



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



**Audit of Office on Violence
Against Women Cooperative
Agreements Awarded to
Praxis International, Incorporated
Saint Paul, Minnesota**

**AUDIT OF OFFICE ON VIOLENCE AGAINST WOMEN
COOPERATIVE AGREEMENTS AWARDED TO
PRAXIS INTERNATIONAL, INCORPORATED
SAINT PAUL, MINNESOTA**

EXECUTIVE SUMMARY

The U.S. Department of Justice, Office of the Inspector General (OIG), Audit Division, has completed an audit of two cooperative agreements totaling \$6,380,927, awarded by the Office on Violence Against Women (OVW) to Praxis International, Incorporated (Praxis), as shown in the following table.

**Table 1
Cooperative Agreements Awarded to
Praxis International**

AWARD NUMBER	AWARD DATE	PROJECT START DATE	PROJECT END DATE	AWARD AMOUNT
2010-TA-AX-K008 (Blueprint)	09/27/10	10/01/10	12/31/15	\$1,427,082
2011-TA-AX-K074 (ALC)	09/26/11	10/01/11	09/30/15	4,953,845
TOTAL:				\$6,380,927

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

Grant number 2010-TA-AX-K008 funded the "Blueprint for Safety" program (Blueprint). Praxis established the Blueprint project to develop an integrated and coordinated criminal justice system response to domestic assault-related criminal cases. Praxis received OVW funding to work with three test communities to implement the Blueprint project, act as mentors for other communities that demonstrate an interest in the Blueprint project, and assess the potential of policies or procedures that could result in disparate treatment of victims or defendants. Praxis received supplemental funding from OVW to continue the support that it provided to the initial three demonstration communities and to enhance its original goal of assisting subsequent communities with implementing the Blueprint project.

Praxis also received OVW funding (grant number 2011-TA-AX-K074) for a 5-year training and technical assistance project called the Advocacy Learning Center (ALC). The ALC project mission is to build knowledge and skills for effective individual, institutional, and community advocacy on behalf of women and survivors of all forms of violence against women. Through the ALC project, Praxis developed an 18-month learning program, which includes in-person immersion trainings; institutes, trainings, webinar and audio-conference sessions; self-study courses; and site visits to model advocacy organizations. Praxis designed the ALC project specifically for community-based and tribal advocacy programs and advocates that are otherwise funded by OVW.

The objective of the audit was to assess performance in the key areas of grant management that were applicable and appropriate for the cooperative agreements under review. Those areas included: (1) internal control environment, (2) drawdowns, (3) cooperative agreement expenditures, (4) budget management and control, (5) program performance and accomplishments, (6) federal financial and progress reports, (7) monitoring of contractors and subrecipients, and (8) special cooperative agreement requirements.

We examined Praxis' accounting records, financial and progress reports, and operating policies and procedures and identified various areas of needed improvement, as follows.

- Praxis exceeded OVW's requirement to limit drawdowns to reimbursement for immediate expenditures or those occurring within the 10-day allowance for advanced funds.
- Praxis submitted erroneous progress reports that resulted in reporting to OVW incomplete and inaccurate performance statistics.
- Praxis did not monitor its subrecipient's financial operations, records, systems, and procedures, as required by the OVW Financial Guide.
- Praxis did not have a process to ensure that it meets OVW's approval and reporting requirements for all of its cooperative agreement events.

The report contains four recommendations, which are detailed in the Findings and Recommendations section of the report. Our audit objective, scope, and methodology are discussed in Appendix 1.

**AUDIT OF OFFICE ON VIOLENCE AGAINST WOMEN
COOPERATIVE AGREEMENTS AWARDED TO PRAXIS
INTERNATIONAL, INCORPORATED, SAINT PAUL, MINNESOTA**

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INTRODUCTION

The U.S. Department of Justice (DOJ), Office of the Inspector General (OIG), Audit Division, has completed an audit of two cooperative agreements totaling \$6,380,927, awarded by the Office on Violence Against Women (OVW) to Praxis International, Incorporated (Praxis), as shown in Table 2.

**Table 2
Cooperative Agreements Awarded to
Praxis International**

AWARD NUMBER	AWARD DATE	PROJECT START DATE	PROJECT END DATE	AWARD AMOUNT
2010-TA-AX-K008 (Blueprint) ¹	09/27/2010	10/01/2010	12/31/2015	\$1,427,082
2011-TA-AX-K074 (ALC) ²	09/26/2011	10/01/2011	09/30/2015	4,953,845
TOTAL:				\$6,380,927

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

Praxis established the Blueprint project to develop an integrated and coordinated criminal justice system response to domestic assault-related criminal cases. Praxis received OVW funding to work with three test communities to implement the Blueprint project, act as mentors for other communities that demonstrate an interest in the Blueprint project, and assess the potential of policies or procedures that could result in disparate treatment of victims or defendants. Praxis received supplemental funding from OVW to continue the support that it provided to the initial three demonstration communities and to enhance its original goal of assisting subsequent communities with implementing the Blueprint project.

Praxis established the ALC project to develop a 5-year training and technical assistance project focused on building knowledge and skills for effective, high-quality individual, institutional, and community advocacy on behalf of survivors of all forms of violence against women. Praxis received OVW funding to implement the ALC project for front-line advocates and managers from OVW-funded community-based and tribal advocacy programs that address

¹ In 2012, OVW issued to Praxis a supplemental award under agreement 2010-TA-AX-K008 for continued work on the Blueprint project.

² In 2013, OVW issued to Praxis a supplemental award under agreement 2011-TA-AX-K074 for continued work on the ALC project.

domestic violence, sexual assault, dating violence, stalking, prostitution, trafficking, or other types of violence against women. Through the ALC project, Praxis developed an 18-month learning program, which includes in-person immersion trainings; institutes, trainings, webinar and audio-conference sessions; self-study courses; and site visits to model advocacy organizations.

