau of Investigation (FBI); and (3) a program to support the federal Victim Notification System (VNS), an automated database that

¹ 42 U.S.C. § 10601 (2012).

² 42 U.S.C. § 10605 (2012).

³ The cap is established in the Commerce, Justice and Science appropriations enacted annually by Congress.

⁴ 42 U.S.C. § 10603a (2012). For these grants, the term "state" includes each state, the District of Columbia, and the Commonwealth of Puerto Rico.

provides mandated notifications to victims of federal crimes.⁵ The Executive Office for United States Attorneys (EOUSA) administers the CVF funding for the Victim-Witness Coordinators and the VNS.

Of the amount remaining after the above allocations, 5 percent is used for discretionary grants administered by the OVC for demonstration projects, training and technical assistance, and services to victims of federal crimes; 47.5 percent is available for state crime victim compensation grants; and 47.5 percent plus any amount not used for state crime victim compensation grants is allocated for grants to states to support direct assistance services to victims of crime.⁶

Exhibit 1 below shows the distribution of CVF funds to each program area for FYs 2009 through 2012.

**EXHIBIT 1: FYs 2009 THROUGH 2012 CVF DISTRIBUTION
OF FUNDS FOR EACH PROGRAM AREA (IN MILLIONS)**

PROGRAM AREA	FY 2009	FY 2010	FY 2011	FY 2012
CHILDREN'S JUSTICE ACT	\$20.0	\$19.4	\$20.0	\$20.0
USAOs VICTIM-WITNESS COORDINATORS	21.4	22.9	23.4	21.5
FBI VICTIM SPECIALISTS	14.1	14.6	15.8	16.2
VICTIM NOTIFICATION SYSTEM	5.0	5.5	4.8	4.5
OVC DISCRETIONARY GRANTS	28.7	32.1	32.1	29.4
STATE VICTIM COMPENSATION GRANTS	182.0	198.0	180.9	178.1
STATE VICTIM ASSISTANCE GRANTS	363.8	412.1	428.1	379.7
MANAGEMENT AND ADMINISTRATIVE COSTS ⁷				55.6
TOTAL DISTRIBUTION OF CVF FUNDS	\$635	\$705	\$705	\$705

Source: The National Association of VOCA Assistance Administrators, OVC, and OJP

According to the OVC, the sequence in which CVF funds are distributed annually can have a significant effect on the amount of funding available for victim services supported by compensation and assistance formula grants. Because the distribution of CVF funds for the state victim assistance grants is calculated after all other program areas, an increase in any of the other program areas, including

⁵ When Congress created these programs, it made available "such sums as may be necessary" to improve services to federal crime victims. Each year the OVC, as the administrator of the CVF, approves the amount of new funding each program receives. In FY 2011, these programs supported 170 Victim-Witness Coordinator FTE positions in the USAOs and 134 Victim Specialist FTE positions at the FBI, and provided approximately \$4.8 million in support to the VNS. The Victim-Witness Coordinator positions also include Victim-Witness Assistants and Victim-Witness Specialists.

⁶ After the annual distribution, up to 5 percent of amounts remaining in the CVF may be used to replenish the \$50 million Antiterrorism Emergency Reserve. These funds are available to assist victims of international and domestic terrorism or mass violence.

⁷ For FY 2012 and subsequent years, Congress directed the Department to use program funds for grant offices' management and administrative costs. In FY 2012, OJP's management and administrative costs assessment averaged 8.1 percent of its grant program funding; the actual amount assessed was approximately \$55.6 million. Congress made a separate appropriation for OJP's management and administrative costs for FYs 2009 through 2011.

EOUSA's programs, reduces the amount that remains available for state victim assistance grants.

Services Provided with CVF Funds

The Victims' Rights and Restitution Act (VRRRA) and the Crime Victims' Rights Act (CVRA) mandate that Department personnel provide victims with services and "make their best efforts" to see that victims are accorded their rights during the judicial process.⁸ The Attorney General Guidelines for Victim and Witness Assistance (AG Guidelines) were established, based on these two core statutes, to provide procedures to Department employees on the treatment of victims and witnesses of crime. According to the AG Guidelines, investigative, prosecutorial, correctional, and parole components are responsible for notifying victims and assisting them in obtaining services throughout the judicial process. Investigative agencies are responsible for providing services to victims until an investigation has transferred to the prosecutorial entity or charges are filed, at which point the responsibility transfers to the prosecutorial entities. Funding from the CVF is provided to the FBI and EOUSA to improve the services provided to federal crime victims and the VNS.

CVF Funding to Support the FBI Victim Specialists

The FBI's Office for Victim Assistance (OVA) is responsible for managing the daily operational aspects of its Victim Assistance Program in 56 FBI field offices and international offices, and for providing direction to 134 FBI Victim Specialists. The FBI Victim Specialists are assigned to divisions and field offices throughout the country to assist victims in coping with the immediate aftermath of a crisis and to facilitate their cooperation with investigators and prosecutors throughout the investigation of a federal crime.⁹ FBI Victim Specialists are responsible for ensuring that victims who choose to receive notification are informed of case developments and proceedings prior to the filing of charges, and directing victims to appropriate victim assistance services in his or her location in accordance with the AG Guidelines. These services include state crime victim compensation programs, rape crisis centers, homicide bereavement support groups, mental health counseling, and special services for child victims. FBI Victim Specialists are on call 24 hours a day to provide direct services to victims at crime scenes, hospitals, and other locations. Since FY 2001, the number of Victim Specialist positions within the FBI has grown from 112 to 134. The total CVF funding available to the FBI for the Victim Specialist positions was \$14,640,991 in FY 2009, \$16,133,259 in FY 2010, \$17,640,763 in FY 2011, and \$17,062,288 in FY 2012.¹⁰

⁸ 42 U.S.C. § 10607 (2012) and 18 U.S.C. § 3771 (2012).

⁹ Under the VRRRA, Department responsibilities to crime victims begin as soon as possible after the detection of a crime. Generally, this point in time is defined by the opening of a criminal investigation.

¹⁰ Total available funding represents new funds distributed from the CVF as well as any remaining funds from the previous year's allocation.

CVF Funding to Support the Victim-Witness Coordinators at the USAOs

Once an investigation has transferred to the prosecutorial entity or charges are filed, the responsibility of providing services to victims transitions to the USAO in the district where the prosecution is pending.¹¹ Each of the 94 USAOs has a Victim-Witness Program, usually led by a Victim-Witness Coordinator and staffed with additional Victim-Witness personnel, such as advocates, assistants, and specialists. Victim-Witness personnel assist victims of federal crimes throughout the prosecution phase by informing those victims who choose to receive notification of schedules of court proceedings, restitution orders, and their right to make oral and written victim impact statements at an offender's sentencing, in accordance with the AG Guidelines. They also provide services to victims including referrals for counseling and medical care, assist victims with accessing victim's compensation programs, and accompany victims to court hearings. The Victim-Witness Program staff is not only responsible for victims related to the FBI cases, but cases involving victims brought to the USAO by any investigative agency including the Secret Service, the Department of Homeland Security, and the Drug Enforcement Administration. There were approximately 244 Victim-Witness Coordinator positions throughout the USAOs in FY 2011, 170 of which were paid for using CVF funds.¹² The total CVF funding available to the EOUSA for the 170 Victim-Witness Coordinator positions was \$23,134,638 in FY 2009, \$23,374,000 in FY 2010, \$23,439,800 in FY 2011, and \$21,969,462 in FY 2012.

CVF Funding to Support the VNS

The AG Guidelines mandate that responsible officials of federal investigative, prosecutorial, and correctional components provide victims with certain services, which include the earliest possible notice of key events during each phase of the criminal justice process. The VNS is a shared application between the FBI; U.S. Postal Inspection Service (USPIS); Criminal Division; USAOs; Federal Bureau of Prisons (BOP); and Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF).¹³ The VNS provides the components with a timely, uniform, and consistent method for informing victims who choose to receive notification about the progress of the investigation, prosecution, or corrections stage of the case. EOUSA is responsible for project oversight and maintenance of the VNS. The total CVF funding available

¹¹ According to the AG Guidelines, CVRA rights attach when criminal proceedings are initiated by complaint, information, or indictment. CVRA rights continue through any period of incarceration and any term of supervised release, probation, community correction, alternatives to incarceration, or parole. Absent a conviction, a victim's CVRA rights cease when charges pertaining to that victim are dismissed either voluntarily or on the merits, or if the government declines to bring formal charges after filing a complaint.

¹² In the Consolidation Appropriations Act of 2000, Congress amended the VOCA to provide that "such sums as may be necessary shall be available for the USAOs to improve services for the benefit of crime victims in the federal criminal justice system." Congress further explained that the funding would support 170 Victim-Witness Coordinator positions.

¹³ ATF joined the VNS in FY 2013.

for the VNS was \$6,675,839 in FY 2009, \$5,500,000 in FY 2010, \$4,881,300 in FY 2011, and \$4,525,751 in FY 2012.

Office of the Inspector General Audit Approach

As the administrator for the CVF, the OVC had recommended in 2011 and 2012 that the Office of the Inspector General (OIG) consider auditing the CVF funding allocated to the FBI and EOUSA. The objectives of our audit were to: (1) verify that services were provided to victims in accordance with applicable guidelines, policies, and procedures for each CVF funded FTE program and the VNS, including identifying any potential overlap between the funded positions; (2) evaluate whether the funds allocated to EOUSA during FYs 2009 through 2011 to administer the CVF funding for the Victim-Witness Coordinator positions and the VNS were used in accordance with applicable guidelines; and (3) evaluate the adequacy of current internal controls, policies and procedures, and coordination efforts of EOUSA, the USAOs, and OVC to ensure the funds from the CVF for the Victim-Witness Coordinator positions and the VNS were completely and appropriately accounted for.¹⁴

To accomplish these objectives, we conducted interviews with officials at the FBI, EOUSA, USAOs, OVC, and the Office of Tribal Justice (OTJ) and reviewed the Annual Compliance Reports submitted by the FBI and EOUSA to evaluate performance. We analyzed EOUSA's accounting records to determine the reliability, completeness, and accuracy of the data. We also conducted interviews with officials at EOUSA, the USAOs, and OVC to determine how CVF funds are accounted for and reported to the OVC and to identify what policies and procedures exist to ensure CVF funds were used in accordance with applicable guidelines. Appendix I contains a detailed description of our audit objectives, scope, and methodology.

In this report, we first provide the results of our review of the services provided to victims for the CVF funded programs, and then our assessment of EOUSA's accounting and reporting of CVF funds provided to support the Victim-Witness Coordinators positions and the VNS.

¹⁴ U.S. Department of Justice Office of the Inspector General, *Audit of the Federal Bureau of Investigation's Accounting and Reporting of Funds Distributed from the Crime Victims Fund*, Audit Report 13-38 (September 2013), examined the FBI's accounting and reporting of CVF funds used to support the FBI Victim Specialist positions.

FINDINGS AND RECOMMENDATIONS

I. PERFORMANCE ENHANCEMENTS FOR CVF FUNDED PROGRAMS

We did not identify any significant non-compliance with the rules, regulations, and guidelines governing the performance of the CVF funded positions or the VNS while providing services to federal victims of crime. However, we did identify limited instances where victims were not afforded their rights under the CVRA or provided services under the VRRRA. These instances, although not significant in comparison to the overall program performance, indicate improvements can be made to ensure all victims are afforded their rights. As such, we identified areas for improvement that may enhance federal victims' services. We found that Assistant U.S. Attorneys (AUSA) and investigative agencies do not consistently notify or provide complete and accurate victim information to the Victim-Witness Coordinators when a case involves victims, which can result in victims not being afforded their rights under the CVRA or provided services under the VRRRA. Therefore, we identified areas of improvement regarding the process of transitioning cases from investigative agencies to the USAOs. Additional needed enhancements include increased coordination between the FBI, EOUSA, and OVC; enhancements to the functionality of the VNS; and improved performance reporting for the CVF funded positions. Overall, improvements in the process of providing services to victims can potentially limit delays in providing notification to victims, and increase efficiencies in the time and resources spent providing services to victims.

Transition of Cases from the Investigative Agencies to the USAOs

As explained above, investigative agencies are responsible for providing services to victims until an investigation has transferred to the prosecutorial entity or charges are filed, at which point the responsibility transfers to the prosecutorial entities. When an investigative agency transfers a case to a USAO for prosecution, the case is assigned to an AUSA. If information is not provided to Victim-Witness Coordinators accurately or timely, there is an increased risk that Department employees will violate victims' rights under the CVRA, which guarantees victims the right to reasonable, accurate, and timely notice of any public court proceeding, and that Department employees will fail to provide victims with the earliest possible

notice of case events as required by the VRRRA.¹⁵ Public court proceedings include the initial appearance, scheduling changes or continuances, acceptance of a plea, trial, the rendering of a verdict after trial, and sentencing.

We found that AUSAs and investigative agencies do not consistently notify or provide complete and accurate victim information to the Victim-Witness Coordinators when a case involves victims. During our review, we identified instances where the Victim-Witness Coordinators had not received notification that a case involved victims until sentencing. As a result, the victims in these cases were not afforded their rights under the CVRA, including: (1) the right to reasonable, accurate, and timely notice of any public court proceeding; (2) the right not to be excluded from any such public court proceeding; and (3) the right to be reasonably heard at any public proceeding in the district court involving release, plea, or sentencing. Additionally, these victims were not provided notice of required case events or provided services under the VRRRA.

We determined that the lack of notification to Victim-Witness Coordinators could have been caused by: (1) USAO staff omitting to check the box indicating victims were involved in the case during data entry into their case management system; (2) AUSAs not identifying that the case involved victims when the case was opened; (3) AUSAs not notifying Victim-Witness Coordinators of a new case involving victims; (4) investigative case agents not notifying AUSAs of victims during the case opening meetings; or (5) investigative agencies, participating in the VNS, not entering information into the VNS in a timely fashion.

We also found that the process for informing the Victim-Witness Coordinators of cases involving victims is not uniform across the USAOs. Some Victim-Witness Coordinators are provided case opening sheets or prosecution memos by AUSAs, which identifies the case as involving victims; some rely on the USAOs' case management system and the VNS for notification; and some attend the initial meetings between the AUSA and investigative case agent.

Although the responsibility of identifying victims begins with the investigative agency and continues with the investigative agency throughout the criminal justice process, we found that Victim-Witness Coordinators spend a substantial amount of

¹⁵ Under the CVRA, Department employees are required to "make their best efforts" to see that crime victims are notified of, and accorded, their rights as early in the criminal justice process as is feasible and appropriate. 18 U.S.C. § 3771. The Office of the Victim's Rights Ombudsman (VRO) within EOUSA investigates complaints related to possible CVRA violations by Department employees to determine whether the employee used his or her "best efforts" to ensure crime victims' rights are not violated. If the VRO determines the Department employee or component failed to comply with provisions of federal law pertaining to the treatment of crime victims, but it was not in a willful or wanton manner, the Department employee or component is required to undergo training on victims' rights. If the VRO determines the violation was willful or wanton, the VRO recommends disciplinary sanctions. See 28 C.F.R 45.10. During our review of the complaints filed with the VRO against Department employees during FYs 2009 through 2011, one complaint rose to the level of disciplinary sanctions. However, it was referred to the Office of Professional Responsibility for review. There were also two complaints that resulted in additional training. For one of these complaints, the VRO did not identify any violation. However, the VRO recommended additional training.

time attempting to obtain accurate and complete victim information from investigative agencies once they are notified a case involves a victim. According to the AG Guidelines, victim identification includes obtaining names and contact information for each victim. Some of the Victim-Witness Coordinators told us that, despite the statutory requirement to collect victim information, investigative agencies do not provide any information to the USAOs. Because the statutory requirement is not enforced, Victim-Witness Coordinators spend time collecting the victim information, which can result in delays in notification. Additionally, prompt notification of new cases that are brought to the USAOs would allow Victim-Witness Coordinators to more effectively provide the required services to victims.

