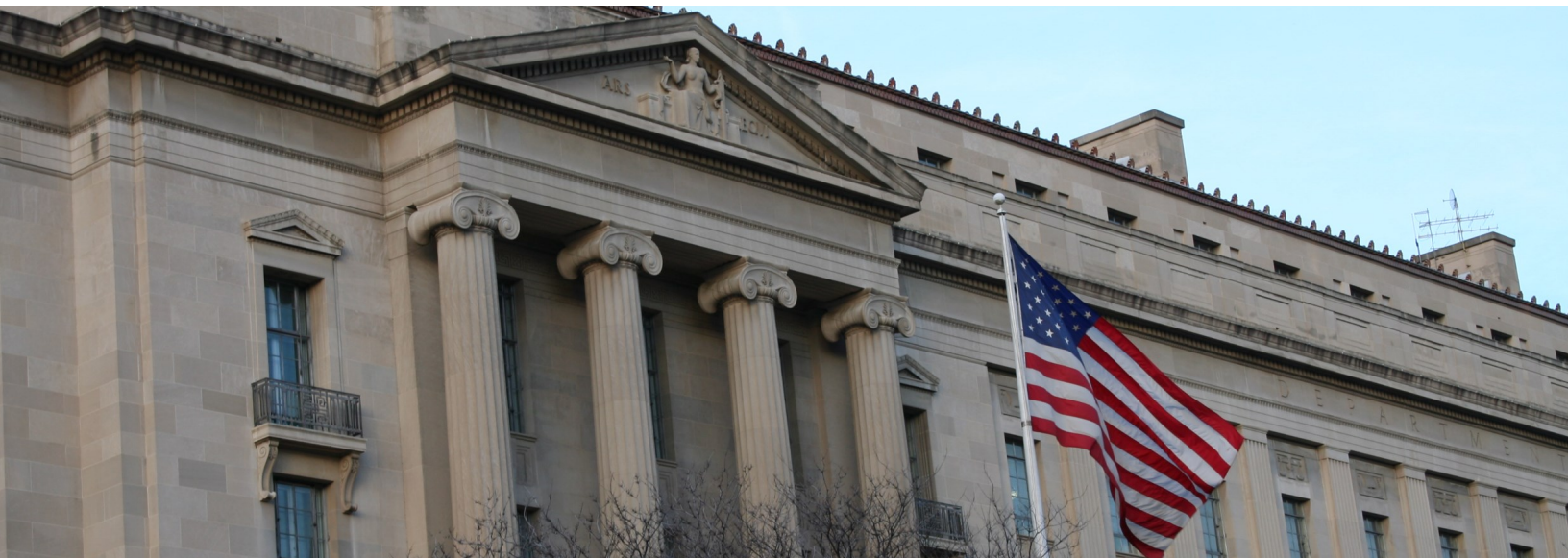




Office of the Inspector General
U.S. Department of Justice

OVERSIGHT ★ INTEGRITY ★ GUIDANCE



**Audit of the Office of Justice
Programs Cooperative Agreement
Awarded to the Alaska Institute for
Justice, Anchorage, Alaska**



Executive Summary

Audit of the Office of Justice Programs Cooperative Agreement Awarded to the Alaska Institute for Justice, Anchorage, Alaska

Objectives

The Office of Justice Programs (OJP), Office for Victims of Crime awarded the Alaska Institute for Justice (AIJ) a cooperative agreement and supplemental awards totaling \$1,599,928 for the Wraparound Victim Legal Assistance Network Demonstration Project. The objectives of this audit were to determine whether costs claimed under the awards were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the awards; and to determine whether the awardee demonstrated adequate progress towards achieving program goals and objectives.

Results in Brief

As a result of our audit, we conclude that AIJ generally managed the cooperative agreement appropriately. We also found that AIJ demonstrated adequate progress towards the cooperative agreement's stated goals and objectives. This audit did not identify any significant issues regarding AIJ's submission of progress reports, Federal Financial Reports, or sub-recipient monitoring. We found that all tested expenditures were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and the terms and conditions of the awards. Additionally, we reviewed compliance with special conditions, budget management and controls, drawdowns, and noted no concerns.

Recommendations

Our report contains no recommendations. AIJ and OJP's responses to the draft report can be found in Appendices 2 and 3, respectively.

