



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

**OVERSIGHT ★ INTEGRITY ★ GUIDANCE**



**Audit of the Office of Justice Programs,  
Office for Victims of Crime, Victim  
Assistance Formula Grants Awarded to  
the Massachusetts Victim and Witness  
Assistance Board,  
Boston, Massachusetts**



# Executive Summary

*Audit of the Office of Justice Programs, Office for Victims of Crime, Victim Assistance Formula Grants Awarded to the Massachusetts Victim and Witness Assistance Board, Boston, Massachusetts*

## Objective

The objective of the audit was to evaluate how the Massachusetts Victim and Witness Assistance Board (VWAB) designed and implemented its crime victim assistance program. To accomplish this objective, we assessed grant management performance in the following areas: (1) grant program planning and execution, (2) program requirements and performance reporting, (3) grant financial management, and (4) monitoring of subrecipients.

## Results in Brief

As a result of our audit, we concluded that in general VWAB took appropriate steps to announce and provide funding to subrecipients to enhance services for crime victims. However, we found that VWAB did not provide sufficient federal award information to its subrecipients to allow them to track funding for each individual federal award. VWAB could not demonstrate that the subawards were made to fund the priority categories required by the Office for Victims of Crime (OVC). VWAB also did not ensure (1) federal cash on hand was the minimum needed for disbursements, or (2) reimbursements were made immediately or within 10 days. We determined that VWAB's Federal Financial Reports (FFRs) were inaccurate. Additionally, VWAB did not implement adequate subrecipient monitoring policies and procedures. We identified \$331,029 in unsupported subrecipient personnel expenditures. Lastly, VWAB did not ensure its subrecipients' contributions towards the match requirement were allowable and appropriately supported.

## Recommendations

Our report contains 12 recommendations to assist VWAB in improving its grant management and administration and to remedy questioned costs. We provided a draft of this report to VWAB and the Office of Justice Programs (OJP), whose responses can be found in Appendices 3 and 4, respectively. The OIG analyzed those responses in Appendix 5 and provides actions necessary to close the report.

## Audit Results

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of four *Victims of Crime Act (VOCA)* victim assistance formula grants awarded by OJP's OVC to VWAB in Boston, Massachusetts. OVC awarded these grants, totaling \$105,440,052 from Fiscal Years 2013 to 2016, from the Crime Victims Fund (CVF) to enhance crime victim services throughout Massachusetts. At the time of our review, VWAB had drawn down a cumulative amount of \$47,988,055 for all of the grants we reviewed.

**Subaward Requirements** – We found that VWAB (1) did not provide sufficient federal award information to its subrecipients in order to allow them to track federal funding for each federal award, and (2) did not report \$3,636,827 in subawards under the Federal Funding Accountability and Transparency Act.

**Priority Funding Requirements** – VWAB did not have records to substantiate that subrecipient expenditures charged to its 2013-2016 VOCA grants fulfilled the OVC priority category funding requirement.

**Drawdowns** – VWAB requested \$33,040 in excess drawdowns for the awards reviewed. Under its 2014 award, VWAB did not draw down \$140,807 for more than 2 years because it did not reconcile its accounts.

**Federal Financial Reports** – VWAB's FFRs were inaccurate because (1) subrecipients' match contributions and cumulative indirect costs were not reported, and (2) unliquidated obligations were reported as expenditures before the obligations were paid.

**Subaward Expenditures** – A VWAB subrecipient did not provide adequate documentation to support \$331,029 in personnel expenditures.

**Matching Requirement** – VWAB did not ensure its subrecipients' contributions towards match requirements were appropriately supported.

**Subrecipient Monitoring** – VWAB did not perform adequate subrecipient monitoring. We found that its subrecipients could not always provide adequate documentation supporting programmatic data.

**AUDIT OF THE OFFICE OF JUSTICE PROGRAMS  
OFFICE FOR VICTIMS OF CRIME  
VICTIM ASSISTANCE FORMULA GRANTS  
AWARDED TO THE  
MASSACHUSETTS VICTIM AND WITNESS ASSISTANCE BOARD  
BOSTON, MASSACHUSETTS**

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**INTRODUCTION**

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of four victim assistance formula grants awarded by the Office of Justice Programs (OJP), Office for Victims of Crime (OVC) to the Massachusetts Victim and Witness Assistance Board in Boston, Massachusetts (VWAB) as the state administering agency. As an office within VWAB, the Massachusetts Office for Victim Assistance (MOVA) is responsible for administering and managing the state’s victim assistance program. OVC awards victim assistance grants annually from the Crime Victims Fund (CVF) to state administering agencies. As shown in Table 1, from federal fiscal years (FY) 2013 to 2016, these OVC grants totaled \$105,440,052.

**Table 1  
Audited Victim Assistance Grants  
Fiscal Years 2013 – 2016**

<b>Award Number</b>	<b>Award Date</b>	<b>Project Start Date</b>	<b>Project End Date</b>	<b>Award Amount</b>
2013-VA-GX-0042	9/6/2013	10/1/2012	9/30/2016	\$ 8,820,850
2014-VA-GX-0015	7/8/2014	10/1/2013	9/30/2017	9,462,007
2015-VA-GX-0034	9/15/2015	10/1/2014	9/30/2018	40,869,523
2016-VA-GX-0031 <sup>a</sup>	9/2/2016	10/1/2015	9/30/2019	46,287,672
<b>TOTAL:</b>				<b>\$ 105,440,052</b>

Note: Grant funds are available for the fiscal year of the award plus 3 additional fiscal years.

<sup>a</sup> At the time of our audit, VWAB had just begun to expend the FY 2016 award.

Source: OJP Grants Management System

Established by the *Victims of Crime Act* (VOCA) of 1984, the CVF is used to support crime victims through DOJ programs and state and local victim services.<sup>1</sup> The CVF is supported entirely by federal criminal fees, penalties, forfeited bail bonds, gifts, donations, and special assessments. OVC annually distributes proceeds from the CVF to states and territories. The total amount of funds that OVC may distribute each year depends upon the amount of CVF deposits made during the preceding years and limits set by Congress (the cap).

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<sup>1</sup> The VOCA victim assistance formula program is funded under 34 U.S.C. 20103.

In FY 2015, Congress significantly raised the previous year's cap on CVF disbursements, which more than quadrupled the available funding for victim assistance grants from \$455.8 million to \$1.96 billion. In FY 2016, Congress raised the cap again, increasing the available funding for victim assistance to \$2.22 billion. The OVC allocates the annual victim assistance program awards based on the amount available for victim assistance each year and the states' population. As such, the annual VOCA victim assistance grant funds available to VWAB increased from \$9,462,007 for FY 2014 to \$40,869,523 million for FY 2015 and to \$46,287,672 for FY 2016.

VOCA victim assistance grant funds support the provision of direct services – such as crisis intervention, assistance filing restraining orders, counseling in crises arising from the occurrence of crime, and emergency shelter – to victims of crime. OVC distributes these assistance grants to states and territories, which in turn fund subawards to public and private nonprofit organizations that directly provide the services to victims. Eligible services are efforts that: (1) respond to the emotional and physical needs of crime victims, (2) assist primary and secondary victims of crime to stabilize their lives after a victimization, (3) assist victims to understand and participate in the criminal justice system, and (4) provide victims of crime with a measure of safety and security.

### **The Grantee**

VWAB was created under the Massachusetts Victim Bill of Rights. VWAB is the designated state administering agency for the victim assistance program, with staff from its MOVA office responsible for the administration and management of the VOCA victim assistance formula grant program in Massachusetts. Under the auspices of VWAB, MOVA's mission is to empower all crime victims and witnesses in Massachusetts to ensure access to equitable services that meet the unique needs of those affected by crime through survivor-informed policy development, fund administration, training, and individual assistance.

### **OIG Audit Approach**

The objective of the audit was to evaluate how VWAB designed and implemented its crime victim assistance program. To accomplish this objective, we assessed performance in the following areas of grant management: (1) grant program planning and execution, (2) program requirements and performance reporting, (3) grant financial management, and (4) monitoring of subrecipients.

We tested compliance with what we considered the most important conditions of the grants. Unless otherwise stated in our report, we applied the authorizing VOCA legislation, the VOCA victim assistance program guidelines (VOCA Guidelines), and the OJP Financial Guide and DOJ Grants Financial Guide (Financial

Guides) as our primary criteria.<sup>2</sup> We also reviewed relevant Massachusetts and VWAB policy and procedures and interviewed VWAB personnel to determine how they administered the VOCA funds. We interviewed VWAB and subrecipient personnel and further obtained and reviewed VWAB and subrecipient records reflecting grant activity.<sup>3</sup>

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<sup>2</sup> The OJP Financial Guide governs the FY 2013 and 2014 grants in our scope, while the revised DOJ Grants Financial Guide applies to the FY 2015 and 2016 awards. The revised DOJ guide reflects updates to comply with the Uniform Guidance, 2 C.F.R. part 200.

<sup>3</sup> Appendix 1 contains additional information on the audit's objective, scope, and methodology, as well as further detail on the criteria we applied for our audit. Appendix 2 presents a schedule of our dollar-related findings.

