



**AUDIT OF THE OFFICE ON VIOLENCE AGAINST WOMEN  
GRANTS AWARDED TO THE COALITION TO STOP  
VIOLENCE AGAINST NATIVE WOMEN  
ALBUQUERQUE, NEW MEXICO**

U.S. Department of Justice  
Office of the Inspector General  
Audit Division

Audit Report GR-60-14-015  
July 2014

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WOMEN GRANTS AWARDED TO THE COALITION  
TO STOP VIOLENCE AGAINST NATIVE WOMEN  
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**EXECUTIVE SUMMARY**

The U.S. Department of Justice, Office of the Inspector General, Audit Division, has completed an audit of two grants totaling \$1,409,822 awarded by the Office on Violence Against Women (OVW) to the Coalition to Stop Violence Against Native Women (CSVANW) as shown in Exhibit 1.

**EXHIBIT 1: GRANTS AWARDED TO THE CSVANW**

<b>AWARD NUMBER</b>	<b>AWARD DATE</b>	<b>PROJECT START DATE</b>	<b>PROJECT END DATE</b>	<b>AMOUNT</b>
2007-IW-AX-0001	09/17/07	09/01/07	11/30/13	\$ 1,087,000
2013-IW-AX-0004	09/25/13	10/01/13	09/30/15	\$ 322,822
<b>Total:</b>				<b>\$ 1,409,822</b>

Source: The Office of Justice Programs' (OJP) Grants Management System

The grants were awarded under the OVW's Tribal Domestic Violence and Sexual Assault Coalitions Grant Program (Tribal Coalitions Program). The purpose of the Tribal Coalitions Program is to provide resources for organizing and supporting efforts to end violence against Indian women. The program's goal is to build the capacity of survivors, advocates, Indian women's organizations, and victim service providers to form nonprofit, nongovernmental tribal domestic violence and sexual assault coalitions to end violence against American Indian and Alaska Native women.<sup>1</sup> The grants are intended to be used to: (1) increase awareness of domestic violence and sexual assault against American Indian and Alaska Native women, (2) enhance the response to violence against women at the tribal, federal, and state levels, and (3) identify and provide technical assistance to coalition membership.

The purpose of the audit was to determine whether costs claimed under the grants were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions. The objective of our audit was to review performance in the following areas: (1) internal control environment; (2) drawdowns; (3) grant expenditures, including personnel and fringe costs; (4) budget management and control; (5) federal financial and progress reports, (6) program performance and accomplishments; (7) post grant end-date activities, and; (8) special grant requirements. We determined that property management,

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<sup>1</sup> A coalition is a group of individuals, victim services providers and/or organizations, including faith-based and community organizations, working together in a common effort, for a common purpose to make more effective and efficient use of resources.

program income, local match, and indirect costs were not applicable to these grants.

We tested compliance with what we consider to be the most important conditions of the grants. Unless otherwise stated in our report, the criteria we audit against are contained in the *OJP Financial Guide*, the *OVW Financial Grants Management Guide*, and the award documents. Based on our audit testing, we found:

- \$29,709 in grant funds spent after the project period had ended;
- \$18,242 in unallowable conference costs;
- \$10,097 in unsupported conference costs;
- \$24,550 in unbudgeted costs, such as liability insurance, online advertising, and tax services;
- \$3,778 in other unallowable costs, such as equipment purchased without specific grant purpose and for an employee not working on the grants, and instances in which staff paid themselves as consultants;
- not all goals and objectives of the awards had been met;
- drawdowns were made on an advance basis, resulting in the CSVANW being overdrawn in all 82 drawdown periods;
- lack of current and complete fiscal policies;
- inaccurate budgets were submitted to the OVW for review and approval;
- late and inaccurate submission federal financial reports;
- instances of non-compliance with Special Conditions of the awards.

Our report contains 13 recommendations to address the preceding issues, which are discussed in detail in the Findings and Recommendations section of the report. Our audit objectives, scope, and methodology are discussed in Appendix I.

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# AUDIT OF THE OFFICE ON VIOLENCE AGAINST WOMEN GRANTS AWARDED TO THE COALITION TO STOP VIOLENCE AGAINST NATIVE WOMEN ALBUQUERQUE, NEW MEXICO

## INTRODUCTION

The U.S. Department of Justice, Office of the Inspector General, Audit Division, has completed an audit of two grants totaling \$1,409,822 awarded by the Office on Violence Against Women (OVW) to the Coalition to Stop Violence Against Native Women (CSVANW) as shown in Exhibit 1.

### EXHIBIT 1: GRANTS AWARDED TO THE CSVANW

AWARD NUMBER	AWARD DATE	PROJECT START DATE	PROJECT END DATE	AMOUNT
2007-IW-AX-0001	09/17/07	09/01/07	11/30/13	\$1,087,000
2013-IW-AX-0004	09/25/13	10/01/13	09/30/15	322,822
<b>Total:</b>				<b>\$1,409,822</b>

Source: The Office of Justice Programs' (OJP) Grants Management System

## Background

Created in 1995, the OVW administers financial and technical assistance to communities across the country that are developing programs, policies, and practices aimed at ending domestic violence, dating violence, sexual assault, and stalking. Currently, the OVW administers 3 formula-based and 18 discretionary grant programs, established under the Violence Against Women Act and subsequent legislation. Funding is provided to local and state and tribal governments, courts, non-profit organizations, community-based organizations, secondary schools, institutions of higher education, and state and tribal coalitions. These entities work toward developing more effective responses to violence against women through activities that include direct services, crisis intervention, transitional housing, legal assistance to victims, court improvement, and training for law enforcement and courts.

The grants covered in this audit were awarded under the OVW's Tribal Domestic Violence and Sexual Assault Coalitions Grant Program (Tribal Coalitions Program). The purpose of the program is to provide resources for organizing and supporting efforts to end violence against Indian women. The Tribal Coalitions Program builds the capacity of survivors, advocates, Indian women's organizations, and victim service providers to form nonprofit, nongovernmental tribal domestic violence and sexual assault coalitions to end violence against American Indian and

Alaska Native women.<sup>1</sup> The grants are intended to be used to: (1) increase awareness of domestic violence and sexual assault against American Indian and Alaska Native women, (2) enhance the response to violence against women at the tribal, federal, and state levels, and (3) identify and provide technical assistance to coalition membership.

The mission of the CSVANW is to stop violence against Native women and children by advocating for social change in the community. The CSVANW provides a forum for support, organizing, sharing of information and resources, and networking opportunities for its members and collaborative partners working to end violence against Native women. Additionally, the CSVANW collaborates to provide training for tribal law enforcement, victim advocates, tribal court personnel, and traditional officers from various tribes to enhance their skills and knowledge in addressing crimes against Native people.

## **Our Audit Approach**

The purpose of the audit was to determine whether costs claimed under the grants were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions. The objective of our audit was to review performance in the following areas: (1) internal control environment; (2) drawdowns; (3) grant expenditures, including personnel and fringe costs; (4) budget management and control; (5) federal financial and progress reports, (6) program performance and accomplishments; (7) post grant end-date activities, and; (8) special grant requirements. We determined that property management, program income, local match, and indirect costs were not applicable to these grants.

We tested compliance with what we consider to be the most important conditions of the grants. Unless otherwise stated in our report, the criteria we audit against are contained in the *OJP Financial Guide*, the *OVW Financial Grants Management Guide*, and the award documents. We tested the CSVANW's:

- **internal control environment** to determine whether the internal controls in place were adequate to safeguard grant funds and ensure compliance with the terms and conditions of the grant;
- **drawdowns** to determine whether grant drawdowns were adequately supported and made in accordance with federal requirements;
- **grant expenditures** to determine the accuracy and allowability of costs charged to the grant;

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<sup>1</sup> A coalition is a group of individuals, victim services providers and/or organizations, including faith-based and community organizations, working together in a common effort, for a common purpose to make more effective and efficient use of resources.

- **budget management and control** to determine the CSVANW's compliance with the costs approved in the grant budget;
- **Federal Financial Reports (FFR) and progress reports** to determine if the required reports were submitted in a timely manner and accurately reflected grant activity;
- **program performance and accomplishments** to determine if the CSVANW is capable of meeting the grant objectives;
- **post grant end-date activity** to determine if grants which had reached their end date were appropriately closed; and
- **grant compliance** to determine whether the CSVANW was compliant with special grant requirements;

Our report contains 13 recommendations to address the preceding issues, which are discussed in detail in the Findings and Recommendations section of the report. Our audit objectives, scope, and methodology are discussed in Appendix I.

## FINDINGS AND RECOMMENDATIONS

We found that the CSVANW did not comply with essential award conditions in areas including internal controls, drawdowns, grant expenditures, budget management and control, financial reporting, program performance and accomplishments, post grant end-date activity, and special grant requirements. Specifically, we found that the CSVANW does not have current or complete fiscal policies, was overdrawn in all 82 drawdown periods, and spent \$86,375 in unallowable and unsupported expenditures. Additionally, the CSVANW did not submit accurate budget narratives to OVW for approval, and did not consistently submit accurate or timely financial reports, including the final financial report submitted during closeout. Finally, we found that CSVANW did not meet all goals and objectives of the grant, and was not in compliance with all special conditions of the grants.

