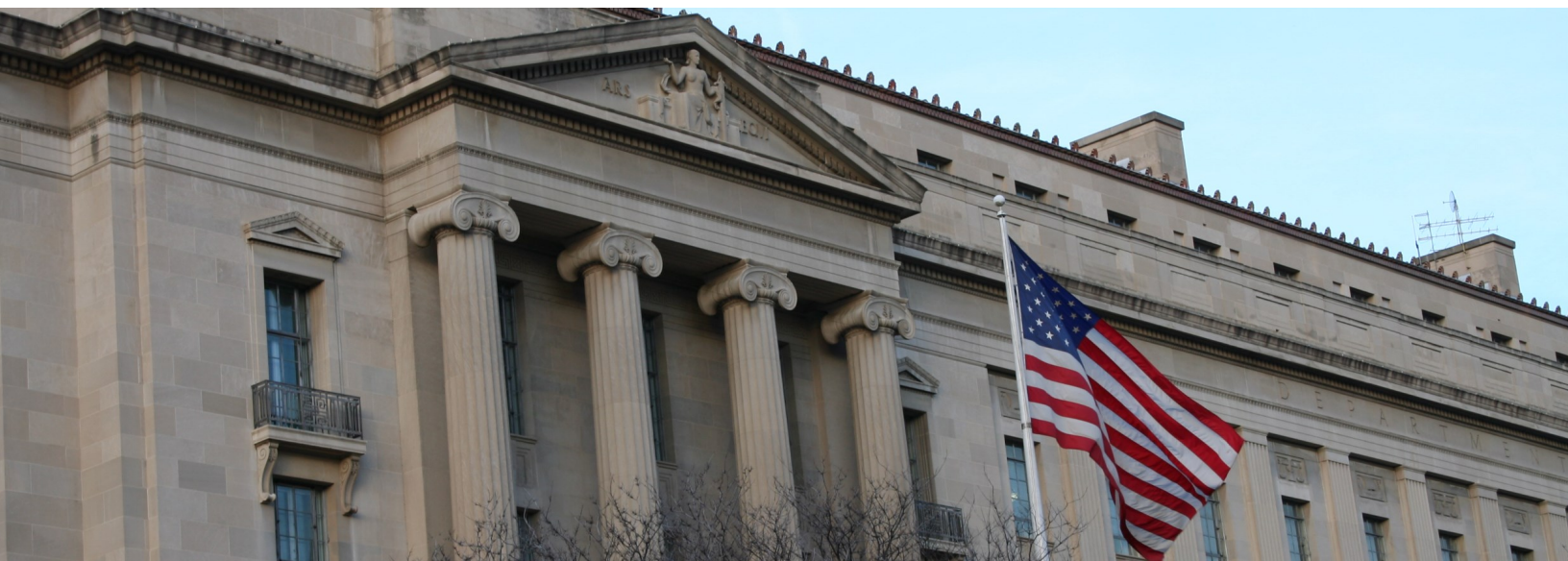




Office of the Inspector General
U.S. Department of Justice

OVERSIGHT ★ INTEGRITY ★ GUIDANCE



**Audit of the Office on Violence
Against Women Grants Awarded to
the Nebraska Domestic Violence
Sexual Assault Coalition, dba
Nebraska Coalition to End Sexual
and Domestic Violence
Lincoln, Nebraska**



Executive Summary

Audit of the Office on Violence Against Women Grants Awarded to the Nebraska Domestic Violence Sexual Assault Coalition, dba Nebraska Coalition to End Sexual and Domestic Violence Lincoln, Nebraska

Objectives

The Office on Violence Against Women (OVW) awarded the Nebraska Domestic Violence Sexual Assault Coalition, dba Nebraska Coalition to End Sexual and Domestic Violence (the Coalition) five grants totaling \$2,211,546 under the Rural Sexual Assault, Domestic Violence, Dating Violence, and Stalking, and the State and Territorial Sexual Assault and Domestic Violence Coalitions Programs. The objectives of this audit were to determine whether costs claimed under the grants were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the award; and to determine whether the grantee demonstrated adequate progress towards achieving program goals and objectives.

Results in Brief

As a result of our audit, we concluded that there were no indications that the Coalition was not adequately achieving the stated goals and objectives of the award. However, we determined that the Coalition did not comply with essential award conditions related to Progress Reports, the use of award funds, lobbyist disclosure requirements, subgrantee monitoring, and Federal Financial Reports (FFR).

Specifically, we found that the Coalition charged to the grants unallowable and unsupported personnel, contractor and consultant, and other direct costs. We also identified issues with the support and accuracy of progress reports, the accuracy of FFRs, compliance with lobbyist disclosure requirements, and subgrantee monitoring.

Recommendations

Our report contains six recommendations to OVW. We requested a response to our draft audit report from the Coalition and OVW, which can be found in Appendices 3 and 4, respectively. Our analysis of those responses is included in Appendix 5.

Audit Results

The purposes of the five OVW grants we reviewed were to provide services to rural immigrant victims and support the maintenance and expansion of state and territorial sexual assault coalitions. The audit period for the grants was from September 2013 through April 2018. The Coalition drew down a cumulative amount of \$1,564,831 for all of the grants we reviewed.

Program Goals and Accomplishments – We reviewed the Coalition’s stated accomplishments for the award, and found no indications that it was not on track toward achieving the program goals.

Required Performance Reporting – We identified performance measures for four of the grants in our scope that were inaccurate or unsupported.

Personnel Costs – We identified \$2,446 in unallowable personnel costs charged to the awards. Additionally, we determined that an employee who participated in lobbying activities was not reported to OVW as required.

Contractor and Consultant Costs – We identified \$158,493 in unsupported costs related to payments made to a partner agency. We also identified a total of \$4,547 in unallowable costs related to the over-allocation of copier lease costs and answering services costs. Additionally, we determined the Coalition worked with a contractor that would be more accurately considered a subgrantee, and therefore, did not apply appropriate subgrantee monitoring.

Other Direct Costs – We identified \$6,218 in unallowable questioned costs related to unbudgeted tax preparation costs, furniture costs, and miscellaneous costs.

Federal Financial Reports – We determined that quarterly expenditures were inaccurately reported on one FFR for Grant Number 2015-MU-AX-0012, and expenditures were inaccurately reported on all of the FFRs for Grant Number 2016-WR-AX-0029.