Transition Enhancements Specific to the FBI and USAOs

According to the AG Guidelines, components that have access to the VNS should enter identified victims' names and contact information into the VNS as soon as practical, but no later than when criminal charges are filed. The FBI and USAOs use the VNS for mandatory notifications to victims. Data from the FBI's and USAOs' case management systems are extracted and uploaded to the VNS nightly.¹⁶ When an FBI case transitions to a USAO, the FBI provides its investigative case number to the USAO. The USAO then enters the investigative case number and related case information into its case management system. The FBI investigative case number links the victim information entered into the VNS by the FBI, which allows the Victim-Witness Coordinators to assume responsibility for providing services to victims. We found that this data link does not always occur because either the FBI does not provide the USAO with an accurate investigative case number or the USAO does not accurately enter the case number into its case management system.¹⁷

Additionally, the data feed from the FBI's case management system requires manual intervention. Investigative agents must approve the release of victim information before the data is exported from the FBI's case management system to the VNS. Once exported, the data is reviewed to ensure all information is in the proper format for upload to the VNS. After the data integrity review, victim data is uploaded into the VNS. Generally, we found it takes between 1 and 3 days to export data from the FBI's case management system and upload it to the VNS. In some instances, a case involving a victim that has not been entered into the VNS at the FBI will be opened at the USAO and therefore will not have corresponding FBI data in the VNS. Without the victim information in the VNS, the Victim-Witness Coordinators cannot provide notification to victims.

¹⁶ The FBI, USPIS, and ATF provide victim information to the USAOs through the VNS. All other investigative agencies that have cases involving victims, such as the Department of Homeland Security, Secret Service, and Internal Revenue Service, provide victim information to the AUSAs, which is manually entered into the VNS by the Victim-Witness Coordinators.

¹⁷ A VNS error report is generated after every data upload into VNS that identifies FBI cases that did not link to the USAOs' case management system. The Victim-Witness Coordinators perform daily reviews to resolve the VNS data link errors.

The FBI OVA's policy is to review all victim cases in the FBI's case management system monthly to ensure victim information is entered into the VNS as soon as possible. For cases that have not been uploaded to the VNS, the FBI OVA will contact the FBI Victim Specialist assigned to the case to determine why it has not been uploaded. During our review, we found that there are circumstances, beyond the FBI Victim Specialists' control, when they do not enter all victim information prior to criminal charging. For example, child pornography cases require case agents to send any evidence containing images to the National Center for Missing and Exploited Children (NCMEC). NCMEC reviews every image to identify child victims, which is often a lengthy process. While NCMEC conducts its review, a case will proceed through the judicial process to ensure defendants are prosecuted timely. In these situations, victims may not be entered into the VNS before criminal charges are filed because the victim information is not available. Also, for most bank robberies, indictment is almost instantaneous with the opening of an investigation; therefore there is little time for FBI Victim Specialists to enter information into the VNS prior to criminal charging. In addition to these circumstances, there are still instances when victim information was not entered into the VNS at the FBI before the case is opened at the USAO.

Overall, inefficiencies in the transition process result in slower and less efficient provision of federal services to victims, as Victim-Witness Coordinators cannot begin notifications until the data from the FBI's case management system is entered into the VNS and linked to the USAOs' case management system data, and time spent resolving data transfer conflicts reduces the time that can be spent providing services to victims. It appears the FBI and USAOs could enhance the transition process to ensure victim information is provided to USAOs through the VNS in a timely and complete manner.

Coordination of Services Provided by the FBI and USAOs

Once an investigation has transferred to the prosecutorial entity or charges are filed, the Victim-Witness Coordinators at the USAOs are responsible for ensuring that referrals for services are made as appropriate. According to the AG Guidelines, Department personnel should coordinate with each other in providing victims with the services required by federal law and the AG Guidelines. If a victim has already received referrals from the investigative agency, the prosecutorial entity and investigative agency are required to employ their "best efforts" to coordinate any existing and new referrals to ensure consistency, avoid duplication of services, and serve the interests and needs of the victim.

According to FBI officials and Victim-Witness Coordinators at the USAOs, occasionally the FBI Victim Specialists will continue their involvement with a case once charges have been filed and continue providing services to victims. In these cases, the victim has typically developed a relationship with the FBI Victim Specialist and prefers to continue this relationship throughout the judicial process. In FYs 2010 and 2011, the services provided by FBI Victim Specialists to victims

after charges had been filed were approximately 32 percent of the total services provided.¹⁸ Services provided include referrals for medical services, counseling, housing assistance, child protective services, case status updates, and assisting with victim safety issues. Additionally, post indictment transportation services for victims are often provided by the FBI Victim Specialists using department assigned vehicles because the Victim-Witness Coordinators do not have department assigned vehicles.

The AG Guidelines also state that Department personnel should appropriately coordinate with and introduce victims to other components' and agencies' victim assistance personnel. From our review, we found differences in the level of coordination between the FBI field offices and USAOs. Some FBI Victim Specialists and Victim-Witness Coordinators had close working relationships in which FBI Victim Specialists introduced victims to Victim-Witness Coordinators during the transition phase and even invited the Victim-Witness Coordinators to participate while the FBI Victim Specialist continued to provide victim services prior to the transition to the prosecution phase. Other Victim-Witness Coordinators explained they do not receive any communication from the FBI Victim Specialist and solely rely on the VNS for information from the FBI. One FBI Victim Specialist explained that national contact information for the Victim-Witness Coordinators throughout the United States is not routinely exchanged.¹⁹ While the FBI Victim Specialists know the Victim-Witness Coordinators in the district they are assigned, some cases may be multijurisdictional and may require assistance from other districts. The FBI Victim Specialist told us that it would be helpful to have access to a consolidated listing of contact information for the Victim-Witness Coordinators.²⁰

In an effort to reduce duplication of services and improve the transition of cases from the FBI to the USAOs, the FBI developed a Victim Services Checklist in 2011. This checklist summarizes the victim services provided by the FBI Victim Specialist prior to transitioning the case to the Victim-Witness Coordinator at the USAO. When the Victim-Witness Coordinators receive the checklist, they can determine what services have been provided, if any follow-up is necessary, and what additional services are needed.

When we asked the Victim-Witness Coordinators if they were receiving the checklist, 6 out of the 36 Victim-Witness Coordinators interviewed said they regularly receive the checklist, but 30 of the 36 Victim-Witness Coordinators did not. Most Victim-Witness Coordinators aware of the checklist said that it would be beneficial to them, and would like to see it fully implemented. A few

¹⁸ In FY 2010, 61,473 of the 188,835 total services provided by the FBI were provided after charges were filed. In FY 2011, 68,965 of the 213,402 total services provided by the FBI were provided after charges were filed.

¹⁹ In 2010, EOUSA provided the FBI with a listing of USAO Victim-Witness Coordinators. EOUSA was also provided a list of FBI Victim Specialists in the past.

²⁰ Each USAO has a public website, which includes a Victim-Witness Assistance section that lists the Victim-Witness Coordinator contact information specific to that USAO.

Victim-Witness Coordinators felt that they have an adequate working relationship with the FBI Victim Specialists, and therefore the checklist would not be necessary.

Deficiencies in the transition process can result in delays in timely notification to victims. This increases the risk that Department employees will violate victims' rights under the CVRA, which guarantees victims the right to reasonable, accurate, and timely notice of any public court proceeding. Additionally, these inefficiencies could result in unnecessary time and resources spent providing services to victims due to the duplication of services or inconsistencies in the referrals provided to meet the interests of the victims.

To improve the transition process, we recommend that EOUSA work with each investigative agency, including the FBI, to develop a process that ensures Victim-Witness Coordinators are notified and provided comprehensive victim information as soon as a case involving victims is transitioned to the USAOs. Additionally, we recommend that EOUSA and the FBI enhance coordination efforts to ensure that case transitions to the USAOs are accomplished in a timely, complete, and accurate manner; that all parties are aware of the services the FBI Victim Specialists have already provided or may continue to provide at the request of the victim; and that current contact information for the FBI Victim Specialists and Victim-Witness Coordinators at the USAOs is exchanged between the FBI and EOUSA.²¹

Victim Services Specific to Indian Country

Many tribes experience rates of violent crime far higher than most other Americans. FBI Victim Specialists and Victim-Witness Coordinators at the USAOs working in Indian Country are often the sole providers of essential services for the victims of violent crime. FBI Victim Specialists and Victim-Witness Coordinators with whom we spoke emphasized some of the challenges they face when providing these services in Indian Country. For example, due to the geographic isolation of many reservations, assisting victims with obtaining victim services or attending court hearings can be difficult as transportation to larger cities is not always available. Additionally, victims may not have a mailing address or e-mail to receive notifications pertaining to the status of a case. Finally, victims of violent crime may not have seen their attacker, may be too frightened to testify against him or her in court, or may have some form of domestic relationship with the suspect causing them to be unwilling to testify in court. This, along with the often lengthy prosecution process can make it difficult to maintain the victim's cooperation throughout the judicial process.

In FY 2010, the OVC awarded EOUSA \$432,249 in CVF resources for 12 additional Victim-Witness Coordinator positions to provide direct services to federal crime victims in Indian Country based on the need for additional resources

²¹ In FY 2014, the FBI OVA provided guidance to FBI Victim Specialists making the use of the Victim Services Checklist mandatory, which we believe to be an important step towards implementing this recommendation.

to alleviate some of these challenges.²² The funding was not provided to EOUSA until the end of FY 2010; therefore, the allocation did not support the costs of each position for a full year. At the end of FYs 2010 and 2011, the 12 Victim-Witness Coordinator positions remained unfilled and the CVF funds were carried forward into the next fiscal year. EOUSA officials stated that the positions were not filled due to the temporary Department-wide hiring freeze that went into effect January 21, 2011. In FY 2012, EOUSA determined it would not be able to fill the positions due to the Department's hiring freeze. As a result, in May 2012, the funding provided for the 12 tribal positions was added to the total available funding in FY 2012 for the original 170 Victim-Witness Coordinator positions and the positions that were to be dedicated to Indian Country were not filled. In contrast to EOUSA, the FBI was also awarded 12 additional Indian Country Victim Specialist positions, which, according to the FBI, were filled in 2010.

The Department's hiring freeze went into effect after EOUSA was awarded the 12 additional Victim-Witness Coordinator positions to assist in Indian Country. Despite EOUSA's inability to fill the positions prior to the hiring freeze, we found that the Attorney General was willing to consider a very limited number of exemptions from the freeze for individual positions, in extraordinary circumstances and on a case-by-case basis. A request for exemption from the freeze required: (1) a position description and annual salary; (2) a justification for the critical need to fill the position; (3) a statement of the impact on the mission if the position was left unfilled; (4) a description of the funding source; and (5) a statement of why current staff levels were not sufficient to fulfill the duties during the hiring freeze.²³

For the Victim-Witness Coordinator positions not specific to Indian Country there was one new hire in FY 2011 and four new hires in FY 2012. Two of the five positions were hired outside of EOUSA, while three were existing employees who transferred within the USAO community. EOUSA requested hiring exemptions for the two external Victim-Witness Coordinator positions as part of a comprehensive critical position exemption request made to the Department to fill vacancies to support EOUSA's mission.

In contrast, EOUSA did not request exemptions for any of the 12 Victim-Witness Coordinator positions specific to Indian Country. According to Justice Management Division (JMD) officials, there were no limits to the number of hiring exemptions available to EOUSA, and a single request could have been used for multiple exemptions with the same rationale. EOUSA officials told us that EOUSA

²² The interagency agreement (IAA) to provide the additional funding was effective on October 1, 2009. However, it was not signed until August 23, 2010.

²³ On September 13, 2011 additional guidance was provided for requesting exemptions from the hiring freeze. For each exemption, in addition to the original required information, components were required to provide: (1) the current number of vacant positions; (2) the average vacancy rate over the past 5 years; (3) current and projected attrition rates; (4) the component's projected financial status in FY 2013 assuming a FY 2012 budget and proposed FY 2013 request; and (5) if exemptions were requested to convert "term positions" to permanent positions, components were to provide the "term positions" expiration.

did not request a hiring exemption for the 12 tribal positions because, as part of the Department's policy for requesting a hiring exemption, components were required to certify both full-time equivalent (FTE) and funding availability for the positions being requested. However, according to the policy provided by JMD, to request an exemption from the hiring freeze, the component was required to provide a "description of the funding source" for FYs 2011 and 2012. For FY 2012 exemption requests, EOUSA was required to provide a projected financial status for FY 2013. Based on our review of JMD policy, a certification of funds did not appear necessary.

Additionally, the OVC told us that if EOUSA had requested a hiring exemption for these 12 tribal positions, the OVC would have provided funding through the CVF to support the positions for the full year. Specifically, OVC officials told us that during the funding request process for FY 2011, the OVC notified EOUSA that it could request funding for the 12 tribal positions in addition to the original 170 Victim-Witness Coordinator positions. EOUSA did not request funding for the 12 tribal positions. Instead, it requested funding for the original 170 Victim-Witness Coordinator positions and asked the OVC for support for the 12 tribal positions if the hiring freeze was lifted or if hiring exemptions were obtained. OVC officials also told us that in FY 2012 the OVC was hesitant about funding the 12 tribal positions without EOUSA first obtaining a hiring exemption because the OVC did not want the funding to supplement existing Victim-Witness Coordinator positions. As such, the OVC told us that if EOUSA had received a hiring exemption for the 12 tribal positions, the OVC would have provided funding from the CVF. However, EOUSA did not attempt to request a hiring exemption in either FY 2011 or 2012.

These additional positions had been granted to EOUSA by the OVC to contribute to the successful implementation of the Department's Tribal Initiative and meet the Department's commitment to public safety in Indian Country. If EOUSA had requested and JMD had granted a hiring exemption for these 12 Victim-Witness Coordinator positions, the OVC told us that it would have provided funding through the CVF for the full year and, therefore, EOUSA would not have required funds from the Department's budget. Additionally, the \$432,249 in CVF resources provided to EOUSA in FY 2010 for the 12 tribal positions was available to EOUSA and could have been used to hire at least 3 Victim-Witness Coordinator positions had a hiring exemption been sought and approved. Overall, we believe that EOUSA should have requested an exemption to fill these 12 Victim-Witness Coordinator positions because, had the request been granted, the additional Victim-Witness Coordinators could have assisted in providing critical support for victims of violent crime in Indian Country.

Coordination of Services Provided by the FBI and USAOs in Indian Country

FBI officials believed that additional resources were necessary in Indian Country, noting that after filling the 12 additional Indian Country Victim Specialist positions, the number of victim assistance personnel serving Indian Country increased by 39 percent. Additionally, based on our interviews with the FBI Victim Specialists dedicated to Indian Country, the majority of the post-indictment services they provided related to victims in Indian Country, indicating that the transition of cases from the FBI to the EOUSA, and possibly the amount of resources provided by EOUSA in Indian Country, could be improved.

The FBI Victim Specialists we spoke with felt that successful transitions to the USAOs could be facilitated with: (1) an in-person meeting between the FBI Victim Specialist, Victim-Witness Coordinator, and AUSA assigned to the case to introduce the victims to the Victim-Witness Coordinator and AUSA and provide the victims an opportunity to understand the judicial process and ask any questions; and (2) increased cooperation from the Victim-Witness Coordinators to assist in providing direct services to victims of crime in Indian Country once the case transitions to the USAO. The Victim-Witness Coordinator we spoke with believed that increased coordination with the FBI Victim Specialists regarding the services provided post-indictment would be beneficial to ensure duties specific to the Victim-Witness Coordinators are not performed by the FBI Victim Specialists.