Background

The mission of OVW, a DOJ component, is to provide federal leadership in developing the nation's capacity to reduce violence against women and administer justice for and strengthen services to victims of domestic violence, dating violence, sexual assault, and stalking. Created in 1995, OVW administers financial and technical assistance to communities and organizations across the country that are developing programs, policies, and practices aimed at ending domestic violence, dating violence, sexual assault, and stalking.

Praxis, located in St. Paul, Minnesota, is a not-for-profit research and training organization dedicated to providing educational services for the prevention of sexual and domestic violence. Praxis works with local, state, and national entities on reform initiatives that provide a method for making social and institutional changes necessary to eliminate both personal and societal violence.

Our Audit Approach

The objective of the audit was to assess performance in the key areas of grant management that were applicable and appropriate for the cooperative agreements under review. We tested compliance with what we consider to be the most important conditions of the cooperative agreements. Unless otherwise stated in our report, the criteria we audit against are contained in the OVW Financial Guide, the Code of Federal Regulations (CFR), Office of Management and Budget (OMB) Circulars, and cooperative agreement award documents.³ We tested Praxis':

- **Accounting and Internal Controls** to determine whether Praxis had sufficient accounting and internal controls in place for the processing and payment of funds and to verify that these internal controls accounted for safeguarding cooperative agreement funds and ensuring compliance with the terms and conditions of the cooperative agreements;
- **Drawdowns** to determine whether cooperative agreement drawdowns were adequately supported in accordance with federal requirements;
- **Budget Management and Control** to examine the amounts budgeted and the actual costs for each approved cost category and determine if Praxis deviated from the approved budget, and if so, if Praxis received the necessary approval;

³ We also referred to the OJP Financial Guide during our review of Praxis' grant activities occurring prior to 2012 because the OVW Financial Guide was not issued until 2012.

- **Expenditures** to determine the accuracy and allowability of costs charged to the agreements;
- **Program Performance and Accomplishments** to determine if Praxis met or is capable of meeting the cooperative agreements' objectives and whether Praxis collected data and developed performance measures to assess accomplishments of the intended objectives;
- **Reporting** to determine whether the required reports were submitted on time and accurately reflected award activity;
- **Monitoring of Consultants/Contractors and Subrecipients** to determine if Praxis provided adequate oversight and monitoring of its consultants/contractors and subrecipients; and
- **Compliance with Other Cooperative Agreement Requirements** to determine whether Praxis complied with award guidelines, special conditions, and solicitation criteria.

We also performed limited work and confirmed that Praxis did not generate or receive program income and was not required to contribute any local matching funds. Therefore, we did not perform testing in these areas.

Our findings and recommendations are detailed in the Findings and Recommendations section of this report. Our audit objective, scope, and methodology appear in Appendix 1.

FINDINGS AND RECOMMENDATIONS

We determined that Praxis was on track to fulfill the goals of both cooperative agreements. However, we found that in seven instances drawdowns exceeded the amount needed to be paid out within the 10-day period stipulated by OVW guidelines. Further, we found Praxis reported inaccurate statistical data to OVW. Moreover, we found that Praxis did not adequately monitor one of its subrecipients, as required by the OVW Financial Guide. Finally, Praxis did not have a process to ensure that it meets OVW's approval and reporting requirements for all of its cooperative agreement events. Based on our audit results, we make four recommendations to address these areas needing management improvement.

We performed audit work at Praxis' main office in St. Paul, Minnesota, where we interviewed key Praxis personnel to obtain an understanding of the accounting system and tested a sample of cooperative agreement expenditures. We reviewed the criteria governing cooperative agreement activities, including the OVW Financial Guide, OJP Financial Guide, relevant OMB Circulars, and the CFR. In addition, we reviewed cooperative agreement documents, including the applications, awards, budgets, financial reports, and progress reports.

Accounting and Internal Controls

According to the OVW Financial Guide, cooperative agreement recipients are required to establish and maintain accounting and internal control systems to accurately account for funds awarded to them. Further, the OJP Financial Guide states that the accounting system should ensure, among other things, the identification and accounting for receipt and disposition of all funds, funds applied to each budget category included in the approved agreement, expenditures governed by any special and general provisions, and non-federal matching contributions.

While our audit did not assess Praxis' overall system of internal controls, we did review the internal controls of Praxis' financial management system specific to the management of DOJ cooperative agreement funds during the cooperative agreement periods under review. We developed an understanding Praxis' financial management system and its policies and procedures to assess Praxis' risk of non-compliance with laws, regulations, guidelines, and terms and conditions of the cooperative agreements.

Financial Management System

The OVW Financial Guide requires grantees to establish and maintain a system of accounting and internal controls that adequately identifies and classifies cooperative agreement costs. The system must include controls to ensure that funds and other resources are used optimally and expenditures of funds are in conformance with the general and special conditions applicable to the recipient.

Further, the OJP Financial Guide states that grantees should establish and maintain program accounts that will enable, on an individual basis, the separate identification and accounting of the receipt and disposition of all funds and the application of all funds to each budget category included within the approved award.

Our limited review of Praxis’ financial management system included interviewing personnel, observing accounting activities and processes, and reviewing Praxis’ Accounting and Operations manuals. This review indicated that Praxis properly classified cooperative agreement costs by establishing and maintaining a unique identifier for all agreement-related accounting activities. In addition, Praxis’ internal operating procedures adequately identified controls established for separation of duties, system security, and multiple levels of approval for payments.

Single Audits

According to the special conditions of the cooperative agreements, the OVW Financial Guide and OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations (OMB Circular A-133), any organization that expends \$500,000 or more in federal funds in the organization’s fiscal year (FY) is required to have a single organization-wide audit conducted. As shown in Table 3, Praxis’ expenditures of federal funds exceeded \$500,000 in FYs 2011, 2012, and 2013.

Table 3
Praxis Expenditures of Federal Funds
FYs 2011 Through 2013

	FY 2011	FY 2012	FY 2013
Total Federal Expenditures	\$1,874,266	\$1,610,455	\$2,013,442

Source: Praxis’ Single Audit Reports

Praxis had single audits conducted by an independent accounting firm for each of these fiscal years in accordance with the provisions of the OVW Financial Guide and OMB Circular A-133. We reviewed the independent auditor’s assessments, which disclosed no weaknesses or noncompliance issues related to Praxis’ cooperative agreement management.