Audit Results

The purpose of the Wraparound Victim Legal Assistance Network Demonstration Project (Award Number 2012-VF-GX-K023) was to provide legal services including civil legal assistance to victims; enforcement of victims' rights in criminal proceedings; assistance for victims of identity theft and financial fraud; and immigration assistance for human trafficking victims and battered immigrant women. The project period for the cooperative agreement and its supplements was from November 1, 2012, through September 30, 2018. As of February 1, 2018, AIJ drew down a cumulative amount of \$1,479,636 for the awards we reviewed.

Program Performance and Accomplishments – We concluded that AIJ demonstrated adequate progress towards the cooperative agreement's stated goals and objectives. For example, the University of Alaska Anchorage completed a needs assessment in 2014. Additionally, AIJ and its other partners provided legal services to crime victims during the period that we audited. We also determined that as required AIJ submitted to OJP in a timely manner accurate progress reports. Further, we found that AIJ complied with award special conditions that we tested.

Financial Management and Compliance with Award Requirements – We judgmentally selected expenditures totaling \$37,624 for testing and found the transactions were allowable, properly authorized, adequately supported, and in compliance with the terms and conditions of the awards. We also reviewed AIJ's monitoring of its sub-recipients (Alaska Legal Services Corporation, Alaska Network on Domestic Violence and Sexual Assault, and the University of Alaska Anchorage) and determined that AIJ exercised sufficient oversight. Additionally, we reviewed a sample of sub-recipient expenditures totaling \$88,030 and determined that AIJ had ensured that sub-recipient expenses were accurate and supported. Finally, we found that AIJ had submitted its Federal Financial Reports timely and that expenditures noted in the reports matched AIJ's accounting records.

**AUDIT OF THE OFFICE OF JUSTICE PROGRAMS
COOPERATIVE AGREEMENT AWARDED TO THE
ALASKA INSTITUTE FOR JUSTICE,
ANCHORAGE, ALASKA**

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**AUDIT OF THE OFFICE OF JUSTICE PROGRAMS
COOPERATIVE AGREEMENT AWARDED TO THE
ALASKA INSTITUTE FOR JUSTICE,
ANCHORAGE, ALASKA**

INTRODUCTION

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of a cooperative agreement awarded by the Office of Justice Programs (OJP), Office for Victims of Crime (OVC) to the Alaska Institute for Justice (AIJ) located in Anchorage, Alaska. The cooperative agreement included three supplemental awards and totaled \$1,599,928, as shown in Table 1. As of February 1, 2018, AIJ had drawn down \$1,479,636 of the total award.

**Table 1
Cooperative Agreement and Supplemental Awards to AIJ**

Award Number	Award Date	Award Start Date	Award End Date ^a	Award Amount
2012-VF-GX-K023 (Initial Award)	09/25/12	11/01/12	09/30/18	\$399,928
2012-VF-GX-K023 (Supplemental Award 1)	09/10/13	11/01/12	09/30/18	\$400,000
2012-VF-GX-K023 (Supplemental Award 2)	07/25/14	11/01/12	09/30/18	\$400,000
2012-VF-GX-K023 (Supplemental Award 3)	09/25/15	11/01/12	09/30/18	\$400,000
Total				\$1,599,928

^a The award end date includes all time extensions as of February 1, 2018.

Source: OJP

The OVC’s funding through its cooperative agreement with AIJ was to implement the Wraparound Victim Legal Assistance Network Demonstration Project that would support the development of models for networks to collaboratively provide comprehensive, holistic legal assistance to victims to address the range of legal needs that may arise in the wake of victimization. AIJ provided legal services that included civil legal assistance, enforcement of victims’ rights in criminal proceedings, assistance for victims of identity theft and financial fraud, and immigration assistance for human trafficking victims and battered immigrant women.

Alaska Institute for Justice

Founded in 2005, AIJ is a nonprofit organization dedicated to protecting the human rights of immigrants and refugees in Alaska. AIJ’s mission is to protect the human rights of all Alaskans including immigrants, refugees, and Alaska Native

communities by providing critical services to these underserved populations, including legal representation, and language interpretative services.