We also spoke to officials from OTJ, which serves as the primary point of contact for Indian Tribes to listen to concerns and communicate Department policies. One of the missions of the OTJ is to promote uniformity of Department policies relating to Indian Country and coordinate with federal agencies regarding tribal initiatives, including victim services. OTJ officials stated that greater coordination between the OTJ, FBI, and EOUSA would be beneficial for all involved agencies and Department components, and suggested that OTJ could play a role standardizing procedures for providing victim services in Indian Country and developing best practices and policies collaboratively with the FBI and EOUSA. OTJ officials also stated that they could assist in promoting coordination with other federal agencies working in Indian Country, most notably the Bureau of Indian Affairs (BIA).

To improve services in Indian Country, we recommend that EOUSA evaluate the adequacy of the resources assigned to assist victims in Indian Country and ensure that any future opportunities to increase the level of support in Indian Country are appropriately pursued. Additionally, we recommend that EOUSA and the FBI enhance coordination efforts with each other to improve the delivery of victim services in Indian Country. This includes using OTJ as a resource for developing best practices and policies and promoting coordination with other federal agencies working in Indian Country.

CVF Program Disparities at the FBI and EOUSA

The OVC expressed concern regarding the growing disparities between the CVF funded FTE programs at the FBI and EOUSA, specifically the professional

requirements, the services being provided, and the types of non-personnel costs covered under each program.²⁴ The OVC has not defined any requirements for the CVF funded FTE programs that should be implemented by the FBI and EOUSA related to professional requirements and services provided or implemented uniform requirements for non-personnel costs. For example, we found that the Victim-Witness Coordinator positions at the USAOs generally require an undergraduate degree or the equivalent work experience, whereas the FBI Victim Specialist positions require an undergraduate degree in a victim-related field and at least 3 years of work experience in a victim services field.²⁵ As explained previously, approximately 32 percent of the services provided by the FBI are post-indictment. In some cases this is because the victim prefers to continue their relationship with the FBI Victim Specialists. In other cases it is because the FBI Victim Specialists possess the specialized skills to support victims of traumatic crime and provide direct services.

Victim-Witness Coordinators also provide services to witnesses while the FBI Victim Specialists solely assist victims. In 2000, Congress transferred support for EOUSA's Victim-Witness Program from the Department's budget to the CVF. Time spent on witness-related issues includes such duties as coordinating travel arrangements for witnesses. From a judgmental sample of 19 USAOs, we reviewed the performance of the 66 Victim-Witness Coordinators for FYs 2009 and 2010, and 69 Victim-Witness Coordinators for FY 2011. We found the average time spent on witness-related issues for the year reported by the Victim-Witness Coordinators was approximately 23 percent.²⁶ Four out of 66 Victim-Witness Coordinators in FY 2009, 5 out of 66 Victim-Witness Coordinators in FY 2010, and 4 out of 69 Victim-Witness Coordinators in FY 2011 reported spending 50 percent or more of their time on witness-related issues. One of these Victim-Witness Coordinators reported spending up to 80 percent of their time on witness-related issues in FY 2010.

Lastly, we found financial differences between the CVF funded FTE programs. We determined that in FY 2009, EOUSA paid \$17,630 more per FTE in CVF funds for

²⁴ We did not assess whether one program performed more effectively. Our purpose was solely to identify differences that exist between the FTE programs.

²⁵ When the FBI OVA implemented these requirements, not all of the FBI Victim Specialists met the standards. In order to maintain his or her position, the FBI OVA required each FBI Victim Specialist to return to school to meet the requirements. According to the FBI, currently, over 75 percent of the FBI Victim Specialists possess a Master's degree.

²⁶ The average times spent on other activities for FYs 2009 through 2011 were: (1) 22 percent for notification activities, (2) 35 percent for direct services, (3) 6 percent for liaison or community outreach, (4) 5 percent for training, and (5) 8 percent for administrative or supervisory activities. The percentages are self-reported by the Victim-Witness Coordinators based on each Victim-Witness Coordinator's year-end estimation of time spent in each category. The total percentage of activity reported by the Victim-Witness Coordinators did not all equal 100 percent. Therefore, the total average time spent on all activities by all Victim-Witness Coordinators did not equal 100 percent.

overhead expenses than the FBI.²⁷ Also, the OVC restricted the use of EOUSA's CVF funds by incorporating a specific list of unallowable expenses into the interagency agreement (IAA) established between the OVC and EOUSA to administer the funds. This list explains that specific expenses cannot be paid using CVF funds for the Victim-Witness Coordinator positions. For example, costs associated with personnel that are not on the list of 170 Victim-Witness Coordinator FTE positions provided to the OVC are unallowable. This includes contractors and any support staff working at EOUSA headquarters to assist Victim-Witness Coordinators. The OVC did not place these restrictions on the uses of CVF funds for the FBI.

While we acknowledge the requirements may be different for each FTE program, if the OVC does not establish requirements for the FTE programs, there is a potential for differences to emerge. As such, we recommend the FBI, EOUSA, and OVC discuss the need to better align the CVF funded FTE programs and, if necessary, collaborate to establish requirements for the FTE positions that ensure employees possess the necessary skills to support victims of crime so that the highest quality of services are being provided to victims of crime.

Enhancing the Functionality of VNS

During our review of the VNS, we identified potential enhancements to the functionality that may facilitate compliance with the VRRRA, CVRA, and AG Guidelines.

Incomplete Victim Information in VNS for Multi-Agency Cases

Currently, when a new case is entered into the USAOs' case management system the user is required to select a lead investigative agency. If the lead investigative agency uses the VNS, the VNS system receives an alert that data will need to be linked between the VNS and the lead investigative agency's case management system. When an agency that does not use the VNS is listed as the lead agency, rather than the agency using the VNS, the VNS will not link the victim data. When the victim data is not linked, the Victim-Witness Coordinator must re-enter victim data into the VNS. This creates duplication of efforts and the potential for notification delays.

We found that the lead agency can be changed to an agency which uses the VNS, even if it was not officially the lead agency during the investigation. This would be done to ensure the victim data entered by an agency using the VNS links to the USAOs' case management system. However, the practice of changing the lead agency field impacts the integrity of the USAOs' case management system data and the statistics reported based on the lead agency. As more agencies implement the use of the VNS, there is an increased risk that victim data will not be linked through the VNS if the agency using the VNS is not designated as the lead

²⁷ Due to limitations in the accounting records maintained by the FBI, we were unable to perform a complete analysis of overhead costs for FYs 2010 and 2011.

agency, or if multiple agencies using the VNS have identified victims. Currently, the FBI, USAOs, BOP, USPIS, and ATF are the only agencies using the VNS. However, efforts are underway make the VNS available to other federal agencies, such as the U.S. Parole Commission.

The FBI told us that when they are working a joint investigation with the USPIS or ATF, only the agency designated as the lead agency should be entering victim information into the VNS. However, the USAOs do not always communicate which agency has been designated as the lead agency, which would facilitate the FBI Victim Specialist's coordination with the other investigative agency to ensure all victims are being notified. This lack of communication results in both agencies entering victim information into the VNS. Once the case transitions to the USAO, the FBI Victim Specialist continues to monitor the case in VNS to ensure it is properly indicted and the notifications are made. If the FBI is not selected as the lead agency in the USAOs' case management system, the FBI Victim Specialist's information in the VNS is never updated to reflect an indictment or show notifications were made. This means that the FBI Victim Specialist's victims do not receive notices unless the same victims were identified by the USPIS or ATF.

Access to Global Cases in VNS

In FY 2012, EOUSA implemented the use of Global Cases in the VNS. Global Cases were created to establish one record for victims involved in multiple child pornography cases. These victims often had hundreds or thousands of case records in the VNS because multiple USAOs created a new record in the VNS for each case involving the same victim. Currently, any case categorized as a "Project Safe Childhood" case in the USAOs' case management system is designated as a Global Case in the VNS. For example, a child molestation case that does not involve child pornography and will likely not have additional defendants in other districts is still designated as a Global Case because it is categorized as a "Project Safe Childhood" case. Only the VNS Project Manager at EOUSA and the VNS Coordinators at the FBI, USPIS, and BOP have been designated to edit Global Cases. Therefore, Victim-Witness Coordinators do not have the ability to edit Global Cases in order to update the victim's contact information or address to ensure notifications are received. This can cause delays in notifications to victims since the records cannot be updated immediately.

To enhance the functionality of the VNS, we recommend that EOUSA ensure that victim data provided by all agencies participating in VNS can be automatically and accurately linked to the USAOs' case management system information. Additionally, we recommend that EOUSA evaluate potential enhancements to the VNS access that would allow more edit flexibility for cases designated as Global Cases to reduce the risk of delayed notifications.²⁸

²⁸ Subsequent to our review, EOUSA told us that the VNS was upgraded in January 2014 to allow greater edit flexibility for cases designated as Global Cases.

Improved Performance Reporting

The Director of the OVC has the responsibility for monitoring Department compliance with the AG Guidelines. Components must report their compliance to the Attorney General, through the OVC Director, using the Annual Compliance Report, which includes the number of crime victims services provided. To compile the required information, we found that EOUSA requests data from the USAOs annually using a "Best Efforts Report" completed by each USAO. The Victim-Witness Coordinators at each USAO provide their own statistics related to the number of services provided, which is compiled into one report for the district and submitted to EOUSA. EOUSA compiles the "Best Efforts Reports" submitted by all districts for the Annual Compliance Report. We determined that the victim services statistics reported by the Victim-Witness Coordinators do not appear to accurately reflect the services provided.

To compile the statistics related to services provided, Victim-Witness Coordinators use a variety of sources, including monthly calendars, call logs, and monthly direct services spreadsheets, which were developed by EOUSA to assist Victim-Witness Coordinators with tracking. During our review, we found that there is no standard data collection method and no standard guidance provided to Victim-Witness Coordinators regarding what should be counted as a victim contact. According to EOUSA officials, they are working with the OVC to develop guidance.

Also, we found that each USAO is required to prepare "Best Efforts Reports" annually. To compile the data for the report, Victim-Witness Coordinators try to recollect what services they provided over the last year. During our interviews with Victim-Witness Coordinators, they stated that the statistics they reported were most likely underreported due to the inability to recall all work performed over the previous 12 months. Additionally, if Victim-Witness Coordinators leave their position prior to providing statistics to include in the "Best Efforts Reports", the services provided by those Victim-Witness Coordinators are not captured in the Annual Compliance Report. We judgmentally sampled 19 USAOs and reviewed the "Best Efforts Reports" for 66 Victim-Witness Coordinators in FYs 2009 and 2010 and 69 Victim-Witness Coordinators in FY 2011 to verify the Victim-Witness Coordinators funded by the CVF reported statistics. We found 1 Victim-Witness Coordinator did not report statistics in FY 2009, 9 Victim-Witness Coordinators did not report statistics in FY 2010, and 5 Victim-Witness Coordinators did not report statistics in FY 2011.²⁹ It therefore appears the data reported to the OVC by the Victim-Witness Coordinators is not complete or accurate, which limits the OVC's ability to properly monitor the Department's compliance with the AG Guidelines.

²⁹ Five of the missing statistics relate to personnel who each accounted for at least half of a FTE covered with CVF funds for the year. The remaining 10 relate to personnel who each accounted for less than half of a FTE covered with CVF funds for the year.

Discrepancies between Data Reported in the Annual Compliance Reports

We also found differences between the FBI Victim Specialists and Victim-Witness Coordinators at the USAOs regarding data reported in the Annual Compliance Report. The FBI OVA requires FBI Victim Specialists to submit electronic Monthly Accomplishment Reports (eMAR). These reports track the direct services provided to victims for the month. During our interviews with FBI Victim Specialists, we found that Victim Specialists collect information for their statistics using day planners, blackberries, and monthly calendars. Using that information, the FBI Victim Specialists complete their eMAR at the end of the month to submit to the FBI OVA. The FBI OVA then compiles the eMARs to complete the Annual Compliance Report.

A specific performance category in the Annual Compliance Report provided to the OVC by the FBI and EOUSA is the number of direct services provided to victims. This includes each time a victim is assisted with obtaining counseling, medical care referrals, accompanying victims to court proceedings, and obtaining state victim's compensation funding. We found that FBI Victim Specialists report direct services provided in 45 categories, while the Victim-Witness Coordinators report direct services in 4 categories.³⁰ For example, in FY 2011, Victim-Witness Coordinators reported making a total of 232,794 direct contacts with victims and 21,254 referrals for counseling, access to medical care, assistance with accessing victim's compensation programs, applying for continued presence and other immigration relief, assistance with victim employers or creditors, and translation and interpreter services. Additionally, Victim-Witness Coordinators accompanied over 28,000 victims to court hearings and trials and attended approximately 14,200 hearings on behalf of victims unable to attend. In comparison, the 213,402 services that the FBI Victim Specialists reported having provided in FY 2011 were broken down into 45 categories of services, including: 6,991 counseling referrals; 1,366 medical care referrals; 5,038 victim's compensation programs application assistance; 1,042 continued presence assistance; 1,030 employer or creditor assistance; 487 interpreter services; and 1,276 accompaniments to court proceedings.

The differences between reported data in the Annual Compliance Reports make it more difficult to analyze the statistics, in part because the FBI collects data in categories that are not directly comparable to EOUSA data. For this reason, we recommend that the FBI, EOUSA, and OVC collaborate to develop more uniform reporting standards. We also recommend that EOUSA enhance its performance reporting to ensure the data reported to the OVC is accurate and complete, including increasing the consistency and frequency of reporting to EOUSA and developing procedures to ensure employees report statistics prior to departure.

³⁰ The four categories tracked by Victim-Witness Coordinators included: (1) victim contact by phone, e-mail, or in person; (2) court accompaniment with victim; (3) court attendance on behalf of victims unable to attend in person; and (4) victim referrals to services.

Conclusion

Our review did not identify any significant non-compliance with the rules, regulations, and guidelines governing the performance of the CVF funded positions or the VNS while providing services to federal victims of crime. However, we identified areas or improvement that may facilitate compliance with federal victims' services and rights laws or result in increased efficiencies in the time and resources spent providing services to victims.

During the transition process of cases from investigative agencies to USAOs, we found that Victim-Witness Coordinators are not always provided complete and accurate victim information in a timely manner. As a result, there is an increased risk that victims will not be afforded their rights under the CVRA or provided services under the VRRRA. Specific to the transition of cases from the FBI to the USAOs, we found that (1) victim data was not always transferred through the VNS to the Victim-Witness Coordinators timely or accurately, and (2) FBI Victim Specialists and Victim-Witness Coordinators did not always coordinate during the transition process to provide victims with the services required by federal law and the AG Guidelines. As a result, there is an increased risk of victim notification delays, duplication of services, or inconsistencies in the referrals provided to meet the interests of the victims.

Because EOUSA failed to fill 12 Victim-Witness Coordinator positions assigned to Indian Country, we found that EOUSA may not have sufficient resources assigned to Indian Country to address additional challenges in providing services to victims. We also found that the coordination between FBI and EOUSA could be enhanced for victims in Indian Country to ensure victims are provided services and afforded their rights as well as encouraged to participate in the judicial process. This includes using OTJ as a resource for developing best practices and policies and promoting coordination with other federal agencies working in Indian Country.