**AUDIT OF THE OFFICE ON VIOLENCE AGAINST WOMEN
GRANTS AWARDED TO THE NEBRASKA DOMESTIC VIOLENCE
SEXUAL ASSAULT COALITION, DBA THE NEBRASKA COALITION
TO END SEXUAL AND DOMESTIC VIOLENCE
LINCOLN, NEBRASKA**

TABLE OF CONTENTS

INTRODUCTION 1

 The Grantee 2

 OIG Audit Approach 2

AUDIT RESULTS..... 3

 Program Performance and Accomplishments 3

 Program Goals and Objectives 3

 Required Performance Reports 4

 Compliance with Special Conditions..... 5

 Grant Financial Management 5

 Grant Expenditures 5

 Personnel Costs 6

 Contractor and Consultant Costs..... 6

 Other Direct Costs 8

 Budget Management and Control 8

 Drawdowns 9

 Federal Financial Reports 9

CONCLUSION AND RECOMMENDATIONS..... 11

APPENDIX 1: OBJECTIVES, SCOPE, AND METHODOLOGY 12

APPENDIX 2: SCHEDULE OF DOLLAR-RELATED FINDINGS..... 14

APPENDIX 3: NEBRASKA COALITION TO END SEXUAL AND DOMESTIC VIOLENCE’S
 RESPONSE TO THE DRAFT REPORT 15

APPENDIX 4: OFFICE ON VIOLENCE AGAINST WOMEN’S RESPONSE
 TO THE DRAFT REPORT 21

APPENDIX 5: OFFICE OF THE INSPECTOR GENERAL ANALYSIS AND SUMMARY OF
THE ACTIONS NECESSARY TO CLOSE THE AUDIT REPORT 23

**AUDIT OF THE OFFICE ON VIOLENCE AGAINST WOMEN
GRANTS AWARDED TO THE NEBRASKA DOMESTIC VIOLENCE
SEXUAL ASSAULT COALITION, DBA THE NEBRASKA COALITION
TO END SEXUAL AND DOMESTIC VIOLENCE
LINCOLN, NEBRASKA**

INTRODUCTION

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of five grants awarded by the Office on Violence Against Women under the Rural Sexual Assault, Domestic Violence, Dating Violence, and Stalking, and the State and Territorial Sexual Assault and Domestic Violence Coalitions Programs, to the Nebraska Domestic Violence Sexual Assault Coalition, dba Nebraska Coalition to End Sexual and Domestic Violence (the Coalition) in Lincoln, Nebraska. The Coalition was awarded five grants totaling \$2,211,546, as shown in Table 1.

**Table 1
Grants Awarded to the
Nebraska Coalition to End Sexual and Domestic Violence**

Award Number	Program Office	Award Date	Project Period Start Date	Project Period End Date	Award Amount
2013-WR-AX-0008	OVW	09/19/2013	10/01/2013	05/31/2017	\$654,275
2014-MU-AX-0008	OVW	09/15/2014	09/01/2014	08/31/2015	\$207,840
2015-MU-AX-0012	OVW	09/24/2015	09/01/2015	08/31/2016	\$213,978
2015-MU-AX-0012 Supplement	OVW	09/06/2016	09/01/2015	08/31/2017	\$239,532
2016-WR-AX-0029	OVW	09/02/2016	10/01/2016	09/30/2019	\$656,785
2017-MU-AX-0013	OVW	09/05/2017	09/01/2017	08/31/2018	\$239,136
Total:					\$2,211,546

Source: OJP's Grants Management System

Funding through the Rural Sexual Assault, Domestic Violence, Dating Violence, and Stalking Program supports programs that provide services to rural immigrant victims by: (1) identifying, assessing, and appropriately responding to child, youth and adult victims of domestic violence, dating violence, sexual assault and stalking in rural communities, by encouraging collaboration among domestic violence, dating violence, sexual assault, and stalking victim service providers; law enforcement agencies; prosecutors; courts; other criminal justice service providers; human and community service providers; educational institutions; and health care providers; (2) establishing and expanding nonprofit, nongovernmental, state, tribal, territorial, and local government victim services in rural communities to child, youth, and adult victims; and (3) increasing the safety and well-being of women and children in rural communities by dealing directly and immediately with domestic violence, dating violence, sexual assault, and stalking occurring in rural

communities and by creating strategies to increase awareness and prevent domestic violence, dating violence, sexual assault, and stalking.

Funding through the State and Territorial Sexual Assault and Domestic Violence Coalitions Program supports the maintenance and expansion of state and territorial sexual assault coalitions. Coalition activities include, but are not limited to: (1) providing technical assistance to member agencies; (2) expanding technological capacity for member agencies or the coalition itself; (3) developing or enhancing appropriate standards of services for member programs; (4) conducting statewide, regional and/or community-based meetings or workshops; (5) bringing local programs together to identify gaps in services and to coordinate activities; (6) increasing the representation of underserved populations in coordination activities; (7) engaging in activities that promote coalition building at the local and state level; and (8) coordinating federal, state, and local law enforcement agencies to develop or enhance strategies to address identified problems.

The Grantee

Nebraska Coalition to End Sexual and Domestic Violence is a statewide advocacy organization committed to the prevention and elimination of sexual and domestic violence. It works to enhance safety and justice for victims of domestic violence and sexual assault by supporting and building upon the services provided by its network of local programs. Its mission is to enhance safety and justice by changing the beliefs that perpetuate domestic violence and sexual assault.¹

OIG Audit Approach

The objectives of this audit were to determine whether costs claimed under the grants were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the grant; and to determine whether the grantee demonstrated adequate progress towards achieving the program goals and objectives. To accomplish these objectives, 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 to be the most important conditions of the grants. The 2013 OVW Financial Management Guide, the 2014 OVW Financial Management Guide, the 2015 DOJ Grants Financial Guide, and the award documents contain the primary criteria we applied during the audit.

The results of our analysis are discussed in detail later in this report. Appendix 1 contains additional information on this audit's objectives, scope, and methodology. The Schedule of Dollar-Related Findings appears in Appendix 2.

¹ Statements of mission and intent regarding OVW and the Coalition have been taken from the agencies' websites directly (unaudited).

AUDIT RESULTS

Program Performance and Accomplishments

We reviewed required performance reports, grant documentation, and interviewed Grantee officials to determine whether the Coalition 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 the Coalition's compliance with the special conditions identified in the award documentation.

Program Goals and Objectives

The goals and objectives for Grant Numbers 2013-WR-AX-0008 and 2016-WR-AX-0029 were to: (1) provide legal representation to rural immigrant victims of domestic violence, sexual assault, dating violence, stalking, and human trafficking in Violence Against Women Act (VAWA) self-petition, U visa, and T visa cases by providing legal services to victims; (2) increase awareness and provide education to law enforcement officers and prosecutors regarding the benefit to their communities by participation in certifying U and T visas through partnerships with the Nebraska State Patrol and the Nebraska County Attorneys' Association to provide training; (3) improve access to crisis and legal services for rural victims of domestic violence, sexual assault, dating violence, stalking, and human trafficking who have limited English proficiency through a Spanish Crisis Line, a language line for victims who speak languages other than English and Spanish, and by providing Spanish language brochures for information regarding project services and victim services.