# AUDIT RESULTS

## Grant Program Planning and Execution

The main purpose of the VOCA victim assistance grants is to enhance crime victim services. VWAB is the primary recipient of VOCA victim assistance formula grants at the state level in Massachusetts. VWAB in turn distributes the majority of the funding to organizations that provide direct services to victims, such as rape treatment centers, domestic violence shelters, centers for missing children, and other community-based victim coalitions and support organizations. As the state administering agency, VWAB has the discretion to select subrecipients from among eligible organizations, although the VOCA Guidelines require state administering agencies give priority to victims of sexual assault, domestic abuse, and child abuse. State administering agencies must also make funding available for previously underserved populations of violent crime victims.<sup>4</sup> As long as a state administering agency allocates at least 10 percent of available funding to victim populations in each of these victim categories, it has the discretion in determining the amount of funds each subrecipient receives.

As part of our audit, we assessed VWAB's overall plan to allocate and award victim assistance funding. We reviewed how VWAB planned to distribute its available victim assistance grant funding, made subaward selection decisions, and informed its subrecipients of necessary VOCA requirements. As discussed below, in our overall assessment of grant program planning and execution, we determined that VWAB appropriately identified and planned to meet additional victim service needs with its increased FY 2015 and 2016 funding. We did not identify issues with VWAB's process for selecting subrecipients and found that it adequately communicated to its subrecipients the applicable VOCA program requirements.

### *Subaward Allocation Plan*

We found that VWAB used a 3-year subaward cycle to award VOCA funds to subrecipients and annually obligated subrecipient funding for each renewal year. Subrecipient agreements included language that funding is subject to the availability of VOCA funding. VWAB officials informed us that a new 4-year award cycle is being implemented that will include 2-year renewals over a 4-year period.

In response to the significant increase in CVF available funding, OVC's FY 2015 VOCA Victim Assistance Formula Solicitation required that state and territory applicants submit a subrecipient funding plan detailing their efforts to identify additional victim service needs, as well as subaward strategies to spend the substantial increase in available VOCA funding. In an attachment to its application for its 2015 VOCA victim assistance grant, VWAB outlined to the OVC its plan to

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<sup>4</sup> The VOCA Guidelines state these underserved victims may include, but are not limited to, victims of federal crimes; survivors of homicide victims; or victims of assault, robbery, gang violence, hate and bias crimes, intoxicated drivers, bank robbery, economic exploitation and fraud, and elder abuse. The Guidelines also indicate that in defining underserved victim populations, states should also identify gaps in available services by victims' demographic characteristics.



spend the additional funds. According to this document, VWAB approved funding for 107 programs administered by 86 subrecipients. The additional funding was intended to support 36 new programs for FY 2015. VWAB also conducted a needs assessment to determine victim services needs in Massachusetts and hosted two public forums to serve as opportunities to hear from providers, allied professionals, and survivors about the needs of crime victims. VWAB identified a number of potential special projects such as: expanding emergency legal aid, police department civilian advocates, subrecipient database support, statewide crisis line support, targeted services for limited English proficient victims, targeted services for LGBTQ victims, support for statewide coalitions, further categorical expansion within existing programming, and support for tribal domestic and sexual violence programs.

We also discussed with VWAB officials if they had concerns with allocating and spending the significant increase in funding. VWAB officials stated that although challenging, they did not anticipate problems with identifying additional victim services and allocating the funds to provide more services to more victims. Overall, we found that VWAB made substantial efforts to provide additional funding for new victim services state-wide and increased funding to its existing subrecipients. We believe that this enhanced the provision of assistance to victims in Massachusetts.

#### *Subaward Selection Process*

To assess how VWAB granted its subawards, we identified the steps that VWAB took to inform, evaluate, and select subrecipients for VOCA funding. VWAB announced VOCA funding opportunities on its website. In addition, organizations could sign up for notifications, and current subrecipients and other interested organizations that had signed up for notifications received the announcements.

Massachusetts subrecipient applicants were required to submit VOCA applications through a web-based grant information tracking and management system used by VWAB. According to our discussions with VWAB officials, the subrecipient selection process puts each application through three rounds of review. During the selection review process, we were told VWAB assessed whether applicants were eligible for VOCA funds, whether applications were fully responsive to the solicitation or missing any required documentation, and whether the applications included requests for costs that were unallowable. As of October 2017, 83 organizations received subawards with 2015 funds and 7 organizations with 2016 funds.<sup>5</sup> We found that VWAB's subaward selection process generally provided funding for a variety of victim services, included various types of victims, and covered a wide geographic distribution.

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<sup>5</sup> VWAB did not budget and track subrecipients by specific grant awards throughout its state fiscal year subaward period. Therefore, it was not possible to tie its annual subaward agreements to specific grant awards until subrecipients were paid. Additionally, 86 subrecipients were initially approved for funding in 2015 but only 83 subrecipients actually received subawards.

### *Subaward Requirements*

State administering agencies must adequately communicate VOCA requirements to their subrecipients to ensure appropriate administration. We reviewed VWAB's subaward solicitations and award packages to determine how it communicated its subaward requirements and conveyed to potential applicants the VOCA-specific award limitations, applicant eligibility requirements, eligible program areas, restrictions on uses of funds, and reporting requirements. We found that VWAB communicated program requirements to its subrecipients in its subaward agreements, posted guidance its website, and conducted subrecipient training.

However, we found that VWAB did not include the federal award number in its VOCA subrecipient agreements, as required by the DOJ Grants Financial Guide. As a result, we determined subrecipients did not have sufficient information to track federal funding for each federal award, and the subrecipients we visited did not track expenditures using federal award numbers. We also determined VWAB's failure to provide federal award numbers to its subrecipients and then charge expenditures to those grants made it difficult to comply with and ensure the accuracy of the Federal Funding Accountability and Transparency Act reporting requirements as discussed further in the Compliance with Special Conditions section. We recommend that OJP work with VWAB to ensure that federal award numbers are included on each of its subrecipient agreements as required by the DOJ Grants Financial Guide so that subrecipients can properly track funding associated with each VOCA grant.

### **Program Requirements and Performance Reporting**

To determine whether VWAB distributed VOCA victim assistance program funds to enhance crime victim services, we reviewed VWAB's distribution of grant funding among direct service providers. We also reviewed VWAB's performance measures and performance documents that it used to track goals and objectives. We further examined OVC solicitations and award documents and verified VWAB's compliance with additional special conditions governing each award.

Based on our assessment in the areas of program requirements and performance reporting, we believe that VWAB did not: (1) adequately implement procedures to compile annual performance reports, (2) satisfy the distribution requirements to priority victim groups, or (3) fully comply with all special conditions we tested.

### *Annual Performance Reports*

Each state administering agency must annually report to OVC on activities funded by any VOCA awards active during the fiscal year. OVC requires states to upload reports annually to its Grants Management System (GMS). As of FY 2016, OVC also began requiring states to submit performance data through the web-based Performance Measurement Tool (PMT). With this new system, states may provide subrecipients direct access to report quarterly data for state review,

although OVC still requires that if the subrecipient enters the performance measure data directly, the state must review and approve the data.

For victim assistance grants, states must report the number of agencies funded, VOCA subawards made, victims served, and victim services funded by these grants. Additionally, according to a special condition of the victim assistance grants, states must collect, maintain, and provide data that measures the performance and effectiveness of activities funded by the award. VWAB submitted annual performance reports to OVC for FYs 2013 through 2017. We discussed how VWAB compiled performance report data from its subrecipients. We were told that subrecipients directly entered their performance data quarterly into PMT and that VWAB reviewed and approved the data in PMT before actual submission to OVC. If there were any issues or concerns, VWAB would notify the subrecipient to address any concerns or correct discrepancies. From our site visits to selected subrecipients we determined that performance data input directly into PMT by the subrecipients was not always supported by adequate and verifiable documentation. We discuss this issue in more detail under the Performance Monitoring section of the report.

To determine whether the annual performance reports submitted by VWAB as a summary of statewide activity accurately reflected the performance reported by the subrecipients, we reviewed the Annual Performance Report, covering the fiscal year period of October 1, 2015, through September 30, 2016. Table 2 presents summary data from this annual performance report.

**Table 2**  
**Summary from Massachusetts’s**  
**Victim Assistance Program Annual Performance Report**  
**FY 2016**

<b>Performance Categories</b>	<b>Data Reported</b>
Number of Victims Served	48,242
Number of Services Provided	64,344

Source: Massachusetts Annual State Performance Report for FY 2016

As mentioned above, VWAB provided its subrecipients direct access to PMT for reporting purposes. To assess whether VWAB’s annual performance report fairly reflected the performance data, we attempted to verify the accuracy of VWAB’s performance report by reviewing subrecipient performance data and supporting documentation for the four subrecipients we visited and sampled for testing as a part of this audit. Based on our review, we determined that only two of the four subrecipients was able to support its reported data. Therefore, we determined VWAB’s annual report data may not be valid and reliable. Failure to ensure complete and accurate performance reporting undermines OVC’s ability to demonstrate the value and specific benefits of the program to government agencies, the victim services field, the general public, and other stakeholders. We discuss more in-depth testing of the reported performance figures at the subrecipient level in the Performance Monitoring section.