### Prior Audits

The *Office of Management and Budget Circular A-133* requires that non-federal entities that expend \$500,000 or more per year in federal funds have a single audit performed annually. We did not find that CSVANW expenditures exceeded this amount, and therefore no single audit was conducted. We requested and reviewed audits conducted of the State of New Mexico Children, Youth and Families Department state grants for years 2008, 2009, and 2011, and found no reportable concerns in those audits.

### Internal Control Environment

We interviewed grant officials to gain an understanding of the CSVANW's internal control environment, and found that the organization currently relies on a fiscal policy which was drafted for an older, separate organization. A revision to that policy is currently under review by the CSVANW board of directors.

During our review of the fiscal policies, we identified discrepancies between stated policy and CSVANW activities. Specifically, we found that the fiscal policies require that an audit be performed annually. As noted above, we found that audits were performed in 2008, 2009, and 2011, but that audits were not performed for 2007, 2010, or 2012. We also identified two instances in which employees' time sheets were processed without receiving supervisory approval, which is in violation of the CSVANW's policies related to payroll.

Finally, we found that the fiscal policies do not address grant requirements such as making allowable drawdowns and ensuring timely and accurate financial and programmatic reporting. We identified issues of non-compliance in each of these areas, and discuss those issues later in this report.



The OVW requires that applicant organizations possess the responsibility, financial management, fiscal integrity, and financial capability necessary to adequately and appropriately administer federal funds. In our judgment, the use of outdated or incomplete fiscal policies compromises the recipient's ability to adequately administer and report on the use of federal funds. We recommend that the CSVANW prioritize the pending revision and approval of the fiscal policy, and that the OVW coordinate with the CSVANW to ensure that the revised policies offer comprehensive guidance to ensure that future awards are managed in accordance with applicable OVW requirements.

## **Drawdowns**

The OVW's direct grant recipients use the OJP Grant Payment Request System, a web-based system that allows recipients to draw down grant funds. Both the *OVW Financial Grants Management Guide* and the *OJP Financial Guide* require that recipients time their drawdown requests to ensure that federal cash on hand is the minimum needed for disbursements or reimbursements to be made immediately or within 10 days.

During our preliminary audit work, we contacted the Office of the Chief Financial Officer (OCFO) to determine if the OCFO had conducted any program reviews of the CSVANW. The OCFO reported that a review was conducted which identified excess cash on hand as of March 31, 2013. The OCFO requested an explanation, and CSVANW officials stated that the funds were drawn down to pay for expenditures that were accrued for the following month, including payroll and training.

To determine if recent CSVANW drawdowns were in compliance with the *OVW Financial Grants Management Guide*, we compared the CSVANW's cumulative drawdowns with cumulative expenditures.<sup>2</sup> We found that, as of January 2014, the CSVANW spent \$1,057,634 but requested payment for \$1,074,000, leaving \$16,366 in excess cash on hand. To determine if the CSVANW regularly maintained excess cash on hand, we expanded our review of drawdowns and found that the CSVANW had made 82 drawdowns from October 2007 to February 2014, and was cumulatively overdrawn in every instance.<sup>3</sup> The overdrawn amounts ranged from \$1,209 to \$30,697.<sup>4</sup> We asked CSVANW officials to provide a reason for the excess draws. Those officials confirmed that drawdowns were made on an advance basis, and that amounts were estimated based on past expenditures. CSVANW staff

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<sup>2</sup> At the time of our analysis, no drawdowns had been made against Grant No. 2013-IW-AX-0004. Therefore, all analysis presented here is in relation to Grant No. 2007-IW-AX-0001.

<sup>3</sup> We received updated drawdown records from the OVW on February 28, 2014. We also received updated accounting records from the CSVANW on February 25, 2014. We compared these and found that the CSVANW had made an additional drawdown of \$5,000 on February 6, 2014.

<sup>4</sup> The overdrawn amounts are cumulative and take into consideration both the expenditures during the actual draw period and those incurred within the following 10 days.

stated that a drawdown is made when the agency's account balance falls to approximately \$1,000.

As noted above, the CSVANW's practice of making drawdowns on an advance basis is in violation of the Minimum Cash on Hand requirement detailed in both the *OJP Financial Guide* and the *OVW Financial Grants Management Guide*. We recommend that the OVW coordinate with the CSVANW to ensure that future drawdowns are made in accordance with the terms and conditions of the *OVW Financial Grants Management Guide*.

## Grant Expenditures

As of February 2014, the CSVANW expended \$1,079,000 (99%) of the funds awarded under Grant No. 2007-IW-AX-0001.<sup>5</sup> We judgmentally selected a sample of 65 transactions totaling \$101,503 for testing to determine if costs charged to the award were allowable and in accordance with terms and conditions. The expenditures in our sample included costs related to personnel, travel, training, supplies, and consultants. When necessary, we expanded our sample testing to include other expenditures from the same vendor or in the same category.

We identified \$76,279 in costs which were unallowable under the terms and conditions of Grant No. 2007-IW-AX-0001. These costs have been summarized in Exhibit 2.

### EXHIBIT 2: UNALLOWABLE DIRECT COST EXPENDITURES

TYPE OF SPENDING	AMOUNT
Costs Incurred Outside the Project Period	\$ 29,709
Unallowable Conference Costs	18,242
Unallowable Unbudgeted Costs	24,550
Other Unallowable Costs	3,778
<b>Total:</b>	<b>\$ 76,279</b>

Source: CSVANW accounting records

Additional information on the unallowable expenditures detailed above is provided below.

#### *Costs Incurred Outside the Project Period*

The project period for Grant No. 2007-IW-AX-0001 ended on November 30, 2013. The *OVW Financial Grants Management Guide* states that any costs that are incurred after the expiration of the project period are unallowable without written approval from the OVW.

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<sup>5</sup> As of February 2014, the CSVANW had not accessed funds from Grant No. 2013-IW-AX-0004. All costs summarized here are in relation to Grant No. 2007-IW-AX-0001.

We reviewed the CSVANW accounting records and identified \$30,185 in payments made after the project period end date. We asked grantee officials for documentation supporting expenditures which were incurred during the project period, and determined that \$446 of the total amount was incurred on or before November 30, 2013. A breakdown of spending by month is provided in Exhibit 3.

**EXHIBIT 3: PAYMENTS MADE OUTSIDE  
THE PROJECT PERIOD**

<b>MONTHLY PAYMENTS</b>	<b>TOTAL AMOUNT</b>	<b>ALLOWABLE AMOUNT</b>	<b>UNALLOWABLE AMOUNT</b>
December 2013	\$ 8,818	\$437	\$ 8,351 <sup>6</sup>
January 2014	\$ 10,718	\$ 9	10,709
February 2014	\$ 10,649	-	10,649
<b>Total Unallowable Costs:</b>			<b>\$ 29,709<sup>7</sup></b>

Source: CSVANW accounting records

We asked CSVANW officials if written approval had been obtained from the OVW for any of the expenditures which were incurred outside the project period, and found that no such approval had been obtained. Therefore, we question the \$29,709 as unallowable, and recommend that the OVW coordinate with the CSVANW to remedy the unallowable costs incurred outside the project period.

*Conference Costs*

We reviewed an invoice for lodging and food provided during a CSVANW collaboration and networking meeting in July 2009. We determined that all lodging was charged at \$109 per room, which exceeds the General Services Administration's (GSA) approved rate of \$80 for Albuquerque in 2009 by 36 percent. The CSVANW's fiscal policies do not set internal rates which differ from the federally approved per diem rates, and the travel policy states that lodging will be reimbursed per federal guidelines by state.<sup>8</sup> Therefore, we question the difference between the allowable rate and the rate actually paid for a total of \$655 in unallowable costs. We also found that that \$615 was paid for five rooms which were listed as "no-shows" on the hotel's invoice. In our judgment, OVW funds should only be used to pay lodging costs for actual attendees at the conference; therefore, we question the \$615 as unallowable. Additionally, the CSVANW did not provide registration information or sign-in sheets for the conference, meaning we were unable to verify that the lodging costs were associated with conference

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<sup>6</sup> We removed a \$30 service charge paid in December 2013 from this total, as it is questioned below with the *Other Unallowable Costs*.

<sup>7</sup> Additionally, we identified one credit for \$530 which was recorded on December 31, 2013. That credit was not included in this amount as it was applied to the 2013 conference costs itemized in Exhibit 7.

<sup>8</sup> In our judgment, it is reasonable to conclude that an individual staying in a hotel should be considered to be on travel status.

attendees.<sup>9</sup> Therefore, we question the full amount of the invoice, \$3,076, as unsupported.