We also identified differences between the CVF funded FTE programs at the FBI and EOUSA, including position requirements, services provided, and financial differences. While we acknowledge the requirements may be different for each FTE program, if the OVC does not establish requirements for the FTE programs, disparities may emerge. We did not assess whether one program performed more effectively. Our purpose was solely to identify differences that exist between the FTE programs.

Specific to the VNS, we found that the VNS cannot properly link data from multiple participating agency's case management system to the data from the USAOs' case management system such that it: (1) maintains the accuracy of the USAOs' case management system and (2) avoids duplication of services by the Victim-Witness Coordinators, who would otherwise need to re-enter victim data into the VNS. We also found that, for Global Cases in the VNS, edits can only be made by one person from each agency, which can cause delays in notifications to victims if that person is unavailable when records require updating.

Finally, we found the performance data reported by EOUSA was not accurate due to deficiencies in the reporting policies and frequency of reporting. We also found differences between the statistics reported by the FBI Victim Specialists and Victim-Witness Coordinators that make assessing program performance more difficult.

Recommendations

We recommend that EOUSA:

1. Work with each investigative agency, including the FBI, to develop a process that ensures Victim-Witness Coordinators are notified and provided comprehensive victim information as soon as a case involving victims is transitioned to the USAOs.
2. Evaluate the adequacy of the resources assigned to assist victims in Indian Country and ensure that any future opportunities to increase the level of support in Indian Country are appropriately pursued.
3. Ensure that victim data provided by all agencies participating in the VNS can be automatically and accurately linked to the USAOs' case management system information and evaluate potential enhancements the VNS access that would allow more edit flexibility for cases designated as Global Cases.
4. Improve performance reporting to ensure the data reported to the OVC is accurate and complete, including increasing the consistency and frequency of reporting to EOUSA and developing procedures to ensure employees report statistics prior to departure.

We recommend that EOUSA and the FBI:

5. Enhance coordination efforts to ensure case transitions to the USAOs are accomplished in a timely, complete, and accurate manner; that all parties are aware of the services the FBI Victim Specialists have already provided or may continue to provide at the request of the victim; and that current contact information for the FBI Victim Specialists and Victim-Witness Coordinators at the USAOs is exchanged. Additionally, coordination efforts should be enhanced to improve the delivery of victim services in Indian Country, including using OTJ as a resource for developing best practices and policies and promoting coordination with other federal agencies working in Indian Country.

We recommend that the FBI, EOUSA, and OVC:

6. Discuss the need to better align the CVF funded FTE programs and, if necessary, collaborate to establish requirements for the FTE positions that ensure employees possess the necessary skills to support victims of crime so that the highest quality of services are being provided to victims of crime..

7. Collaborate to develop more uniform reporting standards for performance statistics.

II. INADEQUATE INTERNAL CONTROLS OVER THE CVF FUNDS ADMINISTERED BY EOUSA

We found that EOUSA's internal controls were not adequate to manage CVF funds and ensure compliance with all applicable laws, regulations, and guidelines. This resulted in inaccurate tracking and documenting of CVF funds; inaccurate reporting to the OVC of total expenditures relating to both Victim-Witness Coordinator funding and VNS funding; improper use of CVF funds by the USAOs for Victim-Witness Coordinator funding; excess reimbursement requests for VNS funding; and insufficient accounting records for VNS funding. Without adequate internal controls, there is an increased risk that CVF funds will be mismanaged, misused, or not used, which ultimately affects the services available to victims.

Accounting and Reporting of the Victim-Witness Coordinator Funding

Once Congress establishes the annual funding cap on the CVF, EOUSA submits its annual request for funding to the OVC to support 170 Victim-Witness Coordinator positions. The OVC analyzes the request and approves EOUSA's funding level for the year. Generally, the OVC subtracts any unspent funding from the previous year's funding level.³¹ The difference represents new funding from the CVF awarded to EOUSA. An IAA is then established between the OVC and EOUSA, and EOUSA budgets CVF funds for each USAO, which is based on the number of CVF funded FTE positions at the USAO and approximately \$7,500 in non-personnel costs for each funded position. The CVF funds are provided to EOUSA on a reimbursement basis throughout the year as expenses are incurred.

EOUSA System for Tracking CVF Expenditures for the Victim-Witness Coordinator Positions

According to the IAAs, EOUSA must track and document CVF expenditures as well as report the total quarterly and annual CVF expenditures to the OVC. Each USAO records CVF expenditures in the Financial Management Information System. Every quarter, this information is summarized in a report and sent to JMD finance staff, who submits a request to the OVC for reimbursement. At the end of the fiscal year, the final accounting detailing the expenditure of funds must be submitted to the OVC, which uses it to determine subsequent year CVF distribution amounts.

To ensure compliance with the IAAs' requirement to track and document CVF expenditures for FYs 2009 through 2011, we requested accounting records from EOUSA for the funding received to support the 170 Victim-Witness Coordinator positions. We compared CVF expenditures to the total expenditures reported to the OVC and identified differences between the total CVF expenditures in the

³¹ For FYs 2009 through 2011, the carryover funding reduced the amount of new CVF funding to the FBI OVA. However, in FY 2012 the OVC did not subtract the carryover funding from the total CVF distribution amount in an effort to compensate EOUSA for an 8.1 percent assessment for OJP's management and administrative costs that had reduced EOUSA's funding.

accounting records and the total CVF expenditures reported to the OVC. When asked about the discrepancies, EOUSA officials stated that all personnel costs associated with the 170 Victim-Witness Coordinator positions are captured under one accounting code to ensure the time for the positions corresponds to the funding received from the CVF when calculating total FTEs for the year. If expenditures incurred under the CVF accounting code are in excess of the amount funded in the IAAs, EOUSA will absorb the excess costs with direct funding. When EOUSA submits its final request for reimbursement, it requests up to the total available funding under the IAA.

We reviewed the accounting records for each year to identify the total CVF expenditures and found that the accounting records included expenses for which reimbursement was not requested from the OVC.³² Specifically, we found: (1) in FYs 2009 and 2010, the accounting records included compensation and benefits payments for Victim-Witness Coordinator positions in excess of the approved 170 FTEs; (2) expenses that appear to be related to the 170 Victim-Witness Coordinator positions for which EOUSA did not request reimbursement; (3) expenses incurred above the total available funding for the year; and (4) training expenses that were paid with separate funds EOUSA receives from the CVF in addition to the 170 Victim-Witness Coordinator position funding. Although, EOUSA did not request reimbursement for these expenses, they are still reflected in the accounting records used to account for and track CVF funds. We also found additional expenses in the accounting records that should not have been covered with CVF funds.³³ Therefore, we adjusted the accounting records to exclude these costs, as shown in Exhibit 2.

EXHIBIT 2: TOTAL CVF EXPENDITURES PER THE ACCOUNTING RECORDS FOR THE 170 VICTIM-WITNESS COORDINATOR FUNDING

ACCOUNTING DATA	FY 2009	FY 2010	FY 2011
EXPENDITURES – ORIGINAL EOUSA ACCOUNTING DATA	\$22,690,988	\$23,997,760	\$23,448,915
ADJUSTMENTS ³⁴	(\$259,203)	(\$623,760)	(\$338,654)
EXPENDITURES - AFTER ADJUSTMENTS	\$22,431,785	\$23,374,000	\$23,110,261

Source: EOUSA

Overall, for FYs 2009 through 2011, EOUSA did not maintain accounting records that accurately tracked and documented CVF funds. Because expenses covered with direct funding were captured under the same accounting code as the CVF related expenses, we were unable to determine which specific expenses were associated with the CVF funds and which specific expenses were associated with

³² EOUSA had not submitted the final reimbursement request to the OVC for FY 2011; therefore our analysis was based on FYs 2009 and 2010.

³³ See Appendix I for more detail.

³⁴ These amounts do not take into account all of the unallowable expenditures we identified in the subsequent section of this report. For a detailed explanation of adjustments see Appendix I.

direct funds. As a result, EOUSA lacked sufficient internal controls to ensure that all requests for reimbursement of costs captured under the CVF accounting code were proper, and that it accurately reported total expenditures to the OVC.³⁵

Inaccurate Reporting of CVF Funds for the 170 Victim-Witness Positions

As part of the IAAs, EOUSA must report to the OVC total CVF expenditures, which the OVC uses to determine the amount of remaining funds for each fiscal year, known as carryover funding.³⁶ Reporting accurate total expenditure of funds for the year to the OVC allows the OVC to evaluate the cost of supporting the program for the year and assists the OVC in determining appropriate funding levels to support subsequent year activities. EOUSA officials explained that expenditures are reported based on subject classification codes, which summarize expenditures into specific categories of expended funds. We reviewed the summarized expenditure reports and found that the summary data included the excess costs covered by direct funding. There was no way to determine which costs were covered by direct funding and which were covered with CVF funding. Therefore, solely relying on the summarized expenditure reports, which do not account for any necessary adjustments, increases the risk of EOUSA reporting an inaccurate amount for the total expenditure of funds to the OVC.

We compared total CVF expenditures, after taking into account the adjustments made to identify CVF expenses, to the total expenditure of funds reported to the OVC. We found that in FYs 2009 and 2011, EOUSA over reported its total expenditure of funds by \$228,483 and \$329,539, respectively, and therefore under reported the carryover amount by the same amount.³⁷ Because the OVC uses the total carryover amount from the current year to determine the funding levels received by EOUSA in the subsequent year, this resulted in EOUSA potentially receiving \$228,483 and \$329,539 in excess CVF funds in FYs 2010 and 2012, respectively. Also, since the annual distribution of new CVF funds to EOUSA is made before state and local victim assistance programs, inaccurate reporting by EOUSA potentially affects the amount of funding provided to state and local programs in subsequent years.

Although the total amount of carryover reported to the OVC was only under reported by approximately 1 percent of EOUSA's total CVF distribution amount, we believe the deficiencies with the accounting system and controls in place at EOUSA,

³⁵ During our review of the total reimbursements requested by EOUSA from the OVC for FYs 2009 through 2011, we did not identify any significant excess reimbursement requests.

³⁶ The carryover amount is an estimate based on the accounting records at the time of reporting. After reporting, the carryover amount fluctuates as obligations adjust upward or downward until they are completely expended and closed.

³⁷ These amounts do not take into account the unallowable expenditures we identified in the following section of this report. These unallowable costs also caused EOUSA to over report total expenditures as these costs were not in compliance with the IAA.

if not addressed, create the potential for material misstatements to occur in the future.

Improper Use of CVF funds for the Victim–Witness Coordinator Positions Due to Inadequate Internal Controls over the CVF Funds

The IAAs between EOUSA and the OVC provide a list of unallowable costs to ensure expenses not directly related to maintaining the 170 Victim-Witness Coordinator positions are not paid using CVF funds. We found that EOUSA did not adequately manage the CVF funds or provide sufficient guidance to the USAOs to ensure compliance with the IAAs. This resulted in CVF funds being used for costs that were specifically unallowable under the IAAs.

Based on our analysis of the accounting records at the 19 USAOs judgmentally selected for review, we found CVF expenditures that were specifically unallowable as stated in the IAAs. USAO officials provided the OIG with the guidance from EOUSA that stated anything related to the Victim-Witness Program was allowable. The guidance was not specific enough to ensure CVF funds were spent in accordance with the IAAs. As a result, the USAOs were not aware that some costs incurred were unallowable.³⁸

We also reviewed the accounting records for all expenses captured under the CVF accounting code to identify unallowable expenses. As explained previously, EOUSA captures all costs associated with the 170 Victim-Witness Coordinator positions under the one accounting code, even if the total costs exceed the total available funding for the year from the CVF. Because there is no way to attribute specific costs to CVF funding or direct funding, we reviewed all expenses charged to the CVF accounting code to determine allowability. Our analysis identified expenses that were unallowable under the IAA relating to personnel not funded with CVF funds, such as expenses for payroll, travel, training, and supplies. Overall, we identified \$194,032 in FY 2009, \$87,444 in FY 2010, and \$403,571 in FY 2011 as unallowable costs related to the funding provided to EOUSA for the 170 Victim-Witness Coordinator positions.³⁹

These amounts included CVF expenses for victim notification efforts that the IAAs state should be paid using the separate VNS funding provided to EOUSA. OVC officials explained that the intent of this criterion was to prevent the use of Victim-Witness Coordinator funding to support the VNS. Based on the terms of the

³⁸ EOUSA told us that subsequent to our review, it provided updated guidance to each USAO to provide more detailed information on what are allowable and unallowable CVF expenses.

³⁹ During our review, we identified \$67 in expense related to travel for FY 2009 and \$3,607 in expenses related to travel, equipment, and supplies for FY 2010, which the USAOs did not provide sufficient support. These amounts were included in the total costs questioned in Appendix II. The unallowable expenses identified may have been related to Victim-Witness Program activities and in compliance with the VOCA. However, the expenses were not permitted under the IAA.

agreement, any costs associated with victim notification efforts appear to be unallowable and have been included in our total questioned costs.⁴⁰

Although the total dollar value of unallowable costs represents approximately 1 percent of the total available funding for the Victim-Witness Coordinator positions each year, we recommend that EOUSA improve its internal control over the CVF funds to ensure expenses are allowable and in compliance with all applicable laws, regulations, and guidelines. This includes improving the tracking system to ensure that CVF expenses can be identified for reporting total expenditures and requesting reimbursements and that adequate guidance is provided to USAOs to ensure expenses incurred using the Victim-Witness Coordinator funding are allowable. We also recommend that the OVC remedy \$685,047 in unallowable costs from the Victim-Witness Coordinator funding and \$3,674 in unsupported costs from the Victim-Witness Coordinator funding.

Accounting and Reporting of the VNS Funding

Once Congress establishes the annual funding cap on the CVF, EOUSA submits its annual request for funding to the OVC to support the VNS. The OVC analyzes the request and approves the VNS funding level for the year. Generally, the OVC adds any unspent funding from the previous year's funding level, known as carryover funding, from the total requested amount. The approved funding level represents the sum of the new funding from the CVF awarded to the EOUSA and the carryover funding from the previous year. The CVF funds are provided to EOUSA on a reimbursement basis throughout the year as expenses are incurred. During our review of EOUSA's accounting records, reimbursement requests, and reported expenditure of funds to the OVC, we found that the accounting records for the VNS do not accurately reflect CVF expenditures. As a result, EOUSA could inappropriately request reimbursement from the OVC and inaccurately report total expenditures for CVF funds to the OVC.

Reimbursements Requested from the OVC under the VNS Program

To ensure compliance with the IAAs requirement to track and document CVF expenditures, we requested accounting records from EOUSA for the VNS funding for FYs 2009 through 2011. We compared CVF expenditures for the VNS to total OVC reimbursements for FYs 2009 through 2011.

We found that for FYs 2009 and 2010, EOUSA had incurred more CVF expenditures than it requested for reimbursement. EOUSA officials stated that the total expenditures reflect all expenses incurred to date as well as all outstanding obligations. EOUSA will only request reimbursement for incurred expenses; this includes expenses in the accounts payable or paid status. Therefore, EOUSA does

⁴⁰ EOUSA told us that beginning in FY 2013 and continuing in FY 2014, it worked closely with the OVC to update the language in the IAAs to ensure compliance with rules and regulations related to this funding. A majority of these updates address items from previous years that were identified as unallowable.

not receive reimbursement for outstanding obligations until it receives a final invoice.