With offices located in Anchorage and Juneau, AIJ provides statewide comprehensive immigration legal services, as well as language interpretation and translation services. According to AIJ, its Board and staff have more than 25 years of legal experience serving the state's immigrant and refugee populations. AIJ provides services to many Alaskan communities including Unalaska, Sitka, Ketchikan, Kodiak, Juneau, Fairbanks, Kenai, and Homer.

AIJ's legal service priorities include representing immigrant crime victims and people fleeing persecution and torture in their home countries. AIJ also assists human trafficking victims and Alaskan families seeking to reunite with family members residing outside of the United States.

OIG Audit Approach

The objectives of this audit were to determine whether costs claimed under the cooperative agreement were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the awards; and to determine whether the awardee demonstrated adequate progress towards achieving program goals and objectives. To accomplish these objectives, we assessed performance in the following areas of award management: program performance, financial management, expenditures, budget management and control, drawdowns, and Federal Financial Reports. Our audit focused on, but was not limited to, the award period beginning on November 1, 2012, through February 1, 2018, encompassing the initial award and three supplemental awards.

We tested AIJ's compliance with what we consider to be the most important conditions of the cooperative agreement. Unless otherwise stated in our report, the criteria we audited against are contained in the DOJ Grant Financial Guide, OJP Financial Guide, award documents, Code of Federal Regulations, Office of Management and Budget Circulars, and AIJ's financial management policies and procedures.¹ The results of our analysis are discussed in detail in the body of this report. Appendix 1 contains additional information on this audit's objectives, scope, and methodology. In addition, we requested written responses from AIJ and OJP to the draft copy of our audit report. We received those responses and they are found in Appendices 2 and 3, respectively.

¹ The 2011 OJP Financial Guide was applicable until June 2014, after which time the 2014 OJP Financial Guide replaced it. Subsequently, the 2015 DOJ Grant Financial Guide replaced the 2014 OJP Financial Guide. We refer to both the OJP Financial Guides and the DOJ Grant Financial Guide as Guides throughout the report.

AUDIT RESULTS

Program Performance and Accomplishments

In order to determine whether AIJ demonstrated adequate progress towards achieving its program goals and objectives, we: (1) reviewed required performance reports, project solicitation, and award documentation; (2) interviewed AIJ officials; and (3) analyzed supporting documentation. Finally, we reviewed AIJ's compliance with the special conditions identified in the award documentation.

Program Goals and Accomplishments

Through the creation of the Wraparound Victim Legal Assistance Network Demonstration Project, AIJ and its partners sought to provide a wide range of legal services to human trafficking victims and battered immigrant women within the state of Alaska. The project had two specific goals: (1) to develop a comprehensive, collaborative model for delivering holistic wraparound legal assistance to all crime victims within Alaska that can be replicated in other rural states, and (2) increase Alaska's capacity to provide services to traditionally underserved crime victims within Alaska including racial, cultural and ethnic minorities as well as immigrants and limited English-language proficient victims.

In order to achieve the first goal of the project, the University of Alaska Anchorage (UAA), a project partner, developed and conducted a comprehensive needs assessment to identify the civil legal needs of Alaskan crime victims and the barriers that prevent them from accessing all available legal services. The results of this needs assessment were compiled by conducting a survey of crime victims following their experiences as victims of crime in urban and rural areas of Alaska.

In 2014, UAA completed its needs assessment and published a report of its findings entitled: "Crime Victim Survey: Needs Assessment of Crime Victims' Civil Legal Needs." AIJ and its project partners met monthly to discuss how to use the results of this needs assessment to develop a detailed plan that included policies, procedures, and protocols for providing victims with necessary legal services and referrals within the network. Then, in 2015, AIJ and its partners began providing legal services such as representation in criminal prosecutions to protect crime victim's rights, and representation in the civil justice system with legal issues including: divorce and child custody, domestic violence, dependency, employment, tribal and Indian law, consumer protection including assistance for financial fraud and identity theft, housing matters, public benefits and administrative issues related to victimization, and immigration legal assistance for human trafficking victims and battered immigrant victims.

To meet the project's second goal of increasing the state's capacity to provide services to traditionally underserved crime victims, project partners were tasked with developing language access plans consisting of translation services with trained and qualified interpreters. AIJ officials stated that the language access plans consisted of identifying key legal documentation for translation into the many different languages spoken by crime victims served under the award. AIJ also

indicated that its Language Interpreter Center had translated vital documents, including agency applications for services, consent forms, informational brochures and client evaluation forms. Based on the work we have performed, we determined that AIJ and its sub-recipients demonstrated adequate progress towards the cooperative agreement's stated goals and objectives.