### *Subgrant Award Report*

States are required to submit annually a Subgrant Award Report (SAR) with basic information on each subrecipient that receives victim assistance funds. We assessed the accuracy of VWAB's SAR for state fiscal years 2016-2018 by reconciling the spreadsheet it used to prepare and update the report with its accounting records. This analysis was limited to expenditures charged to its VOCA 2013-2015 awards in state fiscal years 2016 and 2017. Although we reconciled most of the subgrant award data, we determined VWAB's records did not support data for subrecipients that were state departments and agencies. We determined VWAB's spreadsheet was not adequate to support its SAR data because VWAB did not implement adequate policies and procedures necessary to ensure reported data was supported. As a result, we determined OVC may not have had accurate information on subrecipients and the program activities implemented with VOCA funding. We recommend OJP ensure that VWAB institutes a procedure to accurately report federal grant award information by subaward and ensure that VWAB's accounting records support its subawards, including state agencies.

### *Priority Areas Funding Requirement*

The VOCA Guidelines require that states award a minimum of 10 percent of the total grant funds to programs that serve victims in each of the four following categories: (1) child abuse, (2) domestic abuse, (3) sexual assault, and (4) previously underserved. The VOCA Guidelines give each state administering agency the latitude for determining the method for identifying "previously underserved" crime victims.<sup>6</sup> Historically, VWAB's self-identified underserved population has been the survivors of victims of homicide. As a result of increased VOCA funding in FY 2015, VWAB expanded its priority categories to include victims with limited English proficiency (LEP) and LGBTQ victims.

We examined how VWAB allocated VOCA subawards to gauge whether it was on track to meet the program's priority area distribution requirements. VWAB categorized its subgrant projects to the four priorities based on its subrecipients identifying projects as meeting the priority categories. Based on discussions with VWAB officials, VWAB obtains data from each subrecipient application to determine which priority areas the subrecipient would fulfill. However, at the time of our audit, VWAB did not have records to substantiate that subrecipient expenditures charged to its 2013-2016 VOCA grants fulfilled the requirement.

The absence of minimum required funding in a designated priority category could adversely impact those victims that are most in need of assistance. We recommend OJP ensure that VWAB develop, implement, and adhere to written policies and procedures for ensuring VOCA funds are disbursed in accordance with the priority category funding requirement.

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<sup>6</sup> Methods for identifying "previously underserved" victims may include public hearings, needs assessments, task forces, and meetings with statewide victim services agencies.

### *Compliance with Special Conditions*

The special conditions of a federal grant award establish specific requirements for grant recipients. In its grant application documents, VWAB certified it would comply with these special conditions. We reviewed the special conditions for the VOCA victim assistance program grants, and identified special conditions that we deemed significant to grant performance which are not otherwise addressed in another section of this report. For the victim assistance grants, states agree to comply with Federal Funding Accountability and Transparency Act (FFATA) requirements to report first-tier subawards of \$25,000 or more and, in certain circumstances, to report the names and total compensation of the five most highly compensated executives of the recipient and first-tier subrecipients of award funds. Such data must be submitted to the FFATA Subaward Reporting System.

VWAB awarded VOCA funds for each state fiscal year, which covered the annual period from July 1 to June 30. We attempted to reconcile VWAB's FFATA reporting with its accounting records for the 2013-2015 awards. However, we determined VWAB did not accurately report its FFATA data.

Based on our review of VWAB's accounting records and FFATA data, we determined VWAB failed to report information for 55 subawards, which totaled \$3,636,827. These awards included entire subawards VWAB failed to report, and the portion of subawards charged to two separate grants that were less than the reporting threshold of \$25,000. As an example, we determined VWAB failed to report \$7,000 of a \$92,639 subaward for its fiscal year 2017 because \$7,000 of the subaward was charged to the 2013 award and did not exceed \$25,000. Since VWAB was obligated to fulfill the subrecipient agreement for its fiscal year 2017, we determined VWAB should have reported all amounts under FFATA regardless of whether or not any amount charged to any one VOCA award exceeded the FFATA reporting requirement threshold.

We discussed these reporting discrepancies with VWAB officials and were told that VWAB was not aware FFATA data could be revised once it was reported. We also determined based on our discussions with officials that VWAB's FFATA reporting was not accurate because VWAB did not budget and track its subawards to specific grants. During the course of our audit, VWAB informed us that it is revising its FFATA reporting procedures, but it did not have these available to review before we concluded our audit. As a result, we recommend OJP ensure VWAB implement and adhere to written grant administration policies and procedures to ensure compliance with the FFATA reporting requirements.

We also reviewed VWAB's compliance with two other special conditions. VWAB agreed to ensure that: (1) at least one key grantee official attends the annual VOCA National Training Conference, and (2) the primary point of contact and all financial points of contact for VOCA successfully completed an "OJP financial management and grant administration training" 120 days after accepting its VOCA award. We determined VWAB officials met these two special conditions for the 2013-2016 VOCA awards.

## **Grant Financial Management**

Award recipients must establish and maintain an adequate accounting system and financial records that accurately account for awarded funds. To assess the adequacy of VWAB's financial management of the VOCA grants, we reviewed the process for VWAB to administer these funds by examining expenditures charged to the grants, subsequent drawdown (funding) requests, and resulting financial reports. To further evaluate its financial management of the VOCA grants, we also reviewed the Massachusetts's Single Audit Reports for FYs 2015 and 2016 and did not find significant deficiencies or material weaknesses specifically related to VWAB. We also interviewed VWAB personnel who were responsible for financial aspects of the grants, reviewed written policies and procedures, inspected award documents, and reviewed financial records.

As discussed below, in our overall assessment of grant financial management, we determined that VWAB should implement written policies and procedures for its drawdown process and financial reporting to ensure reimbursements and quarterly Federal Financial Reports are accurate.

### *Drawdowns*

Award recipients should request funds based upon immediate disbursement or reimbursement needs, and drawdown requests should be timed to ensure that the federal cash on hand is the minimum needed for disbursements or reimbursements made immediately or within 10 days. VOCA grant funds are available for the fiscal year of the award plus 3 additional fiscal years. To assess whether VWAB managed grant receipts in accordance with these federal requirements, we compared VWAB's total reimbursements to total expenditures recorded in its accounting system and accompanying supporting financial records.

For federal awards, the Massachusetts Office of the Comptroller uses a centralized drawdown process to request reimbursement on behalf of its federal award recipients including VWAB. According to officials from the Office of the Comptroller, drawdowns are based on the expenditures recorded in the accounting system each week, and state agencies are responsible for implementing adequate internal controls to ensure recorded expenditures are charged to the correct account and any adjustments are included in subsequent drawdown requests to ensure compliance with applicable drawdown requirements. Table 3 shows the total amount drawn down for each grant as of May 2018.

**Table 3**  
**Amount Drawn Down for Each Grant as of May 2018**

<b>Award Number</b>	<b>Project End Date</b>	<b>Total Award</b>	<b>Amount Drawn Down</b>	<b>Amount Remaining</b>
2013-VA-GX-0042	9/30/2016	\$8,820,850	\$8,785,609	\$0 <sup>a</sup>
2014-VA-GX-0015	9/30/2017	9,462,007	9,457,129	4,878
2015-VA-GX-0034	9/30/2018	40,869,523	27,294,377	13,575,146
2016-VA-GX-0031	9/30/2019	46,287,672	2,450,940	43,836,732
<b>Total:</b>		<b>\$105,440,052</b>	<b>\$47,988,055</b>	<b>\$57,416,756</b>

<sup>a</sup> OJP de-obligated \$35,241 in unspent funds at the end of the award.

Source: OIG Analysis of OJP Payment History and VWAB Expenditures

During this audit, we did not identify significant deficiencies related to Massachusetts’s centralized drawdown method. However, we determined that drawdowns exceeded disbursements or reimbursements were not made immediately or within 10 days by a cumulative total of \$25,056 for the 2013 award and \$7,984 for the 2014 award, for a total of \$33,040. We also determined that \$140,807 in funds were not drawn down under the 2014 award for more than 2 years as of October 2017, which offset VWAB’s excess drawdowns taken earlier in the award period. Based on our discussions with the Office of the Comptroller and VWAB, we determined the drawdown errors could have been prevented had VWAB reconciled its accounts on a periodic basis to ensure federal cash on hand was the minimum needed for disbursements or reimbursements made immediately or within 10 days, as recommended in the Massachusetts’s Comptroller’s *Federal Grant Accounting and Reporting* policy.

As a result, we recommend OJP ensure that VWAB implement policies and procedures to periodically reconcile its accounts and ensure federal cash on hand is the minimum needed for disbursements or reimbursements made immediately or within 10 days.

The 2015 VOCA grant is ending September 2018 and VWAB has a remaining balance of \$13,575,146. We discussed with VWAB officials whether VWAB has any concerns drawing down the remaining balance before the grant period ends. VWAB officials stated that they do not anticipate any problems allocating the remaining VOCA 2015 balance to eligible recipients before the end of the grant period. Although challenging, VWAB plans to drawdown, as close as possible, the full amount of the award. If the award cannot be completely allocated, VWAB expects to leave no more than 1 percent remaining in its balance.