Drawdowns

We reviewed Praxis’ process for requesting reimbursement for its cooperative agreement-related costs to ensure that the requests were adequately supported by official accounting records and were in accordance with federal requirements. The OVW Financial Guide requires recipient organizations to request funds based upon immediate disbursement/reimbursement requirements and specifically states that, “cooperative agreement recipients should time drawdown requests to ensure that federal cash on hand is the minimum needed for disbursements to be made immediately or within 10 days.” Praxis’ procedure for advanced payments was to request the amount needed through the middle or the end of the month, in line

with its payroll dates. According to Praxis officials, they took into account any upcoming events that needed payment during the same time period.

According to the official drawdown records, as of March 18, 2014, Praxis had drawn down a total of \$1,749,200 for the ALC project. However, as of March 28, 2014, 10 days after the drawdown, Praxis' grant ledger indicated that Praxis had expended only \$1,707,938, leaving an unexpended balance of \$41,262. As a result of this exception, we expanded our testing to include the previous 6 months of drawdowns and found three additional instances where the cumulative drawdowns were greater than expenditures recorded in the grant ledger 10 days after the drawdown date.

We conducted the same testing for the Blueprint project. According to the official drawdown records, as of March 18, 2014, Praxis had drawn down a total of \$845,200 for the Blueprint project. However, as of March 28, 2014, 10 days after the drawdown date, Praxis' grant ledger indicated that Praxis had expended only \$830,096, leaving an unexpended balance of \$15,104. As a result of this exception, we expanded our testing of drawdowns for the Blueprint project to the previous 6 months and found two additional occasions where Praxis did not expend funds within the 10 days after the drawdown date.

In summary, there were seven instances where Praxis' drawdown activities and grant ledger indicated that Praxis had exceeded the 10-day allowance for advanced funds. Following our exit conference with Praxis officials, the Financial Director responded that this situation was caused, in part, by disbursements that Praxis made as prepayments for future events, such as conference room reservations. However, the Financial Director also acknowledged that, at times, this was also caused by Praxis' practice of timing its drawdown requests more than 10 days in advance of its payroll outlays. The Financial Director stated that Praxis has now changed the timing of its drawdown requests to avoid this. We recommend that OVW ensure Praxis develops a formal, written drawdown procedure to ensure that its funding requests are based on its immediate needs for disbursement.

Budget Management and Control

The OVW's Grants Financial Management Division approved detailed budgets for each award and the supplement, and the budgets were organized by defined budget categories. According to the OVW Financial Guide, a grantee may transfer funds between approved budget categories without OVW approval if the total transfers are 10 percent or less than the award amount. Requests for transfers of funds between budget categories of over 10 percent must be submitted to OVW for approval. For each cooperative agreement, we compared the total expenditures by budget category from the Praxis accounting system to the budget categories approved by OVW. We found that Praxis did not exceed the 10-percent transfer threshold for either cooperative agreement.

Expenditures

The OVW Financial Guide requires that expenditures be accounted for and adequately supported. The majority of Praxis' budgeted categories for the Blueprint and ALC projects were for personnel and contractual costs. The approved budget amounts and more description of expenditures for the cooperative agreements can be found in Appendix 2 and Appendix 3, while the following table provides an overview of the approved budgets.

Table 4
Approved Budgets

Category	Blueprint	ALC	Total
Personnel	\$430,672	\$1,260,088	\$1,690,760
Fringe Benefits	177,784	402,929	580,713
Travel	47,810	90,976	138,786
Supplies	6,309	38,910	45,219
Contract/Consultant	546,575	1,161,772	1,708,347
Other	34,509	1,199,402	1,233,911
Equipment	3,900	4,983	8,883
Indirect Costs	179,523	794,785	974,308
Budget Totals	\$1,427,082	\$4,953,845	\$6,380,927

Source: Praxis Award Documentation

Direct Expenditures

We reviewed cooperative agreement expenditures to determine if costs charged to the two agreements were allowable, supported, and properly allocated in accordance with cooperative agreement requirements. Of the total \$2,532,941 in expenses billed to the two agreements as of April 14, 2014, we tested 100 transactions totaling \$215,771. Of these transactions, 50 percent were high-dollar transactions, and we judgmentally selected the remaining 50 percent of the transactions from Praxis' general ledger. The expenses included transactions related to payroll, fringe benefits, travel, supply, contracts, and other costs.⁴ Generally, we found that these expenditures were accurately recorded, supported, and allocable to the agreements under federal rules, regulations, and guidelines. The minor exceptions we identified are discussed below.

For the Blueprint project, we tested 50 transactions totaling \$71,573 and found only one minor exception. Specifically, Praxis could not provide adequate documentation to support a \$31 catering payment associated with a Blueprint project meeting. OVW's guidelines require such transactions to have specific support, including an hour-by-hour agenda for the event identifying food-break times and a list of meeting attendees.

⁴ The other expense category includes copying and printing, postage and mailing, telephone, participant travel, and training/meeting site costs.

For the ALC project, we tested 50 transactions totaling \$144,198, and as noted below, we found four transactions that did not follow Praxis' approval process, were not categorized correctly, or were inaccurately calculated.