We also reviewed food costs for this conference, and found that some of the costs appeared to be excessive. A summary of these costs is provided below:

**EXHIBIT 4: 2009 CONFERENCE FOOD COSTS**

ITEM	COST	COST PER SERVING
Coffee / Tea	\$ 42 per gallon	\$ 2.63 per 8 oz
Fruit Juice	\$ 45 per quart	\$ 11.25 per 8 oz
Danishes	\$ 38.95 per dozen	\$ 3.25 each
Biscochitos (cookie)	\$ 30 per dozen	\$ 2.50 each

Source: CSVANW accounting records; vendor invoices

As shown above, we found that coffee and iced tea were billed at \$42 per gallon, or \$2.63 per eight ounce serving. We found that fruit juice was billed at \$45 per quart, or \$11.25 per eight ounce serving. Additionally, we found that various morning snacks such as Danish pastries were billed at \$38.95 per dozen, or \$3.25 each. Finally, we noted that the final price for all these items was increased by 22 percent, a service charge added to the bill by the hotel.<sup>10</sup>

As previously noted, the CSVANW did not provide sign in sheets for this conference, and the number of hotel rooms used (10) did not reconcile to the number of entrees purchased each day (15). Since we cannot determine the number of attendees, we are unable to confirm actual food costs per person. However, even if 15 people attended, equaling the 15 entrees served, the per-person food cost for breakfast and lunch exceeded the GSA Meals & Incidental Expenses (M&IE) allotment for the entire day. Specifically, the total amount, including the service charge, for food items for the first day was \$1,004.22, or \$66.95 each for 15 people. The second day total was \$910.34, or \$60.69 each for 15 people. Albuquerque's approved M&IE rate was \$49 in 2009; of that total amount, the GSA allocates a total of \$22 for breakfast and lunch.<sup>11</sup>

While food costs for OVW sponsored conferences may be allowable, the 2008 *OJP Financial Guide*, the guide applicable for this time period, mandates that spending on food and beverages pass several "tests," the first of which being that the food costs appear to be reasonable. In our judgment, breakfast and lunch costs which exceed the established M&IE rates for the entire day are excessive. As the food costs are, in our judgment, excessive, since the amount exceeds the GSA

<sup>9</sup> We did review a "rooming list" for the conference, but found that the names on the list did not consistently reconcile to the names on the hotel's invoice.

<sup>10</sup> The costs listed in the previous sentence and in Exhibit 4 do not include the 22 percent service charge.

<sup>11</sup> This includes \$9 allocated for breakfast and \$13 allocated for lunch.

approved M&IE rate for the entire day, we question the total amount of \$1,915 as unallowable.<sup>12</sup> Additionally, as the CSVANW was unable to provide registration information or sign in sheets for the conference, and because the CSAVNW payment for this invoice did not fully reconcile to the invoice, we question the entire payment amount of \$2,856, which also includes space rental and audio and visual equipment, as unsupported.

We also reviewed an invoice from the same vendor for a June 2011 conference. Again, we identified food and beverage expenditures which were, in our judgment, excessive. A breakdown is provided below.

**EXHIBIT 5: 2011 CONFERENCE FOOD COSTS**

ITEM	COST	COST PER SERVING
Coffee / Tea	\$45.95 per gallon	\$2.87 per 8 oz
Energy Bars	\$4.95 each	\$4.95 each
Fruit in yogurt sauce	\$4.50 each	\$4.50 each
Orange Juice	\$25 per pitcher	\$25 per pitcher <sup>13</sup>
Deli Box Lunch	\$21.95 each	\$21.95 each
Chips and Chile con Queso	\$5.95 per person	\$5.95 per person

Source: CSVANW accounting records; vendor invoice

As shown above, the expenditures included coffee and tea billed at \$45.95 per gallon, energy bars provided at \$4.95 each, and a deli boxed lunch which was served for \$21.95 per person. Again, the itemized costs detailed above were increased by 22 percent, a service charge added by the hotel.

To determine the per person cost for food at this conference, we requested the sign in sheets from CSVANW officials. Our review of those sign in sheets indicated that 16 individuals attended the conference on the first day, and 17 individuals attended on the second day. However, we found that 40 entrees were billed on the first day, and 50 entrees were billed on the second day. We asked CSVANW officials to explain the discrepancy, and those officials reported that the training presenters and CSVANW staff members were also in attendance, but were not accounted for on the sign in sheets. Additionally, CSVANW officials reported that approximately 15 additional individuals 10 years and under arrived, and that these individuals were the children of CSVANW board members. CSVANW officials reported that the program was obligated to pay for their meals even though they were not registered for the conference and did not participate. The *2009 OJP Financial Guide* states that food and beverage expenses may be allowable if provided to participants at training sessions; in our judgment, OVW funds should

<sup>12</sup> The banquet charges for the first day total \$1,485, but the CSVANW's check was cut in the amount of \$1,257. We asked CSVANW officials to explain the discrepancy, but they were unable to do so. If CSVANW officials are able to locate documentation demonstrating that the difference was a credit applied to the unallowable food costs questioned above, that documentation should be provided to the OIG with the CSVANW response to the draft report, or to the OVW during resolution of the final audit report.

<sup>13</sup> We cannot provide a "cost per serving" as the size of the pitcher is unlisted on the invoice.

not be used to provide meals for non-participating family members of the CSVANW board of directors.

In addition to the explanation detailed above regarding attendance, CSVANW officials also stated that extra servings of food were ordered because the portion sizes were not adequate. The *2009 OJP Financial Guide* requires that food be provided at a reasonable cost; in our judgment, it is reasonable to expect that a \$16.95 per-person pizza buffet or a \$21.95 boxed lunch should adequately serve one person.<sup>14</sup> If the portion size was inadequate, CSVANW officials should have raised the concern with hotel officials rather than pay an additional \$16.95 to \$21.95 per serving for inadequately portioned meals. Because the food costs are excessive, because the number of meals paid for exceeds even the claimed, though undocumented, number of attendees, and because the CSVANW cannot support the actual number of attendees, we question all associated food costs, a total of \$4,165, as unallowable and unsupported.

In April 2013, the OVW issued the *2013 OVW Financial Grants Management Guide* which outlines measures to control food and beverage costs at conferences. The new guidelines require a minimum of three bids before a venue is contracted to provide conference services, restrict the use of DOJ funds on certain food expenditures, and caution recipients against holding conferences in a location or facility that may raise appearance issues, such as a resort. We reviewed the costs associated with two conferences held in June and July 2013 and determined that the costs had not been competitively bid, that OVW funds were used to pay what we consider to be excessive food costs, and that the conferences were held at a hotel billed as a "resort and spa."

Our review of the costs for both conferences found that expenditures included bakery items at \$48 per dozen, or \$4 each, and coffee billed at \$75 per gallon, or \$4.69 per eight ounce cup. Individual costs are summarized below.

**EXHIBIT 6: 2013 CONFERENCE FOOD COSTS**

ITEM	COST	COST PER SERVING
Coffee	\$75 per gallon	\$4.69 per 8 oz
Pastries	\$48 per dozen	\$4 each

Source: Vendor invoices

We consider these costs to be excessive and, in our judgment, such expenditures highlight the necessity to receive competitive bids prior to contracting for conferences, and to obtain pre-approval from OVW for any and all food costs when required. Because the conferences were not competitively bid and because food costs are excessive, we question the \$10,893 as unallowable.<sup>15</sup>

<sup>14</sup> Attendees listed on the sign in sheet for this conference were primarily young girls between the ages of 13 and 18.

<sup>15</sup> This includes \$5,605 for the June conference and \$5,288 for the July conference. The July payment amount has been adjusted to include a credit in the amount of \$530 issued after the conference took place.

A summary of the unallowable questioned costs related to conferences is provided below:

**EXHIBIT 7: UNALLOWABLE CONFERENCE COSTS**

DESCRIPTION	AMOUNT QUESTIONED
Rooms billed over GSA Approved Rate	\$ 655
Unused rooms	615
2009 Excessive Food Costs	1,915
2011 Excessive Food Costs	4,165
June 2013 Conference:	5,605
July 2013 Conference:	5,288
<b>Total:</b>	<b>\$ 18,242<sup>16</sup></b>

Source: CSVANW accounting records

We recommend that the OVW coordinate with the CSVANW to remedy the \$18,242 in unallowable conference costs.

A summary of the unsupported questioned costs related to conferences is provided below:

**EXHIBIT 8: UNSUPPORTED CONFERENCE COSTS**

DESCRIPTION	AMOUNT QUESTIONED
2009 Conference	\$5,932
2011 Conference	\$4,165
<b>Total:</b>	<b>\$ 10,097</b>

Source: Vendor invoices

We recommend that the OVW coordinate with the CSVANW to remedy the \$10,097 in unsupported conference costs.

*Unbudgeted Costs*

Our review of the accounting records revealed that the CSVANW had used OVW funds for recurring costs which had not been approved by the OVW. In our judgment, these costs were not specific to the purpose of the award, but were administrative costs associated with operating the CSVANW itself. We identified costs for non-profit professional liability insurance, tax returns, IRS filings, online advertising, and bank fees that were recurring over the grant period but not included in the OVW approved budget. These costs are detailed below:

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<sup>16</sup> Here and throughout the report, differences are due to rounding.



**EXHIBIT 9: UNALLOWABLE UNBUDGETED COSTS**

<b>DESCRIPTION</b>	<b>AMOUNT QUESTIONED</b>
Vendor #1 (Liability Insurance)	\$ 9,778
Vendor #2 (Liability Insurance)	1,916
Vendor #3 (Liability Insurance)	617
Tax Returns and Filing Fees	3,611
Preparation of 990s, 2007-2009	2,946
Preparation of 990s, 2006	1,307
Online Advertising	4,224
Bank Fees and Service Charges	150
<b>Total:</b>	<b>\$ 24,550</b>

Source: CSVANW accounting records

We question these costs as unallowable and recommend that the OVW coordinate with the CSVANW to remedy the \$24,550 in unallowable unbudgeted costs.