*Financial Reporting*

According to the Financial Guides, recipients are to report actual expenditures and unliquidated obligations incurred for the quarterly reporting

period on each federal financial report as well as cumulative expenditures. To determine whether VWAB submitted accurate Federal Financial Reports (FFR), we compared the four most recent reports to the accounting records for each of the four grants we audited.

We determined that quarterly and cumulative expenditures for the reports reviewed reconciled to the accounting records. However, we also found that VWAB did not prepare its reports accurately because it reported required subrecipient matching expenditures using a formula instead of the amounts subrecipients actually contributed in support of the match during the reporting period, and VWAB did not report cumulative indirect costs for all applicable rates during the grant. We also determined the final FFRs for its 2013 and 2014 VOCA awards were not accurate because VWAB reported unliquidated obligations paid in the subsequent reporting period that should have been reported for the closeout period. Inaccurate and unreliable reporting can potentially compromise the ability of OJP to monitor federal spending.

We recommend OJP ensure that VWAB implements and adheres to written policies and procedures to improve the reliability and accuracy of periodic FFR reporting.

## **Grant Expenditures**

State administering agency victim assistance expenditures fall into two overarching categories: (1) administrative expenses – which are allowed to total up to 5 percent of each award, and (2) reimbursements to subrecipients – which constitute the vast majority of total expenditures. 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 from each of these categories by reviewing accounting records and verifying supporting documentation for select transactions.

### *Administrative Expenditures*

The state administering agency may retain up to 5 percent of each grant to pay the costs associated with administering its crime victim assistance program and for training.

At the time of our audit, VWAB had charged administrative expenditures against each of its 2013 through 2016 VOCA victim assistance grant awards. We tested VWAB's compliance with the 5 percent limit on the administrative category of expenditures. To perform the testing, we compared the total administrative expenditures charged to the grants against the accounting system general ledger and determined that VWAB complied with this limit for the 2013 and 2014 awards, and appears on track to comply with this limit for the 2015 and 2016 award at the time of our audit testing.

In addition to testing VWAB's compliance with the 5 percent administrative allowance, we also tested a sample of the administrative transactions to ensure the



transactions were allowable, supported, reasonable, and in compliance with the terms and conditions of the grants. We found that VWAB used the majority of its administrative allowance to fund personnel-related expenditures. We judgmentally selected 15 transactions, totaling \$85,895 of administrative expenditures charged to the awards. Our sample included seven non-consecutive pay periods for personnel expenditures and associated fringe benefits such as health insurance and retirement contributions. We also selected a variety of other non-personnel categories to test, including travel, supplies, communications, and equipment.

Based on our testing, we found that the expenditures we tested were properly authorized, accurately recorded, computed correctly, and properly allocated to the grant. According to the VOCA Guidelines, VWAB is allowed to use up to 5 percent of each VOCA award to pay salaries and benefits for staff to administer and manage the financial and programmatic aspects of the state VOCA program. For personnel-related expenditures, VWAB required its employees to sign and certify timesheets online, which were then reviewed and certified by a supervisor. VWAB's records did not include a method of tracking specific time to VOCA grants, or a reasonable allocation or breakdown of time and effort charged to different projects worked on by an employee. However, because VWAB's employees worked solely on victim services under the state VOCA program, we considered the payroll reporting process reasonable and we determined that it complied with the VOCA Guidelines.

#### *Subaward Expenditures*

All subrecipients including state departments and agencies request reimbursement payment from VWAB by either monthly or quarterly expenditure report submissions accompanied by supporting documentation for all of the expenditures listed. As of October 2017, we found that VWAB paid a total of \$33,003,024 to its subrecipients with the VOCA victim assistance program funds included in the scope of our audit.

To evaluate VWAB's financial controls over VOCA victim assistance grant expenditures, we judgmentally selected 4 of 91 subrecipients as of October 2017 for site visits to review and assess VWAB's subrecipient monitoring policies and procedures. During our visits, we reviewed an initial sample of \$106,402 in reimbursement payments from each of the four subrecipients, from a universe of \$1,902,797. We reviewed specific reimbursement transactions to determine whether subrecipient expenditures were properly authorized, accurately recorded, properly allocated, and adequately supported. The transactions we reviewed included expenditures in the following categories: (1) personnel, (2) fringe benefits, (3) travel, (4) contracts/consultants, (5) supplies, (6) equipment, (7) training, and (8) operating costs. The total amounts VWAB paid these four subrecipients appear in Table 4 below.

**Table 4**  
**Subrecipient Summary and Expenditures as October 2017**

Subrecipient	Organization Type	Victim Service Type	Total Payments
A	Not-for-Profit	Child Sexual Abuse Support	\$364,639
B	State-Agency	Victim Notification and Support	\$151,047
C	Not-for-Profit	Sexual Assault Support	\$1,167,147
D	Not-for-Profit	Domestic Violence Support	\$219,964
<b>Total</b>			<b>\$1,902,797</b>

Source: OIG Analysis of VWAB Payments and Subrecipient Records

According to the OJP Financial Guide, charges made to federal awards for salaries, wages, and fringe benefits must be based on records that accurately reflect the work performed. From the documentation reviewed during our visits, we determined Subrecipients C and D maintained adequate documentation for payroll costs. Subrecipient B prepared timesheets that tracked its employee’s general hours worked, but the timesheets did not contain specific details or periodic certifications for hours worked on VOCA-funded activities. However, because Subrecipient B used its funding for payroll associated with only one employee and that employee solely worked on VOCA-funded victim assistance, we did not question the reasonableness of the personnel expenditures. Conversely, Subrecipient A did not have adequate documentation or periodic certifications for hours worked on VOCA-funded activities. We found that Subrecipient A’s officials were unaware that specific documentation was necessary to ensure that charges to award funding were appropriately supported. Subrecipient A had charged award funding for multiple employees who worked on multiple programs or cost activities, and the documentation supporting the efforts of those employees did not adequately demonstrate the distribution of their time, including that time charged to VOCA-funded activities. As a result, Subrecipient A could not provide required support for \$331,029 in personnel and fringe benefits charged to the 2013 and 2014 VOCA grants. Additionally, we noted that VWAB staff did not detect the inadequate documentation supporting the personnel charges to the award for Subrecipient A. We recommend OJP ensure VWAB remedies the \$331,029 in unsupported personnel expenditures associated with Subrecipient A.

We also determined that Subrecipients C and D did not maintain records supporting that the rates paid to consultants were reasonable and consistent with those paid for similar services in the marketplace in accordance with the OJP Financial Guide. We found that Subrecipient C officials were unaware that consultant rates were required to be documented, and stated the rates paid to consultants were reasonable based on their own experience. However, the officials could not provide supporting documentation demonstrating that the paid rates were consistent with those paid for similar services in the marketplace, as required. In addition, we determined that Subrecipient D paid a consultant rate that exceeded the maximum allowable rate without prior written approval from OJP. As of June 2014, the OJP consultant rate maximum limit is \$650 per a day or \$81.25 per hour. Subrecipient D was reimbursed for training consultant costs at \$200 per hour for 3 hours, a total of \$600. A Subrecipient D official told us that the training consultant

actually worked more than the 3 hours listed on the invoice, but only charged for the 3 hours. However, the document and invoice did not support this explanation. As a result, we recommend OJP work with VWAB to ensure that all VWAB's subrecipients adhere to federal limits on consultant rates and ensure the consultant rates are adequately supported.

### *Matching Requirement*

VOCA Guidelines require that subrecipients match 20 percent of the subaward received. The purpose of this requirement is to increase the amount of resources available to VOCA projects, prompting subrecipients to obtain independent funding sources to help ensure future sustainability. Although subrecipients must derive required matching contributions from non-federal, non-VOCA sources, subrecipients can provide either cash or an in-kind match to meet matching requirements.<sup>7</sup> The VOCA Guidelines state that any deviation from this policy requires OVC approval. VWAB has primary responsibility for ensuring its subrecipients comply with the match requirements.

To achieve this, VWAB requires its subrecipients to meet the match requirement or request a waiver. Based on our subrecipient visits, we determined that all VWAB's subrecipients met the match requirement. However, we determined that Subrecipients C and D used volunteer hours to meet the match requirement but did not specifically account for these hours in a manner that made it readily identifiable, identifying which hours were contributed towards the VOCA match requirement. Subrecipient C recorded volunteer hours in its accounting system using the Massachusetts standard, hourly rate of \$18 for valuing volunteer hours, but the hours were not coded or identified specifically as VOCA eligible hours. Subrecipient D did not record its volunteer hours in its accounting system or capture the information elsewhere.

As a result, we recommend OJP ensure VWAB design and implement adequate subrecipient monitoring policies and procedures to ensure subrecipient contributions towards the VOCA match requirement are allowable and supported expenditures that can be readily verified.