- Praxis could not provide payment approval documentation for the purchase of \$1,882 worth of books. According to Praxis officials, the designated program manager or the director must approve all transaction payments. However, based on our review of the documents associated with this transaction, we found that Praxis did not follow this procedure.
- Praxis did not execute separation of duties when approving a travel expense for airfare in the amount of \$644. This expense was for the ALC Program Manager to attend the OVW Technical Assistance Provider Meeting in Washington, D.C. However, we found that the ALC Program Manager did not submit the invoice for independent approval and instead approved this travel expense herself. Subsequent to our review, Praxis provided evidence that other Praxis officials reviewed the credit card statement that included the expense and supporting documents that identified the airfare as an expense to be charged to the ALC cooperative agreement. Nevertheless, Praxis did not follow its stated process for approving the expense, which requires that the Executive Director, Managing Director, or Finance Director approves the travel expenses for staff members.
- Praxis incorrectly categorized a printing expense of \$694 for graduation posters. Praxis entered this expense under its Postage and Mailing budget category, instead of the Copying and Printing category. Subsequent to our review, Praxis provided evidence that it corrected this miscategorization.
- Praxis inaccurately charged the ALC Project \$180 for the Acting Executive Director's fringe benefits, when the charge was only \$53. Praxis officials explained that this error occurred because an official used an incorrect percentage to calculate the fringe benefits that were allocated to the ALC project. On June 19, 2014, the Finance Director corrected the error.

Because Praxis made all necessary corrections to its accounting records and the dollar amounts involved in all of the exceptions were immaterial, we have not identified any questioned costs or recommendations for improvement.

Indirect Cost Rate

Indirect costs are those costs that have been incurred for common or joint objectives and cannot be readily identified with a particular final cost objective such as a grant or contract. Indirect costs often include administrative salaries and benefits, utilities, insurance, and repairs and maintenance.

According to the OVW Financial Guide, grantees need to establish and seek approval for an indirect cost rate with their cognizant federal agency to receive reimbursement for indirect expenses. During our review, we found that Praxis was authorized final and provisional indirect costs rates of approximately 66 and 28 percent for the years of the cooperative agreements. We verified that Praxis applied the correct indirect cost rates for both cooperative agreements.

Program Performance and Accomplishments

In order to determine if Praxis met the goals of the two cooperative agreements, we reviewed the original cooperative agreement applications and supporting documentation. We also interviewed Praxis officials and reviewed the OVW Financial Guide.

In its application for the Blueprint project, Praxis stated that the purpose was to implement an inter-agency guide for handling domestic violence cases. Praxis' plan for the Blueprint project identified three demonstration site communities that would serve as model sites for future replication. These model sites would allow Praxis to develop a method for assisting communities with assessing potential policies that result in disparate treatment of victims or defendants based on race, sexual orientation, immigration status, poverty, and/or mental illness. Praxis utilized several tools to measure its progress towards achieving the goals and objectives of the cooperative agreement. These measures included developing a summary document of planned activities that correlate to the goals of the agreement, establishing project timelines, holding weekly planning meetings, making routine calls and consultations with demonstration sites, and conducting periodic site visits.

In its application for the ALC project, Praxis stated that it planned to implement a 5-year comprehensive training and technical assistance program focused on building knowledge and skills for effective, high-quality individual, institutional, and community advocacy on behalf of women and survivors of all forms of violence against women. According to Praxis officials, each of the ALC courses entail the following: (1) three in-person events with strategy sessions, (2) two introductory webinars, (3) quarterly keynote webinars, (4) bi-monthly affinity discussions, (5) one site visit, (6) two self-study courses, and (7) a graduation webinar. Praxis proposed offering these training courses to front-line advocates and managers from advocacy organizations that address domestic violence, sexual assault, dating violence, stalking, prostitution, trafficking, or other types of violence against women. Praxis measures its progress by the completion of all the components of the 18-month course for each of five classes. At the time of our audit, one class was complete, two were ongoing, and two were in the planning phase.

Praxis informed us that it worked very closely with OVW managers on both projects and provided various documents throughout our review to confirm these activities. For example, Praxis provided us with a summary document of activities to be completed, which correlated to the goals of each cooperative agreement. In

addition, for both cooperative agreements, Praxis conducted surveys of the participants and performed debriefings with the consultants after every event. Based on our review, it appears that Praxis is on track to meet the goals and objectives for both cooperative agreements.

Reporting

The special conditions of the cooperative agreements required that Praxis comply with administrative and financial requirements outlined in the OVW Financial Guide and the requirements of OMB Circular A-110, Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations. The OVW Financial Guide requires that recipients submit both financial and program progress reports to inform awarding agencies on the status of each award. Federal Financial Reports (FFR) should detail the cumulative expenditures incurred for each quarterly reporting period. Progress reports, which must be submitted semi-annually, should describe the activities, obstacles, and achievements of the project supported by each award.

Financial Reporting

The OVW Financial Guide states that FFRs are due within 30 days after the end of each calendar quarter. We reviewed the last four quarters for which an FFR was required for each cooperative agreement and determined that all of these reports were submitted within the required timeframe. In addition, for each cooperative agreement, we tested four FFRs submitted by Praxis between January 1, 2013, and December 31, 2013. We found that all eight of these reports accurately reflected the cooperative agreement-funded expenditures recorded in Praxis' accounting records.

Progress Reports

According to the OVW Financial Guide, semi-annual progress reports are due on January 30th and July 30th for the life of the cooperative agreement. In addition, OVW requires the cooperative agreement recipient to include in the progress reports statistical data with narratives. These reports generally include such items as the total number of full-time equivalent staff; type and number of training events provided; number of people trained; number of technical assistance activities; and the use of cooperative agreement funds for product development, substantial reviews, or distribution of products.

Timeliness of Progress Reports

We performed separate testing for the timeliness of Praxis' progress report submissions. For each cooperative agreement, we reviewed the last four required progress reports as of April 2014. We found that Praxis generally submitted these reports on time, with the exception of two reports, which were only 1 day late. We did not take exception to these reports.

Reliability of Progress Report Data

According to the OVW Financial Guide, funding recipients agree to collect data appropriate for facilitating reporting requirements established by Public Law 103-62 for the Government Performance and Results Act. Also, the OJP Financial Guide cites the *Government Performance and Results Act*, stating that funding recipients should ensure that valid and auditable source documentation is available to support all data collected for each performance measure specified in the program solicitation.

According to Praxis officials, it was a collaborative effort to prepare the progress reports because various staff members maintain the statistical data and other information that was collected for the report. To test the reliability of performance data reported, we selected for review the two most recent progress reports from each cooperative agreement. These reports were for the periods that ended June 30, 2013, and December 31, 2013. We reconciled the progress report narratives and statistical data to supporting documentation and accompanying explanations from Praxis officials. We selected a total of 14 items from the narrative sections of the reports to verify Praxis' claims of program success. Our review disclosed that generally Praxis was reporting actual accomplishments in line with the project's goals and objectives.