As of April 2012, we compared the total expenses eligible for reimbursement to the amount reimbursed by the OVC and did not find any discrepancies. We also compared the total amount reimbursed by the OVC to the total available funding. In FY 2009, the accounting records reflected \$1,291,500 more in expenses than reimbursements requested. As previously explained, any costs incurred above the available funding are paid with direct funds by EOUSA. Because expenses covered with direct funding are captured under the same accounting code as CVF related expenses, it is not possible to determine which expenses for the year were covered with CVF funds and which were covered with direct funds. This increases the risk of EOUSA requesting reimbursement for costs that are inappropriately captured under the CVF accounting code.

In FY 2009 EOUSA was reimbursed for \$6,799,522 in CVF funds. However, the total funding available to EOUSA was \$6,675,839, which included \$5,000,000 in new funding and \$1,675,839 in carryover funding from FY 2008. Therefore, EOUSA received \$123,683 more in CVF funds than the IAA permitted.⁴¹ OVC officials stated that the carryover figure is an estimate, which cannot be truly accurate until all obligations are closed. Until that time, the reported carryover figure fluctuates. According to OVC officials, the final amount of CVF funds provided to EOUSA for FY 2009 was based on the best available information EOUSA had at the time and the \$123,683 in additional CVF funds EOUSA received was the result of an increase in the previous year's carryover funds. However, we were not provided any documentation to indicate an adjustment was made to increase the level of funding in the IAA.

Inaccurate Reporting of CVF Funds for the VNS Program

Similar to the Victim-Witness Coordinator funding, the IAAs for the VNS requires EOUSA to report to the OVC total CVF expenditures, which the OVC uses to determine the amount of remaining funds for each fiscal year, known as carryover funding. Reporting accurate total expenditure of funds for the year to the OVC allows the OVC to evaluate the cost of supporting the program for the year and assists the OVC in determining appropriate funding levels to support subsequent year activities.

We compared the total expenditures per the accounting records to the total expenditure of funds reported to the OVC. We found EOUSA reported \$29,475 more in FY 2010 and \$65,726 more in FY 2011 in total expenditure of funds to the OVC than the accounting records supported. Therefore, EOUSA under reported the

⁴¹ Although we did not specifically test transactions comprising the \$123, 693 in additional funds received, our judgmental sample selection for the VNS funding was based on the total expenditures per the accounting records, which included this amount for FY 2009.

carryover amount to the OVC by the same amount.⁴² Reporting accurate total expenditure of funds for the year to the OVC allows the OVC to evaluate the cost of supporting the program for the year and assists the OVC in determining appropriate funding levels to support subsequent year activities.

Insufficient Accounting Records for the VNS Program

In FYs 2009 through 2011, EOUSA provided funding to the FBI, BOP, and USPIIS through reimbursable agreements to support a VNS Coordinator in each agency to provide VNS support to agency users. We identified \$387,254 in FY 2009, \$405,350 in FY 2010, and \$418,716 in FY 2011 in funding for the VNS Coordinator positions for which EOUSA could not provide comprehensive accounting records.⁴³

The IAAs between EOUSA and the OVC require that EOUSA use the funds exclusively for the cost of maintenance and operation of the VNS and provide the OVC with comprehensive financial accounting of the project. If EOUSA cannot obtain adequate documentation from the FBI, BOP, and USPIIS, it cannot ensure funds are properly used and cannot provide comprehensive accounting to the OVC.⁴⁴

Based on our review of EOUSA accounting and reporting of VNS expenditures, we recommend that EOUSA improve its internal control over the CVF funds to ensure it is in compliance with all applicable laws, regulations, and guidelines. This includes improving the tracking system to ensure that CVF expenses can be identified for reporting total expenditures and requesting reimbursements and that EOUSA require supporting documentation before reimbursements are made to the FBI, BOP, and USPIIS. We also recommend that the OVC remedy \$2,678 in unsupported costs from the from the VNS funding.

Conclusion

Mismanagement, misuse, and non-use of CVF funds decrease the amount of assistance that reaches victims of crime. Our review of EOUSA's accounting and

⁴² The carryover amount is an estimate based on the accounting records at the time of reporting. After reporting, the carryover amount fluctuates as obligations adjust upward or downward until they are completely expended and closed.

⁴³ These figures include the CVF funds provided to the FBI to support the FBI VNS Coordinator position. The CVF funding provided to the FBI was within the scope of our audit; therefore, we obtained the accounting records related to the FBI VNS Coordinator directly from the FBI. The accounting records supported \$147,156 in FY 2009, \$152,240 in FY 2010, and \$146,516 in FY 2011 in costs associated with the FBI VNS Coordinator. EOUSA could not provide accounting records for any of the VNS Coordinator positions; therefore, the amounts above include CVF funds provided to the FBI. In addition to the VNS Coordinator positions expenses, we identified \$2,678 in unsupported costs during our review related to travel and other VNS expenses. These amounts were included in the total cost questioned in Appendix II.

⁴⁴ During our review of a sample of transactions for FYs 2009 through 2011, we did not identify any significant misuse of funds under the VNS program.

reporting of CVF funds found inadequate internal controls to ensure EOUSA is in compliance with the requirements under the interagency agreement. Specifically, we found CVF funds that were not properly tracked and documented in FYs 2009 through 2011; \$685,047 from the Victim-Witness Coordinator funding that was expended on unallowable items; and insufficient accounting records for the CVF funds provided to support VNS Coordinator positions at the FBI, BOP, and USPIS.

As a result of the inadequacies related to the tracking system, annual CVF expenses, as well as the annual carryover amounts for the Victim-Witness Coordinator funded, were not accurately reported to the OVC. The carryover amount was under reported by approximately \$228,483 in FY 2009 and \$329,539 in FY 2011. Additionally, EOUSA received funds from the OVC of approximately \$123,683 in FY 2009 in excess of the IAA. EOUSA also under reported the carryover amount for the VNS funding by \$29,475 in FY 2010 and \$65,726 in FY 2011.

EOUSA's inadequate accounting, administration, and reporting of CVF expenditures resulted in an increased risk for the misuse of CVF funds, the failure to pursue appropriate reimbursements for expenditures from the OVC, and the potential for material misstatements of total expenditures in the future that could lead the OVC to award EOUSA additional CVF funds beyond what it would otherwise receive. Although the total amount of carryover reported to the OVC was under reported by approximately 1 percent in relation to overall value of the CVF distribution amounts, we believe that the deficiencies with the accounting system at EOUSA increases the risk for material misstatements to occur in the future. Moreover, because annual accounting of CVF expenses and remaining funds are used to determine subsequent year CVF distribution amounts, inaccurate reporting of expenses results in EOUSA not receiving the appropriate amount of money from the CVF. In addition, because the VOCA directs that CVF funds be distributed to the state and local programs based on available funding after EOUSA receives its annual distribution, improper accounting of expenses by EOUSA potentially affects the funding levels received by state crime victim programs, and consequently to affect the services available to victims.

Recommendations

We recommend that EOUSA:

8. Implement internal controls to ensure EOUSA and the USAOs are in compliance with all rules, regulations, and guidelines related to the administration of CVF funds and ensure CVF funds are accurately accounted, properly expensed, accurately reported to the OVC. This includes improving the tracking system to ensure that CVF expenses can be identified for reporting total expenditures and requesting reimbursements; that adequate guidance is provided to USAOs to ensure expenses incurred using the Victim-Witness Coordinator funding are allowable; and that supporting documentation from the FBI, BOP, and USPIS is provided prior to making reimbursement payments for VNS-related expenses.

We recommend that the OVC:

9. Remedy \$685,047 in unallowable costs from the Victim-Witness Coordinator funding
10. Remedy \$3,674 in unsupported costs from the Victim-Witness Coordinator funding and \$2,678 from the VNS funding.

STATEMENT ON INTERNAL CONTROLS

As required by the *Government Auditing Standards*, we tested, as appropriate, internal controls significant within the context of our audit objectives. A deficiency in an internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect in a timely manner: (1) impairments to the effectiveness and efficiency of operations, (2) misstatements in financial or performance information, or (3) violations of laws and regulations. Our evaluation of the Executive Office for United States Attorneys' (EOUSA) internal controls over funds from the Crime Victims Fund (CVF) was not made for the purpose of providing assurance on their internal control structures as a whole. EOUSA's management is responsible for the establishment and maintenance of internal controls.

As discussed in our report, EOUSA needs to improve its internal controls to ensure that it is in compliance with all rules, regulations, and guidelines related to the administration of CVF funds, and to ensure that it accurately and reliably tracks and reports CVF expenditures.

Because we are not expressing an opinion on the internal control structure of EOUSA as a whole, this statement is intended solely for the information and use of the auditee. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

STATEMENT ON COMPLIANCE WITH LAWS AND REGULATIONS

As required by the *Government Auditing Standards*, we tested, as appropriate given our audit scope and objectives, selected transactions, records, procedures, and practices to obtain reasonable assurance that the FBI, EOUSA, and OVC management complied with federal laws and regulations for which noncompliance, in our judgment, could have a material effect on the results of our audit. Management at the FBI, EOUSA, and OVC is responsible for ensuring compliance with federal laws and regulations applicable to the Department of Justice. In planning our audit, we identified the following laws and regulations that concerned the operations of the auditee and that were significant within the context of the audit objectives:

- 42 U.S.C. §§ 10601-10607 (2012)
- 18 U.S.C. § 3771 (2012)
- 28 C.F.R. §45.10 (2012)

Our audit included examining, on a test basis, the compliance with the aforementioned laws and regulations by the FBI, EOUSA, and OVC, and whether non-compliance could have a material effect on operations at the FBI, EOUSA, and OVC. We did so by interviewing auditee personnel, assessing internal control procedures, and examining accounting records and performance reports. As noted in the Findings and Recommendations section of this report, we found limited instances where EOUSA did not afford victim's rights or provide services to victims to comply with 18 U.S.C. § 3771 or 42 U.S.C. § 10601.

OBJECTIVES, SCOPE, AND METHODOLOGY

Audit Objectives

The objectives of our audit were to: (1) verify that services were provided to victims in accordance with applicable guidelines, policies, and procedures for each CVF funded full-time equivalent (FTE) program and the Victim Notification System (VNS), including identifying any potential overlap between the funded positions; (2) evaluate whether the funds allocated to Executive Office for United States Attorneys (EOUSA) during fiscal years (FY) 2009 through 2011 to administer the Crime Victims Fund (CVF) funding for the Victim-Witness Coordinator positions and the VNS were used in accordance with applicable guidelines; and (3) evaluate the adequacy of current internal controls, policies and procedures, and coordination efforts of EOUSA, U.S. Attorneys' Offices (USAO), and Office for Victims of Crime (OVC) to ensure the funds from the CVF for the Victim-Witness Coordinator positions and the VNS were completely and appropriately accounted for.

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

Our audit generally covered, but was not limited to, FYs 2009 through 2011, and included three Department of Justice (Department) components: (1) the Federal Bureau of Investigation (FBI); (2) EOUSA, which provides administrative support for the 93 United States Attorneys; and (3) the OVC, within the Office of Justice Programs (OJP).

Performance under the FTE Programs

To evaluate performance under each of the CVF funded FTE programs, we conducted interviews with: (1) a judgmentally selected sample of FBI Victim Specialists at 7 FBI field offices and Victim-Witness Coordinators at 19 USAOs; (2) EOUSA officials in Washington, D.C. responsible for the Victim-Witness Coordinator Program oversight, (3) FBI officials in Washington, D.C. responsible for the FBI Victim Specialist Program oversight, (4) OVC officials responsible for the oversight of the CVF funded programs, and (5) Office of Tribal Justice (OTJ) officials responsible for promoting uniformity of Department policies relating to Indian Country and coordinating with federal agencies regarding tribal initiatives. During these interviews, we discussed the transition of cases from the investigative agencies to the USAOs, the VNS, coordination efforts between the various agencies, services in Indian Country, and policies and procedures for performance reporting.

The sample of 19 USAOs was judgmentally selected to evaluate the administration of the CVF funds. In addition to reviewing accounting records at the 19 USAOs, we conducted interviews with 36 Victim-Witness Coordinators to assess performance. For more detailed information regarding the selection process see the *Improper Use of CVF funds for the Victim–Witness Coordinator Positions Due to Inadequate Internal Controls* section. From a judgmental sample of 7 FBI field offices, we interviewed 10 FBI Victim Specialists. The FBI field offices were selected based on geographic distribution and number of Victim Specialists assigned to the FBI field office. The following is the list of 7 FBI field offices:

- Minneapolis, MN
- Seattle, WA
- Salt Lake City, UT
- Columbia, SC
- New Haven, CT
- New Orleans, LA
- Denver, CO

We evaluated the Annual Compliance Reports submitted by the FBI and EOUSA for FYs 2009 through 2011, specifically, the direct services statistics included in the reports. We also reviewed the “Best Efforts Reports” submitted by the 19 USAOs for 66 Victim-Witness Coordinators in FYs 2009 and 2010 and 69 Victim-Witness Coordinators in FY 2011. Each fiscal year, EOUSA provides the OVC with the list of 170 Victim-Witness Coordinator FTE positions that will be supported with CVF funds. To ensure all CVF funded Victim-Witness Coordinator positions reported statistics for FYs 2009 through 2011, we compared the list of 170 Victim-Witness Coordinator FTE positions to the Victim-Witness Coordinator statistics reported in “Best Efforts Reports”.

Finally, we reviewed the complaints filed with the Victim’s Rights Ombudsman Department within EOUSA during FYs 2009 through 2011 to identify any non-compliance by Victim-Witness Coordinators at the USAOs or FBI Victim Specialists. We reviewed the case files for each complaint filed against a USAO or the FBI to identify any complaints specific to Victim-Witness Coordinators at the USAOs or FBI Victim Specialists.

Performance under the VNS Program

We conducted a site visit to the USAO for the District of Kansas, where the VNS Project Manager is located. We interviewed the VNS Project Manager and were provided a tutorial of the VNS system. A contractor is used for the maintenance and operations of the VNS. We analyzed the contract modifications, task orders,

and task order modifications to assess the contractor's performance. We also reviewed the contractor's performance statistics to ensure the contractor met the performance requirements outlined in the contract.

EOUSA's Administration of the CVF Funding for the Victim-Witness Coordinator Program and the VNS Program

To assess the design and implementation of EOUSA's internal controls over the CVF funds, we identified applicable rules, regulations, and guidelines, reviewed EOUSA's policies and procedures for administering the funds, and interviewed officials at EOUSA, the 19 USAOs, and OVC. We also tested internal controls that we considered significant within the context of our audit objectives. During our analyses, we used the accounting records downloaded from the Financial Management Information System for FYs 2009 through 2011 for the Victim-Witness Coordinator funding and the VNS funding.

EOUSA System for Tracking CVF Expenditures for the Victim-Witness Coordinator Positions

To ensure compliance with the interagency agreements (IAA) requirement to track and document CVF expenditures for FYs 2009 through 2011, we requested accounting records from EOUSA for the funding received to support the 170 Victim-Witness Coordinator positions. The accounting records were generated using EOUSA's accounting system, the Financial Management Information System (FMIS). We assessed the reliability of the computer processed data. First, we reviewed the Office of the Inspector General (OIG) Offices, Boards and Divisions (OBDs) Annual Financial Statements reports for FYs 2009 through 2011. For each report, the audit resulted in unqualified opinions on the financial statements. An unqualified opinion means that the financial statements present fairly, in all material respects, the financial position and the results of the entity's operations in conformity with U.S. Generally Accepted Accounting Principles. The auditors also noted that testing did not identify any instances of non-compliance with (1) federal financial management system requirements, (2) applicable federal accounting standards, or (3) application of the U.S. Standard General Ledger at the transaction level.