### **Monitoring of Subrecipients**

According to the Financial Guides, the purpose of subrecipient monitoring is to ensure that subrecipients: (1) use grant funds for authorized purposes; (2) comply with the federal program and grant requirements, laws, and regulations; and (3) achieve subaward performance goals. As the primary grant recipient, VWAB must develop policies and procedures to monitor subrecipients. To assess VWAB subrecipient monitoring, we interviewed VWAB personnel, identified monitoring procedures, and obtained records of interactions between VWAB and its subrecipients. We also conducted site visits of four subrecipients, which included

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<sup>7</sup> In-kind matches may include donations of expendable equipment, office supplies, workshop or classroom materials, workspace, or the value of time contributed by those providing integral services to the funded project.

interviewing personnel and reviewing accounting and performance records. Further, we spoke with subrecipient officials about the support each received from VWAB.

In a July 2015 financial monitoring report issued by OJP's Office of the Chief Financial Officer (OCFO), the OCFO reported that VWAB needed to improve its subrecipient monitoring procedures. Since that OCFO report, VWAB has worked on its written subrecipient monitoring policies and procedures, hired additional staff to focus on subrecipient monitoring, and created a subrecipient monitoring risk assessment tool. VWAB's subrecipient monitoring consisted of its annual training and onsite visits. VWAB also reviewed and approved standardized monthly or quarterly reimbursement payment requests and supporting documentation it required subrecipients to provide for all requests. We found that existing VWAB monitoring procedures need to be strengthened to provide sufficient assurance that subrecipients were appropriately using and reporting VOCA funds. Our results are detailed below.

### *Financial Monitoring*

VWAB requires its subrecipients to submit expenditure reimbursement reports on a monthly or quarterly basis along with supporting documentation for all expenditures included in order to receive reimbursement. These reports include the subrecipient's approved budget versus actual comparison by expenditure type and an automatically-calculated remaining balance. A VWAB Grants Manager reviews the payment request to ensure the costs are allowable and comply with the subrecipient's budget before the payment is approved. Also, VWAB is compelled to make payments to its subrecipients within 45 days by the grant requirements established by the Massachusetts state guidelines.

Based on our site visit of four subrecipients, we determined VWAB's financial monitoring policies and procedures were adequate to ensure subrecipients did not charge unallowable expenditures to the award. However, we determined that while policies were in place, they were not always working as intended because the related procedures to execute the policies were not consistently applied. As an illustration, we identified VWAB approved subrecipient reimbursement payments that lacked adequate supporting documentation contrary to VWAB's own policy requirements. Specifically, as discussed previously in the Subaward Expenditures section, we found that personnel expenditures that were not supported with adequate time and effort reports, and consultant expenditures that exceeded the maximum allowable consultant rate were reimbursed by VWAB. During our audit, we identified internal control mechanisms in place whereby VWAB approved subrecipient budgets prior to actually awarding funds, required supporting documentation to be submitted before it approved payment of subrecipient expenditure reimbursements, and provided subrecipients with policies and procedures that specified consultant rates must not exceed the maximum allowable rate. However, during our site visits we noted that the existing procedures were not always fully implemented to mitigate the risk of unsupported or unallowable costs that we identified.

Therefore, we recommend OJP ensure VWAB uniformly and consistently apply its existing written subrecipient monitoring procedures so that subrecipient expenditures comply with applicable laws, regulations, and grant terms and conditions as required and ensure the procedures are working as intended.

### *Performance Monitoring*

To meet its performance reporting requirements discussed earlier in this report, VWAB requires its subrecipients to enter performance data directly in the OJP Performance Measurement Tool (PMT). Prior to PMT, VWAB required subrecipients to submit standard performance reports quarterly. In addition to the current PMT reports, VWAB also submits an Annual Performance Report based on information provided by its subrecipients.

We assessed subrecipient performance report data during our site visits, and sought support for subrecipient-reported amounts in various categories to confirm the accuracy of the number of victims reported as served by VOCA. Although subrecipients provided evidence that victim services were provided, subrecipients were not always able to provide records supporting the amounts reported to VWAB and recorded in PMT.

During our review, we found each of the four subrecipients implementing different methods for providing data as well as support for the data that was used for PMT or the earlier performance reports. Specifically, we found that before implementation of PMT, Subrecipient A used a manual process consisting of printed sheets to track services provided, but during our site visit, Subrecipient A could not provide documentation supporting the reported data. As a result, we could not determine the validity of Subrecipient A's data before the implementation of PMT. For Subrecipient A, we found that after PMT was implemented, an electronic reporting system was used that reported victim service figures based on imbedded service codes staff entered at the time a service was provided. In reviewing the process and codes entered, we found the data to be supported. As a result of this change, we considered this electronic recordkeeping process as adequately supported for Subrecipient A.

We performed similar reviews for Subrecipients B and C, but found that neither subrecipient could provide records to adequately support the data used in the progress reports used prior to implementation of PMT, or after PMT was implemented. Finally, we reviewed the process and data used by Subrecipient D and found adequate supporting documentation for the reports its submitted and entered into PMT.

As a result of our review of subrecipient reporting, both historically and in PMT, we determined it was not always possible to determine whether subrecipient Annual Performance Reports accurately reflected VOCA-funded accomplishments. This potentially compromises the accuracy of the data Massachusetts reports that is used by Congress, OJP, and the public to assess the undertakings and progress of VOCA-funded activities. As a result, we recommend OJP ensure VWAB revise its

written policies and procedures to ensure performance reports and underlying data are supported by accurate and verifiable documentation.

#### *Assessment of VWAB Site Visit Procedures*

During our audit, we noted that VWAB conducted 20 onsite visits at subrecipient locations between December 2015 and September 2017. We sampled documentation from three of these visits performed in 2017 to assess whether VWAB's site visit procedures were adequate to prevent and detect financial and programmatic issues, such as those we identified during our audit.

VWAB documented its visits using worksheets. These worksheets were slightly different for each site visit, but documented key areas addressed during the visits and the information and responses obtained from subrecipients. Although the worksheets demonstrated that VWAB conducted site visits and gained an understanding of subrecipient policies and procedures, we determined VWAB's site visit records did not adequately demonstrate that VWAB verified subrecipient compliance with applicable laws, regulations, and the terms and conditions of the grant.

As an example, we determined that site visit worksheets demonstrated that VWAB gained an understanding for how subrecipients met the local match requirement, but did not include verification procedures to ensure that subrecipients accounted for volunteer hours at the appropriate rate. Moreover, the worksheets documented that VWAB gained an understanding of the information subrecipients used to track program performance. However, we found that the subrecipient data was never verified by VWAB during the site visits.

We informed VWAB officials about our concerns with its site visits procedures and the officials noted that testing and redesigning site visit procedures remained an ongoing project. As a result, we recommend that OJP ensure VWAB implement written site visit policies and procedures that require reviews of supporting documentation to ensure accurate and verifiable information subrecipients use to support the VOCA-funded programs.

## CONCLUSION AND RECOMMENDATIONS

Overall, we found VWAB used its grant funds to enhance services for crime victims. However, our audit also identified deficiencies in several key areas that represent opportunities for improvement. Specifically, we determined VWAB did not provide the federal award numbers on the subaward document and only tracked funding by specific grant award after the funds were expended, which did not allow for the proper tracking of federal grant funds. Additionally, VWAB did not comply with program requirements for the priority funding areas, did not adequately review subrecipient match requirements, and did not provide reconcilable SARs for all awarded subgrants. With respect to grant financial management, we determined that while VWAB generally complied with VOCA requirements for grant expenditures, we identified unsupported subrecipient personnel expenditures resulting in questioned costs of \$331,029. Finally, we believe that VWAB should continue to strengthen its financial and programmatic monitoring of subrecipients to comply with applicable laws, regulations, and grant terms and conditions as required and ensure its policies and procedures are not only implemented but working as intended.

Our report contains 12 recommendations to OJP to improve the administration of the victim assistance grants provided to Massachusetts.

We recommend that OJP:

1. Work with VWAB to ensure that federal award numbers are included on each of its subrecipient agreements as required by the DOJ Grants Financial Guide so that subrecipients can properly track funding associated with each VOCA grant.
2. Ensure VWAB institutes a procedure to accurately report federal grant award information by subaward and ensure that VWAB's accounting records support its subawards, including state agencies.
3. Ensure VWAB develops, implements, and adheres to written policies and procedures for ensuring VOCA funds are disbursed in accordance with the priority category funding requirement.
4. Ensure VWAB implements and adheres to written grant administration policies and procedures to ensure compliance with the FFATA reporting requirements.
5. Ensure VWAB implements policies and procedures to periodically reconcile its accounts and ensure federal cash on hand is the minimum needed for disbursements or reimbursements made immediately or within 10 days.
6. Ensure VWAB implements and adheres to written policies and procedures to improve the reliability and accuracy of periodic FFR reporting.
7. Remedies the \$331,029 in unsupported personnel expenditures associated with Subrecipient A.