The goals and objectives for Grant Numbers 2014-MU-AX-0008, 2015-MU-AX-0012, and 2017-MU-AX-0013 were to: (1) provide training, technical assistance, and peer support to Nebraska's member network of domestic violence and sexual assault programs and work with local programs to distribute and plan the use of Sexual Assault Services Program grant funds; and (2) foster coalition building and collaborative relationships with allied organizations through coordinated meetings, capacity building, public policy efforts, and information through participation in the Batterer's Intervention Program; by providing accessible information and technical assistance to, and convening public policy meetings with, allied organizations, groups and individuals; by providing trainings and resources; and by participating in the Statewide Coordinated Response Team meetings, Nebraska Supreme Court Committees, the Nebraska Human Trafficking Task Force, and the Sexual Assault Response Team and Domestic Violence Fatality Review Team committees.

Based on our review, there were no indications that the Coalition was not adequately achieving the stated goals and objectives of the grants.

Required Performance Reports

According to the 2013 OVW Financial Management Guide, the 2014 OVW Financial Management Guide, and the 2015 DOJ Grants 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 four performance measures from the two most recent reports submitted for each grant, with the exception of Grant Number 2017-MU-AX-0013, as only one report had been submitted at the time of our audit, for a total sample size of 36. We then traced the items to supporting documentation maintained by the Coalition.

Based on our review of our sample, we identified performance measures for four of the grants in our scope that were unsupported. Specifically,

- For Grant Number 2013-WR-AX-0008, we determined that the eight performance measures we tested were generally accurate.
- For Grant Number 2014-MU-AX-0008, we determined that four of the eight performance measures we tested were unsupported. Specifically, the Coalition could not provide documentation to support the number of people trained under the grant, the number of meetings attended or convened, and the number of trainings held.
- For Grant Number 2015-MU-AX-0012, we determined five of the eight performance measures we tested were unsupported. Specifically, we found that the Coalition could not provide documentation to support the two performance measures regarding the number of people trained and the hours of training they received, two performance measures regarding the attendance or convention of trainings, and one performance measure regarding the number of workshops and seminars held by the Coalition.
- For Grant Number 2016-WR-AX-0029, we determined one of the eight performance measures we tested was unsupported. Specifically, the Coalition could not provide documentation supporting the number of people trained under the grant.
- For Grant Number 2017-MU-AX-0013, one of the four performance measures we tested were not supported. Specifically, the Coalition could not provide documentation supporting the number of people trained under the grant.

Therefore, we recommend that OVW coordinate with the Coalition to ensure that valid and auditable source documentation is available to support all data collected for each performance measure.

Compliance with Special Conditions

Special conditions are the terms and conditions that are included with the awards. We evaluated the special conditions for each grant and selected a judgmental sample of the requirements that are significant to performance under the grants and are not addressed in another section of this report. We evaluated 18 special conditions for the grants in our scope.

Based on our sample, we did not identify any instances of the Coalition violating these additional special conditions we reviewed.

Grant Financial Management

According to the 2013 OVW Financial Management Guide, the 2014 OVW Financial Management Guide, and the 2015 DOJ Grants Financial Guide, all grant recipients and subrecipients are required to establish and maintain adequate accounting systems and financial records and to accurately account for funds awarded to them. To assess the Coalition's financial management of the grants covered by this audit, we conducted interviews with financial staff, examined policy and procedures, and inspected grant documents to determine whether the Coalition adequately safeguards the grant funds we audited. We also reviewed the Coalition's Single Audit Reports for 2013, 2014, 2015, and 2016 to identify internal control weaknesses and significant non-compliance issues related to federal awards. Finally, we performed testing in the areas that were relevant for the management of this grant, as discussed throughout this report.

We identified weaknesses in the Coalition's financial management. Specifically, we found that the Coalition charged unallowable and unsupported payroll, contractor and consultant, and other direct costs to the grants. Additionally, we determined that the Coalition did not adequately monitor its subgrantee for two awards because it considered the subgrantee a contractor. We also found that the Coalition did not comply with lobbyist disclosure requirements. These deficiencies are discussed in more detail in the Personnel, Contractor and Consultant, and Other Direct Costs sections of this report.

Grant Expenditures

For the awards in our scope, the Coalition's approved budgets included personnel, travel, supply, contractor and consultant, and other direct costs. To determine whether costs charged to the awards were allowable, supported, and properly allocated in compliance with award requirements, we tested a sample of transactions. Our initial sample included a total of 169 transactions totaling \$171,911. We reviewed documentation, accounting records, and performed verification testing related to grant expenditures. As discussed in the following sections, we identified \$171,704 in questioned costs, including \$13,211 in unallowable question costs and \$158,493 in unsupported questioned costs.

Personnel Costs

As part of our sample, we reviewed 37 payroll transactions totaling \$60,045, which included salary and fringe benefit costs for two non-consecutive pay periods for each award in our scope, to determine if labor charges were computed correctly, properly authorized, accurately recorded, and properly allocated to the award. Based on our review of the payroll transactions, we identified issues with transactions charged to Grant Numbers 2013-WR-AX-0008 and 2014-MU-AX-0008. Specifically, for Grant Number 2013-WR-AX-0008, one transaction totaling \$2,329 for an employee who had not actually worked on the grant. The Coalition stated that the error was likely due to a transposition. As a result, we question the unallowable salary and fringe expenditures totaling \$2,329 charged to the award.

For Grant Number 2014-MU-AX-0008, we identified one transaction where an employee's salary was over allocated, resulting in a total of \$117 in excess unallowable personnel costs charged to the award. As a result, we question the unallowable salary totaling \$117 charged to the award.

In total, we identified \$2,446 in unallowable personnel costs charged to the grants. Therefore, we recommend that OVW coordinates with the Coalition to remedy the \$2,446 in unallowable personnel costs.

Additionally, based on our review, we identified an employee who engaged in lobbying activities, which was not reported to OVW in a lobbying disclosure. The Coalition stated it did not notify OVW because the employee began working for the Coalition after the grant was awarded. However, according to the 2015 DOJ Grants Financial Guide, if an event occurs that requires disclosure or materially affects the accuracy of the information contained in any disclosure form previously filed, then you must file a disclosure form at the end of each quarter. As a result, we determined that the Coalition should have filed an amended disclosure form which included the employee that participated in lobbying activities. Therefore, we recommend that OVW ensures the Coalition creates and implements policies and procedures that ensure lobbying activities are reported in accordance with applicable guidance.

Contractor and Consultant Costs

As part of our initial sample, we reviewed 17 contractor and consultant transactions totaling \$66,509 to determine if charges were computed correctly, properly authorized, accurately recorded, and properly allocated to the award. In addition, we determined if rates, services, and total costs were in accordance with those allowed in the approved budgets.

For Grant Number 2016-WR-AX-0029, we identified one transaction for translation services totaling \$300 that was not supported by an invoice. Subsequent to the issuance of the draft report, the Coalition provided additional documentation, which fully supported the \$300 in previously unsupported costs. As a result, we consider these costs remedied.

