



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

**OVERSIGHT ★ INTEGRITY ★ GUIDANCE**



**Audit of the Office on Violence Against  
Women, Rural Domestic Violence,  
Dating Violence, Sexual Assault and  
Stalking Assistance Program Grant  
Awarded to Massachusetts Department  
of Public Health, Boston, Massachusetts**



# Executive Summary

*Audit of the Office on Violence Against Women Rural Domestic Violence, Dating Violence, Sexual Assault and Stalking Assistance Program Grant Awarded to Massachusetts Department of Public Health, Boston, Massachusetts*

## Objectives

The Office on Violence Against Women (OVW) awarded the Massachusetts Department of Public Health (MDPH) a grant totaling \$1,007,441 for the Rural Domestic Violence, Dating Violence, Sexual Assault and Stalking Assistance Program. The objectives of this audit were to determine whether costs claimed under the grant was allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the award; and to determine whether the grantee demonstrated adequate achievement of program goals and objectives.

## Results in Brief

As a result of our audit, we concluded that MDPH demonstrated adequate achievement of the award's stated goals and objectives. This audit did not identify significant concerns regarding MDPH's financial and budget management, grant expenditures, drawdowns, or financial reporting.

## Recommendations

Our report contains no recommendations to OVW. We provided copies of our draft report to both MDPH and OVW for an opportunity to respond, and OVW's response is included as Appendix 2 of this report. MDPH did not provide a formal response to the report.

## Audit Results

The purposes of the OVW grant we reviewed were to: (1) enhance the response to domestic and sexual violence by victim service providers and community leaders through collaborative efforts; (2) increase assessment, advocacy, and counseling services to adult and adolescent survivors of domestic and dating violence and/or sexual assault in rural target areas; (3) increase community awareness of domestic, dating, and sexual violence; and (4) engage in comprehensive capacity building and long-term planning. The project period for the grant was from October 2014 through January 2018. MDPH drew down a cumulative amount of \$1,006,010 for the grant we reviewed.

***Program Goals and Accomplishments*** - We concluded that MDPH demonstrated adequate achievement of the award's stated goals and objectives. We found evidence demonstrating that MDPH arranged sexual violence prevention workshops, as well as support groups for adult and rural adolescent survivors of domestic and sexual violence. MDPH also collaborated with a national expert to produce an economic resource guide for advocates working with immigrant and refugee survivors of domestic and sexual violence.

***Grant Financial Management*** - We did not identify any significant concerns related to grant financial management. In addition, our review of MDPH's Single Audits did not identify any internal control weaknesses, or significant non-compliance issues related to federal awards to consider in our audit.

**AUDIT OF THE OFFICE ON VIOLENCE AGAINST WOMEN  
RURAL DOMESTIC VIOLENCE,  
DATING VIOLENCE, SEXUAL AND STALKING ASSISTANCE  
PROGRAM GRANT AWARDED TO  
THE MASSACHUSETTS DEPARTMENT OF PUBLIC HEALTH,  
BOSTON, MASSACHUSETTS**

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**AUDIT OF THE OFFICE ON VIOLENCE AGAINST WOMEN  
RURAL DOMESTIC VIOLENCE,  
DATING VIOLENCE, AND STALKING ASSISTANCE  
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THE MASSACHUSETTS DEPARTMENT OF PUBLIC HEALTH,  
BOSTON, MASSACHUSETTS**

**INTRODUCTION**

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of a grant awarded by the Office on Violence Against Women (OVW), under the Rural Domestic Violence, Dating Violence, Sexual and Stalking Assistance Program to the Massachusetts Department of Public Health (MDPH) in Boston, Massachusetts. MDPH was awarded a grant totaling \$1,007,441, as shown in Table 1.

**Table 1  
Rural Domestic Violence,  
Dating Violence, Sexual and Stalking Assistance Program Grant  
Awarded to the Massachusetts Department of Public Health**

<b>Award Number</b>	<b>Program Office</b>	<b>Award Date</b>	<b>Project Period Start Date</b>	<b>Project Period End Date</b>	<b>Award Amount</b>
2014-WR-AX-0011	OVW	08/04/14	10/01/14	01/31/2018	<b>\$1,007,441</b>

Source: Office of Justice Programs – Grants Management System

Funding through the Rural Domestic Violence, Dating Violence, Sexual and Stalking Assistance Program supports activities that enhance the safety of rural victims of sexual assault, domestic violence, dating violence and stalking, and supports projects uniquely designed to address and prevent these crimes in rural areas.