*Other Unallowable Costs*

Finally, our review of the CSVANW accounting records identified several additional unallowable charges. We identified a hotel charge totaling \$137 that was paid for but not used, and question the amount as unallowable.

We also identified two instances in which CSVANW staff members used OVW funds to pay themselves as consultants while simultaneously taking paid leave from the grant. In its breakdown of allowable professional service costs, the *Office of Management and Budget Cost Principles* specifically excludes those who are officers or employees of the non-profit agency in question from operating as a paid consultant. Additionally, the applicable *OJP Financial Guide* states that recipients are required to use Federal funds in the best interest of the award program, and mandates that decisions related to the funds be free of hidden personal or organizational conflicts of interest, both in advice and in appearance. Even if unpaid leave was taken, we consider contracting oneself as a consultant while earning a salary funded by the grant to be a personal conflict of interest, and question the \$762 in funds spent as unallowable.

Finally, we identified payment for three computer tablets which were not in the OVW approved budget, and which were purchased with less than one month remaining in the project period. One of these tablets was purchased for an individual not funded by the OVW grants. We asked CSVANW officials for the reason the equipment was purchased for this individual, and those officials stated that OVW funds were used because that individual's funding did not allow for such a purchase. We also asked CSVANW officials if the tablets were purchased for activity specifically related to Grant No. 2007-IW-AX-0001, and those officials reported that they were purchased for general future use, such as while staff is on travel or training, or during power failures in the office. In our judgment, this purchase should have been submitted to the OVW for prior approval considering



that the grant period was nearly over and that the supplies were not purchased to specifically address the scope of Grant No. 2007-IW-AX-0001. Additionally, regarding the third tablet which was purchased for a non-grant funded employee, OVW funds should not be used to supplement unallowable purchases from other grant programs. For these reasons, we question the total purchase cost of \$2,879 as unallowable.

**EXHIBIT 10: OTHER UNALLOWABLE COSTS**

<b>DESCRIPTION</b>	<b>AMOUNT QUESTIONED</b>
Unused Hotel Room	\$ 137
Staff paid as consultant	762
Tablets	2,879
<b>Total:</b>	<b>\$3,778</b>

Source: CSVANW accounting records

We recommend that the OVW coordinate with the CSVANW to remedy the \$3,778 in other unallowable costs.

Additionally, due to the questioned costs identified in relation to this award, we recommend that the OVW confirm that the CSVANW has reviewed its expenditures to ensure that similar unallowable expenditures are not being charged to Grant No. 2013-IW-AX-0004.

**Budget Management and Control**

In their award application, CSVANW officials submitted a budget which details how costs would be spent among the categories of personnel, fringe benefits, travel, equipment, supplies, consultants/contracts, and other. For federal awards that exceed \$100,000, cumulative transfers among approved cost categories in excess of 10 percent of the current total approved budget require pre-approval by the awarding agency. We compared actual expenditures to the OVW approved budgets and found that the CSVANW was over budget in the areas of travel, contracts, and supplies, as shown below.<sup>17</sup>

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<sup>17</sup> As of February 2014, the CSVANW had not accessed funds from Grant No. 2013-IW-AX-0004. Therefore, the budget analysis presented here is related to Grant No. 2007-IW-AX-0001.

### EXHIBIT 11: BUDGET ANALYSIS

BUDGET CATEGORY	AMOUNT BUDGETED	AMOUNT SPENT	OVERAGE
Personnel	\$ 631,226	\$ 616,404	-
Fringe	\$ 101,311	\$ 65,756	-
Travel	\$ 112,776	\$ 132,724	\$ 19,948
Equipment	\$ 12,001	\$ 9,036	-
Supplies	\$ 34,220	\$ 37,108	\$ 2,888
Contractual	\$ 47,828	\$ 76,996	\$ 29,168
Other	\$ 147,638	\$ 140,976	-

Source: CSVANW accounting records; OJP's Grant Management system

We then compared the cumulative amounts over budget to the total amount of the award and determined that cumulative transfers did not exceed 10 percent of the award amount, and therefore did not require pre-approval by the OVW.

However, we identified a consultant hired to provide accounting services who was budgeted at \$7,300 for the first project period, \$7,200 for the second project period, and \$7,200 for the third project period, for a total of \$21,700. Our review of the accounting records revealed that actual payments for this contractor totaled \$48,957, which is over twice the amount actually budgeted and approved by the OVW. We asked CSVANW officials for the reason payments were higher than what was approved in the budget, and those officials reported that the consultant's services were utilized more than expected.

To determine if the budget for Grant No. 2013-IW-AX-0004 included allocations that would appear to reflect actual past expenditures, we reviewed the budget narrative for that award. We found that the budget allocated \$11,520 for accounting services, and determined that the project period for this budget extends from October 1, 2013 through September 30, 2015. While this is a higher amount than in previous budgets, it also includes an increased hourly rate. In our judgment, it is reasonable to conclude that the accountant expenditures will again exceed the amount approved by the OVW.

During our interviews with CSVANW staff, the Lead Coordinator indicated that budget narratives are prepared for OVW approval by analyzing past expenditures to determine how much funding is likely to be spent in the upcoming budget period. However, as shown above, this policy has not been consistently effective. We recommend that the OVW coordinate with the CSVANW to ensure that past expenditures are taken into consideration when preparing a budget narrative to ensure that the OVW is provided with an accurate representation of likely expenditures for review and approval.

### Grant Reporting

The OVW requires award recipients to submit both financial and program reports. These reports describe the status of the funds, the status of the project, a comparison of actual accomplishments to the objectives, the reason(s) goals have

not been met, and/or other pertinent information. The specific requirements, reporting periods and submission deadlines are detailed in the program guidance and/or terms and conditions of the award.

### *Federal Financial Reports*

Direct grant recipients are required to report, on a quarterly basis, using the Federal Financial Report (FFR). The FFR contains the cumulative expenditures and unliquidated obligations incurred for the grant as well as program income and indirect costs, if applicable. FFRs are due no later than 30 days after the end of the calendar quarter for the entire period of the award. The final report must be submitted no later than 90 days following the end of the grant period.

For Grant No. 2007-IW-AX-0001, we evaluated the four most recent FFRs submitted by the CSVANW and found that all were submitted within the required timeframes. However, our review of the Grant Adjustment Notices (GANs) for this award revealed that the CSVANW had submitted delinquent financial reports 11 times between 2008 and 2012. We asked CSVANW officials the reason for the delinquent reports, and those officials stated that they encountered confusion with OJP's Grants Management System (GMS) and office accounting software. The Lead Coordinator and contracted accountant now assist the Administrative Assistant with reporting duties, and financial reporting for this grant has been timely since October 2012.

At the time of our audit, only one FFR reporting period had passed for Grant No. 2013-IW-AX-0004. We reviewed that FFR and found that it was submitted 19 days late.<sup>18</sup> We contacted CSVANW officials and found that the report was submitted late due to confusion regarding the correct login information for GMS. Due to the number of late FFRs submitted during the grant periods, we recommend that the OVW coordinate with CSVANW officials to ensure the timely submission of future financial reporting.

We also reviewed the four most recent FFRs for accuracy and found that three of the four most recent reports accurately reflected the expenditures as recorded in the CSVANW's accounting records. However, the final report included \$29,655 in spending which had not been recorded in the CSVANW's accounting records as of November 30, 2013, the project period end date. The results of our analysis are detailed below.

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<sup>18</sup> The FFR contained no financial data as no drawdowns or expenditures were made. Therefore, we did not review it for accuracy.

**EXHIBIT 12: FEDERAL FINANCIAL REPORT ACCURACY**

<b>REPORT NO.</b>	<b>REPORTING PERIOD</b>	<b>EXPENDITURES PER FFR</b>	<b>EXPENDITURES PER ACCOUNTING RECORDS</b>	<b>DIFFERENCE</b>
23	01/01/13 - 03/31/13	\$ 29,278	\$ 29,278	0
24	04/01/13 - 06/30/13	\$ 44,229	\$ 44,229	0
25	07/01/13 - 09/30/13	\$ 43,087	\$ 43,087	0
26	10/01/13 - 11/30/13	\$ 57,374	\$ 27,719	(\$ 29,655)

Source: OJP's Grant Management System; CSVANW Accounting Records

We contacted CSVANW grant officials to determine the reason for the discrepancy between reported expenditures and expenditures which were actually supported in the CSVANW accounting records, and confirmed that these costs represented payments made after the project period end date of November 30, 2013.<sup>19</sup> Specifically, CSVANW officials reported all spending in December 2013, and January and February of 2014, on the final FFR, including spending which was not incurred during the project period. We have questioned the unallowable spending which occurred outside the project period in the Grant Expenditures section of this report. However, we also recommend that the OVW coordinate with CSVANW officials to ensure that future financial reporting, including final reports, are submitted in accordance with the terms and conditions of future awards and the *OVW Financial Grants Management Guide*.

*Progress Reports*

Under the Government Performance and Results Act and the Violence Against Women Act of 2000, grantees are required to collect and maintain data that measure the effectiveness of their grant-funded activities. These progress report forms provide the OVW with comprehensive data regarding grantee activities and are used for Congressional reporting, the OVW's outreach strategy, and other performance-related data reporting. Semi-annual progress reports must be submitted within 30 days after the end of the reporting periods, which are June 30, and December 31, for the life of the award.