However, when we reviewed all of the data in the statistical sections in the reports, we identified numerous errors that resulted in reporting incomplete and inaccurate performance statistics. In general, these inaccuracies were the result of human error and the absence of a review process to ensure that information submitted to OVW is correct. Although we do not believe that these errors resulted in egregious misrepresentation, we do believe that without complete and accurate information, OVW cannot adequately evaluate Praxis' performance and achievements in executing the cooperative agreements. Therefore, we recommend that OVW require Praxis to establish an internal control process to review the progress reports and the data provided in those reports for accuracy before submission.

Monitoring of Consultants/Contractors and Subrecipients

According to the OVW Financial Guide, direct recipients should ensure that monitoring of organizations under contract to them is performed in a manner that ensures compliance with their overall financial management requirements.

Praxis had written contracts with numerous consultants and one subrecipient, in addition to agreements with trainers that were generally pre-approved by OVW. Evidence of competition was not required because specific consultants were pre-approved by the awarding agency. We performed testing by reviewing a sample of the contracts from each cooperative agreement to determine if Praxis was monitoring and managing the contracted entities in accordance with the guidelines. We found one exception in how Praxis monitored and managed the contracted entities associated with the ALC project. Specifically, Praxis has not

monitored its subrecipient's financial operations, records, systems, and procedures, as required by the OVW Financial Guide. The Financial Director stated that Praxis was planning to make a site visit to the subrecipient's office to review this information, but had not yet budgeted for the trip. Praxis officials asserted that they work very closely with the subrecipient and have a comprehensive understanding of its activities. Nevertheless, we recommend that Praxis establish a formal procedure for monitoring its subrecipient to ensure that the subrecipient's financial operations, records, systems, and procedures comply with the OVW Financial Guide.

Compliance with Other Cooperative Agreement Requirements

In addition to the general cooperative agreement requirements, we tested for compliance with terms and conditions specified in the cooperative agreement award documents. We found that Praxis complied with most of the special conditions we tested, except for the findings previously reported and those discussed below.

According to the OVW Financial Guide cooperative agreement recipients are required to complete and submit the Conference and Events Approval Form to OVW for review and approval prior to entering into a contract or expending funds for any meeting, conference, training, or other event. OVW issued subsequent guidance to Praxis, which states that routine operational meetings, including site visits, video conferences and webinars, and peer reviews are exempt so long as there are no costs to the Department for logistical conference planning or government provided food and beverages. To test if events for each cooperative agreement were properly reported to OVW, we requested that Praxis provide a universe of all events that included the dates and total cost for each event. Further, we asked Praxis to identify if any of the events incurred logistical conference planning costs or food and beverage costs paid by the Department.

Through our review of Praxis' event lists and our testing of a sample of events from the Blueprint and ALC cooperative agreements, we found that Praxis generally submitted all required forms to OVW. However, we also found that Praxis inadvertently excluded a routine meeting that had food and beverage costs. Praxis officials explained that they did not include certain events on the list for the OIG because they only think of "events" as large in-person trainings, but realized that some of its events include logistical planning or food and beverage costs, and should therefore be provided to OVW for approval. We believe that Praxis should develop a process to ensure that it meets OVW's approval and reporting requirements for all of its cooperative agreement events.

Recommendations

We recommend that OVW:

1. Ensure Praxis develops a formal, written procedure for requesting drawdowns based on its immediate need for disbursements.

2. Require Praxis to establish a formal, written procedure to review progress reports and the data provided in those reports for accuracy before submission.
3. Require Praxis to establish a formal, written procedure for monitoring its subrecipient to ensure that the subrecipient's financial operations, records, systems, and procedures comply with the OVW Financial Guide.
4. Require Praxis to establish a process to ensure that it meets OVW's approval and reporting requirements for all of its cooperative agreement events.

OBJECTIVES, SCOPE, AND METHODOLOGY

The objective of the audit is to assess performance in the key areas of grant management that are applicable and appropriate for the grant(s) under review. These areas included: (1) internal control environment, (2) drawdowns, (3) cooperative agreement expenditures, (4) budget management and control, (5) program performance and accomplishments, (6) federal financial and progress reports, (7) monitoring of contractors and subrecipients, and (8) special cooperative agreement requirements.

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.

This was an audit of the OVW Blueprint for Safety Initiative, cooperative agreement number 2010-TA-AX-K008 (plus one supplement) and Advocacy for Learning Center, cooperative agreement number 2011-TA-AX-K074 (plus one supplement), awarded to Praxis. Our audit concentrated on, but was not limited to the inception of the grants through April 14, 2014. Praxis was awarded the cooperative agreement for the Blueprint project on September 27, 2010, and the cooperative agreement for the ALC project on September 26, 2011. In conducting our audit, we reviewed FFRs and progress reports and performed testing of expenditures, including reviewing supporting accounting records for each cooperative agreement. We judgmentally selected a sample of expenditures, along with a review of internal controls and procedures for the cooperative agreements that we audited. Judgmental sampling design was applied to obtain broad exposure to numerous facets of the cooperative agreements reviewed, such as dollar amounts, expenditure category, and risk. This non-statistical sample design does not allow for projection of the test results to all cooperative agreement expenditures or internal controls and procedures. In total, the auditee had drawn down \$2,594,400 as of March 18, 2014. Total expenditures as of April 14, 2014, were \$2,532,941. We judgmentally selected 100 transactions, which included 9 payroll transactions, 11 fringe benefit transactions, and 13 travel transactions, 25 contractual transactions, and 42 transactions from the other categories. These transactions totaled \$215,771.

The objective of our audit was to review performance in the following areas: (1) accounting and internal control environment; (2) cooperative agreement drawdowns; (3) budget management and control; (4) cooperative agreement expenditures, including personnel and indirect costs; (5) program performance and accomplishments; (6) federal financial and progress reports; and (7) monitoring of contractors. We determined that program income, property management, and local matching costs were not applicable to these cooperative agreements.