8. Work with VWAB to ensure that all VWAB's subrecipients adhere to federal limits on consultant rates and ensure the consultant rates are adequately supported.
9. Ensure VWAB designs and implements adequate subrecipient monitoring policies and procedures to ensure subrecipient contributions towards the VOCA match requirement are allowable and supported expenditures that can be readily verified.
10. Ensure VWAB uniformly and consistently applies its existing written subrecipient monitoring procedures so that subrecipient expenditures comply with applicable laws, regulations, and grant terms and conditions as required and ensure the procedures are working as intended.
11. Ensure VWAB revises its written policies and procedures to ensure performance reports and the underlying data are adequate and supported by accurate and verifiable documentation.
12. Ensure VWAB implements written site visit policies and procedures that require reviews of supporting documentation to ensure accuracy and verifiable information that subrecipients use to support the VOCA-funded programs.



### OBJECTIVE, SCOPE, AND METHODOLOGY

#### Objective

The objective of the audit was to evaluate how Massachusetts Victim and Witness Assistance Board (VWAB) designed and implemented its crime victim assistance program. To accomplish this objective, we assessed grant management performance in the following areas: (1) grant program planning and execution, (2) program requirements and performance reporting, (3) grant financial management, and (4) monitoring of subrecipients.

#### 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 objective. 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 *Victims of Crime Act* (VOCA) victim assistance formula grants 2013-VA-GX-0042, 2014-VA-GX-0015, 2015-VA-GX-0034, and 2016-VA-GX-0031 from the Crime Victims Fund (CVF) awarded to VWAB. The Office of Justice Programs (OJP), Office for Victims of Crime (OVC) awarded these grants totaling \$105,440,052 to VWAB. VWAB is the designated state administering agency for the victim assistance program, with staff from its Massachusetts Office for Victim Assistance (MOVA) office responsible for the administration and management of the VOCA victim assistance formula grant program in Massachusetts. Our audit concentrated on, but was not limited to, the period of October 1, 2012, the project start date for VOCA assistance grant number 2013-VA-GX-0042, through audit fieldwork that concluded in February 2018. As of May 2018, VWAB had drawn down a total of \$47,988,055 from the four audited OVC FY 2013-2016 VOCA victim assistance formula grants.

To accomplish our objective, we tested compliance with what we consider to be the most important conditions of VWAB's activities related to the audited grants. We performed sample-based audit testing for administrative and subrecipient expenditures, financial reports, and performance 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 authorizing VOCA legislation, the VOCA victim assistance program guidelines, the OJP and DOJ Financial Guides, 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 and Performance Measurement Tool, as well as VWAB'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 was verified with documents from other sources and site visits of four subrecipients.

While our audit did not assess VWAB's overall system of internal controls, we did review the internal controls of VWAB's financial management system specific to the management of funds for each VOCA grant within our review. To determine whether VWAB adequately managed the VOCA funds we audited, we conducted interviews with state of Massachusetts financial staff, examined policies and procedures, and reviewed grant documentation and financial records. We also developed an understanding of VWAB's financial management system and its policies and procedures to assess its risk of non-compliance with laws, regulations, guidelines, and terms and conditions of the grants.

**APPENDIX 2**

**SCHEDULE OF DOLLAR-RELATED FINDINGS**

<u>Description</u>	<u>Amount</u>	<u>Page</u>
<b>Questioned Costs:</b>		
Unsupported Personnel and Fringe Benefits	<u>\$331,029</u>	14
Unsupported Costs	<u>\$331,029</u>	
<b>Questioned Costs<sup>8</sup></b>	<b><u>\$331,029</u></b>	

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<sup>8</sup> **Questioned Costs** are expenditures that do not comply with legal, regulatory, or contractual requirements; are not supported by adequate documentation at the time of the audit; or are unnecessary or unreasonable. Questioned costs may be remedied by offset, waiver, recovery of funds, the provision of supporting documentation, or contract ratification, where appropriate.

**MASSACHUSETTS VICTIM AND WITNESS ASSISTANCE BOARD  
RESPONSE TO THE DRAFT AUDIT REPORT**



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Boston, Massachusetts 02108  
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mova@state.ma.us www.mass.gov/mova

September 5, 2018

Thomas O. Puerzer  
Regional Audit Manager  
Philadelphia Regional Audit Office  
Office of the Inspector General  
U.S. Department of Justice  
701 Market Street, Suite 2300  
Philadelphia, PA 19106

Dear Mr. Puerzer:

The Massachusetts Office for Victim Assistance (MOVA), which is governed by the Victim and Witness Assistance Board (VWAB), is in receipt of the draft audit report dated August 2, 2018, related to the audit conducted by your office. The audit referenced Office of Justice Programs (OJP) Victims of Crime Assistance (VOCA) Grant Numbers 2013-VA-GX-0042, 2014-VA-GX-0015, 2015-VA-GX-0034, and 2016-VA-GX-0031.

MOVA's responses on behalf of the VWAB to the 12 recommendations contained in the draft report are provided below. MOVA welcomes this opportunity to enhance its ability to effectively administer VOCA funds in Massachusetts and looks forward to working with OJP to implement the recommendations.

As noted in the report, "...Overall, we found that VWAB made substantial efforts to provide additional funding for new victim services state-wide and increased funding to its existing subrecipients. We believe that this enhanced the provision of assistance to victims in Massachusetts." MOVA and the VWAB continuously strive to effectually administer VOCA funding to address the challenging and growing needs of crime victims in the Commonwealth.

Recommendations and MOVA's Responses:

1. *Work with VWAB to ensure that federal award numbers are included on each of its subrecipient agreements as required by the DOJ Grants Financial Guide so that subrecipients can properly track funding associated with each VOCA grant.*

MOVA concurs with the recommendation. For all contracts effective October 1, 2018 and thereafter, federal award number(s) will be included in the 'brief description' field for all standard contract forms to subrecipients. MOVA will notify all currently contracted subrecipients of their federal award number(s) by October 1, 2018. An updated policy and procedure will be completed by November 30, 2018.

- 2. Ensure VWAB institutes a procedure to accurately report federal grant award information by subaward and ensure that VWAB's accounting records support its subawards, including state agencies.*

MOVA concurs with the recommendation. We will establish a formal process for a reoccurring reconciliation of the Sub Award Report (SAR) that addresses inclusion and review of relevant state department(s) award data. The policy and procedure will be completed by November 30, 2018.

- 3. Ensure VWAB develops, implements, and adheres to written policies and procedures for ensuring VOCA funds are disbursed in accordance with the priority category funding requirement.*

MOVA concurs that we need to enhance our written policies and procedures to better reflect our efforts to fulfill this requirement. While we are confident we continue to meet the priority category thresholds established, we agree the current system did not allow us to effectively convey this to the auditors. We will continue to work within the Performance Measurement (PMT) Platform and with the OVC PMT help staff to clarify and correct existing reports.

We will create written policies and procedures for the award, distribution, and reconciliation related to the tracking of the required priority areas to ensure we maintain the ten percent threshold. This policy and procedure will be completed by November 30, 2018.

- 4. Ensure VWAB implements and adheres to written grant administration policies and procedures to ensure compliance with the FFATA reporting requirements.*

MOVA concurs with the recommendation. After speaking with the OIG auditors during the audit, we worked to address this recommendation and overwrite prior reports. Beginning in March 2018, MOVA has edited its FFATA reports to align with MOVA's process of obligating funds on the state fiscal year calendar. We will establish policies and procedures for a reoccurring reconciliation of the FFATA report. These policies and procedures will be completed by November 30, 2018.

- 5. Ensure VWAB implements policies and procedures to periodically reconcile its accounts and ensure federal cash on hand is the minimum needed for disbursements or reimbursements made immediately or within 10 days.*

MOVA concurs with the recommendation. We will create a written policy and procedure for federal grant reconciliation, which will be completed by November 30, 2018.

- 6. Ensure VWAB implements and adheres to written policies and procedures to improve the reliability and accuracy of periodic FFR reporting.*

MOVA concurs with the recommendation. The recommended policies and procedures will be completed by November 30, 2018.

7. *Remedies the \$331,029 in unsupported personnel expenditures associated with Subrecipient A.*

MOVA concurs with the recommendation. We have reviewed the documentation provided by the OIG auditors related to their review of Subrecipient A. We believe that at the time of reimbursing Subrecipient A, the threshold for reimbursement was met regarding support of salaries, wages, and fringe benefits.

MOVA will work with Subrecipient A to ensure a statement clearly attributing the staff to the VOCA-funded project is on file. We will establish a written policy and procedure that will be completed by November 30, 2018.

8. *Work with VWAB to ensure that all VWAB's subrecipients adhere to federal limits on consultant rates and ensure the consultant rates are adequately supported.*

MOVA concurs with the recommendation and we have worked with Subrecipient D to ensure proper back-up is on file. We will update our policies and procedures to include language specific to consultant rates and the requirement to maintain all documents on file. The related policy and procedure will be completed by November 30, 2018.

9. *Ensure VWAB designs and implements adequate subrecipient monitoring policies and procedures to ensure subrecipient contributions towards the VOCA match requirement are allowable and supported expenditures that can be readily verified.*

MOVA concurs with the recommendation and will ensure our monitoring policies and procedures include guidance on VOCA match and the review of necessary documentation. The policy and procedure will be completed by November 30, 2018.