For Grant Number 2015-MU-AX-0012, we identified one transaction for which copier costs were over allocated to the award by \$972. As a result, we question the \$972 in over allocated copier lease costs as unallowable.

For Grant Number 2013-WR-AX-0008 we identified one transaction for answering services, provided as part of a 24-hour Spanish Crisis Line, that were not included in an award budget of a Grant Adjustment Notice (GAN). As a result, we expanded our sample and identified an additional 40 transactions for answering services. In total, we identified unallowable questioned costs of \$3,575 related to the unbudgeted answering service costs charged to the award.

As part of our sample we tested four transactions related to payments made to the Center for Legal Immigration Assistance (CLIA), charged to Grant Numbers 2013-WR-AX-0008 and 2016-WR-AX-0029. The Coalition had a Memorandum of Understanding with CLIA for the grants that stated CLIA would hire an attorney to provide direct legal services to eligible immigrant victims and survivors, as well as contribute the resources of staff time, material resources, and office space toward project activities. Based on our review of the award budgets, we determined that the Coalition agreed to reimburse CLIA for 75 percent of the attorney's salary and fringe, as well as a portion of their office space, printing, and other administrative costs. We reviewed the timesheets provided to support the amount of time the CLIA attorney charged to the award and found that CLIA did not separate the attorney's time by cost activity. CLIA stated that it knew the attorney had to set aside 75 percent of his time for Coalition clients, but it did not track the time spent on the grant in its timesheets. While CLIA may have known the attorney was to set aside 75 percent of his time for the project, we were unable to determine the actual amount of time the employee actually worked on the project based on the supporting documentation. Additionally, we were unable to determine if the allocation of rent, printing, and other costs were supported based on the amount of time the attorney worked on the project. As a result, we consider all expenditures charged to the awards for CLIA totaling \$158,493 as unsupported.

In total, we identified \$158,793 in unsupported costs related to payments made for translation services and to CLIA. Additionally, we identified a total of \$4,547 in unallowable costs related to the copier lease and answering services costs. Subsequent to the issuance of the draft report, the Coalition provided additional documentation supporting previously unsupported questioned costs totaling \$300. Therefore, we recommend that OVW coordinates with the Coalition to remedy the remaining \$158,493 in unsupported contractor and consultant and costs and the \$4,547 in unallowable contractor and consultant costs.

Additionally, while the Coalition considered CLIA a contractor, based on OVW guidance, we determined that CLIA would more accurately be considered a subgrantee, as it does not appear to earn a profit from the relationship and an MOU was signed rather than a contract. As a result, we determined that the Coalition should have been monitoring CLIA as a subgrantee. Therefore, we recommend that OVW ensures the Coalition develops and implements policies and procedures to ensure subgrantee monitoring requirements are followed as applicable.

Other Direct Costs

As part of our initial sample, we reviewed 115 other direct cost transactions, totaling \$45,357 to determine if charges were computed correctly, properly authorized, accurately recorded, and properly allocated to the award. This sample included three transactions related to audit costs, charged to Grant Numbers 2013-WR-AX-0008, 2015-MU-AX-0012, and 2017-MU-AX-0013. Based on our review of supporting documentation, we determined the charges included costs for tax form preparation, which was not included in the approved budgets for the grants. As a result, we expanded our sample to include all transactions for audit costs, and identified a total of \$1,045 in unallowable costs related to unbudgeted tax preparation fees. Subsequent to the issuance of the draft report, the Coalition submitted and OVW approved a GAN to include the tax preparation costs in the budget for Grant Number 2017-MU-AX-0013. As a result, we consider these costs totaling \$208 remedied.

We tested four transactions for furniture charged to the award which included a chair, a desk, and two filing cabinets charged to award number 2013-WR-AX-0008 and one transaction for a desk charged to award number 2015-MU-AX-0012. Based on our review of the approved grant budgets, we determined that they did not include costs for furniture. As a result, we question the cost related to the furniture totaling \$2,533, as unallowable.

Additionally, we tested five transactions from Grant Numbers 2013-WR-AX-0008, 2015-MU-AX-0012, 2016-WR-AX-0029, and 2017-MU-AX-0013 related to the purchase of publications, headphones, an appeal bond, a subscription to a bill tracking website, and a printer. Based on our review of the approved budgets for these awards, we determined these costs were not budgeted. As a result, we questioned a total of \$3,050 in unallowable miscellaneous expenditures. Subsequent to the issuance of the draft report, the Coalition submitted and OVW approved a GAN to include the subscription to a bill tracking website, and the printer in the budget for Grant Number 2017-MU-AX-0013. As a result, we consider these costs totaling \$201 remedied.

In total, we identified \$6,627 in unallowable questioned costs related to unbudgeted tax preparation costs, unbudgeted furniture costs, and unbudgeted miscellaneous costs. Subsequent to the issuance of the draft report, the Coalition submitted and was approved a GAN to include \$409 of previously unbudgeted questioned costs in the budget for Grant Number 2017-MU-AX-0013. As a result, we consider these costs totaling \$409 remedied. Therefore, we recommend OVW coordinate with the Coalition to remedy the remaining \$6,218 in unallowable Other Direct Costs.

Budget Management and Control

According to the 2013 OVW Financial Management Guide, the 2014 OVW Financial Management Guide, and the 2015 DOJ Grants 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 budgets to determine whether the Coalition 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 2013 OVW Financial Management Guide, the 2014 OVW Financial Management Guide, and the 2015 DOJ Grants 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. As of February 28, 2018 the Coalition had drawn down a total of \$1,564,831 from the awards in our scope. To assess whether the Coalition managed grant receipts in accordance with federal requirements, we compared the total amount reimbursed to the total expenditures in the accounting records.

During this audit, we did not identify significant deficiencies related to the recipient's process for developing drawdown requests. However, we identified deficiencies and questioned costs related to compliance of individual expenditures with grant rules. We address those deficiencies in the Grant Expenditures section in this report.

Federal Financial Reports

According to the 2013 OVW Financial Management Guide, the 2014 OVW Financial Management Guide, and the 2015 DOJ Grants Financial Guide, recipients shall report the actual expenditures and unliquidated obligations incurred for the reporting period on each financial report as well as cumulative expenditures. To determine whether the Coalition submitted accurate FFRs, we compared the four most recent reports to the Coalition's accounting records for each grant.

We found that for Grant Number 2015-MU-AX-0012 the quarterly expenditures did not match the Coalition's accounting records for one FFR and that for Grant Number 2016-WR-AX-0029 the cumulative expenditures did not match the Coalition's accounting records for the four FFRs we reviewed, as shown in Table 2.