Required Performance Reports

OJP requires award recipients to submit progress reports semiannually to provide information relevant to the performance and activities of the program. Reports are due 30 days after the end of the reporting period ending on June 30th and December 31st. As of February 2018, AIJ had submitted to OJP all 10 required progress reports in a timely manner.

To determine if AIJ's progress reports were accurate, we judgmentally selected four performance metrics from the last two progress reports that AIJ submitted to OJP at the time of our fieldwork, which included periods ending December 31, 2016, and June 30, 2017. We reviewed the following performance metrics: (1) the number of unduplicated crime victims served, (2) the types of crime program participants were victim to, (3) the number of civil legal issues that were addressed, and (4) outreach and training activities conducted by AIJ. In addition, we reviewed performance metrics that were reported to AIJ by its sub-recipients: the Alaska Legal Services Corporation (ALSC) and the Alaska Network on Domestic Violence and Sexual Assault (ANDVSA).

Further, as part of our effort to review the accuracy of AIJ's progress reports, we interviewed officials, reviewed supporting documentation, and reviewed client case files at AIJ, ALSC, and ANDVSA to determine if the legal services provided to crime victims were allowable and as reported on the progress reports. Specifically, we reviewed a sample of 100 client case files and determined that the type of legal services provided were allowable and in accordance with the award. We also determined that the type of legal services provided to crime victims were accurately reported by AIJ in its' progress reports to OJP. Based on our review, we determined that the performance metrics we selected and tested were adequately supported by appropriate supporting documentation.

Compliance with Special Conditions

Special conditions are the terms and conditions that are included with a cooperative agreement. We evaluated the special conditions for the cooperative agreement that we audited, including the supplemental awards, and selected a judgmental sample of the requirements that were significant to the AIJ's performance under the cooperative agreement and that were not addressed in another section of this report. Specifically, we reviewed compliance with five special conditions related to: (1) AIJ's requirement to provide OJP with pay rates for consultants, (2) the replacement of key program personnel, (3) sole source procurement requirements, (4) timely submission of revised time task plans, and (5) compensation to AIJ employees. Based on our audit work, we did not identify any instances of AIJ violating these special conditions.

Award Financial Management

According to the Guides, all award recipients are required to establish and maintain adequate accounting systems and financial records and to accurately account for funds awarded to them. To assess AIJ's financial management of the awards covered by this audit, we reviewed AIJ's Single Audit Reports for fiscal years (FY) 2015 and 2016 in order to identify internal control weaknesses and significant non-compliance issues related to federal awards.² We also conducted interviews with AIJ's financial staff and reviewed AIJ's financial processes, internal controls, and accounting records pertaining to the Crime Victim Fund award to determine whether AIJ adequately safeguarded award funds. Finally, we performed testing in the areas that were relevant for the management of this award, as discussed throughout this report. Based on our review, we did not identify any concerns related to AIJ's financial management of OJP's awards.

Single Audit

The Single Audit Act of 1984, as amended, requires that recipients of federal funding above a certain threshold receive an annual audit of their financial statements and federal expenditures. For fiscal years beginning prior to December 26, 2014, non-federal entities that expended \$500,000 or more in federal awards during the entity's fiscal year were required to have a single audit performed. New guidance, effective December 2014, raised the federal expenditure threshold to \$750,000 for fiscal years beginning on or after December 26, 2014.³ AIJ reported that its federal-related expenditures in FY 2015 totaled \$1,184,568 and in FY 2016 totaled \$1,090,432. We reviewed AIJ's Single Audit Reports for FYs 2015 and 2016 and determined that the reports included no findings.

OJP Desk Review and Site Visit

In April 2016, OJP's Office of the Chief Financial Officer, Grants Financial Management Division performed a desk review of the cooperative agreement and reported no issues. Additionally, in September 2016, OVC conducted a site visit of AIJ in relation to the cooperative agreement that we audited. We obtained a copy of the site visit report and found that there were likewise no issues or findings noted.

Award Expenditures

As of February 1, 2018, AIJ had expended \$1,499,070 (94 percent) of the total amount that OJP awarded to AIJ. According to the OJP-approved budgets for the awards, AIJ had plans of spending the total award amount on the following

² AIJ's fiscal year begins July 1 and ends June 30.