We performed limited testing of source documents to assess the timeliness and accuracy of FFRs, reimbursement requests, expenditures, and progress reports; evaluated performance to grant objectives; and reviewed the cooperative agreement-related internal controls over the financial management system. We reviewed the auditee's Single Audit Reports, which were prepared under the provisions of Office of Management and Budget Circular A-133. We reviewed the independent auditor's assessments and did not find any material weaknesses and did not expand our testing.

**COOPERATIVE AGREEMENT 2010-TA-AX-K008
(BLUEPRINT PROJECT)
APPROVED BUDGET AND DESCRIPTION OF EXPENDITURES**

COST CATEGORY	APPROVED FINAL BUDGET	DESCRIPTION OF PLANNED EXPENDITURES
Personnel	\$430,672	Salary support for 5 Praxis employees that includes the Executive Director, Co-Director, Program Manager, Program Specialist, and Program Administrator. ⁵
Fringe Benefits	177,784	Fringe benefits that include FICA, state unemployment, workers' compensation, retirement, health, dental, disability, and life insurance.
Travel	47,810	Travel reimbursement for Praxis staff.
Supplies	6,309	Program supplies for meetings, courses, and webinars.
Contract/Consultant	546,575	Onsite technical assistance, consultant fees, trainer/expert fees, webinars, video conferences, meeting costs, writers, editors, reviewer costs, product development, website costs, and contractual travel costs.
Other	34,509	Copying/printing, postage and mailing, telephone, and training/meeting site costs.
Equipment	3,900	One laptop computer.
Indirect Costs	179,523	Overall organizational costs not specific to the cooperative agreement.
FEDERAL FUNDS	\$1,427,082	
LOCAL MATCH	\$ 0	
TOTAL PROJECT COSTS	\$1,427,082	

Source: OVW and Praxis Documentation

⁵ For some of the positions identified, OVW funding was used to support a percentage of the total salary. Some of such positions were funded by both audited cooperative agreements. The total combined percentage of salary budgeted did not exceed 100 percent.

**COOPERATIVE AGREEMENT 2011-TA-AX-K074 (ALC PROJECT)
APPROVED BUDGET AND DESCRIPTION OF EXPENDITURES**

COST CATEGORY	APPROVED FINAL BUDGET	DESCRIPTION OF PLANNED EXPENDITURES
Personnel	\$1,260,088	Salary support for 10 Praxis employees that includes the Executive Director, Managing Director, 2 Program Managers, Curriculum Developer, 3 Program Specialists, Training Planner, and Program Administrator. ⁶
Fringe Benefits	402,929	Fringe benefits that include FICA, state unemployment, workers' compensation, retirement, health, dental, disability, and life insurance.
Travel	90,976	Travel reimbursement for up to 5 Praxis staff to the Trainings, Meetings, and Staff Development Training; along with the contractual travel for all of the same events.
Supplies	38,910	Program supplies for Retreats, Immersions, Institutes, Trainings, Faculty Development, and Round Tables; Self-Study Courses; ELearning course costs; and a copy of course materials for all participants.
Contract/Consultant	1,161,772	One FTE for the subrecipient; consultant fees; site visit hosting fees; speakers, trainers, lecturers, writers, and editors fees; accessibility accommodations; and product development.
Other	1,199,402	Copy and printing, postage and mailing, telephone, participant travel, and training/meeting site costs.
Equipment	4,983	One desktop computer, two laptop computers, and one projector.
Indirect Costs	794,785	Overall organizational costs not specific to the cooperative agreement.
FEDERAL FUNDS	\$4,953,845	
LOCAL MATCH	\$ 0	
TOTAL PROJECT COSTS	\$4,953,845	

Source: OVW and Praxis Documentation

⁶ For some of the positions identified, OVW funding was used to support a percentage of the total salary. Some of such positions were funded by both audited cooperative agreements. The total combined percentage of salary budgeted did not exceed 100 percent.

**PRAXIS INTERNATIONAL RESPONSE
TO THE DRAFT AUDIT REPORT**



Praxis International

““Integrating Theory and Practice””

December 26, 2014

Carol S. Taraszka
Regional Audit Manager
Chicago Regional Audit Office
Office of the Inspector General
U.S. Department of Justice
500 W. Madison St. Suite 1121
Chicago, Illinois 60661

Re: Response from Praxis International to the Draft Office of the Inspector General (OIG) Report of the Office on Violence Against Women (OVW) Grant #2010-TA-AX-K008 and Grant# 2011-TA-AX- K074.

Dear Ms. Taraszka:

Having carefully reviewed the draft audit report, we are providing the following responses to the OIG auditor recommendations:

Recommendation #1:

Ensure Praxis develops a formal, written procedure for requesting drawdowns based on its immediate need for disbursements.

We agree and took corrective action to ensure that federal cash on hand is the minimum needed for disbursements/reimbursements to be made immediately or within 10 days.

Since the OIG audit, we have tightened our procedures by adding:

- Review expenditures on a weekly basis and request funds accordingly. This may include draws solely for posted payroll expenses.
- Request funds only for the costs that were incurred and posted to the accounting software, including prepaid expenses.
- At the end of the month, before recording all program costs and closing the month, the indirect cost distribution will be included on the drawdowns based on the expenditures that have been recorded.

These procedures will be added to our Financial Policy and Procedures Manual and submitted

to the Board of Directors for approval on 1/28/15.

Recommendation #2:

Require Praxis to establish a formal, written procedure to review progress reports and the data provided in those reports for accuracy before submission.

We agree there were mistakes in statistical reporting, both over-reporting and under-reporting, and that the errors did not result in egregious misrepresentation. We immediately strengthened our review and oversight process for the January-June 2014 reporting period and have adopted a formal written procedure to guide the preparation and review of progress reports to ensure accuracy of statistics prior to submission.