Table 2
FFR Accuracy

Report #	Quarterly Expenditures Difference (Qtr. Exp. Per GL – Qtr. Exp. Per FFR)	Cumulative Expenditures Difference Per GL (Cumulative Exp. Per GL – Cumulative Exp. Per FFR)
Grant Number: 2015-MU-AX-0012		
9	\$1,361	\$1,361
Grant Number: 2016-WR-AX-0029		
5	-	(\$2,474)
4	-	(\$2,474)
3	-	(\$2,474)
2	-	(\$2,474)

Source: OJP's Grants Management System and the Nebraska Coalition to End Sexual and Domestic Violence.

Therefore, we recommend that OVW ensures the Coalition develops and implements policies to ensure that expenditures reported on the FFRs are accurate.

CONCLUSION AND RECOMMENDATIONS

As a result of our audit testing, we conclude that the Coalition did not adhere to all of the grant requirements we tested, but demonstrated adequate progress towards achieving the grants' stated goals and objectives, except for several discrepancies or instances of noncompliance. We did not identify significant issues regarding the Coalition's progress in implementing grant goals, budget management and control, or its process for developing drawdown requests. However, we found that the Coalition did not comply with essential award conditions related to progress reports, use of award funds, and FFRs. We provide six recommendations to the Coalition to address these deficiencies.

We recommend that OVW:

1. Ensure the Coalition maintains valid and auditable source documentation to support all data collected for each performance measure.
2. Remedy the remaining \$158,493 in unsupported contractor and consultant costs related to translation services and a payments made to a partner agency.²
3. Remedy the remaining \$13,211 in unallowable questioned costs related to the \$2,446 in unallowable over allocated and misallocated personnel costs, \$4,547 in unallowable contractor and consultant costs, and \$6,218 in unallowable other costs.³
4. Ensure the Coalition develops and implements policies and procedures to ensure that lobbying activities are properly reported to OVW.
5. Ensure the Coalition develops and implements policies and procedures to ensure that subgrantee monitoring requirements are followed when applicable.
6. Ensure the Coalition develops and implements policies to ensure that expenditures reported on the FFRs are accurate.

² As discussed previously, the Coalition provided additional documentation supporting previously unsupported questioned costs totaling \$300. That amount is not included in the \$158,493.

³ As discussed previously, the Coalition submitted and OVW approved a GAN for previously unallowable costs totaling \$409. That amount is not included in the \$13,211.

OBJECTIVES, SCOPE, AND METHODOLOGY

Objectives

The objectives of this audit were to determine whether costs claimed under the grants were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the grant; and to determine whether the grantee demonstrated adequate progress towards achieving the program goals and objectives. To accomplish these objectives, we assessed performance in the following areas of grant management: program performance, financial management, expenditures, budget management and control, drawdowns, and federal financial reports.

Scope and Methodology

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

This was an audit of the Office on Violence Against Women (OVW) grants awarded to the Nebraska Coalition to End Sexual and Domestic Violence (the Coalition) under the Rural Sexual Assault, Domestic Violence, Dating Violence, and Stalking, and the State and Territorial Sexual Assault and Domestic Violence Coalitions Programs. The Coalition was awarded a total of \$2,211,546 under Grant Numbers 2013-WR-AX-0008, 2014-MU-AX-0008, 2015-MU-AX-0012, 2016-WR-AX-0029, and 2017-MU-AX-0013, had drawn down \$1,564,831 of the total grant funds awarded. Our audit concentrated on, but was not limited to September 19, 2013, the award date for Grant Number 2013-WR-AX-0008 through April 6, 2018, the last day of our audit work.

To accomplish our objectives, we tested compliance with what we consider to be the most important conditions of the Coalition'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 grants reviewed. This non-statistical sample design did not allow projection of the test results to the universe from which the samples were selected. The 2013 OVW Financial Management Guide, the 2014 OVW Financial Management Guide, the 2015 DOJ Grants Financial Guide and the award documents contain the primary criteria we applied during the audit.

During our audit, we obtained information from OJP's Grants Management System, as well as the Coalition's accounting system specific to the management of DOJ funds during the audit period. We did not test the reliability of those systems

as a whole, therefore any findings identified involving information from those systems were verified with documentation from other sources.

APPENDIX 2

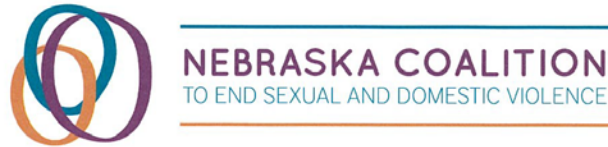
SCHEDULE OF DOLLAR-RELATED FINDINGS

Description	Amount	Page
Questioned Costs: ⁴		
Unallowable Costs		
Personnel Costs	\$2,446	6
Contractor and Consultant Costs	\$4,547	6-8
Other Direct Costs	\$6,627	8
<i>Total Unallowable Costs</i>	<i>\$13,620</i>	
Unsupported Costs		
Contractor and Consultant Costs	\$158,793	6-8
<i>Total Unsupported Costs</i>	<i>\$158,793</i>	
<i>Gross Questioned Costs</i>	<i>\$172,413</i>	
<i>Less Remedied Costs</i> ⁵	<i>\$709</i>	
Net Questioned Costs	\$171,704	

⁴ **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.

⁵ Prior to the issuance of the final report, the Coalition provided additional documentation supporting previously unsupported questioned costs and OVW approved a GAN that retroactively approved unallowable costs that we identified during our audit.

NEBRASKA COALITION TO END SEXUAL AND DOMESTIC VIOLENCE'S RESPONSE TO THE DRAFT AUDIT REPORT



August 29, 2018

David 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,

I am writing in response to the Draft Audit Report recommendations that were issued by the Office of the Inspector General regarding the Nebraska Domestic Violence Sexual Assault Coalition, doing business as the Nebraska Coalition to End Sexual and Domestic Violence. Please find our responses to the recommendations below.

- 1. Ensure that the Coalition maintains valid and auditable source documentation to support all data collected for each performance measure.**

The Nebraska Coalition agrees with this recommendation.

The Nebraska Coalition has created a "Training Document Procedure" to ensure that all required source documentation is readily available for reporting purposes as well as for the potential of future audits. The procedure will be implemented immediately. The procedure has been attached to this document.

We would like to note that for some of the situations in which the Coalition was not able to provide "sign-in" sheets for grant related trainings, it was due to the fact that another agency sponsored and coordinated the training, and the Coalition provided a speaker for the other agency's training opportunity. Therefore, the other agency was responsible for registration and check-in, and the Coalition did not collect sign-in sheets for training attendees. We are changing this process effective immediately to ensure that sign-in sheets are collected for these trainings as well.

The Coalition will continue to utilize the RuralDB2.0 database created by the Muskie Institute for tracking client data. This data is utilized for rural grant reporting purposes.

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www.nebraskacoalition.org

The Coalition is currently moving to a new database to track presentations and related activities that will allow us to better record information for performance measures. We are beginning to use the new database on September 1, 2018.

2. Remedy the \$158,793 in unsupported contractor and consultant costs related to translation services and payments made to a partner agency.

