



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



**Audit of the  
Office on  
Violence Against Women  
Grant to  
Encourage Arrest Policies  
and Enforcement of  
Protection Orders  
Awarded to  
the City of Independence, Missouri**

**AUDIT OF THE  
OFFICE ON VIOLENCE AGAINST WOMEN  
GRANT TO ENCOURAGE ARREST POLICIES  
AND ENFORCEMENT OF PROTECTION ORDERS  
AWARDED TO  
THE CITY OF INDEPENDENCE, MISSOURI**

**EXECUTIVE SUMMARY**

The U.S. Department of Justice Office of the Inspector General, Audit Division, has completed an audit of grant funds awarded by the Office on Violence Against Women (OVW) under the Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program to the city of Independence, Missouri (Independence). Independence was awarded \$1,099,998 under Grant Number 2009-WE-AX-0013, which included two supplemental awards. According to OVW, the grant program was to enhance victim safety and offender accountability by encouraging jurisdictions to implement pro-arrest policies. A component of the arrest program is the creation and enhancement of collaborative partnerships between criminal justice agencies, victim services providers, and community organizations. As of January 28, 2016, Independence had drawn down \$991,109 of the total grant funds awarded.

The objective of this audit is to determine whether costs claimed under the grant were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions. To accomplish this objective, we assessed performance in the following areas of grant management: program performance, financial management, expenditures, budget management and control, drawdowns, and federal financial reports.

As a result of our audit testing, we concluded that Independence generally managed the audited grant appropriately and demonstrated adequate progress towards achieving the stated goals and objectives. We found that all tested expenditures were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and the terms and conditions of the grant. We also reviewed progress reports, federal financial reports, drawdowns, and grantee financial management, and we did not identify any reportable matters in these areas. Therefore, we make no recommendations. We discuss our results in further detail in the body of our report. Appendix 1 details our audit objective, scope, and methodology.

**AUDIT OF THE  
OFFICE ON VIOLENCE AGAINST WOMEN  
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**AUDIT OF THE  
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THE CITY OF INDEPENDENCE, MISSOURI**

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG), Audit Division, completed an audit of grant funds awarded by the Office on Violence Against Women (OVW), under the Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program, to the city of Independence, Missouri (Independence). Independence was awarded one grant and two supplemental awards totaling \$1,099,998, as shown in Table 1.

**Table 1  
Grant and Supplements Awarded to the City of Independence**

<b>Award Number</b>	<b>Award Date</b>	<b>Project Start Date</b>	<b>Project End Date</b>	<b>Award Amount</b>
2009-WE-AX-0013	9/16/2009	9/01/2009	8/31/2011	\$399,999
2009-WE-AX-0013	9/26/2011	9/01/2009	2/28/2014	\$399,999
2009-WE-AX-0013	9/12/2013	9/01/2009	2/28/2017	\$300,000
<b>Total</b>				<b>\$1,099,998</b>

Source: Office of Justice Programs' Grant Management System

According to OVW, funding through the Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program supports victim safety and offender accountability in cases of domestic violence, dating violence, sexual assault, and stalking. The program is designed to increase offender arrests, and a component of the program is the creation and enhancement of collaborative partnerships between criminal justice agencies, victim services providers, and community organizations.

**The Grantee**

Independence has a population of about 117,000. It is located in the eastern portion of the greater Kansas City, Missouri, metropolitan area and is the county seat for Jackson County, which includes Kansas City. For this grant, Independence partnered with Hope House, a domestic violence organization in Missouri, to develop a program that would encourage the arrest of domestic abuse offenders and to provide support to the victims of domestic violence.

**OIG Audit Approach**

The objective of this audit is to determine whether costs claimed under the grant were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions. To accomplish this objective, we assessed performance in the following areas of grant management: program

performance, financial management, expenditures, budget management and control, drawdowns, and federal financial reports.

We tested compliance with what we consider the most important conditions of the grant. The OVW Financial Guide and the award documents contain the primary criteria we applied during the audit.

The results of our analysis are discussed in detail in the body of the report. Appendix 1 contains additional information on this audit's objective, scope, and methodology.

## **Program Performance and Accomplishments**

We reviewed required performance reports and grant documentation, and we interviewed grant officials to determine whether Independence demonstrated adequate progress towards achieving the program goals and objectives. We also reviewed the progress reports to determine if the required reports were accurate. Finally, we reviewed Independence's compliance with the special conditions identified in the award documentation.

### *Program Goals and Objectives*

The purpose of the grant was for Independence, in collaboration with its non-governmental service provider, Hope House, to centralize and coordinate the responsibility for domestic violence cases through a team of police officers, prosecutors, and non-profit victim services advocates. Based on our analysis of the grant documents, the objectives of the grant were to: (1) pay for an Independence Police Department investigator to serve protection orders, (2) help Independence centralize and coordinate the responsibility for domestic violence cases by maintaining a team to respond to certain domestic violence cases, (3) allow Independence to collaborate with Hope House to provide court advocacy services and implement an ongoing training program for law enforcement officers to provide vital information on domestic violence, and (4) help Independence develop innovative programs to improve judicial handling of domestic violence cases by maintaining domestic violence-specific judicial dockets.

We compared the objectives of the grant to the grant-funded activities performed, and we found that Independence had met or was meeting all of the grant's goals and objectives. Therefore, based on our review, there were no indications that Independence and its partner agency were not achieving the stated goals and objectives of the grant.

### *Required Performance Reports*

According to the OVW Financial Guide, the funding recipient should ensure that valid and auditable source documentation is available to support all data collected for each performance measure specified in the program solicitation. In order to verify the information in the progress reports, we selected a sample of

10 performance measures from the 2 most recent reports submitted for the grant, for a total sample size of 20 performance measures. We then traced the items to supporting documentation maintained by Independence.