Recommendation #3:

Require Praxis to establish a formal, written procedure for monitoring its subrecipient to ensure that the subrecipient's financial operations, records, systems, and procedures comply with the OVW Financial Guide.

Praxis established formal, written policies and procedures for monitoring subrecipients in our revised Financial Policy and Procedures Manual approved by the Board effective 4/11/14.

We have engaged in the following monitoring activities with our only subrecipient, Manavi, in accordance with the OVW Financial Guide and our established policies and procedures:

- Prior to entering into a contract with Manavi, we ensured that they:
 - o were not a debarred or suspended organization,
 - o prepared an adequate budget on which the award commitment would be based, and
 - o submitted the following documents:
 - Certification Regarding Lobbying form giving assurance of compliance with all applicable federal requirements as specified therein,
 - Certificate of Liability Insurance and Worker's Compensation,
 - Completed Reporting and Certification form- Federal Funding Accountability and Transparency Act
 - Sub-recipient budget for the Adult Learning Center (ALC) program
 - Most recent audited financial Statement and form 990 tax return
 - Approved letter of negotiated indirect cost rate
- The subrecipient budget for Manavi for the ALC is limited to salary and fringe benefits for one FTE position along with the corresponding indirect costs. Each month, the Finance Director receives the Manavi invoice along with a copy of their staff timesheet, monthly activity report, and payroll summary. The Finance Director then:
 - o checks the accuracy of the invoice by calculating the information provided on the invoice,
 - o reviews and matches the hours reported on the staff timesheet with the monthly activity report for accuracy and sufficiency of the time distributed on both reports to ensure that accurate hours have been allocated to this program, and

- o tracks and follows up on any deficiencies in the documents submitted by Manavi, and ensures that appropriate corrective action is taken, if needed.
- Manavi invoices are also reviewed by the ALC Program Manager who checks them for accuracy, approves the program activities, and submits to bookkeeping. If anything has been entered in error, the Program Manager returns the invoice for corrections prior to approval.
- Praxis staff members also maintain regular contact with Manavi program staff and finance staff; ensure timely submission of all reports required of Manavi; and maintain documentation in support of Manavi staff responsibilities under the subrecipient agreement.

We agree with the OIG auditors that conducting a site visit would provide a more complete picture of the subrecipient financial operations, records, systems and procedures to ensure compliance with the OVW Financial Guide. Toward this end, Praxis met with Manavi representatives on December 8, 2014 when they were in St. Paul for an ALC event. At that time, we reviewed the section of the OIG draft report relevant to Manavi as a subrecipient, reviewed the OVW subrecipient guidelines, and planned for a follow up site visit. We will include funds for travel to conduct a site visit in our ALC budget modification anticipated for submission to OVW by January 30, 2015. A site visit is tentatively scheduled for March of 2015, pending OVW approval.

Recommendation #4:

Require Praxis to establish a process to ensure that it meets OVW's approval and reporting requirements for all of its cooperative agreement events.

We believe that we have established a solid process at Praxis to ensure that we meet OVW's approval and reporting requirements for all of our cooperative agreement events and we have submitted a Conference and Events Approval Form (CRF) for all events that met the requirements, including: conferences with total costs that exceed \$20,000; conferences where more than 50% of the attendees are DOJ employees; and routine operational meetings, including site visits and videoconferences/webinars, when there are costs to the Department for logistical planning or government provided food and beverages. One exception noted by the auditors in the draft audit report was a focus group conducted with public defenders in 2010 to guide the development of an Unintended Consequences Monograph we were producing for the project. To the best of my knowledge, submission of a CRF was not a requirement at this time and the food cost for this event, \$31.21, was well under the threshold established by OVW at this time.

We have worked diligently to ensure that our organization complies with OVW requirements, including updating our processes as needed in response to new directives or clarifications received from OVW as the department guidelines on conference planning, minimization of costs, and conference reporting evolved. In addition, whenever we have been uncertain about whether an event requires a CRF, we have contacted an OVW program specialist for guidance. Further, we have been consistently complimented by OVW on our timeliness and competency in the CRF process. We believe that our current practices meet the OVW requirements, however, we will make any revisions or additions that OVW determines are needed.

Sincerely,

A handwritten signature in black ink that reads "Cynthia K. Cook". The signature is written in a cursive, flowing style.

Cynthia K. Cook
Interim Executive Director

cc: Office on Violence Against Women

**THE OFFICE OF VIOLENCE AGAINST WOMEN
RESPONSE TO THE DRAFT AUDIT REPORT**

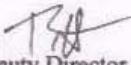



U.S. Department of Justice
Office on Violence Against Women
Washington, D.C. 20530

January 9, 2015

MEMORANDUM

TO: Carol S. Taraszka
Regional Audit Manager
Chicago Regional Audit Office

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

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

SUBJECT: Draft Audit Report - Audit of the Office on Violence Against Women Technical Assistance Initiative Blueprint for Safety and the Advocacy Learning Center: Comprehensive Training and Technical Assistance for Advocates Cooperative Agreements Awarded to Praxis International St. Paul Minnesota

This memorandum is in response to your correspondence dated December 5, 2014 transmitting the above draft audit report for Praxis International. We consider the subject report resolved and request written acceptance of this action from your office.

The report contains four recommendations in which The Office on Violence Against Women (OVW) is committed to working with the grantee to address and bring them to a close as quickly as possible. The following is our analysis of the audit recommendations.

1. Ensure Praxis develops a formal written, procedure for requesting drawdowns based on its immediate need for disbursements.

OVW does agree with the recommendation. We will coordinate with Praxis to ensure that they develop a formal written, procedure for requesting drawdowns based on its immediate need for disbursements.

2. Require Praxis to establish a formal, written procedure to review progress reports and the data provided in those reports for accuracy before submission.

OVW does agree with the recommendation. We will coordinate with Praxis and require them to establish a formal, written procedure to review progress reports and the data provided in those reports for accuracy before submission.

3. Require Praxis to establish a formal, written procedure for monitoring its subrecipient to ensure that the subrecipient's financial operations, records, systems, and procedures comply with the OVW Financial Guide.