The Nebraska Coalition agrees with this recommendation.

\$158,493 – Expenditures for Center for Legal Immigration Assistance

The Nebraska Coalition provided a sample of an approved timesheet to Center for Legal Immigration Assistance (CLIA) staff via email on July 19, 2016, as well as on July 17th, 2018. We again followed up with an email on August 15, 2018 to reiterate that no further reimbursements would be made unless the timesheet was completed accurately and was included with the invoice to the Coalition. We also offered assistance around how to properly complete the timesheet, as well as around accurate allocation of other grant expenses to this project, including rent and printing. We explained the proper way to document actual hours spent toward this project, as opposed to automatically allocating 75% of the attorney's time. The sample timesheet is attached to this document.

That being said, we are confident that with the amount of client work that we have given to the CLIA staff person, they have met the 75% threshold devoted to this project, and in some situations may have exceeded it. The staff person is in regular contact with our Immigration Project Attorney regarding cases, and is fully engaged in this project.

It item #5 below, it is also explained that the Nebraska Coalition has created and is implementing a Sub-award Monitoring Procedure immediately, to ensure accurate activities and documentation is occurring with sub-grantees.

The Nebraska Coalition will work with OVW to remedy the unsupported costs.

\$300.00 - Expenditures for Translation Services

The Nebraska Coalition utilized a translator in order to assist a non-English speaking survivor under grant 2016-WR-AX-0029. The original invoice did not have the specific information regarding the rate or the numbers of hours worked. We were able to obtain an updated invoice from the interpreter that reflects the detailed information. Q'anjob'al, also known as Kanjobal, is an indigenous Mayan dialect. The invoice from the Interpreter is attached to this documentation.

3. Remedy the \$13,620 in unallowable questioned costs related to the \$2,446 in unallowable, over allocated, and misallocated personnel costs; \$4,547 in unallowable contractor and consultant costs; and \$6,627 in unallowable other costs.

Then Nebraska Coalition partially agrees with this recommendation, as there is one discrepancy.

\$2,446 Personnel Costs:

\$2,329 The salary and fringe for a Coalition employee was inadvertently charged to 2013-WR-AX-0008 Rural Grant when it should have been charged to the State Coalition's DOJ Grant. Both grants are on the employee's timesheet, and the hours were accidentally reversed when recording the transaction in Quick Books.

The Nebraska Coalition will work with OVW to remedy the costs.

\$117 There is a discrepancy regarding charging the salary for a Coalition employee to the Coalition's 2014-MU-AX-0008 grant. Our records indicate that the employee worked 30% of her time under this grant for this pay period, and the expense was charged to the grant for 30% in Quick Books. The OIG's office believes that the employee worked 35% under the grant, which does not match our calculations.

The Nebraska Coalition will work with OVW to remedy the discrepancy.

\$4,547 Contractor and Consultant Costs:

\$972 The Nebraska Coalition tracks the copies that are made through our in-office copy machine, and then allocates the copies to each grant source based on copies made for each specific grant project by using the coding for each grant within the copier. Color copies are more expensive than the black and white copies. The dollar amount that is allocated to each grant varies each quarter based on the actual amount of color or black and white copies that are printed. For one invoice, the cost for the color copies was inadvertently switched with the cost for the black and white copies in the allocation formula. Thus, the billing under 2015-MU-AX-0012 grant should have been \$467.93, but it was instead billed for \$1,439.45 in error. The difference between the cost of the copies was \$971.52.

\$3,575 The Nebraska Coalition operated a Statewide Spanish Crisis Line through our 2013-WR-AX-0008 Rural Grant project. The project funded contracted Spanish Crisis Line Advocates to respond to calls, the printing of brochures in Spanish to provide support to survivors, and advertisements in Spanish language newspapers to promote the line.

At the time that the grant was written, the Coalition had a different funding source for the portion of the project that paid for the 24-hour answering service that received the calls and directed them to advocates. However, part way into the grant project the other funding source ended. The answering service was an integral part of the project, ensuring that survivor's call did not go unanswered. Therefore, the Coalition placed these expenses under this funding source because they were so closely related to the success of this project, and telephone expenses as well as language access line costs were included in the original budget.

The Nebraska Coalition will work with OVW to remedy the costs.

\$6,627 Other Costs:

\$1,045: Each year the Nebraska Coalition contracts with an accounting firm to complete our annual audit and single audit requirements. The firm not only provides the audit services, but they also prepare the Coalition's 990 tax form that is required by law. The Nebraska Coalition allocated appropriate audit costs in our budgets for three grants: 2013-WR-AX-0008, 2015-MU-AX-0012, and 2017-MU-AX-0013. Because our audit and 990 preparation have historically been completed together by the accounting firm, we did not list the 990 tax preparation as a separate expense in the grant budgets.

The Nebraska Coalition submitted a Grant Adjustment Notice for the 990 tax preparation costs related to the current grant, 2017-MU-AX-0013, and those costs were approved. The approved Grant Adjustment Notice is attached to this document.

\$2,533: The Nebraska Coalition supported a portion of three different staff positions under our Rural Grant 2013-WR-AX-0008, including an attorney position that was 100% funded under this project. We wanted to ensure that this position was equipped with the necessary items to successfully complete their job. The Coalition purchased a chair, a desk, and two filing cabinets for the attorney under this grant project.

The Nebraska Coalition funded a portion of five different staff positions under our State Coalition Grant 2015-MU-AX-0012, and also wanted to supply these staff with necessary items to support their work successfully. We purchased a desk under this grant source.

The Nebraska Coalition will work with OVW to remedy the costs.

\$3,050:

- \$50.00 Bill Tracker (2017-MU-AX-0013)
-The Nebraska Coalition purchased a subscription to a Bill Tracking system in order to monitor the progress of legislative bills being proposed that could potentially have an impact on survivors in our state. This expense was submitted through a Grant Adjustment Notice to DOJ, and was approved. The approved Grant Adjustment Notice has been attached to this document.
- \$75.00 Appeal Bond Fee for Survivor (2016-WR-AX-0029)
-This expense was removed from the Rural grant through a journal entry, and was charged to a Coalition source, as this grant is still open and operating.
- \$150.14 Printer (2017-MU-AX-0013)
-The Nebraska Coalition purchased a printer for a staff person funded under this project. This expense was submitted through a Grant Adjustment Notice to DOJ, and was approved. The approved Grant Adjustment Notice has been attached to this document.

- \$68.00 Headphones (2015-MU-AX-0012)
-The Nebraska Coalition's approved grant budget included the purchase of a computer for a staff person under this project. The computer that would best meet the needs of the staff member came with headphones as a part of the bundle. It was less expensive to purchase this computer with the headphone bundle, than it was to purchase a similar computer without the headphones included.
- \$2,706.46 Publications for Immigration Library (2013-WR-AX-0008)
-The Nebraska Coalition employed the Immigration Project Attorney under this grant project. Attorneys utilize various materials to further their understanding of complex legal issues, including those related to immigration law and serving survivors with immigration related needs. The Coalition purchased materials related to the practice of immigration law, directly related to this grant project, in order to support staff funded through this project, and to ensure sound legal practices.