Next, after receiving the accounting records for CVF expenditures for FYs 2009 through 2011 for the Victim-Witness Coordinator funding and VNS funding from EOUSA, for each year, we compared the total expenditures per the accounting records to the summarized expenditure reports to ensure the accounting records were complete. The summarized expenditure reports provide a total of all expenditures charged to the CVF accounting code based on specific categories. Also, for the Victim-Witness Coordinator funding, we summarized the payroll data by employee to ensure we received payroll information for 170 Victim-Witness Coordinators.

Finally, for the Victim-Witness Coordinator funding and VNS funding, we tested a judgmentally selected sample of expenditures. During our review, we did

not identify any improperly recorded transactions. Based on the results of the OBDs Annual Financial Statements reports, our summary review of the accounting records, and our judgmental transaction testing, we determined that we could reasonably rely on the data generated in FMIS and provided by EOUSA.

We compared CVF expenditures to total expenditures reported to the OVC and identified differences between total CVF expenditures in the accounting records and total CVF expenditures reported to the OVC. When asked about the discrepancies, EOUSA officials stated that all personnel costs associated with the 170 Victim-Witness Coordinator positions are captured under one accounting code to ensure the time for the positions corresponds to the funding received from the CVF when calculating total FTEs for the year. If expenditures incurred under the CVF accounting code are in excess of the amount funded in the IAAs, EOUSA will absorb the excess costs with direct funding. When EOUSA submits its final request for reimbursement, it requests up to the total available funding per the IAA.

We reviewed the accounting records for each year to identify excess costs and found that accounting records included expenses for which reimbursement was not requested from the OVC. We adjusted the accounting records to identify total CVF expenditures.

Adjustments Made to the Accounting Records in FY 2009

In FY 2009, the accounting records reflected \$256,848 more in CVF expenses than EOUSA had requested for reimbursement. This was attributed to: (1) \$221,579 in compensation and benefits for 4 FTEs in excess of the approved 170 FTEs, which EOUSA did not request reimbursement, (2) \$5,317 in reimbursed expenses not supported by the accounting records, and (3) \$40,586 in costs for which EOUSA did not request reimbursement. Taking into consideration these differences, EOUSA requested reimbursement for \$22,434,140 of the \$23,134,638 in available funding. Although the reduction for \$221,579 was made when requesting reimbursement from the OVC, the expenses were still reflected in the accounting records used to account for and track the CVF funds, therefore we reduced the total expenditures in the accounting records by this amount.

We also reviewed payroll records to identify any payments to personnel not on the list of 170 Victim-Witness Coordinator FTE positions provided to the OVC. We summarized the payroll records by employee to determine the total amount paid to each employee. We compared that to the list of 170 Victim-Witness Coordinator FTE positions. We found \$69,427 in negative compensation and benefits payments and \$1,875 in positive compensation and benefits payments to non-CVF funded positions. According to EOUSA officials, the negative salary payments represent reversals to compensation and benefits payments that were improperly charged to the CVF accounting code. The payments are negative because the corrections were not identical to the original amount charged. The positive payments included \$1,052 in corrections that were not identical and \$824

for an award to an employee not on the list provided to the OVC.⁴⁵ We adjusted the accounting records to exclude the negative and positive salary payments.

After eliminating the negative salary payments from the accounting records, the total FTEs for FY 2009 was 174.96. The CVF funding only supported 170 FTEs. EOUSA reduced its reimbursement request from the OVC by a total of 4 FTEs. However, there was a remaining FTE overage of 0.96. To determine the dollar value related to the remaining FTE overage, we calculated the average compensation and benefits paid in FY 2009 for Victim-Witness Coordinator positions working 2,088 hours or more to be \$99,099. We therefore adjusted the accounting records to exclude 0.96 of the average compensation and benefits, \$95,136, which was inappropriately charged to the CVF accounting code.

EOUSA selected the compensation and benefits for 4 Victim-Witness Coordinators to reduce for the FTE overage. We reviewed the non-personnel expenditures to identify any payments related to these 4 Victim-Witness Coordinators in FY 2009. For this analysis, we extracted non-personnel data for each USAO district in which the FTE overage personnel were located. We reviewed the description code and identified \$10,040 in non-personnel costs related to non-CVF funded personnel as a result of the FTE overage. We adjusted the accounting records to exclude the non-personnel costs.

Overall, taking into consideration these adjustments, the total expenses per the accounting records should have been \$22,431,785. However, the records reflect \$22,690,988 in CVF expenses.

Adjustments Made to the Accounting Records in FY 2010

In FY 2010 the accounting records reflected \$623,760 more in CVF expenses than EOUSA had requested for reimbursement. This was attributed to the following items: (1) \$356,560 in compensation and benefits for 5.5 FTEs in excess of the approved 170 FTEs, which EOUSA did not request reimbursement (2) \$33,087 in costs related to a Human Trafficking conference hosted by EOUSA, which EOUSA did not request reimbursement, (3) \$198,502 in additional costs identified by EOUSA incurred above the total available funding for the year, which EOUSA did not request reimbursement, (4) \$2,873 in reimbursed expenses not supported by the accounting records, and (5) \$38,484 in costs incurred for which EOUSA did not request reimbursement.⁴⁶ Taking into consideration these differences, EOUSA requested reimbursement for \$23,374,000, which was the total available funding for the year. Although the reduction for \$623,760 was made when requesting reimbursement from the OVC, the expenses were still reflected in the accounting

⁴⁵ Differences in amounts throughout the report are due to rounding.

⁴⁶ EOUSA receives separate funds from the CVF to provide training and technical assistance to Victim-Witness personnel. Therefore the costs for the Human Trafficking conference were not paid with CVF funds for the 170 Victim-Witness Program. Also, we identified \$3,456 in awards to non-CVF funded positions that EOUSA did not request reimbursement as part of the \$198,502.

records used to account for and track the CVF funds. We reduced the total expenditures in the accounting records by \$356,560 in compensation and benefits amount and \$33,087 in costs related to a Human Trafficking conference. These costs were identifiable in the accounting records. The other costs were not associated with specific expenses in the accounting records.

We also reviewed payroll records to identify any payments to personnel not on the list of 170 Victim-Witness Coordinator FTEs provided to the OVC. We summarized the payroll records by employee to determine the total amount paid to each employee. We compared that to the list of 170 Victim-Witness Coordinator FTEs. We identified \$3,700 in positive compensation and benefits payments to non-CVF funded positions paid. The positive payments included \$244 in corrections that were not identical and \$3,456 for awards to employees not on the list provided to the OVC. EOUSA identified the award payments and did not request reimbursement from the OVC as part of the \$198,502 in additional costs incurred above the total available funding for the year. We adjusted the accounting records to exclude all the personnel costs to non-CVF funded positions.

EOUSA selected the compensation and benefits of 5.5 Victim-Witness Coordinators to reduce the FTE overage. We reviewed the non-personnel costs associated with the personnel selected to reduce the FTEs. For this analysis, we extracted non-personnel data for each USAO district in which the FTE overage personnel were located. We reviewed the description code and identified \$23,676 in non-personnel costs related to non-CVF funded personnel as a result of the FTE overage. We adjusted the accounting records to exclude the non-personnel costs.

Overall, taking into consideration the adjustments, the total expenses per the accounting records should have been \$23,580,737. However the records reflect \$23,997,760 in CVF expenses. This includes \$206,737 in excess funds above the total available funding for the year.

Adjustments Made to the Accounting Records in FY 2011

In FY 2011, EOUSA had \$441,115 more per the accounting records than requested for reimbursement. No adjustments were made because EOUSA has not made the final request for reimbursement. We reviewed payroll records to identify any payments to personnel not on the list of 170 Victim-Witness Coordinator FTE positions provided to the OVC. We summarized the payroll records by employee to determine the total amount paid to each employee. We compared that to the list of 170 Victim-Witness Coordinator FTE positions. We found \$59 in negative compensation and benefits payments and \$20,396 in positive compensation and benefits payments to personnel not supported by the CVF funds. We adjusted the accounting records to exclude the payments to non-CVF funded positions.

We also found that the accounting records reflected compensation and benefits for 3.05 FTEs in excess of the approved 170 FTEs. To determine the dollar value related to the FTE overage, we calculated the average compensation and benefits paid in FY 2011 for Victim-Witness Coordinator positions working 2,088 hours or more to be \$104,366. We therefore adjusted the accounting

records to exclude 3.055 of the average compensation and benefits, \$318,316, which was inappropriately charged to the CVF accounting code.

Overall, taking into consideration the adjustments, the total expenses per the accounting records should have been \$23,110,261. However, the accounting records reflect \$23,448,915 in CVF expenses.

Inaccurate Reporting of CVF Funds for the Victim–Witness Coordinator Positions

To determine if EOUSA had properly reported total expenditure of funds to the OVC, we compared the total CVF expenditure of funds per the accounting records, after taking into account the adjustments to identify CVF expenses, to the total expenditure of funds reported to the OVC for FYs 2009 through 2011. To calculate the total expenditure of funds reported to the OVC, we subtracted the unspent funding reported at the end of the year, known as carryover funding, from the total available funding for the year.

Improper Use of CVF funds for the Victim–Witness Coordinator Positions Due to Inadequate Internal Controls

Although we made adjustments to the accounting records to identify the total CVF expenditures, our review to identify any improper use of CVF funds encompassed all expenditures captured under the CVF accounting code. The IAAs between EOUSA and the OVC include a specific list of unallowable costs to ensure expenses not directly related to maintaining the 170 Victim-Witness Coordinator FTE positions are not paid for with CVF funds. This list of unallowable costs includes the following:

- Any additional costs related to witnesses, other than personnel time associated with the 170 Victim-Witness Coordinators;
- Costs associated with any personnel not named on the list EOUSA provides to the OVC of 170 Victim-Witness Coordinators, including contractors or any support staff working at EOUSA headquarters to assist victim coordinators;
- Training costs, other than training received by personnel on the EOUSA list of 170 positions. All other training costs must be taken from EOUSA's training and technical assistance fund (e.g., no training for Assistant U.S. Attorneys, support staff, or facility costs);
- Victim notification efforts - those costs need to be taken from the VNS funding provided to EOUSA;
- Promotional or educational items associated with training initiatives should be used from the funding that the OVC provides to EOUSA for training and technical assistance;

- Furniture, equipment, supplies and any other expenses not directly related to maintaining the personnel named in the list EOUSA provides to the OVC with the 170 position personnel (e.g., furniture for secure waiting rooms, furniture for other victim assistance personnel not named on the EOUSA list).

To evaluate whether the CVF funds for the Victim-Witness Coordinator funding was used in accordance with the IAAs, we judgmentally selected a sample of 19 USAOs. Eight USAOs were selected based on the number of Victim-Witness Coordinators funded with CVF funds at each USAO. These eight USAOs had an average of more than 3 Victim-Witness Coordinators assigned to the USAO for FYs 2009 through 2011. Eleven USAOs were selected using the following weighted criteria: (1) 30 percent based on the average number of Victim-Witness Coordinators assigned to the USAO, (2) 10 percent based on the average bonus paid per FTE, (3) 10 percent based on the total paid to the Victim-Witness Coordinators as a percentage of the total personnel amount paid for the District, (4) 40 percent based on the percentage of potentially unallowable non-personnel expenses, and (5) the remaining 10 percent was based on the average non-personnel expense per transaction. Eleven USAOs were selected because the USAOs were in the top 30 of all USAOs for the 5 criteria and the USAOs would provide extensive geographic coverage. Although 11 USAOs were selected, we did not complete testing at 2 USAOs because we determined the audit evidence collected at the other USAOs was sufficient to support our findings. The remaining two USAOs were chosen based on geographic location. The following is the list of 19 USAOs:

- District of Columbia
- Southern District of New York
- Northern District of California
- District of Arizona
- District of Oregon
- District of South Dakota
- District of Nevada
- Western District of Texas
- District of Kansas
- District of Alaska
- District of Guam
- Southern District of West Virginia

- Eastern District of Virginia
- Middle District of Florida
- Southern District of Illinois
- Southern District of Ohio
- District of Massachusetts
- District of Colorado
- Western District of Missouri

At each USAO, we judgmentally selected a sample of transactions and reviewed supporting documentation to verify CVF funding was properly supported and not spent on unallowable costs. To select the sample, we identified all CVF expenses incurred for each of the 19 USAOs. We reviewed the expenses and selected a sample of the largest transactions as well as transactions that appeared to have an increased risk of non-compliance based on the expense description. From our review, we identified \$75,467 in FY 2009, \$47,595 in FY 2010, and \$46,846 in FY 2011 in unallowable costs per the IAAs. We also conducted interviews with the financial staff at each of the 19 USAOs to identify guidance provided by EOUSA and policies and procedures in place to ensure compliance with the IAAs.

Based on the results of the testing completed at 19 USAOs, we determined that for travel expenses the vendor code in the accounting records reflected the employee whose travel was charged to the CVF accounting code. We examined the accounting records for all expenses captured under the CVF accounting code to identify travel expenses related to personnel not on the list of 170 Victim-Witness Coordinator FTE positions provided to the OVC. After excluding travel costs associated with the Human Trafficking Conference hosted by EOUSA in FY 2010 and travel costs previously identified during transaction testing at the 19 USAOs, we identified \$11,515 in FY 2009, \$15,749 in FY 2010, and \$13,671 in FY 2011 in travel costs associated with personnel not on the list of 170 Victim-Witness Coordinator FTE positions provided to the OVC.

We also calculated the total FTEs charged to the CVF accounting code for FYs 2009 through 2011 to ensure EOUSA did not exceed the 170 Victim-Witness Coordinator FTE positions approved in the IAA. For this, we calculated the total number of hours charged to the accounting code and divided the total by 2,088 hours, which represents the working hours in a year. The total FTEs charged to the CVF accounting code were 173.96 in FY 2009, 175.45 in FY 2010, 173.05 in FY 2011. As explained previously, in FY 2009 EOUSA reduced the reimbursement request for compensation and benefits by 4 FTEs and by 5.5 FTEs in FY 2010 as a result of an FTE overage for each year. However, there was no adjustment for the 3.05 FTE overage in FY 2011. As explained previously, 3.05 of the average

compensation and benefits paid in FY 2011 was \$318,316, which we determined was inappropriately charged to the CVF accounting code.

Additionally, the FTE calculation for FY 2009 did not include the adjustment for the negative salary payments in the accounting records. After eliminating the negative salary payments from the accounting records, the total FTEs for FY 2009 was 174.96. After EOUSA reduced its reimbursement request by a total of 4 FTEs, as previously stated, the remaining FTE overage of 0.96 was inappropriately charged to the CVF accounting code. As explained previously, the dollar value related to the FTE overage was \$95,136, which was 0.96 of the average compensation and benefits paid in FY 2009.

We also reviewed the CVF non-personnel costs associated personnel selected to reduce the FTEs. Because these employees were not part of the 170 Victim-Witness Coordinator FTE positions, any non-personnel expenses associated with these employees were unallowable per the IAA. During our review, we identified \$10,040 in FY 2009 and \$23,676 in FY 2010 in non-personnel costs that were not part of EOUSA's adjustments.

As explained previously, we compared the total amount paid to each employee with CVF funds to the list of 170 Victim-Witness Coordinator FTE positions to identify any payments to personnel not on the list. We identified \$1,875 in FY 2009, \$244 in FY 2010, and \$20,396 in FY 2011 for positive compensation and benefits payments to personnel not supported by the CVF funds.

During our review of the accounting records, we identified 13 payments made by EOUSA to support the 170 Victim-Witness Coordinator positions. We reviewed the supporting documentation for all 13 payments to identify any costs not in compliance with the IAAs. We identified \$180 in FY 2010 and \$4,340 in FY 2011 in unallowable costs per the IAAs.