**Massachusetts Department of Public Health**

The Massachusetts Department of Public Health (MDPH) is 1 of 12 agencies within the Massachusetts Executive Office of Health and Human Services. The Department consists of 10 bureaus and programs. MDPH works to promote the health and well-being of all residents by ensuring access to high-quality public health and healthcare services, and by focusing on prevention, wellness and health equity in all people. The Department regulates, licenses, and provides oversight of a wide range of healthcare-related professions and services.

**OIG Audit Approach**

The objectives of this audit were to determine whether costs claimed under the grant were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the grant; and to determine whether MDPH demonstrated adequate achievement of program goals and

objectives. To accomplish these objectives, we assessed performance in the following areas of grant management: program performance, financial management, expenditures, budget management and control, drawdowns, and federal financial reports.

We tested compliance with what we consider to be the most important conditions of the grant. The 2014 OVW Financial Grants Management Guide and the award documents contained the primary criteria we applied during the audit.

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

## **AUDIT RESULTS**

### **Program Performance and Accomplishments**

We reviewed required performance reports, grant documentation, and interviewed officials from MDPH and OVW about program performance. We determined that MDPH adequately achieved the program's goals and objectives. We also reviewed a sample of the special conditions identified in the award documentation and, based on our testing, found MDPH to be in compliance with the special conditions.

#### *Program Goals and Objectives*

MDPH received funding under OVW's Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program to: (1) enhance the response to domestic and sexual violence by victim service providers and community leaders through collaborative efforts; (2) increase assessment, advocacy, and counseling services to adult and adolescent survivors of domestic and dating violence and/or sexual assault in rural target areas; (3) increase community awareness of domestic, dating, and sexual violence; and (4) engage in comprehensive capacity building and long-term planning.

MDPH provided us documentation demonstrating that it arranged sexual violence prevention workshops, as well as support groups for adult and rural adolescent survivors of domestic and sexual violence, and also convened quarterly advisory committee meetings to guide the project's efforts and explore strategies for project sustainability. In addition, MDPH collaborated with a national expert on the economic security of rural survivors of violence to produce an economic resource guide for advocates working with immigrant and refugee survivors of domestic and sexual violence. Based on our analysis, MDPH demonstrated that it adequately achieved the stated goals and objectives of the grant.

#### *Required Performance Reports*

According to the 2014 OVW Financial Grants Management Guide, grant recipients are required to submit progress reports that reflect the statutorily authorized activities the grantee performs, collect uniform information on victims served, demographics, and common activities that occur across grant programs. In order to verify the information in the semiannual progress reports, we selected a sample of four performance measures from the three most recent reports. We then traced the items to supporting documentation maintained by MDPH.

Based on our progress report testing, we found the accomplishments described in the required reports were supported by adequate and appropriate source documentation.

## **Grant Financial Management**

According to the 2014 OVW Financial Grants Management Guide, all grant recipients and subrecipients are required to establish and maintain adequate accounting systems and financial records, and accurately account for funds awarded to them. To assess MDPH's financial management of the grant covered by this audit, we conducted interviews with MDPH officials, examined its policies and procedures, and inspected grant documents to determine whether MDPH adequately safeguarded the grant funds we audited. Finally, we performed testing in the areas that were relevant for the management of this grant as discussed throughout this report. Based on our review, we did not identify significant concerns related to grant financial management.

### *Single Audit*

Non-federal entities that receive federal financial assistance are required to comply with the *Single Audit Act of 1984*, as amended. The Single Audit Act provides for recipients of federal funding above a certain threshold to receive an annual audit of their financial statements and federal expenditures. Under 2 C.F.R. 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), such entities that expend \$750,000 or more in federal funds within the entity's fiscal year must have a "single audit" performed annually covering all federal funds expended that year.<sup>1</sup>

We reviewed MDPH's most recent Single Audit Report 2017 and did not identify any internal control weaknesses or significant non-compliance issues related to federal awards to consider in our audit.