The Nebraska Coalition will work with OVW to remedy the costs.

4. Ensure that the Coalition develops and implements policies and procedures to ensure that lobbying activities are properly reported to OVW.

The Nebraska Coalition agrees with this recommendation.

The Nebraska Coalition is in the process of creating policies and procedures to ensure that all lobbying activities are properly reported to OVW. This update is in progress, as the policy will require approval by the Nebraska Coalition Board of Directors. Approval is estimated to occur at our Board Meeting scheduled for October 5th, 2018.

In addition, the Nebraska Coalition has submitted the Disclosure of Lobbying Activities form for the current Department of Justice grant for State Coalitions through a Grant Adjustment Notice, and it has been approved. The Grant Adjustment Notice and Disclosure of Lobbying Activities form are attached to this document.

5. Ensure that the Coalition develops and implements policies and procedures to ensure that sub-grantee monitoring requirements are followed when applicable.

The Nebraska Coalition agrees with this recommendation.

The Nebraska Coalition has created a "Sub-Award Monitoring Procedure" to ensure that all sub-grantee recipients are meeting the requirements of the grant. The procedure will be implemented immediately. The procedure has been attached to this document.

The Nebraska Coalition is updating our Financial Policies to include monitoring of sub-awards. This update is in progress, as it will require approval by the Nebraska Coalition Board of Directors. Approval is estimated to occur at our Board Meeting scheduled for October 5th, 2018.

6. Ensure that the Coalition develops and implements policies to ensure that expenditures reported on the FFRs are accurate.

The Nebraska Coalition agrees with this recommendation.

The Nebraska Coalition is updating our Financial Policies to include the following policy under the section **II Financial Policies and Procedures**:

The Fiscal Manager shall submit all Grant Reports in a timely manner in accordance with grant agreements. The Grant Reports will contain the properly approved expenses that will be accurately expensed or obligated during the grant period.

This update is in progress, as it will require approval by the Nebraska Coalition Board of Directors. Approval is estimated to occur at our Board Meeting scheduled for October 5th, 2018.

In regard to the accuracy of the FFR for Grant 2016-WR-AX-0029:

The grant period began March 1st, 2017, but there was approval from DOJ for travel expenses to the FY2016 New Grantee Orientation training that was held December 5th through December 7th, 2016. This training was attended by the Fiscal Manager and the Legal Director. The \$2,474 difference is for the travel expenses of these two Coalition employees to attend the Rural training.

In regard to the accuracy of the FFR for Grant 2015-MU-AX-0012:

The two expenses that comprise the \$1,361 identified in the OIG Audit report are a portion of speaker fees (\$661.00) and a portion of the room rental (\$700.00) for the No More Crimes of Power and Control Conference. We partnered with Nebraska State Patrol and the conference was held September 20th-21st, 2017. The contracts for the room rental and the speaker were both signed during the grant period.

Thank you for this opportunity to respond to the Draft Audit Report Recommendations. Please let me know if additional clarification is necessary. We appreciate your work with the Nebraska Coalition throughout this process.

Sincerely,



Lynne Lange
Executive Director

**OFFICE ON VIOLENCE AGAINST WOMEN'S
RESPONSE TO THE DRAFT AUDIT REPORT**



U.S. Department of Justice

Office on Violence Against Women

Washington, DC 20530

September 5, 2018

MEMORANDUM

TO: David Sheeren
Regional Audit Manager

FROM: Nadine M. Neufville *NMN*
Deputy Director, Grants Development and Management

Donna Simmons *DS*
Associate Director, Grants Financial Management Unit

Rodney Samuels *RS*
Audit Liaison/Staff Accountant

SUBJECT: Draft Audit Report - Audit of the Office on Violence Against Women Grants Awarded to the Nebraska Domestic Violence Sexual Assault Coalition, dba Nebraska Coalition to End Sexual and Domestic Violence Lincoln, Nebraska

This memorandum is in response to your correspondence dated August 16, 2018 transmitting the above draft audit report for the Nebraska Coalition to End Sexual and Domestic Violence. We consider the subject report resolved and request written acceptance of this action from your office.

The report contains six recommendations and \$172,413 in questioned costs. The Office on Violence Against Women (OVW) is committed to working with the grantee to address and bring each recommendation to a close as quickly as possible. The following is our analysis of the audit recommendations.

1. **Ensure the Coalition maintains valid and auditable source documentation to support all data collected for each performance measure.**

Concur: OVW will work with the grantee to address this recommendation.

2. **Remedy the \$158,793 in unsupported contractor and consultant costs related to translation services and a payment made to a partner agency.**

MEMEORANDUM

SUBJECT: Draft Audit Report - Audit of the Office on Violence Against Women Grants
Awarded to the Nebraska Domestic Violence Sexual Assault Coalition, dba Nebraska Coalition
to End Sexual and Domestic Violence Lincoln, Nebraska

Concur: OVW will work with the grantee to address this recommendation.

- 3. Remedy the \$13,620 in unallowable questioned costs related to the \$2,446 in unallowable over allocated and misallocated personal costs, \$4,547 in unallowable contractor and consultant costs, and \$6,627 in unallowable other costs.**

Concur: OVW will work with the grantee to address this recommendation.

- 4. Ensure the Coalition develops and implements policies and procedures to ensure that lobbying activities are properly reported to OVW.**

Concur: OVW will work with the grantee to address this recommendation.

- 5. Ensure the Coalition develops and implements policies and procedures to ensure that subgrantee monitoring requirements are followed when applicable.**

Concur: OVW will work with the grantee to address this recommendation.

- 6. Ensure the Coalition develops and implements policies to ensure that expenditures reported on FFRs are accurate.**

Concur: OVW will work with the grantee to address this recommendation.

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 at (202) 514-9820.

cc Richard P. Theis
Director, Internal Review and Evaluation Office, Audit Liaison Group
Justice Management Division

Regina Madison
Program Manager
Office on Violence Against Women (OVW)

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

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

The OIG provided a draft of the audit report to OVW and the Coalition for review and official comment. The Coalition's response is incorporated in Appendix 3 and OVW's response is incorporated in Appendix 4 of this final report. In response to our audit report, OVW agreed with all six of our recommendations. As a result, the status of the audit report is resolved. The following provides the OIG analysis of the response and a summary of the actions necessary to close the report.

Recommendations for OVW:

- 1. Ensure the Coalition maintains valid and auditable source documentation to support all data collected for each performance measure.**

Resolved. OVW agreed with our recommendation and stated in its response that it will coordinated with the Coalition to ensure it maintains valid and auditable source documentation to support all data collected for each performance measure.