Our testing was not designed to provide a comprehensive list of unallowable expenditures.

EOUSA System for Tracking CVF Expenditures for the VNS Program

To ensure compliance with the IAAs requirement to track and document CVF expenditures, we requested accounting records from EOUSA for the VNS funding for FYs 2009 through 2011. We compared CVF expenditures for the VNS to total expenditures reported to the OVC for FYs 2009 through 2011.⁴⁷ In FY 2009, we found that the accounting records reflected more expenses than reported expenditures to the OVC. EOUSA officials stated that when they request reimbursement from the OVC they request up to the amount funded in the agreement. If EOUSA incurs expenditures in the CVF accounting code in excess of the amount funded in the agreement, EOUSA absorbs those excess costs with direct

⁴⁷ Our analysis of accounting records for the VNS funding included the new funding awarded to EOUSA for FYs 2009 through 2011 as well as the carryover funding from the previous years.

funds. Therefore, the CVF accounting records include non-CVF expenses. We were unable to determine which specific expenses were associated with the CVF funding and which specific expenses were associated with direct funding.

Reimbursements Requested from the OVC under the VNS Program

To determine if EOUSA properly requested reimbursement from the OVC for incurred expenses, we compared the total expenses eligible for reimbursement for FYs 2009 through 2011 per the accounting records to the reimbursed amount EOUSA received from the OVC. EOUSA requests reimbursement for incurred expenses; this includes expenses in the accounts payable or paid status. Therefore, EOUSA does not receive reimbursement for any outstanding obligations until it receives a final invoice. From the accounting records, we added the total paid and total accounts payable to determine the expenses eligible for reimbursement. We compared that to the total requested reimbursement from the OVC.

We also compared the total amount reimbursed by the OVC to the total available funding according to the IAA to ensure reimbursement requests were within the terms of the agreement.

Inaccurate Reporting of CVF Funds for the VNS Program

To determine if EOUSA had properly reported total expenditure of funds to the OVC, we compared the total CVF expenditure of funds per the accounting records to the total expenditure of funds reported to the OVC for FYs 2009 through 2011. To calculate the total expenditure of funds reported to the OVC, we subtracted the unspent funding reported at the end of the year, known as carryover funding, from the total available funding for the year.

Insufficient Accounting Records for the VNS Program

As explained previously, we conducted a site visit to the USAO for the District of Kansas, where the VNS Project Manager is located. During our site visit, we conducted transaction testing for a judgmental sample of 45 expenditures from the VNS accounting records for FYs 2009 through 2011. The sample was selected based on the largest transactions and as well as transactions that appeared to have an increased risk of non-compliance based on the expense description. We reviewed the transactions to ensure they were properly supported and within the terms of IAAs. We also examined contract compliance and reviewed the contract modifications and task orders to assess the contractor's performance.

APPENDIX II

SCHEDULE OF DOLLAR-RELATED FINDINGS

QUESTIONED COSTS⁴⁸	AMOUNT	PAGE
170 Victim-Witness Coordinator Unallowable Costs	685,047	26
170 Victim-Witness Coordinator Unsupported Costs	3,674	27
VNS Unsupported Costs	2,678	29
TOTAL QUESTIONED COSTS	<u>\$ 691,399</u>	

⁴⁸ **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, or the provision of supporting documentation.

EXECUTIVE OFFICE FOR U.S. ATTORNEYS
RESPONSE TO THE DRAFT AUDIT REPORT



U.S. Department of Justice

Executive Office for United States Attorneys

Office of the Director

Suite 2261, RFK Main Justice Building (202) 252-1000
950 Pennsylvania Avenue, NW
Washington, DC 20530

MEMORANDUM

SEP 18 2014

DATE:

TO: Raymond J. Beaudet
Assistant Inspector General for Audit
Office of the Inspector General

FROM: 
Monty Wilkinson
Director

SUBJECT: Executive Office for United States Attorneys' Response to the Office of the Inspector General's Draft Report, "Audit of Crime Victims Fund Disbursements to the Federal Bureau of Investigation and the Executive Office for United States Attorneys"

Thank you for the opportunity to review the Office of the Inspector General's (OIG) draft report entitled "Audit of Crime Victims Fund Disbursements to the Federal Bureau of Investigation and Executive Office for United States Attorneys." The Executive Office for United States Attorneys (EOUSA) shares the Office of Victims of Crime's (OVC) commitment to ensuring that the Crime Victims Fund (CVF) is used properly in accordance with the requisite rules and regulations. In that context, EOUSA has reviewed the OIG findings and recommendations, and provides the following responses to the findings and recommendations:

Finding I - Performance Enhancements for CVF Funded Programs

Recommendation #1 - Work with each investigative agency, including the FBI, to develop a process that ensures Victim-Witness Coordinators are notified and provided comprehensive victim information as soon as a case involving victims is transitioned to the USAOs.

Response: EOUSA agrees to work with investigative agencies to develop processes for those agencies to communicate timely and comprehensive victim information to Victim-Witness Coordinators in the United States Attorneys' offices (USAOs) when a case transitions to a USAO. EOUSA and the FBI will meet in September 2014, to begin discussions on this

recommendation. EOUSA also will consult with other investigative agencies to develop a similar process. EOUSA accepts this recommendation.

Recommendation #2 - Evaluate the adequacy of the resources assigned to assist victims in Indian Country and ensure that any further opportunities to increase the level of support in Indian Country are appropriately pursued.

Response: As part of EOUSA's ongoing assessment of victim-witness resources and EOUSA's commitment to ensuring that resources assigned to assist victims in Indian Country are adequate, EOUSA will request funding to support 12 Indian Country Victim-Witness Coordinator positions in its FY 2015 and 2016 budget requests to OVC.¹ EOUSA will evaluate further opportunities in future budget cycles to increase the level of support to Indian Country, subject to funding availability and Department policies. EOUSA accepts this recommendation.

Recommendation #3 - Ensure that victim data provided by all agencies participating in the VNS can be automatically and accurately linked to the USAOs' case management system information and evaluate potential enhancements the VNS access that would allow more edit flexibility for cases designated as Global Cases.

Response: EOUSA seeks clarification of OIG's recommendation regarding linking victim data to the USAOs' case management system. VNS already has a mechanism to detect when records between the participating agencies do not match. That mechanism -- the "error log" -- explains why a record from LIONS does not match with a participating agency record.

With respect to OIG's recommendation concerning enhancements to VNS to allow more editing flexibility for cases designated as Global Cases, VNS was upgraded in January 2014. The VNS now allows greater editing flexibility for cases designated as Global Cases. Accordingly, EOUSA believes this recommendation has already been resolved.

Recommendation #4 - Improve performance reporting to ensure the data reported to the OVC is accurate and complete, including increasing the consistency and frequency of reporting to EOUSA and developing procedures to ensure employees report statistics prior to departure.

Response: EOUSA is in the process of developing new performance reporting procedures for USAOs to use to report victim-witness activity. These procedures will provide for more consistent and frequent reporting, thereby helping to ensure the data sent to OVC on an

¹ EOUSA received a total of \$432,000 from OVC during Fiscal Years (FY) 2010 and 2011 specifically for the purpose of hiring 12 new tribal victim-witness coordinator positions. While EOUSA began the allocation process to utilize this funding for its original intended purpose, we were soon faced with the Department-wide hiring freeze as well as budget limitations. Given the hiring freeze and budget constraints and uncertainty during this timeframe, EOUSA made what we believed to be the most fiscally prudent decision not to seek a hiring exemption to bring these new positions on board.

annual basis is more accurate and complete. As part of this effort, EOUSA will develop a specific procedure for USAOs to collect statistics and data from employees prior to departure. New performance reporting procedures will be detailed in EOUSA's Annual Compliance Report on Victim and Witness Assistance upon implementation. EOUSA accepts this recommendation.

Recommendation #5 - We recommend that EOUSA and the FBI enhance coordination efforts to ensure case transitions to the USAOs are accomplished in a timely, complete, and accurate manner; that all parties are aware of the services the FBI Victim Specialists have already provided or may continue to provide at the request of the victim; and that current contact information for the FBI Victim Specialists and Victim-Witness Coordinators at the USAOs is exchanged. Additionally, coordination efforts should be enhanced to improve the delivery of victim services in Indian Country, including using OTJ as a resource for developing best practices and policies and promoting coordination with other federal agencies working in Indian Country.

Response: EOUSA and FBI are scheduled to meet in September 2014, and will begin discussions about how to improve case transitions to USAOs. In addition, we will discuss how best to ensure that all parties are aware of the services FBI Victim Specialists provide to victims. EOUSA will also coordinate with the FBI to ensure current contact information for the FBI Victim Specialists and USAO Victim-Witness Coordinators is regularly shared between components.

As part of the American Indian/Alaska Native Children Exposed to Violence Initiative, EOUSA is working with the Office of Tribal Justice (OTJ), FBI, and other agencies to identify and fill gaps in victim services in Indian Country. This effort includes work to identify best practices and policies to ensure high quality victim services in Indian Country. EOUSA accepts this recommendation.

Recommendation #6 - We recommend that the FBI, EOUSA, and OVC discuss the need to better align the CVF funded FTE programs and, if necessary, collaborate to establish requirements for the FTE positions that ensure employees possess the necessary skills to support victims of crime so that the highest quality of services are being provided to victims of crime.

Response: While there are fundamental differences between FBI's and EOUSA's CVF-funded FTE programs, both components share the same commitment to ensuring high quality victim services are provided in every case. EOUSA will collaborate with the FBI and OVC to better align the programs, and if necessary, to establish clear job qualifications for the FTE positions. A meeting with the FBI, EOUSA and OVC is scheduled in September 2014, to begin discussions on this recommendation and others listed in the audit report. EOUSA accepts this recommendation.

Recommendation #7 - We recommend that the FBI, EOUSA and OVC collaborate to develop more uniform reporting standards for performance statistics.

Response: In September 2014, EOUSA will meet with the FBI and OVC to begin discussions on developing uniform reporting standards for performance statistics that will be included in each component's Annual Compliance Report on Victim and Witness Assistance. EOUSA accepts this recommendation.

Finding II - Inadequate Internal Controls over the CVF Funds Administered by EOUSA.

General Comment: The OIG found that EOUSA's total expenditures of CVF funds were over-reported. We believe the OIG relied on data regarding open obligations rather than final, closed obligations, to reach its conclusion. Open obligations may fluctuate over time until they are final. OIG's apparent reliance on open, fluctuating obligations appears to have led to an inaccurate conclusion regarding over-reporting. Nevertheless, EOUSA is committed to ensuring that the CVF is used appropriately. We consistently expend more funds on victim-witness activities than the amount that is reimbursed by OVC. This is supported by the total amount of victim-witness obligations reflected in the financial system. To address the OIG's concern about the inadequate internal controls over the CVF funds, EOUSA has begun a quarterly obligation review process with the United States Attorney's offices that receive this funding in order to ensure that all obligations captured under the CVF accounting code are proper.

Recommendation #8 – We recommend that EOUSA implement internal controls to ensure EOUSA and the USAOs are in compliance with all rules, regulations, and guidelines related to the administration of CVF funds and ensure CVF funds are accurately accounted, properly executed, accurately reported to the OVC. This includes improving the tracking system to ensure that CVF expenses can be identified for reporting total expenses incurred using the Victim-Witness Coordinator funding are allowable; and that supporting documentation from the FBI, BOP, and USPS is provided prior to making reimbursement payments for VNS-related expenses.

Response: EOUSA agrees with this recommendation and has already completed the necessary actions to alleviate this issue. Beginning in FY 2013, EOUSA has worked closely with OVC to update the language in its reimbursable agreement to ensure compliance with rules and regulations related to this funding. A majority of these updates also clarified that certain expenses, which had been at issue in previous years, are allowable under the law. Specifically, OVC has agreed that the following are allowable expenses under the Victim Witness Coordinator agreement:

- The cost of contract personnel hired to assist in the victim witness functions at the USAOs;
- The cost of development, printing and dissemination of victim assistance brochures;
- The cost of supplies, postage, mail metering, delivery services, etc.;

- Library/publication subscriptions and other resources necessary to providing victim assistance;
- Vehicles for the purpose of transporting victims or reaching out to victims; and
- Other costs necessary with the prior approval of OVC.

In addition, EOUSA provided updated guidance to each USAO to reflect more specific guidance regarding allowable use of OVC funds. A copy of this documentation was provided to the OIG during its review.

Going forward, EOUSA will ensure the billing language for the outgoing reimbursable agreements is updated to require copies of the supporting documentation related to each payment that is processed by the Department through the Intergovernmental Payment and Collection system (IPAC).

Victim's Rights Ombudsman

In its draft report, the OIG made the following statement on page 7, footnote 15:

The Victim's Rights Ombudsman Department (VRO) within EOUSA investigates complaints related to possible CVRA violations by Department employees to determine whether the employee used his or her "best efforts" to ensure crime victims' rights are not violated.

Please note that the office referred to in the above statement is the "Office of the Victims' Rights Ombudsman," not the "Victim's Rights Ombudsman Department."

Thank you again for the opportunity to review the draft report.

FEDERAL BUREAU OF INVESTIGATION
RESPONSE TO THE DRAFT AUDIT REPORT



U.S. Department of Justice

Federal Bureau of Investigation

Washington, D. C. 20535-0001

August 28, 2014

The Honorable Michael E. Horowitz
Inspector General
Office of the Inspector General
U.S. Department of Justice
950 Pennsylvania Avenue, N.W.
Washington, DC 20530

Dear Mr. Horowitz:

The Federal Bureau of Investigation (FBI) appreciates the opportunity to review and respond to your office's report entitled, *Audit of Crime Victims Fund Disbursements to the Federal Bureau of Investigation and Executive Office for United States Attorneys*.

The FBI has reached out to both the Executive Office for United States Attorneys and the Office for Victims Crime within the Department of Justice to increase coordination and enhance program performance. In that regard, we concur with the four recommendations made to the FBI and have already taken steps to implement them. Please find our enclosed responses.

Should you have any questions, feel free to contact me. We appreciate the professionalism of your audit staff throughout this matter.

Sincerely,

A handwritten signature in blue ink, appearing to read "Kathryn M. Turman".

Kathryn M. Turman
Assistant Director
Office for Victim Assistance

**The Federal Bureau of Investigation's (FBI) Response to the
Office of the Inspector General's Audit of Crime Victims Fund Disbursements
to the FBI and the Executive Office for United States Attorneys
Response to Draft Report Recommendations**

Report Recommendation #5: "Enhance coordination efforts to ensure case transitions to USAOs are accomplished in a timely, complete, and accurate manner; that all parties are aware of the services the FBI Victim Specialists have already provided or may continue to provide at the request of the victim; and that current contact information for the FBI Victim Specialists and Victim-Witness Coordinators at the USAOs is exchanged. Additionally, coordination efforts should be enhanced to improve the delivery of victim services in Indian Country, including using OTJ as a resource for developing best practices and policies and promoting coordination with other federal agencies working in Indian Country."

FBI Response to Recommendation #5: Concur. The FBI's OVA plans to address these coordination issues in the upcoming meeting with EOUSA and OVC. During the FBI Victim Assistance Program In-Service meeting held during the week of August 4 – 7, OVA program managers reminded all Victim Specialists to complete and submit the victim services checklist established by the FBI in 2011 to the appropriate Victim-Witness Coordinator or a central POC in that USAO. The guidance was reiterated in another email sent to all Victim Specialists on 08/20/2014. The checklist, which was voluntarily created by the FBI, is now a part of the FBI Victim Assistance Program Standards. The OVA has also reminded EOUSA that the victim services checklists are uploaded as part of the FBI's case file to which the USAO has access and is not completed unless there are identified victims in the case. The FBI provides comprehensive services to victims in Indian Country investigations and well over one third of these services are provided at the request of the victim and/or the USAO after the case has been indicted.