## **Grant Expenditures**

For Grant Number 2014-WR-AX-0011, MDPH's approved budget included categories for subrecipients, personnel, fringe benefits, indirect costs, contractors/consultants, and travel. 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, as discussed in the respective subsections below.

We reviewed documentation, accounting records, and performed verification testing related to grant expenditures. Based on this testing, we did not identify any questioned costs. The following sections describe the results of that testing.

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<sup>1</sup> On December 26, 2014, the Uniform Guidance superseded OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Under OMB Circular A-133, which affected all audits of fiscal years beginning before December 26, 2014, the audit threshold was \$500,000.

MDPH and one subrecipient were components of the Commonwealth of Massachusetts and were covered by its Single Audit.

### *Subrecipient Expenditures*

MDPH charged \$864,545 (approximately 86 percent of the grant award) for subawards to 4 organizations. These organizations provided domestic violence or sexual violence services and prevention initiatives to 79 rural towns spread throughout five counties in rural western Massachusetts.<sup>2</sup> We tested a total of \$40,745 (approximately 5 percent) of the total subrecipient costs and found that, in general, the costs were allowable, supported, and properly allocated to the grant. As a result, we determined that MDPH's process for monitoring the subrecipients was adequate.

### *Personnel and Fringe Benefit Expenditures*

MDPH charged a total of \$128,001 in personnel and fringe benefit expenditures to the grant between January 2015 and January 2018. We reviewed a sample of 10 salary transactions totaling \$12,618, or approximately 13 percent of the \$96,888 in personnel expenditures charged, and determined that the expenditures were allowable and supported.

MDPH received an approved fringe benefit rate for each fiscal year throughout the grant period. We reviewed the entirety of fringe benefits expenses, totaling \$31,113, and determined that MDPH used the correct fringe benefit rate, the correct allocation base, and correctly calculated the fringe benefits allotment that was charged to the grant. We found that fringe benefits charged to the grant were allowable, supported, and allocated properly based on the amount of salaries charged to the grant.

### *Travel*

MDPH charged a total of \$2,794 for grant-related travel expenditures. We selected a judgmental sample, totaling \$1,821 of those expenditures. We determined the expenditures in our sample were allowable, supported, and properly allocated to the grant.

### *Contracts*

MDPH charged a total of \$740 to the grant for hiring temporary staff support for approximately one month. Based on our review of the entire contract amount, we determined the charges were reasonable and properly allocated to grant.

### *Indirect Costs*

Indirect costs are costs of an organization that are not readily assignable to a particular project, but are necessary to the operation of the organization and the performance of the project. We interviewed MDPH officials and performed analyses on a sample of indirect charges. MDPH spent \$9,756, or approximately 1 percent of the grant funds, on indirect costs. Based on our analysis, we determined that

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<sup>2</sup> Target counties are Berkshire, Franklin, Hampden, Hampshire, and Worcester.



MDPH: (1) used an approved indirect rate agreement; (2) used the appropriate indirect rate, (3) used the correct indirect base; and (4) calculated the indirect cost allocation accurately. We did not identify any issues related to indirect costs charged to the grant.

### **Budget Management and Control**

According to the 2014 OVW Financial Grants Management Guide, the grant recipient is responsible for establishing and maintaining an adequate accounting system, which includes the ability to track actual costs compared to budgeted costs throughout the grant period. Additionally, the recipient must initiate a Grant Adjustment Notice for a budget modification that reallocates funds among budget categories if the proposed cumulative change is greater than 10 percent of the total award amount.

We compared grant expenditures in MDPH's accounting records to the approved budgets and determined that the cumulative difference between category expenditures and approved budget category totals was not greater than 10 percent.

### **Drawdowns**

According to the 2014 OVW Financial Grants Management Guide, an adequate accounting system should be established to accurately account for federal funds awarded to them. Funds will not be paid in a lump sum, but rather disbursed over time as project costs are incurred or anticipated. Recipients should time their drawdown requests to ensure that Federal cash on hand is the minimum needed for disbursements/reimbursements to be made immediately or within 10 days.