The Coalition agreed with our recommendation and stated that it has created policies and procedures to ensure source documentation is readily available for reporting purposes, which will be implemented immediately. The Coalition also noted that there were instances where sign-in sheets were not maintained for trainings due to the trainings being held by a third party, but that it is changing its process to ensure sign-in sheets are collected for all trainings. Additionally, the Coalition stated that it is moving to a new database to track presentations and related activities.

This recommendation can be closed when we receive documentation supporting that the Coalition has fully implemented its policies and procedures to ensure valid and auditable source documentation to support all data collected for each performance measure.

- 2. Remedy the \$158,493 remaining of the original \$158,793 in unsupported contractor and consultant costs related to translation services and a payments made to a partner agency.⁶**

Resolved. OVW agreed with our recommendation and stated in its response that it will coordinate with the Coalition to remedy the original \$158,793 in unsupported contractor and consultant costs related to translation services and a payment made to a partner agency.

⁶ In a draft of this report, we originally identified \$158,793 in unsupported costs. In its response, the Coalition provided support for \$300 of these costs, and shown here are the remaining costs for remedy.

The Coalition agreed with our recommendation. In regard to the CLIA payments, the Coalition provided a sample of an approved timesheet to CLIA staff via email, and notified CLIA that no reimbursements would be made unless the timesheet was completed accurately and was included with the invoice to the Coalition. Additionally, the Coalition stated that it offered assistance to CLIA on how to properly complete the timesheet and accurately allocated expenditures associated with the grant, rather than automatically charging 75 percent of the budgeted attorney's time.

In addition, the Coalition stated that it is confident that it gave CLIA a workload that would have required CLIA to meet or exceed the 75 percent threshold devoted to the project. The Coalition stated that it was in regular contact with the Immigration Project attorney regarding cases, and was fully engaged in the project.

While we believe that the Coalitions new policies, including the new timesheets will adequately address the issue going forward, we are still unable to verify that 75 percent of the CLIA attorney's workload was for grant related activities. As a result, we continue to consider the \$158,493 charged to Grant Number 2013 WR-AX-0008 and 2016-WR-AX-0029 unsupported.

Regarding the expenditures for translation services, the coalition provided an invoice submitted by the contractor for the translation services provided. We determined the invoice adequately addressed the previously unsupported questioned costs, totaling \$300.

This recommendation can be closed when we receive documentation supporting that OVW has remedied the remaining \$158,493 in unsupported contractor and consultant costs.

3. Remedy the remaining \$13,211 of the original \$13,620 in unallowable questioned costs related to the \$2,446 in unallowable over allocated and misallocated personnel costs, \$4,547 in unallowable contractor and consultant costs, and \$6,627 in unallowable other costs. ⁷

Resolved. OVW agreed with our recommendation and stated in its response that it will coordinate with the Coalition to remedy the original \$13,620 in unallowable questioned costs related to the \$2,446 in unallowable over allocated and misallocated personnel costs, \$4,547 in unallowable contractor and consultant costs, and \$6,627 in unallowable other costs.

The Coalition partially agreed with our recommendation. The Coalition agreed with our recommendations regarding the unallowable payroll costs charged inadvertently to the incorrect grant, the over allocated copier costs,

⁷ In a draft of this report, we originally identified \$13,620 in unallowable costs. In its response, the Coalition provided support for \$409 of these costs, and shown here are the remaining costs for remedy.

the unbudgeted Spanish Crisis Line Costs, the unbudgeted tax preparation costs, the unbudgeted furniture costs, and the unbudgeted miscellaneous costs. Additionally, subsequent to the issuance of our report, the Coalition submitted a GAN to include the tax preparation costs, the bill tracker costs, and the printer costs. As a result, we consider these costs totaling \$409 to be remedied.

The Coalition did not agree with the unallowable costs totaling \$117 relating to the over allocation of salary cost. The Coalition stated that the employee was charged to the grant at the rate of 30 percent. However, based on our analysis of documentation provided by the Coalition, we determined that the total salary amount charged to the award was allocated at 35 percent of the total salary costs when only 30 percent of the employee's time was spent on the grant per the employee's timesheet. As a result, we continue to consider the difference totaling \$117 charged to Grant Number 2014-MU-AX-0008 as unallowable.

Additionally, the Coalition did not agree with the unallowable costs totaling \$68 for headphones. The Coalition stated that the headphones came as part of a bundle that included a budgeted computer for a grant funded employee, and was less expensive than a computer that did not include the headphones. Based on our review of the invoice provided, we were unable to determine that the headphones were included as part of a bundle and if the bundle was in fact cheaper. As a result, we continue to consider the \$68 charged to Grant Number 2015-MU-AX-0012 for headphones as unallowable.

This recommendation can be closed when we receive documentation supporting that OVW has remedied the remaining \$13,211 in unallowable questioned costs related to \$2,446 in unallowable over allocated and misallocated personnel costs, \$4,547 in unallowable contractor and consultant costs, and \$6,218 in unallowable other costs.

4. Ensure the Coalition develops and implements policies and procedures to ensure that lobbying activities are properly reported to OVW.

Resolved. OVW agreed with our recommendation and stated in its response that it will ensure the Coalition develops and implements policies and procedures to ensure that lobbying activities are properly reported to OVW.

The Coalition agreed with our recommendation and stated it is in the process of creating policies and procedures to ensure lobbying activities are properly reported to OVW. In addition, the Coalition stated that it has submitted the updated Disclosure of Lobbying Activities form through a GAN that has been approved.

This recommendation can be closed when we receive documentation supporting that the Coalition has developed and implemented policies and procedures to ensure that lobbying activities are properly reported to OVW.

5. Ensure the Coalition develops and implements policies and procedures to ensure that subgrantee monitoring requirements are followed when applicable.

Resolved. OVW agreed with our recommendation and stated in its response that it will ensure the Coalition develops and implements policies and procedures to ensure that subgrantee monitoring requirements are followed when applicable.

The Coalition agreed with our recommendation and created a Sub-Award Monitoring Procedure to ensure that all subgrantee recipients are meeting the requirements of the grants, and stated it will be implemented immediately. In addition, the Coalition stated that it is in the process of updating its Financial Policies to include monitoring of sub-awards.

This recommendation can be closed when we receive documentation supporting that the Coalition has fully developed and implemented policies and procedures to ensure that subgrantee monitoring requirements are followed when applicable.

6. Ensure the Coalition develops and implements policies to ensure that expenditures reported on the FFRs are accurate.

Resolved. OVW agreed with our recommendation and stated in its response that it will ensure the Coalition develops and implements policies and procedures to ensure that expenditures are reported on the FFRs are accurate.

The Coalition stated that it is updating its financial policy to ensure future expenditures reported on its FFRs are accurate.

This recommendation can be closed when we receive documentation supporting that the Coalition has fully developed and implement policies to ensure that expenditures reported on the FFRs are accurate.



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