10. *Ensure VWAB uniformly and consistently applies its existing written subrecipient monitoring procedures so that subrecipient expenditures comply with applicable laws, regulations, and grant terms and conditions as required and ensure the procedures are working as intended.*

MOVA concurs with the recommendation and will ensure any monitoring policies and procedures include guidance on the review of necessary financial documentation. The policy and procedure will be completed by November 30, 2018.

11. *Ensure VWAB revises its written policies and procedures to ensure performance reports and the underlying data are adequate and supported by accurate and verifiable documentation.*

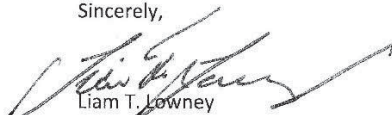
MOVA concurs with the recommendation and will ensure our policies and procedures include guidance on proper validation and review of required compliance elements. The policy and procedure will be completed by November 30, 2018.

12. *Ensure VWAB implements written site visit policies and procedures that require reviews of supporting documentation to ensure accuracy and verifiable information that subrecipients use to support the VOCA-funded programs.*

MOVA concurs with the recommendation and will ensure the monitoring policies and procedures include guidance regarding review and validation of performance report data. The related policy and procedure will be completed by November 30, 2018.

Thank you for the opportunity to respond to your report and please let me know if I can be of further assistance.

Sincerely,



Liam T. Lowney  
Executive Director

Cc: Linda J. Taylor  
Lead Auditor, Audit Coordination Branch  
Office of Audit, Assessment, and Management  
Office of Justice Programs  
U.S. Department of Justice  
Provided electronically at: [Linda.Taylor2@usdoj.gov](mailto:Linda.Taylor2@usdoj.gov)

**U.S. DEPARTMENT OF JUSTICE OFFICE OF JUSTICE PROGRAMS  
RESPONSE TO THE DRAFT AUDIT REPORT**



U.S. Department of Justice

Office of Justice Programs


Office of Audit, Assessment, and Management

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Washington, D.C. 20531

SEP 04 2018

MEMORANDUM TO: Thomas O. Puerzer  
Regional Audit Manager  
Philadelphia Regional Audit Office  
Office of the Inspector General

FROM: Ralph E. Martin  
Director 

SUBJECT: Response to the Draft Audit Report, *Audit of the Office of Justice Programs, Office for Victims of Crime, Victim Assistance Formula Grants Awarded to the Massachusetts Victim and Witness Assistance Board, Boston, Massachusetts*

This memorandum is in reference to your correspondence, dated August 2, 2018, transmitting the above-referenced draft audit report for the Massachusetts Victim and Witness Assistance Board (VWAB). We consider the subject report resolved and request written acceptance of this action from your office.

The draft report contains **12** recommendations and **\$331,029** in questioned costs. The following is OJP's analysis of the draft audit report recommendations. For ease of review, the recommendations are restated in bold and are followed by OJP's response.

- 1. We recommend that OJP work with VWAB to ensure that federal award numbers are included on each of its subrecipient agreements as required by the DOJ Grants Financial Guide so that subrecipients can properly track funding associated with each VOCA grant.**

OJP agrees with the recommendation. We will coordinate with VWAB to obtain a copy of written policies and procedures, developed and implemented, to ensure that Federal award numbers are included on each of its subrecipient agreements, as required by the U.S. Department of Justice (DOJ) Grants Financial Guide, so that subrecipients can properly track funding associated with each Victims of Crime Act (VOCA) grant.



2. **We recommend that OJP ensure that VWAB institutes a procedure to accurately report federal grant award information by subaward and ensure that VWAB's accounting records support its subawards, including state agencies.**

OJP agrees with the recommendation. We will coordinate with VWAB to obtain a copy of written policies and procedures, developed and implemented, to ensure that VWAB accurately reports Federal grant award information by subaward; and its accounting records support each subaward, including those to state agencies.

3. **We recommend that OJP ensure that VWAB develops, implements, and adheres to written policies and procedures for ensuring VOCA funds are disbursed in accordance with the priority category funding requirement.**

OJP agrees with the recommendation. We will coordinate with VWAB to obtain a copy of written policies and procedures, developed and implemented, to ensure that it awards at least 10 percent of the VOCA funds to programs providing services to victims in each of the four priority areas.

4. **We recommend that OJP ensure that VWAB implements and adheres to written grant administration policies and procedures to ensure compliance with the FFATA reporting requirements.**

OJP agrees with the recommendation. We will coordinate with VWAB to obtain a copy of written policies and procedures, developed and implemented, to ensure compliance with the Federal Funding Accountability and Transparency Act (FFATA) reporting requirements.

5. **We recommend that OJP ensure that VWAB implements policies and procedures to periodically reconcile its accounts and ensure federal cash on hand is the minimum needed for disbursements or reimbursements made immediately or within 10 days.**

OJP agrees with the recommendation. We will coordinate with VWAB to obtain a copy of written policies and procedures, developed and implemented, to ensure that grant accounts are periodically reconciled, so that Federal cash-on-hand is the minimum amount needed for disbursements to be made immediately or within 10 days of drawdown.

6. **We recommend that OJP ensure that VWAB implements and adheres to written policies and procedures to improve the reliability and accuracy of periodic FFR reporting.**

OJP agrees with the recommendation. We will coordinate with VWAB to obtain a copy of written policies and procedures, developed and implemented, to ensure that financial information is accurately reported on future Federal Financial Reports (FFRs), and the supporting documentation is maintained for future auditing purposes.

7. **We recommend that OJP remedies the \$331,029 in unsupported personnel expenditures associated with Subrecipient A.**

OJP agrees with the recommendation. We will review the \$331,029 in questioned costs, related to unsupported personnel expenditures associated with Subrecipient A, that were charged to Grant Numbers 2013-VA-GX-0042 and 2014-VA-GX-0015, and will work with VWAB to remedy, as appropriate.

8. **We recommend that OJP work with VWAB to ensure that all VWAB's subrecipients adhere to federal limits on consultant rates and ensure the consultant rates are adequately supported.**

OJP agrees with the recommendation. We will coordinate with VWAB to obtain a copy of written policies and procedures, developed and implemented, to ensure subrecipients adhere to Federal limits on consultant rates, and ensure the consultant rates are adequately documented and supported.

9. **We recommend that OJP ensure that VWAB designs and implements adequate subrecipient monitoring policies and procedures to ensure subrecipient contributions towards the VOCA match requirement are allowable and supported expenditures that can be readily verified.**

OJP agrees with the recommendation. We will coordinate with VWAB to obtain a copy of written policies and procedures, developed and implemented, to ensure subrecipient contributions towards the VOCA match requirement are allowable, and properly supported in the subrecipient's accounting records, as required by the DOJ Grants Financial Guide.

10. **We recommend that OJP ensure that VWAB uniformly and consistently applies its existing written subrecipient monitoring procedures so that subrecipient expenditures comply with applicable laws, regulations, and grant terms and conditions as required and ensure the procedures are working as intended.**

OJP agrees with the recommendation. We will coordinate with VWAB to obtain a copy of written policies and procedures, developed and implemented, to ensure that VWAB uniformly and consistently applies its existing written subrecipient monitoring procedures, to ensure that they are working as intended and that subrecipient expenditures are in compliance with applicable laws, regulations, and grant terms and conditions.

11. **We recommend that OJP ensure that VWAB revises its written policies and procedures to ensure performance reports and the underlying data are adequate and supported by accurate and verifiable documentation.**

OJP agrees with the recommendation. We will coordinate with VWAB to obtain a copy of written policies and procedures, developed and implemented, to ensure performance reports are accurate, the underlying data is valid and reliable, and the supporting documentation is maintained for future auditing purposes.

12. **We recommend that OJP ensure that VWAB implements written site visit policies and procedures that require reviews of supporting documentation to ensure accuracy and verifiable information that subrecipients use to support the VOCA-funded programs.**

OJP agrees with the recommendation. We will coordinate with VWAB to obtain a copy of written policies and procedures, developed and implemented, to ensure that documentation supporting the data reported by subrecipients is obtained and reviewed during site visits, to ensure the data is valid and reliable.

We appreciate the opportunity to review and comment on the draft audit report. If you have any questions or require additional information, please contact Jeffery A. Haley, Deputy Director, Audit and Review Division, on (202) 616-2936.

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**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 the Department of Justice Office of Justice Programs (OJP) and the Massachusetts Victim and Witness Assistance Board (VWAB). OJP's response is contained in Appendix 3 and the VWAB's response is incorporated in Appendix 4 of this final report. In response to our draft audit report, OJP and VWAB concurred with our recommendations, and as a result, the status of the audit report is resolved. The following provides the OIG analysis of the response and summary of actions necessary to close the report.

**Recommendations to OJP:**

- 1. Work with VWAB to ensure that federal award numbers are included on each of its subrecipient agreements as required by the DOJ Grants Financial Guide so that subrecipients can properly track funding associated with each VOCA grant.**

Resolved. OJP agreed with this recommendation. OJP said it will coordinate with VWAB to obtain a copy of written policies and procedures, developed and implemented, to ensure that federal award numbers are included on each of its subrecipient agreements, as required by the DOJ Grants Financial Guide, so that subrecipients can properly track funding associated with each VOCA grant.