Based on our progress report testing, we did not identify any instances where the accomplishments described in the required reports did not match the supporting documentation.

### **Grant Financial Management**

According to the OVW Financial Guide, all grant recipients and sub-recipients are required to establish and maintain adequate accounting systems and financial records and to account accurately for funds awarded to them. To assess the financial management of the grant covered by this audit, we reviewed Independence's Single Audit Reports for 2012, 2013, and 2014, and Hope House's Single Audit Reports for 2013 and 2014 to identify internal control weaknesses and significant non-compliance issues related to federal awards. We also conducted interviews with financial staff at both entities, examined policies and procedures, and inspected grant documents to determine whether Independence and Hope House adequately safeguard the grant funds we audited. Finally, we performed testing in the areas that were relevant for the management of this grant, as discussed throughout this report.

Based on our review, we did not identify any concerns related to grant financial management.

### **Grant Expenditures**

Independence's approved budgets for Grant Number 2009-WE-AX-0013 included personnel and fringe benefits, travel, and contractual costs. To determine whether costs charged to the award were allowable, supported, and properly allocated in compliance with award requirements, we tested a sample of transactions. The total amount expended at the time of the audit was \$991,109, of which we tested \$97,493, or 10 percent, of the expenditures. We reviewed documentation and accounting records, and we performed verification testing related to grant expenditures. We did not identify any issues related to the tested transactions.

### **Budget Management and Control**

According to the OVW Financial Guide, the recipient is responsible for establishing and maintaining an adequate accounting system, which includes the ability to compare actual expenditures or outlays with budgeted amounts for each award. Additionally, the grant recipient must initiate a Grant Adjustment Notice (GAN) for a budget modification that reallocates funds among budget categories if the proposed cumulative change is greater than 10 percent of the total award amount.

We compared grant expenditures to the approved budget to determine whether Independence transferred funds among budget categories in excess of 10 percent. We determined that the cumulative difference between category expenditures and approved budget category totals was not greater than 10 percent.

## **Drawdowns**

According to the OVW Financial Guide, an adequate accounting system should be established to maintain documentation to support all receipts of federal funds. If, at the end of the grant award, recipients have drawn down funds in excess of federal expenditures, unused funds must be returned to the awarding agency. According to Independence, it requests drawdowns at the end of each quarter on a reimbursement basis. To assess whether Independence managed grant receipts in accordance with federal requirements, we compared the total amount reimbursed to the total expenditures in the accounting records.

As of January 28, 2016, Independence had drawn down \$991,109 in grant funds and had recorded expenditures totaling \$991,109. During this audit, we did not identify significant deficiencies related to the recipient's process for developing drawdown requests

## **Federal Financial Reports**

According to the OVW Financial Guide, each financial report shall include the actual expenditures and unliquidated obligations incurred for the reporting period as well as total cumulative expenditures. To determine whether Independence submitted accurate federal financial reports, we compared the four most recent reports to Independence's accounting records.

We determined that the quarterly and cumulative expenditures for the reports reviewed matched the accounting records.

## **Conclusion**

As a result of our audit testing, we concluded that Independence generally managed the audited award appropriately and demonstrated adequate progress towards achieving the stated goals and objectives. We found that all tested expenditures were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and the terms and conditions of the grant. Additionally, our testing of grant financial management, budget management and control, drawdowns, and federal financial reports did not reveal any concerns with Independence's management of the grant. Therefore, we make no recommendations.

### OBJECTIVE, SCOPE, AND METHODOLOGY

The objective of this audit is to determine whether costs claimed under the grant were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions. To accomplish this objective, we assessed performance in the following areas of grant management: program performance, financial management, expenditures, budget management and control, drawdowns, and federal financial reports.

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 objective.

This was an audit of an OVW grant awarded to the city of Independence, Missouri, under the Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program. Independence was awarded Grant Number 2009-WE-AX-0013, and two supplemental awards, for a total of \$1,099,998. As of January 28, 2016, Independence had drawn down \$991,109 of the total grant funds awarded. Our audit concentrated on, but was not limited to, September 1, 2009, the award date for Grant Number 2009-WE-AX-0013, through January 28, 2016.

To accomplish our objective, we tested compliance with what we consider to be the most important conditions of Independence's activities related to the audited grants. We performed sample-based audit testing for grant expenditures, including payroll and fringe benefit charges; financial reports; and progress reports. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the grant reviewed. This non-statistical sample design did not allow projection of the test results to the universe from which the samples were selected. The OVW Financial Guide or other applicable criteria and the award documents contain the primary criteria we applied during the audit.

During our audit, we obtained information from the Office of Justice Programs' Grants Management System (GMS) as well as Independence's and Hope House's accounting systems. We did not test the reliability of those systems as a whole, therefore any findings identified involving information from those systems were verified with documentation from other sources.

We discussed our audit results with city of Independence officials throughout the audit and at a formal exit conference. We also provided the city of Independence a draft of our report and allowed an opportunity to respond, but the city of Independence opted not to provide a written response. OVW provided a written response, which can be found in Appendix 2.



**OFFICE ON VIOLENCE AGAINST WOMEN  
RESPONSE TO THE DRAFT REPORT**



U.S. Department of Justice

Office on Violence Against Women


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Washington, DC 20530

September 8, 2016

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: Audit of the Office on Violence Against Women Grant to  
Encourage Arrest Policies and Enforcement of Protection Orders  
Awarded to the City of Independence, Missouri

This memorandum is in response to your correspondence dated August 30, 2016 transmitting the above audit report for the City of Independence. After reviewing the referenced report and noting that there were no recommendations to address, the Office on Violence Against Women (OVW) has no further comments to be made regarding your report.

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)

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