Officials told us that MDPH processes drawdowns as reimbursements on a weekly basis, in adherence to its written policies and procedures. As of the date of the last drawdown (March 20, 2018), MDPH drew down a total of \$1,006,010. To assess whether MDPH managed grant receipts in accordance with federal requirements, we tested a judgmental sample of six drawdowns. For each drawdown, we compared the cumulative funds that MDPH drew down to the cumulative expenditures according to MDPH accounting records. Based on our testing, MDPH requested drawdowns only as reimbursements, and we did not identify any significant deficiencies related to the recipient's process for developing drawdown requests.

### **Federal Financial Reports**

According to the 2014 OVW Financial Grants Management Guide, recipients are required to report quarterly the actual expenditures and unliquidated obligations incurred as well as cumulative expenditures. To determine whether MDPH submitted accurate FFRs, we compared the four most recent reports to MDPH's accounting records for the grant. Specifically, we reviewed the accuracy of: (1) quarterly expenditures reported; (2) cumulative totals reported; and (3) indirect costs data reported. We determined that quarterly and cumulative expenditures for the reports reviewed matched the accounting records.

## **CONCLUSION**

As a result of our audit testing, we concluded that MDPH generally managed the grant appropriately and demonstrated adequate achievement of the grant's stated goals and objectives. We found that all tested expenditures were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and the terms and conditions of the grants. Additionally, we found that the financial and progress reports were accurate and MDPH's drawdowns were in compliance with OVW guidelines. Therefore, we make no recommendations.

**OBJECTIVES, SCOPE, AND METHODOLOGY**

**Objectives**

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

**Scope and Methodology**

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

This was an audit of the Office on Violence Against Women (OVW) grant awarded to the Massachusetts Department of Public Health (MDPH), grant number 2014-WR-AX-0011 totaling \$ 1,007,441. As of the date of the last drawdown, March 20, 2018, MDPH drew down \$1,006,010 of the total grant funds awarded and \$1,431 was de-obligated. Our audit concentrated on, but was not limited to October 1, 2014, the project period start date for the grant period, through January 31, 2018, the extended grant period end date.

To accomplish our objectives, we tested compliance with what we consider to be the most important conditions of MDPH’s activities related to the audited grants. We performed sample-based audit testing for grant expenditures, including subrecipient payments, payroll and fringe benefit charges, travel, and financial and progress reports. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the grant reviewed. This non-statistical sample design did not allow projection of the test results to the universe from which the samples were selected. The 2014 OVW Financial Grants Management Guide and the award documents contain the primary criteria we applied during the audit.

During our audit, we obtained information from OJP’s Grants Management System as well as MDPH’s accounting system specific to the management of DOJ funds during the audit period. We did not test the reliability of those systems as a whole, therefore any findings identified involving information from those systems were verified with documentation from other sources.

We discussed our audit results with MDPH officials, and we provided a draft of this report to MDPH and OVW for review. MDPH did not provide a formal response. OVW provided a response acknowledging that there were no recommendations and that OVW had no further comments. OVW's response can be found in Appendix 2.

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



U.S. Department of Justice

Office on Violence Against Women

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Washington, DC 20530

September 11, 2018

MEMORANDUM

TO: Thomas O. Puerzer  
Regional Audit Manager

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

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

Rodney Samuels *RS*  
Audit Liaison/Staff Accountant

SUBJECT: Audit of the Office on Violence Against Women (OVW) Rural  
Sexual Assault, Domestic Violence, Dating Violence and Stalking  
Assistance Program Grant Awarded to the Massachusetts  
Department of Health (MDPH), Boston, Massachusetts

This memorandum is in response to your correspondence dated August 10, 2018 transmitting the above audit report for the Massachusetts Department of Health (MDPH). After reviewing the referenced report and noting that there were no recommendations to address, the Office on Violence Against Women (OVW) has no further comments regarding this report.

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

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

MEMORANDUM

SUBJECT: Audit of the Office on Violence Against Women (OVW) Rural Sexual Assault, Domestic Violence, Dating Violence and Stalking Assistance Program Grant Awarded to the Massachusetts Department of Health (MDPH), Boston, Massachusetts

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