We analyzed the four most recent progress reports submitted for Grant No. 2007-IW-AX-0001 and found that the reports had generally been submitted in a timely manner.

At the time of our audit, only one progress reporting period had passed for Grant No. 2013-IW-AX-0004. We reviewed that report and found that it was submitted 26 days late. CSVANW officials reported that the reason for the late progress report submission was the technical login error described previously. As CSVANW officials had addressed the log in situation at the time of our review, we make no recommendations related to progress report timeliness.

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<sup>19</sup> We reviewed the spending which occurred after the project period end date and found that \$446 in allowable spending had been incurred during the project period.

We also reviewed statistical data reported on the two most recent progress reports for Grant No. 2007-IW-AX-0001 to determine if the accomplishments reported to the OVW were accurate and supported.<sup>20</sup> Specifically, we verified grant-funded employees, CSVANW sponsored training sessions, and public awareness efforts. We found that for those items tested the claims made to the OVW on the two most recent progress reports were generally accurate and supported.

## **Compliance with Grant Requirements**

During our review, we found that the CSVANW used OVW funds to print information and resource booklets. Special Conditions for Grant No. 2007-IW-AX-0001 require that proposed publications be submitted to the OVW for approval prior to public release, and that such publications contain a disclaimer stating that the project was supported by an OVW award. We found that the booklet did not include the disclaimer, and actually stated that it was funded by the New Mexico Children, Youth, and Families Department. CSVANW officials stated that the OVW granted approval for the booklet, but those officials were unable to provide documentation to support that claim, and no GAN was filed though OJP's GMS. Regarding the absence of the OVW disclaimer, CSVANW officials stated that the books were revised and reprinted, and the OVW disclaimer was left off in error.<sup>21</sup> We recommend that the CSVANW implement procedures to ensure that future grant funded publications are provided to the OVW for approval as required, and include all required the OVW disclaimers.

## **Program Performance and Accomplishments**

The purpose of the Tribal Coalitions Program is to build the capacity of survivors, advocates, Indian women's organizations, and victim services providers to form nonprofit, nongovernmental tribal domestic violence and sexual assault coalitions to advance the goal of ending violence against American Indian and Alaska Native women. To determine if the CSVANW met the goals of the program, we reviewed the program narratives submitted in the award application and approved by the OVW.<sup>22</sup> We also interviewed CSVANW staff.

We found that some of the goals of Grant No. 2007-IW-AX-0001, such as maintaining an office and staff, coordinating and presenting public awareness

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<sup>20</sup> We did not review claims on the first Progress Report for Grant No. 2013-IW-AX-0004 as no funding from this grant was drawn at the time of our audit, and no progress report was filed at the time of our field work.

<sup>21</sup> In April 2014, CSVANW officials provided us with a new proof of the booklet, which did include the OVW disclaimer. However, the disclaimer included the 2007 grant number. We notified CSVANW officials that future printings may need to include the grant number which actually funds the printing, and advised those officials to contact their OVW grant manager for approval.

<sup>22</sup> We did not evaluate the goals and objectives for Grant No. 2013-IW-AX-0004 as the CSVANW was less than 6 months into the project period.

information, and maintaining a resource library were met. We also found that the CSVANW had sponsored many local training events for native youth, law enforcement, former batterers, and survivors of abuse. However, not all of the training sessions identified in the original project narrative had been held, and no training sessions were held during the first two years of the grant period. During the final grant period, lasting from December 2011 to November 2013, none of the training goals were fully met. The CSVANW anticipated holding four training events geared towards native youth, but only two were held due to scheduling conflicts with local youth groups. Additionally, of the two scheduled trainings for law enforcement, one was cancelled due to low enrollment. We also found that training events submitted to OVW for approval as 3-day events only lasted 2 days. We recommend that the OVW coordinate with the CSVANW throughout future project periods to ensure that goals and objectives are on track to be accomplished.

### **Closeout Activity**

The OVW requires that all recipients submit, within 90 days after the end date of the award, all financial, performance, and other reports that are required by the terms and conditions of the award. Once the recipient has completed the financial reconciliation and ensured that programmatic conditions and requirements have been met, the recipient can initiate the closeout process, which is submitted to the OVW's Program Office for review.

We determined that Grant No. 2007-IW-AX-0001 reached its end date on November 30, 2013, meaning that the closeout package was due to the OVW by February 28, 2014. Prior to this date, CSVANW officials were required to perform their final cash reconciliation and report the results to the OVW on the final FFR, request any final drawdowns for expenditures made within the approved period, and submit the final Progress Report. We reviewed the FFR and progress report and determined that they were submitted within the required timeframes. However, the final FFR included expenditures which were incurred outside the project period. Those costs have been questioned in the Grant Expenditures section of this report. We also reviewed the final drawdowns and found that drawdowns were made through February 6, 2014. As we have previously questioned the associated costs and made recommendations related to FFR accuracy and allowable drawdowns, we make no additional recommendations related to Closeout Activity.

### **Conclusion**

The purpose of our audit was to determine whether reimbursements claimed under the grants were allowable, reasonable, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the award. We examined the CSVANW's internal controls, drawdowns, grant expenditures, budget management, financial and programmatic reporting, program performance and accomplishments, post end-date activity, and compliance with special grant requirements and found:

- \$29,709 in grant funds spent after the project period had ended;
- \$18,242 in unallowable conference costs;
- \$10,097 in unsupported conference costs;
- \$24,550 in unbudgeted costs, such as liability insurance, online advertising, and tax services;
- \$3,778 in other unallowable costs, such as equipment purchased without specific grant purpose and for an employee not working on the grants, and instances in which staff paid themselves as consultants;
- not all goals and objectives of the awards had been met;
- drawdowns were made on an advance basis, resulting in the CSVANW being overdrawn in all 82 drawdown periods;
- the lack of current and complete fiscal policies;
- inaccurate budgets had been submitted to the OVW for review and approval;
- late and inaccurate submission federal financial reports;
- instances of non-compliance with Special Conditions of the awards.

## **Recommendations**

We recommend that the OVW:

1. Remedy the \$29,709 in grant funds spent after the project period had ended.
2. Remedy the \$18,242 in unallowable conference costs.
3. Remedy the \$10,097 in unsupported conference costs.
4. Remedy the \$24,550 in unbudgeted costs.
5. Remedy the \$3,778 in other unallowable costs.
6. Confirm that the CSVANW has reviewed its expenditures for Grant No. 2013-IW-AX-0004 to ensure that unallowable charges similar to those questioned in 2, 3, 4 above are not being paid using OVW funds.
7. Coordinate with the CSVANW to ensure that future grant goals and objectives are being met.

8. Ensure that future drawdowns are made in accordance with the terms and conditions of the *OVW Financial Grants Management Guide*.
9. Ensure that complete and accurate fiscal policies are approved and adopted by CSVANW officials.
10. Ensure that accurate budgets are submitted to the OVW for review and approval.
11. Ensure the timely submission of future Federal Financial Reports.
12. Ensure the accurate submission of future Federal Financial Reports.
13. Ensure compliance with Special Conditions of the awards, including compliance with OVW requirements for grant funded publications.



**OBJECTIVES, SCOPE, AND METHODOLOGY**

The purpose of our audit was to determine whether reimbursements claimed under the grants were allowable, reasonable, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the award. The objective of our audit was to review performance in the following areas: (1) internal control environment; (2) drawdowns; (3) grant expenditures, including personnel and fringe costs; (4) budget management and control; (5) federal financial and progress reports, (6) program performance and accomplishments; (7) post grant end-date activities, and; (8) special grant requirements. We determined that property management, program income, local match, and indirect costs, were not applicable to these grants.

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 concentrated on, but was not limited to, the award of Grant No. 2007-IW-AX-0001 on September 17, 2007 through February 28, 2014, the date all closeout information was due to be provided to the OVW. The criteria we audited against are contained in the *OJP Financial Guide*, the *OVW Financial Grants Management Guide*, OMB Circulars, and the award documentation.

In conducting our audit, we performed sample testing of: (1) grant expenditures, including personnel and fringe costs, (2) financial reports, and (3) progress reports. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the award we reviewed, such as dollar amounts or expenditure categories. This non-statistical sample design does not allow for the projection of the test results to the universes from which the samples were selected.

Finally, we evaluated the internal control environment, drawdowns, budget management, actual program performance and accomplishments to grant goals and objectives, grant special requirements, and closeout activity. However, we did not test the reliability of the financial management system as a whole.

## SCHEDULE OF DOLLAR-RELATED FINDINGS

<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>PAGE</u>
<b>QUESTIONED COSTS<sup>23</sup></b>		
Unsupported Direct Costs:	\$10,097	11
<b><i>Total Unsupported</i></b>	<b>\$10,097</b>	
Unallowable Costs Incurred After Project Period had Ended	\$ 29,709	7
Unallowable Conference Costs	\$ 18,242	11
Unallowable Unbudgeted Costs	\$ 24,550	12
Unallowable Other Costs	\$ 3,778	13
<b><i>Total Unallowable:</i></b>	<b>\$76,279</b>	
 <i>Total (Gross)</i>	 \$86,375	
Less Duplication: <sup>24</sup>	\$7,349	
<b>Net Questioned Costs:</b>	<b>\$79,026</b>	
 <b>TOTAL DOLLAR-RELATED FINDINGS</b>	 <b>\$79,026</b>	

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<sup>23</sup> **Questioned costs** are expenditures that do not comply with legal, regulatory, or contractual requirements, or 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.