³ The current guidance is located at 2 C.F.R. 200 "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" (referred to as "the Uniform Guidance"). The single audit-specific requirements are located in subpart F.

types of expenditures: contracts, personnel salaries and fringe benefits, supplies, travel, and other costs, as illustrated in the table below.

Table 2
AIJ Expenditures from November 1, 2012, through February 1, 2018

Budget Category	Amount Expended
Contracts	\$739,459
Personnel Salaries	\$486,070
Fringe Benefits	\$131,350
Supplies	\$15,478
Travel	\$31,301
Other	\$95,413
Total	\$1,499,070^a

^a Difference is due to rounding.

Source: OIG analysis of AIJ Information

We judgmentally selected 44 expenditures, totaling \$37,624, in order to test and determine if the costs charged to the awards were allowable, properly authorized, adequately supported, and in compliance with the terms and conditions of the cooperative agreement and its supplemental awards. Of the 44 expenditures we tested, 25 were non-personnel expenditures while 19 were personnel-related expenditures. In the following sections we discuss the results of our testing.

Non-Personnel Costs

Our sample of 25 non-personnel expenditures, totaling \$30,918, included expenditures for supplies, travel, rental payments, and interpreter services. We reviewed supporting documentation including purchase orders, invoices, and receipts to determine if costs were allowable, properly authorized, adequately supported, and in compliance with the terms and conditions of the awards. Based on our review of the supporting documentation, we determined that all non-personnel expenditures that we tested were allowable, adequately supported, properly authorized, and in accordance with the terms and conditions of the awards.

Personnel Costs

Our sample of 19 personnel-related transactions, totaling \$6,706 (\$4,334 in salary and \$2,372 in fringe benefits), were derived from two non-consecutive payroll periods that we judgmentally selected for testing.⁴ We reviewed supporting

⁴ We selected for testing pay periods ending October 22, 2014, and March 8, 2017.

documentation including payroll reports and timesheets. Based on the documentation we reviewed, all salary and related fringe benefits that we tested were found to be allowable, adequately supported, properly authorized, and in accordance with the terms and conditions of the awards.

Sub-Recipients Expenditures and Monitoring

AIJ had three approved sub-recipients for the cooperative agreement, which included ALSC, ANDVSA, and UAA. We selected and tested a judgmental sample of three expenditures, including some personnel costs, made to AIJ's sub-recipients totaling \$88,030, or 6 percent of the total award expenditures. We determined that the sampled sub-recipient expenditures were fully supported and authorized.

Also, we found that AIJ submitted to OJP the required sole source justifications for two of its sub-recipients, ALSC and UAA. AIJ was not required to submit a justification for ANDVSA. Additionally, for each sub-recipient, AIJ submitted to OJP background information on the services to be provided and confirmed that Single Audits had been performed. AIJ monitored the sub-recipients' compliance with award requirements and made an effort to ensure that expenses as well as personnel costs were properly supported.

AIJ's oversight of the sub-recipients' financial management systems included an annual questionnaire requesting copies of the sub-recipients' compliance audits, as well as a series of questions concerning financial controls. Additionally, the sub-recipients' invoices were reviewed by AIJ officials responsible for the award project and AIJ's sub-recipient administrator to ensure accuracy and compliance, as well as evidence of progress being made towards project objectives.

Budget Management and Control

According to the Guides, award recipients are responsible for establishing and maintaining an adequate accounting system, which includes the ability to compare actual expenditures or outlays with budgeted amounts for each award. Additionally, award recipients 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. According to the OJP Financial Guide, prior approval from the awarding agency must be granted if the movement of dollars between award budget categories exceeds 10 percent of the total award amount for awards over \$100,000. This requirement applied to the initial award and each of the three supplemental awards that we audited because each exceeded \$100,000. Based on our analysis of AIJ's award-related expenditures in comparison to its OJP-approved budgets, we found that AIJ was in compliance with the above requirement.

Drawdowns

The Guides require award recipients to request funds based upon immediate disbursement or reimbursement needs. According to an AIJ official, drawdowns were made on a reimbursement basis. As of February 2018, AIJ had drawn down a

total of \$1,479,636. To assess whether AIJ managed award receipts in accordance with federal requirements, we compared the total amount of the drawdowns to the total expenditures in the accounting records. As shown in Table 3, AIJ’s cumulative expenditures exceeded its cumulative drawdowns, which indicated that AIJ drew down award funds on a reimbursement basis.