VWAB concurred with the recommendation and stated in its response that current subrecipients will be provided federal award numbers. Additionally, the response stated that effective October 1, 2018, standard contract forms will include federal award numbers.

This recommendation can be closed when we receive a copy of the VWAB's standard contract form for subrecipients.

- 2. Ensure VWAB institutes a procedure to accurately report federal grant award information by subaward and ensure that VWAB's accounting records support its subawards, including state agencies.**

Resolved. OJP agreed with this recommendation. OJP said it will coordinate with VWAB to obtain a copy of written policies and procedures, developed and implemented, to ensure that VWAB accurately reports federal grant award information by subaward and its accounting records support each subaward, including those to state agencies.

VWAB concurred with the recommendation and stated in its response that it will establish a formal process for reoccurring reconciliation of the Subgrant Award Report (SAR) that addresses inclusion and review of relevant state

departments(s) award data. VWAB also provided a completion date for the recommendation of November 30, 2018.

This recommendation can be closed when we receive documentation demonstrating VWAB established and implemented policies and procedures addressing this recommendation.

**3. Ensure VWAB develops, implements, and adheres to written policies and procedures for ensuring VOCA funds are disbursed in accordance with the priority category funding requirement.**

Resolved. OJP agreed with this recommendation. OJP said it will coordinate with VWAB to obtain a copy of written policies and procedures, developed and implemented, to ensure that it awards at least 10 percent of the VOCA funds to programs providing services to victims in each of the four priority areas.

VWAB concurred with the recommendation and stated in its response that it needs to enhance its written policies and procedures to better reflect its efforts to fulfill the priority funding categories. VWAB stated further that it will create written policies and procedures for the award, distribution, and reconciliation related to the tracking of the required priority areas to ensure we maintain the ten percent threshold. VWAB stated these written policies and procedures will be completed by November 30, 2018.

This recommendation can be closed when we receive documentation demonstrating VWAB established and implemented policies and procedures addressing this recommendation.

**4. Ensure VWAB implements and adheres to written grant administration policies and procedures to ensure compliance with the FFATA reporting requirements.**

Resolved. OJP agreed with this recommendation. OJP said it will coordinate with VWAB to obtain a copy of written policies and procedures, developed and implemented, to ensure compliance with FFATA reporting requirements.

VWAB concurred with the recommendation and stated in its response that it worked to address this recommendation and overwrite its prior reports after discussing the issue with the auditors, and has edited its FFATA reports to align with MOVA's process of obligating funds on the state fiscal year calendar. VWAB stated further that it will create written policies and procedures for a reoccurring reconciliation of the FFATA report that will be completed by November 30, 2018.

This recommendation can be closed when we receive documentation demonstrating VWAB established and implemented policies and procedures addressing this recommendation.

**5. Ensure VWAB implements policies and procedures to periodically reconcile its accounts and ensure federal cash on hand is the minimum needed for disbursements or reimbursements made immediately or within 10 days.**

Resolved. OJP agreed with this recommendation. OJP said it will coordinate with VWAB to obtain a copy of written policies and procedures, developed and implemented, to ensure that grant accounts are periodically reconciled, so that federal cash-on-hand is the minimum amount needed for disbursements to be made immediately or within 10 days of drawdown.

VWAB concurred with the recommendation and stated in its response that it will create written policies and procedures for federal grant reconciliation and that the documents will be completed by November 30, 2018.

This recommendation can be closed when we receive documentation demonstrating VWAB established and implemented policies and procedures addressing this recommendation.

**6. Ensure VWAB implements and adheres to written policies and procedures to improve the reliability and accuracy of periodic FFR reporting.**

Resolved. OJP agreed with this recommendation. OJP said it will coordinate with VWAB to obtain a copy of written policies and procedures, developed and implemented, to ensure that financial information is accurately reported on future FFRs, and the supporting documentation is maintained for future auditing purposes.

VWAB concurred with the recommendation and stated in its response that the recommended policies and procedures will be completed by November 30, 2018.

This recommendation can be closed when we receive documentation demonstrating VWAB established and implemented policies and procedures addressing this recommendation.

**7. Remedies the \$331,029 in unsupported personnel expenditures associated with Subrecipient A.**

Resolved. OJP agreed with this recommendation. OJP said it will review the \$331,029 in questioned costs, related to unsupported personnel expenditures associated with Subrecipient A, that were charged to Grant Numbers 2013-VA-GX-0042 and 2014-VA-GX-0015, and work with VWAB to remedy the costs.

VWAB concurred with the recommendation and stated in its response that it had reviewed documentation provided by the OIG for Subrecipient A and, at the time of reimbursement, it believed the threshold for reimbursement was met regarding support for salaries, wages, and fringe benefits. VWAB stated

further in its response that it will work with Subrecipient A to ensure a statement clearly attributing staff to the VOCA-funded project is on file, and plans to complete written policies and procedures by November 30, 2018.

This recommendation can be closed when we receive documentation demonstrating that OJP remedied the \$331,029 in unsupported personnel expenditures associated with Subrecipient A.

**8. Work with VWAB to ensure that all VWAB's subrecipients adhere to federal limits on consultant rates and ensure the consultant rates are adequately supported.**

Resolved. OJP agreed with this recommendation. OJP said it will coordinate with VWAB to obtain a copy of written policies and procedures, developed and implemented, to ensure subrecipients adhere to federal limits on consultant rates, and ensure the consultant rates are adequately documented and supported.

VWAB concurred with the recommendation and stated in its response that it has worked with Subrecipient D to ensure proper records are on file. VWAB also stated that its policies and procedures will be updated by November 30, 2018, to include language specific to consultant rates and the requirement to maintain all documents on file.

This recommendation can be closed when we receive documentation demonstrating VWAB established and implemented policies and procedures addressing this recommendation.

**9. Ensure VWAB designs and implements adequate subrecipient monitoring policies and procedures to ensure subrecipient contributions towards the VOCA match requirement are allowable and supported expenditures that can be readily verified.**

Resolved. OJP agreed with this recommendation. OJP said it will coordinate with VWAB to obtain a copy of written policies and procedures, developed and implemented, to ensure subrecipient contributions towards the VOCA match requirement are allowable, and properly supported in the subrecipient's accounting records, as required by the DOJ Grants Financial Guide.

VWAB concurred with the recommendation and stated in its response that it will ensure its monitoring policies and procedures include guidance on the VOCA match and the review of necessary documentation. VWAB stated further that its policies and procedures will be completed by November 30, 2018.

This recommendation can be closed when we receive documentation demonstrating VWAB established and implemented policies and procedures addressing this recommendation.



**10. Ensure VWAB uniformly and consistently applies its existing written subrecipient monitoring procedures so that subrecipient expenditures comply with applicable laws, regulations, and grant terms and conditions as required and ensure the procedures are working as intended.**

Resolved. OJP agreed with this recommendation. OJP said it will coordinate with VWAB to obtain a copy of written policies and procedures, developed and implemented, to ensure that VWAB uniformly and consistently applies its existing written subrecipient monitoring procedures, to ensure that they are working as intended and that subrecipient expenditures are in compliance with applicable laws, regulations, and grant terms and conditions.

VWAB concurred with the recommendation and stated in its response that it will ensure its monitoring policies and procedures include guidance on the review of necessary financial documentation. VWAB stated further that its policies and procedures will be completed by November 30, 2018.

This recommendation can be closed when we receive documentation demonstrating VWAB established and implemented policies and procedures addressing this recommendation.

**11. Ensure VWAB revises its written policies and procedures to ensure performance reports and the underlying data are adequate and supported by accurate and verifiable documentation.**

Resolved. OJP agreed with this recommendation. OJP said it will coordinate with VWAB to obtain a copy of written policies and procedures, developed and implemented, to ensure that performance reports are accurate, the underlying data is valid and reliable, and the supporting documentation is maintained for future auditing purposes.

VWAB concurred with the recommendation and stated in its response that it will ensure its monitoring policies and procedures include guidance on proper validation and review of required compliance elements. VWAB stated further that its policies and procedures will be completed by November 30, 2018.

This recommendation can be closed when we receive documentation demonstrating VWAB established and implemented policies and procedures addressing this recommendation.

**12. Ensure VWAB implements written site visit policies and procedures that require reviews of supporting documentation to ensure accuracy and verifiable information that subrecipients use to support the VOCA-funded programs.**

Resolved. OJP agreed with this recommendation. OJP said it will coordinate with VWAB to obtain a copy of written policies and procedures, developed and implemented, to ensure that documentation supporting the data

reported by the subrecipients is obtained and reviewed during site visits, to ensure the data is valid and reliable.

VWAB concurred with the recommendation and stated in its response that it will ensure its monitoring policies and procedures include guidance regarding review and validation of performance report data. VWAB stated further that its policies and procedures will be completed by November 30, 2018.

This recommendation can be closed when we receive documentation demonstrating VWAB established and implemented policies and procedures addressing this recommendation.



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