<sup>24</sup> Some costs were questioned for more than one reason. Net questioned costs exclude the duplicate amount.

COALITION TO STOP VIOLENCE AGAINST WOMEN'S RESPONSE



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June 12, 2014

David M. Sheeren  
Regional Audit Manager  
Denver Regional Audit Office  
Office of the Inspector General  
U.S. Department of Justice  
1120 Lincoln Street, Suite 1500  
Denver, CO 80203

Dear Mr. Sheeren,

The following is in response to the audit that the Coalition to Stop Violence Against Native Women (CSVANW) received from the U. S. Department of Justice (DOJ), Office of Inspector General (OIG).

**Internal Controls:**

The CSVANW acknowledges the need for adequate fiscal policies to guide the financial operations of the program. The CSVANW Council of Peace (i.e. Board) is currently in the process of reviewing and updating the current fiscal policy. The final policy will be a comprehensive fiscal policy on internal financial controls that will address many of the concerns cited in this audit, such as the threshold requirement and frequency of audits, threshold requirements and frequency of drawdowns, timely and accurate financial and programmatic reporting, etc.

Once the updates and revisions are completed, the policy will be forwarded to OVW for their

Future generations living in violence-free communities honoring the sacredness of life on mother earth  
and walking in beauty"

review to ensure that it is in compliance to all applicable OVW requirements. Any recommendations provided by OVW will be incorporated into the fiscal policy for approval by the Council of Peace.

**Drawdowns:**

As indicated, an updated fiscal policy is currently being worked on by the CSVANW Council of Peace. The policy will be in compliance to the requirements of the OVW Financial Grants Management Guide. The CSVANW updated fiscal policy will include provisions governing the threshold and frequency of drawdowns. In addition, a checks and balances procedure will be implemented to ensure that drawdowns are in compliance with the fiscal policy; the Council of Peace Treasurer may be included as part of this process. Also, the programs Office Manager and the Coordinator, along with other individuals (i.e., Council of Peace Members) will attend relevant financial training to stay up to date with any changes to the Financial Grants Management Guide.

**Exhibit 2, 3, 12: Payments made Outside the Project Period:**

The CSVANW recognizes that the \$29,709 may appear as an expenditure that occurred outside of grant number 2007-IW-AX-0004; however, these expenses were obligated prior to the 2007 project end date and spent within 90 days after the end of the project period, in compliance to the OVW Financial Guide. They were necessary expenses incurred under the assumption that they would be covered under the grant award 2013-IW-AX-0004 as a continuation grant. In addition, there was confusion and problems that arose as a result of the assumption that the 2013 grant was a continuation grant.

When the CSVANW was awarded a grant for 2013-2015, we were under the belief that the grant would operate as a continuation grant and therefore no action was needed from CSVANW staff. And when the grant award was more than expected, a budget modification was needed. At this time, we could not locate the 2013 grant in the Grants Management System (GMS) but we completed a budget modification anyway. When we tried to submit the budget modification into GMS, the system would not accept the revised budget. After numerous unsuccessful attempts at trying to locate the 2013 grant and to input the budget revision into GMS, we made contact with

the CSVANW's OVW Program Manager who advised us she would check on this and for us to email her our revised budget so that she could try to implement the budget revisions into GMS herself. The budget revision was emailed to her as requested, however we did not receive any communication from her after that. We continued to check into GMS on a daily basis however we still could not find any of the 2013-2015 grant along with the subsequent budget revision.

Since the grant application for the 2013-2015 grant was submitted as a "Continuation" grant and the award letter did not specify otherwise, we continued to cover necessary expenses after the end of the 2007-IW-AX-0001 project period. Those expenses were obligated prior to the project period end date and liquidated 90 days after the project end date as permitted by the 2013 Financial Guide.

It was not until this audit process that the auditor located our grant award for 2013-2015 and showed it to us. However, when we logged into GMS ourselves later, we still could not locate the grant. We immediately contacted the Help Desk for assistance on why we could not locate our 2013-IW-AX-0004 grant. The Help Desk could not assist us with our problem.

Subsequent to this, it was the auditor who advised us that the problem we were encountering may be because the 2013 grant was a "New" grant, not a continuation grant. Once we were made aware of this, we contacted our OVW Program Manager again who advised us that, since it was a new grant the CSVANW would have to re-register under the System for Award Management (SAM) in order to access the funds from the 2013 grant. Once we completed the registration process, we finally located the 2013 grant along with the budget revision.

It was due to all this confusion regarding the 2013 grant (continuation vs new grant), inability to access GMS, lack of timely assistance from OVW staff and the Help Desk, which contributed to what is being interpreted as an over expenditure of the 2007 grant. However, it is our position that there was never an over-expenditure of the 2007 grant, based on our interpretation of Section 3.18 of the OVW Financial Guide, and therefore no prior approval was needed from OVW for the expenditure.

And now that the staff can readily access the GMS system and view the budget details, the problem regarding submittal of late financial reports will no longer be a concern.

**Exhibit 2, 4, 7, 8: 2009 Conference Food Cost:**

The Current CSVANW Coordinator cannot address this as there is no information on record. Prior Coordinators responsible for the planning and coordination of the 2009 conference have either not produced any supporting documentation for the conference or are no longer available for contact. However, the present Coordinator had already initiated steps to address this issue by implementing procedures to better monitor the planning and coordinating of conferences, (i.e., ensuring that all attendees sign in for the conference by proper registration and signing of Sign-In-Sheets, obtaining confirmation of registrants prior to the conference, limiting the number of room reservations at hotels to prevent over booking, etc.).

**Exhibit 2, 5, 7, 8: 2011 Conference Food Cost:**

A former Co-Coordinator was responsible in planning and coordinating this event, which was a youth conference for youth between the ages of 12 and 18. CSVANW anticipated and planned for approximately 40 to attend, but less than that number actually attended the event. However, other non-registered youth attended and were therefore provided meals. As a result, for safety and cultural reasons, all youth present were provided meals. Safety was a factor as the youth would be required to leave the premises to obtain a meal if the conference did not provide the meal. Culture was also a consideration because we, as Native people, do not turn away individuals when it comes to meals.

Also, not factored into the meal count were meals for the presenters and other participants, which added to the number of meals originally planned. Furthermore, since many of the non-registered youth were children of Board members, staff felt obligated to provide meals to them along with any Board members present.

The draft audit report states that “it is reasonable to expect that a \$16.95 per-person pizza buffet or a \$21.95 boxed lunch should adequately serve one person”. This interpretation is subject to debate. The pizza buffet was a self-serve buffet, so most of this food was gone before everyone

had a chance to eat. And for some youth, a one box lunch was not adequate. Staff therefore felt it necessary to order additional food rather than let anyone go hungry. Again, due to cultural and safety reasons, it is the position of the CSVANW that these costs were reasonable. This will no longer be a concern since food cost at conferences is no longer allowed.

**Exhibit 2, 6, 7: 2013 Conference Food Cost**

Again, the cost of food items is debatable. It is reasonable to expect that catered meals will generally be slightly more expensive than meals purchased on your own. The provision of meals at these conferences is a reasonable amenity to entice participation, when it was allowed.

The CSVANW held the 2013 conference at a venue that it recognized as reputable from previous experience. The customer service provided by this particular venue, both to the CSVANW and the conference attendees, is very reliable and meets the needs of the conference. The customer service at the other previously used venues had become poor and not up to the standards of CSVANW for the amount of money being paid.

For the 2013 conference, the CSVANW did not obtain bids for the venue. The CSVANW went with the venue that it recognized for good customer service and which CSVANW was very satisfied with. Furthermore, although the hotel used for the 2013 conference identifies itself as a “resort and spa” the CSVANW did not view this as a significant or sufficient reason to exclude it from consideration. The primary factor considered in using this venue was the customer service provided by the hotel.

The CSVANW has since started utilizing the bid process to obtain venues for conferences.

**Exhibit 2, 9: Unallowable Unbudgeted Costs**

Although the costs identified in this exhibit are “not specific to the purpose of the Award” the costs are still essential operational costs. These costs were set up in earlier program budgets by a former CSVANW Coordinator and all but one of the expense costs have continued with subsequent budgets although they were not specifically identified in the budgets. The only expense no longer in place is the one for the Online Advertising Service; this service was discontinued after the CSVANW established its own website.

With respect to the liability expenses, the CSVANW maintains this expense in order to protect the CSVANW, its staff and Board Members. The liability insurance provides general coverage protection against any potential injury claims suffered by 3<sup>rd</sup> parties and to help protect the CSVANW Board Members against law suits.

The 990 Forms are required IRS forms associated with non-profit organizations that must be filed each year along with the required federal tax returns. All costs associated with the preparation and filing of the annual tax returns (forms and fees) are other necessary expenses of the CSVANW since the professional accounting firm that prepares and files these on behalf of the CSVANW must be compensated for its services.

The bank fees and service charges are imposed on the CSVANW bank account when the balance in its account falls below a \$15,000.00 threshold. Keeping the balance at or above that minimum threshold is not always possible; therefore the bank charges are sometimes unavoidable.