OVW does agree with the recommendation. We will coordinate with Praxis and require them to establish a formal, written procedure for monitoring its subrecipient to ensure that the subrecipient's financial operations, records, systems, and procedures comply with the OVW Financial Guide.

4. Require Praxis to establish a process to ensure that it meets OVW's approval and reporting requirements for all of its cooperative agreement events.

OVW does agree with the recommendation. We will coordinate with Praxis and require them to establish a process to ensure that it meets OVW's approval and reporting requirements for all of its cooperative agreement events.

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 Donna Simmons
Associate Director, Grants Financial Management Division
Office on Violence Against Women (OVW)

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

Kevin Sweeney
Program Specialist
Office on Violence Against Women (OVW)

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

The OIG provided a draft of this audit report to Praxis International (Praxis) and the U.S. Department of Justice, Office on Violence Against Women (OVW). Praxis' response is incorporated in Appendix 4 of this final report, and OVW's response is incorporated in Appendix 5. The following provides the OIG analysis of the responses and summary of actions necessary to close the report.

Recommendation:

1. Ensure Praxis develops a formal, written procedure for requesting drawdowns based on its immediate need for disbursements.

Resolved. Both Praxis and OVW concurred with our recommendation. In its response, Praxis stated that it was in the process of updating its Financial Policy and Procedures Manual to include procedures to ensure that future drawdowns would be based on its immediate need for disbursements. These procedures will require Praxis to review expenditures on a weekly basis and request funds accordingly, request funds only for the costs that were incurred and posted to the accounting software, and include in the month-end drawdown amount the indirect cost distribution based on expenditures recorded by the end of the month.

OVW stated that it will coordinate with Praxis and to ensure that the grantee develops a formal, written procedure for requesting drawdowns based on its immediate need for disbursements.

This recommendation can be closed when we receive evidence that Praxis has implemented written procedures approved by its Board of Directors that ensure future drawdown requests are based on its immediate need for disbursements.

2. Require Praxis to establish a formal, written procedure to review progress reports and the data provided in those reports for accuracy before submission.

Resolved. Both Praxis and OVW concurred with our recommendation. In its response, Praxis agreed that there were mistakes in statistical reporting and stated that it took immediate steps to strengthen its review and oversight process. In addition, Praxis stated that it has adopted a formal written procedure to guide the preparation and review of progress reports to ensure accuracy of statistics prior to submission.

In its response, OVW reported that it will coordinate with Praxis and require the grantee to establish a formal, written procedure to review progress reports and the data provided in those reports for accuracy before submission.

This recommendation can be closed when we receive evidence that Praxis has implemented written procedures approved by its Board of Directors that ensure the accuracy of future statistical reporting the in the progress reports.

3. Require Praxis to establish a formal, written procedure for monitoring its subrecipient to ensure that the subrecipient's financial operations, records, systems, and procedures comply with the OVW Financial Guide.

Resolved. Both Praxis and OVW concurred with our recommendation. In its response, Praxis stated that it had established written policies and procedures for monitoring subrecipients and employed various mechanisms to conduct this monitoring. However, Praxis also stated that conducting a site visit would provide a more complete picture of the subrecipient financial operations, records, systems and procedures to ensure compliance with the OVW Financial Guide. Toward this end, Praxis planned to conduct a follow-up site visit of its subrecipient, which is tentatively scheduled for March 2015, pending OVW approval.

In its response, OVW reported that it will coordinate with Praxis and require the grantee to establish a formal, written procedure for monitoring its subrecipient to ensure that the subrecipient's financial operations, records, systems, and procedures comply with the OVW Financial Guide.

This recommendation can be closed when we receive evidence that Praxis has implemented written procedures approved by its Board of Directors for monitoring subrecipients. This documentation should include evidence of Praxis' subrecipient site visit and the subsequent review of the subrecipient's financial operations, records, systems, and procedures.

4. Require Praxis to establish a process to ensure that it meets OVW's approval and reporting requirements for all of its cooperative agreement events.

Resolved. OVW agreed with our recommendation. Praxis' response asserts that it has a solid process to ensure that it meets OVW's approval and reporting requirements for all of the cooperative agreement events. Praxis also stated that it has submitted a Conference and Events Approval Form (CRF) for all events that met the requirements. In addition, Praxis stated that then-existing guidelines and thresholds did not require it to submit a Conference Request Form for the example discussed in our draft report.

However, as noted in the audit report, to test Praxis' compliance with the cooperative agreement guidelines we requested a complete listing of all events including the date, total cost, and whether the event incurred logistical conference planning costs or food and beverage costs. In response to our request, Praxis provided a list that omitted at least five operational meetings, such as focus groups and selection committee meetings. Of these five operational meetings, we identified at least one that included food and beverage costs. At the time of our audit, Praxis officials explained that they

had not included these events because they considered "events" to be large in-person trainings. According to Praxis officials, they then realized that some of its events included logistical planning or food and beverage costs, and should therefore have been presented to OVW for approval and also included on the list provided to the OIG during the audit.

Although we found that Praxis had generally submitted the required documentation to OVW, we are concerned that its inability to identify events that potentially need OVW approval could result in its failure to obtain the necessary approval for future events. As such, we believe that Praxis should develop a process to ensure that it meets OVW's approval and reporting requirements for all of its cooperative agreement events.

In its response, OVW stated that it will coordinate with Praxis, requiring the grantee to establish a process to ensure that it meets OVW's approval and reporting requirements for all of its cooperative agreement events.

This recommendation can be closed when we receive evidence that Praxis has implemented written procedures approved by its Board of Directors that ensure Praxis meets OVW's approval and reporting requirements for all of its cooperative agreement events.

The Department of Justice Office of the Inspector General (DOJ OIG) is a statutorily created independent entity whose mission is to detect and deter waste, fraud, abuse, and misconduct in the Department of Justice, and to promote economy and efficiency in the Department's operations. Information may be reported to the DOJ OIG's hotline at www.justice.gov/oig/hotline or (800) 869-4499.



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