Report Recommendation #6: "Discuss the need to better align the CVF funded FTE programs and, if necessary, collaborate to establish requirements for the FTE positions that ensure employees possess the necessary skills to support victims of crime so that the highest quality of services are being provided to victims of crime."

FBI Response to Recommendation #6: Concur. The FBI agrees with this recommendation and will discuss with EOUSA and OVC on the need to better align the CVF funded FTE programs.

Report Recommendation #7: "Collaborate to develop more uniform reporting standards for performance statistics."

FBI Response to Recommendation #7: Concur. The FBI agrees with this recommendation and will collaborate with EOUSA and OVC to develop more uniform reporting standards for performance statistics.

OFFICE OF JUSTICE PROGRAMS
RESPONSE TO THE DRAFT AUDIT REPORT



U.S. Department of Justice

Office of Justice Programs

Washington, D.C. 20531

AUG 28 2014

MEMORANDUM TO: Michael E. Horowitz
Inspector General
United States Department of Justice

THROUGH: Raymond J. Beudet
Assistant Inspector General for Audit
Office of the Inspector General
United States Department of Justice

FROM: Karol V. Mason *KVM*
Assistant Attorney General

SUBJECT: Response to the Office of the Inspector General's Draft Audit Report, *Audit of the Crime Victims Fund Disbursements to the Federal Bureau of Investigation and Executive Office for United States Attorneys*

This memorandum provides a response to the Office of the Inspector General's (OIG's) July 28, 2014, draft audit report, entitled *Audit of the Crime Victims Fund Disbursements to the Federal Bureau of Investigation and Executive Office for United States Attorneys*. The Office of Justice Programs (OJP) appreciates the opportunity to review and comment on the draft report.

The draft audit report contains 10 recommendations and \$691,399 in questioned costs, of which Recommendation Numbers 6-7 and 9-10, and \$691,399 in questioned costs, pertain to OJP. For ease of review, these recommendations are restated in bold and are followed by OJP's response.

- 6. We recommend that the FBI, EOUSA, and OVC discuss the need to better align the CVF funded FTE programs and, if necessary, collaborate to establish requirements for the FTE positions that ensure employees possess the necessary skills to support victims of crime so that the highest quality of services are being provided to victims of crime.**

The Office of Justice Programs agrees with the recommendation. The Office for Victims of Crime (OVC) will collaborate with the Executive Office for United States Attorneys (EOUSA) and the Federal Bureau of Investigation (FBI) to begin the discussion on establishing minimum standards for positions funded by the Crime

Victims Fund (CVF), and developing more standardized reporting. The first meeting, which will be held at OVC, is scheduled for September 17, 2014. Given new legislation establishing statutory parameters of service provisions for both programs, as well as a new OVC resource (to be released in the near future) on standards for victim programs, service providers and provider ethics, OVC believes there is sufficient opportunity to more closely align these programs, while recognizing fundamental differences that are intrinsic to each program. The Office of Justice Programs considers this recommendation resolved and requests written acceptance of this action from your office.

7. We recommend that the FBI, EOUSA, and OVC collaborate to develop more uniform reporting standards for performance statistics.

The Office of Justice Programs agrees with the recommendation. As previously stated in OJP's response to Recommendation Number 6, OVC has scheduled a meeting with the EOUSA and the FBI for September 17, 2014, to begin the discussion on establishing minimum standards for positions funded by the CVF, and developing more standardized reporting. Any changes, as agreed upon by all three parties, will be included in the IAAs transferring funding to both entities. The Office of Justice Programs considers this recommendation resolved and requests written acceptance of this action from your office.

9. We recommend that the OVC remedy \$685,047 in unallowable costs from the Victim-Witness Coordinator funding.

The Office of Justice Programs agrees with the recommendation. OVC will work with EOUSA to remedy the \$685,047 in unallowable costs related to funding provided to EOUSA for the 170 Victim-Witness Coordinator positions. The Office of Justice Programs considers this recommendation resolved and requests written acceptance of this action from your office.

10. We recommend that the OVC remedy \$3,674 in unsupported costs from the Victim-Witness Coordinator funding and \$2,678 from the VNS funding.

The Office of Justice Programs agrees with the recommendation. OVC will work with EOUSA to remedy the \$6,352 in unsupported questioned costs related to funding provided to EOUSA for the 170 Victim-Witness Coordinator positions (\$3,674) and the Victim Notification System (\$2,678). The Office of Justice Programs considers this recommendation resolved and requests written acceptance of this action from your office.

Thank you for your continued support and assistance. If you have any questions regarding this response, please contact LeToya A. Johnson, Acting Director, Office of Audit, Assessment, and Management, on (202) 514-0692.

cc: Mary Lou Leary
Principal Deputy Assistant Attorney General

Maureen A. Henneberg
Acting Deputy Assistant Attorney General
for Operations and Management

Joye Frost
Director
Office for Victims of Crime

Leigh Benda
Chief Financial Officer

LeToya A. Johnson
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Office of Audit, Assessment, and Management

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OFFICE OF THE INSPECTOR GENERAL ANALYSIS AND SUMMARY OF ACTIONS NECESSARY TO CLOSE THE REPORT

The Department of Justice, Office of the Inspector General (OIG) provided a draft of this audit report to the Executive Office for United States Attorneys (EOUSA), Federal Bureau of Investigation (FBI), and Office of Justice Programs (OJP). EOUSA, FBI, and OJP responses are incorporated into Appendix III, Appendix IV, and Appendix V, respectively, of this final report. The following provides the OIG analysis of the responses and summary of actions necessary to close the report.

Analysis of the EOUSA Response

EOUSA, FBI, and OJP each concurred with the recommendations addressed either specifically or jointly to them. As a result, the report is resolved.

In its response, EOUSA offered a general comment related to the internal controls over the CVF funds administered by EOUSA. EOUSA believed that the OIG reached its conclusions by relying on data that included open obligations, rather than data that included final, closed obligations. Since open obligations fluctuate over time until they are final, EOUSA believed that the OIG's reliance on data with open obligations led to an inaccurate conclusion regarding over-reporting.

Although we agree with EOUSA's explanation about open obligations, we do not agree that the OIG's conclusions were inaccurate. For the Victim-Witness Coordinator funding, our analysis was based on FYs 2009 and 2010 because EOUSA had submitted the final reimbursement request to the OVC for these years, meaning all obligations were final. We did not include FY 2011 in our analysis because there were still open obligations and the final reimbursement request had not been submitted to the OVC. Additionally, in each section where we discuss EOUSA's reporting to the OVC for the Victim-Witness Coordinator funding and the VNS funding, we state that reporting is based on the accounting records at the time of reporting. For the VNS, our analysis was based on data that included open obligations because that was the best data available to us at the time. Overall, our objective was to ensure EOUSA had internal controls in place to ensure accurate reporting and we are encouraged by EOUSA's plan to address our concerns about the inadequate internal controls over the CVF funds.

In addition, EOUSA noted that the draft report contained an error related to the appropriate title of the Office of the Victims' Rights Ombudsman. This correction was made in this final version of the report.

Summary of Actions Necessary to Close the Report:

- 1. We recommended that EOUSA work with each investigative agency, including the FBI, to develop a process that ensures that Victim-Witness Coordinators are notified and provided comprehensive victim information as soon as a case involving victims is transitioned to the USAOs.**

Resolved. EOUSA agreed with our recommendation. In its response, EOUSA explained that the FBI, EOUSA, and OJP will meet in September 2014 to begin discussions on this recommendation.

This recommendation can be closed when we receive a copy of the processes developed by EOUSA, in conjunction with each investigative agency and the FBI, that will ensure its Victim-Witness Coordinators are notified and provided comprehensive victim information as soon as a case involving victims is transitioned to the USAOs.

- 2. We recommended that EOUSA evaluate the adequacy of the resources assigned to assist victims in Indian Country and ensure that any future opportunities to increase the level of support in Indian Country are appropriately pursued.**

Resolved. EOUSA agreed with our recommendation. In its response, EOUSA explained that it will request funding to support the 12 Indian Country Victim-Witness Coordinator positions in its FYs 2015 and 2016 budget requests to the OVC. They will also evaluate future opportunities to increase the level of support in Indian Country.

This recommendation can be closed when we receive documentation showing that EOUSA requested funding to support 12 Indian Country Victim-Witness Coordinator positions in FY 2015.

- 3. We recommended that EOUSA ensure that victim data provided by all agencies participating in the VNS can be automatically and accurately linked to the USAOs' case management system information and evaluate potential enhancements the VNS access that would allow more edit flexibility for cases designated as Global Cases.**

Resolved. In its response, EOUSA sought clarification on the recommendation from the OIG and stated that it considered this recommendation to already be resolved.

To clarify, this recommendation seeks to address the issue when multiple investigative agencies participating in the VNS enter victim information into the VNS for a jointly operated case. Victim information is only linked through the USAOs' case management system for one investigative agency, which is designated in the USAOs' case management system as the lead investigative agency. Therefore, victim information entered by the other investigative

agencies does not move through the VNS to the Victim-Witness Coordinators at the USAOs. Therefore, this recommendation can be closed when we receive evidence of the enhanced edit flexibility for cases designated as Global Cases as well as evidence that EOUSA has evaluated the potential enhancement to the VNS that would allow victim information from multiple investigative agencies to be transferred through VNS to the Victim-Witness Coordinators at the USAOs. If EOUSA does not enhance the VNS to address the issue related to jointly investigated cases, EOUSA should provide evidence of policies or procedures developed to ensure all victim data from multiple investigative agencies is transferred to the Victim-Witness Coordinators at the USAOs.

- 4. We recommended that EOUSA improve performance reporting to ensure the data reported to the OVC is accurate and complete, including increasing the consistency and frequency of reporting to EOUSA and developing procedures to ensure employees report statistics prior to departure.**

Resolved. EOUSA agreed with our recommendation. In its response, EOUSA explained that it is developing new performance reporting procedures for the USAOs to use to report victim-witness activity, which will include specific procedures to collect statistics from departing employees.

This recommendation can be closed when we receive a copy of EOUSA's new performance reporting procedures that ensure accurate, complete, and consistent data is reported to the OVC with increased frequency, and that employees report statistics prior to departure.

- 5. We recommended that EOUSA and the FBI enhance coordination efforts to ensure case transitions to the USAOs are accomplished in a timely, complete, and accurate manner; that all parties are aware of the services the FBI Victim Specialists have already provided or may continue to provide at the request of the victim; and that current contact information for the FBI Victim Specialists and Victim-Witness Coordinators at the USAOs is exchanged. Additionally, coordination efforts should be enhanced to improve the delivery of victim services in Indian Country, including using OTJ as a resource for developing best practices and policies and promoting coordination with other federal agencies working in Indian Country.**

Resolved. EOUSA and the FBI agreed with our recommendation. In its response, the FBI explained that during the FBI Victim Assistance Program In-Service meeting, FBI Victim Specialists were reminded to complete and submit the Victim Services Checklist. The guidance was reiterated in a subsequent e-mail. The FBI also reiterated to EOUSA that the Victim Services Checklists are part of the FBI's case file, which the USAOs have access. The FBI also planned to address coordination issues in the meeting with EOUSA and the OJP in September 2014.

EOUSA also explained in its response that during the September 2014 meeting between EOUSA, the FBI, and OJP it will discuss how to improve case transitions to the USAOs. They will also coordinate with the FBI to regularly share contact information for the FBI Victim Specialists and Victim-Witness Coordinators at the USAOs. Finally, EOUSA explained it is part of the American Indian/Alaska Native Children Exposed to Violence Initiative, which includes the OTJ, FBI, and other agencies, which works to identify and fill gaps in the victim services in Indian Country.

This recommendation can be closed when we receive evidence of improved coordination between the FBI and EOUSA that ensures case transitions are timely, complete, accurate, contain up to date contact information, and a clear description of the services provided or that will be continually provided by FBI Victim Specialists. In addition, evidence should be provided that coordination efforts by EOUSA and the FBI have been enhanced to improve the delivery of victim services in Indian Country, including evidence that OTJ was utilized as a resource in the development of best practices and policies that promote coordination with other federal agencies working in Indian Country.

- 6. We recommend that the FBI, EOUSA, and OVC discuss the need to better align the CVF funded FTE programs and, if necessary, collaborate to establish requirements for the FTE positions that ensure employees possess the necessary skills to support victims of crime so that the highest quality of services are being provided to victims of crime.**

Resolved. EOUSA, the FBI, and OJP agreed with our recommendation. The FBI, EOUSA, and OJP planned to meet in September 2014 to begin discussions regarding this recommendation.

This recommendation can be closed when we receive evidence of the collaboration between EOUSA, the FBI, and OJP, and a copy of any newly established requirements for the FTE positions.

- 7. We recommend that the FBI, EOUSA, and OVC collaborate to develop more uniform reporting standards for performance statistics.**

Resolved. EOUSA, the FBI, and OJP agreed with our recommendation. The FBI, EOUSA, and OJP planned to meet in September 2014 to begin discussions regarding this recommendation. According to OJP, any changes, agreed upon by all three parties, will be included in the Interagency Agreements (IAA) with the FBI and EOUSA.

This recommendation can be closed when we receive evidence of the collaboration between EOUSA, the FBI, and OJP, and any changes that result in more uniform reporting standards for performance statistics. This evidence should include any updates made to the IAAs.

- 8. We recommend that EOUSA implement internal controls to ensure EOUSA and the USAOs are in compliance with all rules, regulations, and guidelines related to the administration of CVF funds and ensure CVF funds are accurately accounted, properly expensed, accurately reported to the OVC. This includes improving the tracking system to ensure that CVF expenses can be identified for reporting total expenditures and requesting reimbursements; that adequate guidance is provided to USAOs to ensure expenses incurred using the Victim-Witness Coordinator funding are allowable; and that supporting documentation from the FBI, BOP, and USPIIS is provided prior to making reimbursement payments for VNS-related expenses.**

Resolved. EOUSA agreed with our recommendation. In its response, EOUSA explained that it has begun a quarterly obligation review process with the USAOs that receive CVF funding in order to ensure that all obligations captured under the CVF accounting code are proper. EOUSA also worked with the OVC to update language in its IAA to ensure compliance with the rules and regulations related to this funding. The updates clarified the allowability of expenses. Finally, updated guidance was provided to each USAO. EOUSA also explained that it will update the IAAs between the FBI, BOP, and USPIIS to require supporting documentation prior to payment.

This recommendation can be closed when we receive evidence of the quarterly obligation review process, the IAA between EOUSA and OJP showing the updates, and the IAAs between EOUSA and the FBI, BOP, and USPIIS showing the updates.

- 9. We recommend that the OVC Remedy \$685,047 in unallowable costs from the Victim-Witness Coordinator funding.**

Resolved. OJP agreed with our recommendation. In its response OJP stated that it will work with EOUSA to remedy the unallowable costs.

This recommendation can be closed when we receive evidence that the \$685,047 in unallowable costs has been appropriately remedied.

- 10. We recommend that the OVC Remedy \$3,674 in unsupported costs from the Victim-Witness Coordinator funding and \$2,678 from the VNS funding.**

Resolved. OJP agreed with our recommendation. In its response OJP stated that it will work with EOUSA to remedy the unsupported costs.

This recommendation can be closed when we receive evidence that the \$3,674 in unsupported costs from the Victim-Witness Coordinator funding and \$2,678 from the VNS funding have been appropriately remedied.