The CSVANW will remedy these concerns by doing a budget modification to all applicable budgets to reflect the identified expenses in proper line items. These budget modifications will ensure that the CSVANW is in compliance with the Financial Grants Management Guide. The CSVANW will also research the feasibility of transferring its bank accounts to another bank where account balances are not subject to any minimum threshold charges.

**Exhibit 2, 10: Other Unallowable Costs**

The CSVANW acknowledges that a \$137.00 hotel charge that was paid but not used. When coordinating training sessions, we make every effort to reserve sufficient hotel rooms for everyone registered to attend. Unfortunately, there are occasions when some registrants do not show up as planned without providing any advance notice to the CSVANW. Without any prior notice, there is sometimes no way to avoid a hotel charge. That is what happened in this particular situation. Although we requested a refund from the hotel, the hotel would not allow a refund. Non-attendance by a properly registered individual, without any advance notice by the individual, is beyond the CSVANW's control. To avoid these types of situations in the future,



CSVANW now makes prior arrangements with all hotels that, in the event not all reserved rooms are occupied, the hotel will not charge the CSVANW for the unused rooms or will provide a full refund for the unused rooms. Either way, the CSVANW will not incur any cost for the reserved but unused rooms.

The practice of paying staff to provide training was in place when the current Coordinator was hired. Being unaware of any prohibition against this, the practice continued. However, during the 2011 Financial Management training, the CSVANW staff learned that this practice was not permitted due to conflict of interest provisions. As a result, the practice of paying staff to provide training was discontinued immediately. There has been no compensation to staff that provide training services since the 2011 Financial Management training.

The three tablets that were purchased were for all staff to use when away from the office, including the one staff not funded by the OVW grant. Since all 3 staff work closely together in coordinating the various activities of the program, regardless of the different funding sources, the CSVANW deemed it beneficial for all staff to have computer tablets for their use. The computer tablets provide for continued efficient operations of the program, especially when staff are away from the office, therefore are a direct benefit to the program. Failure to obtain prior approval for their purchase was a management oversight which will not happen again. Also, since the purchase of the computer tablet for the one staff is unallowable, that tablet will be reserved for training purposes only.

**Exhibit 11: Budget Analysis**

The CSVANW Consultant line item was over budget due to other expenses being charged to that line item, i.e., some items identified in exhibit 9. Also, CSVANW requested the consultant's assistance in researching the feasibility of implementing a retirement plan, such as a 401K plan, for the CSVANW staff and other research activities associated with needed budget modifications. These research activities were all charged to the consultant line item.

The financial consultants' contract is currently under review for any needed updates or revisions, especially regarding the rate of compensation. CSVANW will do a budget modification for OVW review and approval once the consultants' new contract is completed.

The CSVANW will also identify and incorporate other budget line items to more accurately reflect program expenditures. These will be presented to OVW for its review and approval.

**Program Performance and Accomplishments:**

CSVANW acknowledges its inability to fully accomplish all training goals from December 2011 to November 2013.

Despite all reasonable efforts to meet the goals of sponsoring 4 youth trainings and 2 law enforcement and advocate trainings, the CSVANW was unsuccessful for reasons beyond its control. The Native community youth groups had other engagements throughout the times the CSVANW attempted to schedule the trainings for the youth groups. As a result, only 2 trainings were scheduled.

The training events are normally scheduled for 3 days as a general guide. At times, once the agenda for the training sessions' are finalized, there is only sufficient material for a 2 day session. Again, for reasons of program cost effectiveness, the sessions are shortened to 2 days rather than adding a 3<sup>rd</sup> day. The CSVANW has since started sending training agendas to the assigned OVW program manager for approval.

I hope that you find that the responses adequately addressed your findings and concerns and consider these responses in formulating the final report. If you should have any questions please do not hesitate to contact me.

Respectfully,



Carma Tucson, Coordinator  
CSVANW

OFFICE ON VIOLENCE AGAINST WOMEN'S RESPONSE



U.S. Department of Justice  
Office on Violence Against Women  
Washington, D.C. 20530

June 18, 2014

**MEMORANDUM**

TO: David M. Sheeren  
Regional Audit Manager  
Denver Regional Audit Office

FROM: Bea Hanson *BH*  
Principal Deputy Director  
Office on Violence Against Women

Rodney Samuels *RS*  
Audit Liaison/Staff Accountant  
Office on Violence Against Women

SUBJECT: Draft Audit Report - Audit of the Office on Violence Against Women Grants Awarded to the Coalition to Stop Violence Against Native American Women, Albuquerque, New Mexico

This memorandum is in response to your correspondence dated May 19, 2014 transmitting the above draft audit report for the Coalition to Stop Violence Against Native American Women (CSVANM). We consider the subject report resolved and request written acceptance of this action from your office.

The report contains thirteen recommendations that include \$29,709 in grant funds spent after the project period ended, \$22,020 in unallowable costs, \$10,097 in unsupported costs, and \$24,550 in unbudgeted costs. The Office on Violence Against Women (OVW) is committed to working with the grantee to address each recommendation and bring them to a close as quickly as possible. The following is our analysis of the audit recommendations.

**1. Remedy the \$29,709 in grant funds spent after the project period had ended.**

OVW does agree with the recommendation. We will coordinate with the CSVANW to remedy the \$29,709 in grant funds spent after the project period had ended.

**2. Remedy the \$18,242 in unallowable conference costs.**

OVW does agree with the recommendation. We will coordinate with the CSVANW to remedy the \$18,242 in unallowable conference costs.

**3. Remedy the \$10,097 in unsupported conference costs.**

OVW does agree with the recommendation. We will coordinate with the CSVANW to remedy the \$10,097 in unsupported conference costs.

**4. Remedy the \$24,550 in unbudgeted costs.**

OVW does agree with the recommendation. We will coordinate with the CSVANW to remedy the \$24,550 in unbudgeted costs.

**5. Remedy the \$3,778 in other unallowable costs.**

OVW does agree with the recommendation. We will coordinate with the CSVANW to remedy the \$3,778 in other unallowable costs.

**6. Confirm that the CSVANW has reviewed its expenditures for Grant No. 2013-IW-AX-0004 to ensure that unallowable charges similar to those questioned in 2, 3, and 4 above are not being paid using OVW funds.**

OVW does agree with the recommendation. We will coordinate with the CSVANW to confirm that the CSVANW has reviewed its expenditures for Grant No. 2013-IW-AX-0004 to ensure that unallowable charges similar to those questioned in 2, 3, and 4 above are not being paid using OVW funds.

**7. Coordinate with the CSVANW to ensure that future grant goals and objectives are being met.**

OVW does agree with the recommendation. We will coordinate with the CSVANW to coordinate with the CSVANW to ensure that future grant goals and objectives are being met.

**8. Ensure that future drawdowns are made in accordance with the terms and conditions of the OVW Financial Grants Management Guide.**

OVW does agree with the recommendation. We will coordinate with the CSVANW to ensure that future drawdowns are made in accordance with the terms and conditions of the OVW Financial Grants Management Guide.

**9. Ensure that complete and accurate fiscal policies are approved and adopted by CSVANW officials.**

OVW does agree with the recommendation. We will coordinate with the CSVANW to ensure that complete and accurate fiscal policies are approved and adopted by CSVANW officials.

**10. Ensure that accurate budgets are submitted to the OVW for review and approval.**

OVW does agree with the recommendation. We will coordinate with the CSVANW to ensure that accurate budgets are submitted to the OVW for review and approval.

**11. Ensure the timely submission of future Federal Financial Reports.**

OVW does agree with the recommendation. We will coordinate with the CSVANW to ensure the timely submission of future Federal Financial Reports.

**12. Ensure the accurate submission of future Federal Financial Reports.**

OVW does agree with the recommendation. We will coordinate with the CSVANW to ensure the accurate submission of future Federal Financial Reports.

**13. Ensure compliance with Special Conditions of the awards, including compliance with OVW requirements for grant funded publications.**

OVW does agree with the recommendation. We will coordinate with the CSVANW to ensure compliance with Special Conditions of the awards, including compliance with OVW requirements for grant funded publications.

We appreciate the opportunity to review and comment on the draft report. If you have any questions or require additional information, please contact Rodney Samuels of my staff at (202) 514-9820.

cc Angela Wood  
Accounting Officer  
Office on Violence Against Women (OVW)

Louise M. Duhamel, Ph.D.  
Acting Assistant Director  
Audit Liaison Group  
Justice Management Division

Lorraine Edmo  
Program Specialist  
Office on Violence Against Women (OVW)

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

The Office of the Inspector General (OIG) provided a draft of this audit report to the Coalition to Stop Violence Against Native Women (CSVANW) and the Office on Violence Against Women (OVW). The CSVANW's response is included as Appendix III and OVW's response is included as Appendix IV of this final report. The following provides the OIG analysis of the responses and a summary of actions necessary to close the report.

**Recommendation:**

**1. Remedy the \$29,709 in grant funds spent after the project period ended.**

Resolved. The OVW agreed with our recommendation, and stated in its response that it will coordinate with the CSVANW to remedy the \$29,709 in grant funds spent after the project period had ended.