Table 3
Analysis of AIJ’s Drawdown History

Drawdown As of	Total Drawdown	Cumulative Expenditures	Cumulative Differences
02/01/18	\$1,479,636	\$1,499,070	(\$19,434)

Source: OIG analysis of information obtained from OJP and AIJ

Federal Financial Reports

According to the Guides, recipients shall report the actual expenditures and unliquidated obligations incurred for the reporting period on each financial report as well as cumulative expenditures. To determine whether AIJ submitted accurate Federal Financial Reports (FFRs), we compared the four most recent FFRs as of June 2017, to AIJ’s accounting records for the award under audit. Based on our testing, we determined that quarterly and cumulative expenditures as noted on the FFRs matched AIJ’s accounting records at the time the FFRs were prepared.

CONCLUSION

As a result of our audit testing, we conclude that AIJ generally managed the cooperative agreement appropriately. We also found that AIJ demonstrated adequate progress towards the cooperative agreement's stated goals and objectives. We did not identify significant issues regarding AIJ's submission of its progress reports, FFRs, and sub-recipient monitoring. We found that all tested expenditures were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and the terms and conditions of the awards. Additionally, we reviewed compliance with special conditions, budget management and controls, drawdowns, and noted no concerns.

APPENDIX 1

OBJECTIVES, SCOPE, AND METHODOLOGY

The objectives of this audit were to determine whether costs claimed under the cooperative agreement were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the awards; and to determine whether the awardee demonstrated adequate progress towards achieving the program goals and objectives. To accomplish these objectives, we assessed performance in the following areas of award management: (1) program performance, (2) financial management, (3) expenditures, (4) budget management and control, (5) drawdowns, and (6) federal financial reports.

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

This was an audit of the OJP OVC cooperative agreement awarded to AIJ. The awards totaled \$1,599,928 and included an initial award and three supplemental awards. As of February 2018, AIJ had drawn down \$1,479,636 in award funds. Our audit scope covered the award period beginning on November 1, 2012, through February 1, 2018.

To accomplish our objectives, we tested compliance with what we considered to be the most important conditions of the cooperative agreement. We performed sample-based audit testing for award expenditures including non-personnel expenditures, salaries and fringe benefit charges, financial reports, and progress reports. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the cooperative agreement reviewed. This non-statistical sample design did not allow projection of the test results to the universe from which the samples were selected.

The Guides, as well as the award documents, contain the primary criteria we applied during the audit. Also, we obtained information from OJP's Grants Management System as well as AIJ'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 audit testing involving information from those systems was verified with documentation from other sources.

AIJ'S RESPONSE TO THE DRAFT AUDIT REPORT



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March 6, 2018

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RE: AIJ Official Response to Draft Audit Report

Dear Mr. Gaschke:

We have carefully reviewed the Draft Audit from the Department of Justice (DOJ) Office of the Inspector General's (OIG) audit of the Office of Justice Programs (OJP) Award No. 2012-VF-GX-K023, awarded to the Alaska Institute for Justice, Anchorage, Alaska.

We agree with all of OIG's audit results. We have no corrections or additional comments. Thank you for your office's work on the audit.

Sincerely,

Robin Bronen
Executive Director
Alaska Institute for Justice

Kari Robinson
Deputy Director
Alaska Institute for Justice

OJP'S RESPONSE TO THE DRAFT AUDIT REPORT



U.S. Department of Justice


Office of Justice Programs

Office of Audit, Assessment, and Management

Washington, D.C. 20531

MAR - 8 2018

MEMORANDUM TO: David J. Gaschke
Regional Audit Manager
San Francisco 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, Cooperative Agreement Awarded to the Alaska Institute for Justice, Anchorage, Alaska*

This memorandum is in response to your correspondence, dated March 2, 2018, transmitting the subject draft audit report for the Alaska Institute for Justice. The draft report does not contain any recommendations directed towards the Office of Justice Programs (OJP). OJP has reviewed the draft audit report and does not have any comments.

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.

cc: Maureen A. Henneberg
Deputy Assistant Attorney General
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