CSVANW officials stated that "costs were obligated prior to the 2007 project end date and spent within 90 days after the end of the project period, in compliance with the OVW Financial Guide." While the *OVW Financial Grants Management Guide* does allow payments made after the end of the project period, those payments must be properly obligated during the award period. As stated in the *Guide*, "An obligation occurs when funds are encumbered, such as in a valid purchase order or requisition to cover the cost of purchasing an authorized item on or after the begin date and up to the last day of the grant period of the award. Any funds not properly obligated by the recipient within the grant award period will lapse and revert to OVW for deobligation." The grant funds expended after the project period ended were primarily recurring day-to-day expenses including salaries and fringe (over \$22,000 of the \$29,709 questioned), rent (over \$2,000 of the \$29,709 questioned), and miscellaneous items such as phone bills, travel costs, and supplies.

CSVANW officials further stated that the expenses were "incurred under the assumption that they would be covered under the grant award 2013-IW-AX-0004 as a continuation grant," which appears to contradict their previous statement that the costs were obligated as necessary and allowable expenses under Grant No. 2007-IW-AX-0001. The criteria is specific and does not allow for the blanket obligation of tens of thousands of dollars to continue paying day-to-day expenses for months after the project period ended. Finally, as noted in the CSVANW official's response, the 2013 award is not a continuation of the 2007 award. These are separate grant awards, with separate project and budget periods to which CSVANW officials must adhere.

This recommendation can be closed when we receive documentation demonstrating that the OVW has remedied the \$29,709 in grant funds spent after the project period ended.

**2. Remedy the \$18,242 in unallowable conference costs.**

Resolved. The OVW agreed with our recommendation, and stated in its response that it will coordinate with the CSVANW to remedy the \$18,242 in unallowable conference costs.

CSVANW officials again conceded that some of the unallowable conference costs were funds spent on individuals who were not associated with the grant program. While we appreciate that grant officials wanted to provide food for these individuals, the OVW funds are designated to assist programs working to combat violence against women. If CSVANW officials choose to provide resources to those not affiliated with the grant program or its outputs, general funds, not taxpayer dollars, may be allocated for that purpose. CSVANW officials also feel that our categorization of “reasonable” food costs is subject to debate. Specifically, CSVANW officials debated that a \$16.95 per-person pizza buffet or a \$21.95 boxed lunch should adequately serve one person. As detailed in our report, we compared the General Services Administration’s federal per diem rates set for Albuquerque, New Mexico during these time periods and found the charges for a light breakfast and lunch in some cases exceeded the allowable per diem rate for the entire day. We believe this provides an appropriate basis for our ultimate determinations that some food costs were unreasonable, and therefore unallowable.

Finally, CSVANW officials did not dispute that they failed to obtain the required three bids for the conferences held in 2013, but rather “went with the venue that it recognized for good customer service.” A previous history of good customer service does not absolve the CSVANW of the responsibility to ensure that OVW funds are spent in compliance with the terms and conditions of the *OVW Financial Grants Management Guide*.

This recommendation can be closed when we receive documentation demonstrating that the OVW has remedied the \$18,242 in unallowable conference costs.

**3. Remedy the \$10,097 in unsupported conference costs.**

Resolved. The OVW agreed with our recommendation, and stated in its response that it will coordinate with the CSVANW to remedy the \$10,097 in unsupported conference costs.

CSAVNW officials confirmed that the documentation for these conferences cannot be provided as past coordinators are not available for contact or have not produced supporting documentation. CSVANW officials also

stated that they have already initiated processes to strengthen internal controls related to future planning and monitoring of conferences.

This recommendation can be closed when we receive documentation demonstrating that the OVW has remedied the \$10,097 in unsupported conference costs.

**4. Remedy the \$24,550 in unbudgeted costs.**

Resolved. The OVW agreed with our recommendation, and stated in its response that it will coordinate with the CSVANW to remedy the \$24,550 in unbudgeted costs.

CSVANW officials stated that the costs are essential operating costs which were set up in earlier program budgets. CSVANW officials also stated that they would research the feasibility of transferring bank accounts to avoid minimum threshold charges, and would attempt to remedy remaining issues by submitting a budget modification to ensure compliance with the *OVW Financial Grants Management Guide*.

This recommendation can be closed when we receive documentation demonstrating that the OVW has remedied the \$24,550 in unbudgeted costs.

**5. Remedy the \$3,778 in other unallowable costs.**

Resolved. The OVW agreed with our recommendation, and stated in its response that it will coordinate with the CSVANW to remedy the \$3,778 in unallowable costs.

CSVANW officials described new procedures which will safeguard against future similar unallowable charges, and stated that the tablet purchased for an employee not affiliated with the OVW grant program would be reserved for training purposes only. We note here that we also question the necessity of a tablet purchased for intermittent training use throughout the year.

This recommendation can be closed when we receive documentation demonstrating that the OVW has remedied the \$3,778 in unallowable costs.



**6. Confirm that the CSVANW has reviewed its expenditures for Grant No. 2013-IW-AX-0004 to ensure that unallowable charges similar to those questioned in 2, 3, 4 above are not being paid using OVW funds.**

Resolved. The OVW agreed with our recommendation, and stated in its response that it will coordinate with the CSVANW to confirm that CSVANW officials have reviewed expenditures for Grant No. 2013-IW-AX-0004 to ensure that unallowable charges similar to those questioned above are not being paid using OVW funds.

CSVANW officials stated that they plan to submit budget modifications to all applicable budgets to reflect the identified expenses in proper line items, and to ensure that the CSVANW is in compliance with the *OVW Financial Grants Management Guide*.

This recommendation can be closed when we receive documentation demonstrating that the OVW has coordinated with the CSVANW to ensure that unallowable charges are not being paid using OVW grant funds.

**7. Coordinate with the CSVANW to ensure that future grant goals and objectives are being met.**

Resolved. The OVW agreed with our recommendation, and stated that it would coordinate with the CSVANW to ensure that future grant goals and objectives are being met.

The CSVANW acknowledged its inability to fully accomplish all training goals during the grant period and outlined measures that have been put in place to address the issue.

This recommendation can be closed when we receive documentation demonstrating that the OVW has coordinated with the CSVANW to ensure that unallowable charges are not being paid using OVW grant funds.

**8. Ensure that future drawdowns are made in accordance with the terms and conditions of the *OVW Financial Grants Management Guide*.**

Resolved. The OVW agreed with our recommendation and stated that it would coordinate with the CSVANW to ensure that future drawdowns are made in accordance with the terms and conditions of the *OVW Financial Grants Management Guide*.

The CSVANW stated that this issue will be addressed in the updated fiscal policy, and also outlined new checks and balances which will assist in ensuring compliance with established fiscal policy.

This recommendation can be closed when we receive documentation demonstrating that the OVW has coordinated with the CSVANW to ensure that future drawdowns are made in accordance with the terms and conditions of the *OVW Financial Grants Management Guide*.

**9. Ensure that complete and accurate fiscal policies are approved and adopted by CSVANW officials.**

Resolved. The OVW agreed with our recommendation and stated that it would coordinate with the CSVANW to ensure that complete and accurate fiscal policies are approved and adopted by CSVANW officials.

CSVANW officials acknowledged the need for adequate fiscal policies, and stated that its board of directors is currently in the process of reviewing and updating the CSVANW fiscal policies.

This recommendation can be closed when we receive documentation demonstrating that the OVW has coordinated with the CSVANW to ensure that complete and accurate fiscal policies are approved and adopted by CSVANW officials.

**10. Ensure that accurate budgets are submitted to the OVW for review and approval.**

Resolved. The OVW agreed with our recommendation and stated that it would coordinate with the CSVANW to ensure that accurate budgets are submitted to the OVW for review and approval.

CSVANW officials acknowledged that the amount budgeted did not ultimately reflect the payments made to this consultant due to requested additional services. CSVANW officials stated that they plan to submit a budget modification to OVW once the consultant's new contract is completed.

This recommendation can be closed when we receive documentation demonstrating that the OVW has coordinated with the CSVANW to ensure that accurate budgets are submitted to the OVW for review and approval.

**11. Ensure the timely submission of future Federal Financial Reports (FFRs).**

Resolved. The OVW agreed with our recommendation and stated that it would coordinate with the CSVANW to ensure the timely submission of future FFRs.

CSVANW officials stated that the revised fiscal policies will address the issue of timely financial reporting.

This recommendation can be closed when we receive documentation demonstrating that the OVW has coordinated with the CSVANW to ensure the timely submission of future FFRs.

**12. Ensure the accurate submission of future Federal Financial Reports.**

Resolved. The OVW agreed with our recommendation and stated that it would coordinate with the CSVANW to ensure the accurate submission of future FFRs.

CSVANW officials stated that the revised fiscal policies will address the issue of accurate financial reporting.

This recommendation can be closed when we receive documentation demonstrating that the OVW has coordinated with the CSVANW to ensure the accurate submission of future FFRs.

**13. Ensure compliance with Special Conditions of the awards, including compliance with OVW requirements for grant funded publications.**

Resolved. The OVW agreed with our recommendation and stated that it would coordinate with the CSVANW to ensure compliance with the Special Conditions of the awards, including compliance with OVW requirements for grant funded publications.

CSVANW officials did not specifically address Special Conditions in its response, but noted that the updated fiscal policies would ensure compliance with all applicable OVW requirements.

This recommendation can be closed with we receive documentation demonstrating that the OVW has coordinated with the CSVANW to ensure compliance with all Special Conditions of the awards, including compliance with OVW requirements for grant funded publications.