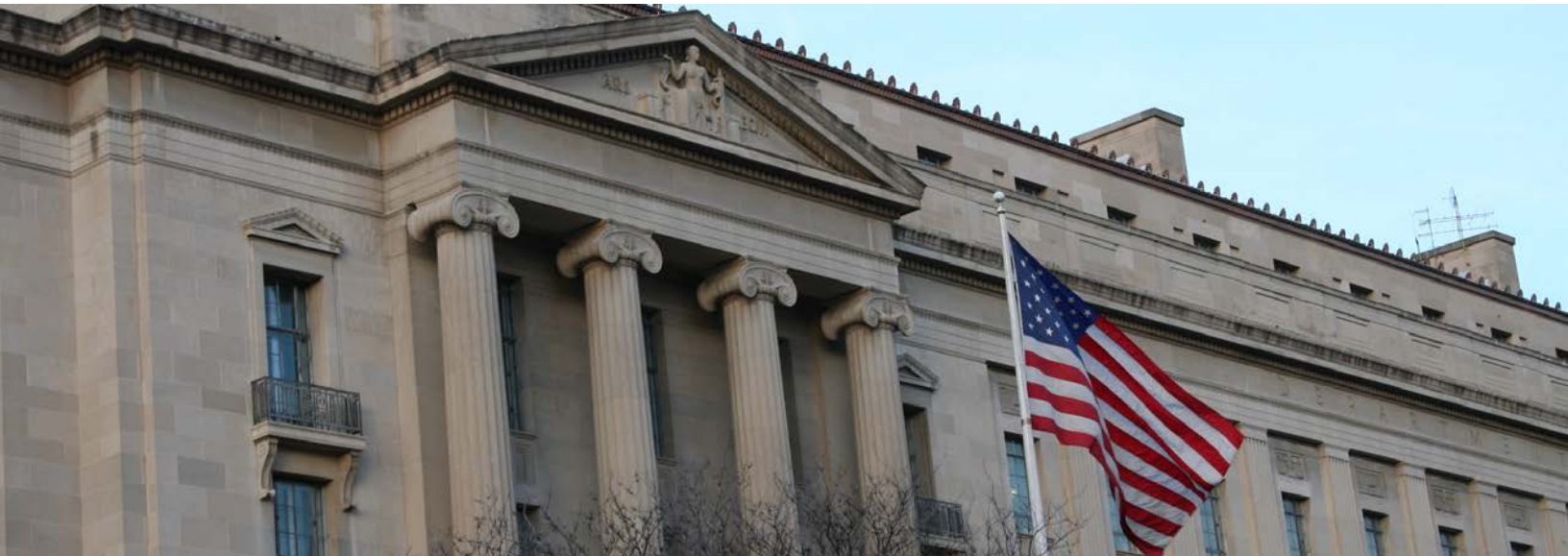




Office of the Inspector General
U.S. Department of Justice

OVERSIGHT ★ INTEGRITY ★ GUIDANCE



**Audit of the Office of Justice
Programs Victim Assistance Grants
Awarded to the South Carolina
Office of the Attorney General,
Columbia, South Carolina**



Executive Summary

Audit of the Office of Justice Programs Victim Assistance Grants Awarded to the South Carolina Office of the Attorney General, Columbia, South Carolina

Objective

The objective of the audit was to evaluate how the South Carolina Office of the Attorney General (SCAG) 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.

Results in Brief

As a result of our audit, we concluded that SCAG used its grant funding to enhance services for crime victims. We found that SCAG took appropriate steps to announce and award funding, identify victim service needs, track priority funding, and communicate Victims of Crime Act (VOCA) requirements to its subrecipients. However, our audit identified areas where SCAG could improve its reporting and monitoring of subrecipient financial and performance data.

Recommendations

Our report contains four recommendations to the Office of Justice Programs (OJP) to assist SCAG in improving its grant management and administration. We requested a response to our draft audit report from SCAG and OJP officials, and their responses are appended to this final report in Appendices 2 and 3, respectively. Our analysis of those responses is included in Appendix 4.

Audit Results

The U.S. Department of Justice Office of the Inspector General completed an audit of three VOCA victim assistance formula grants awarded by OJP, Office for Victims of Crime (OVC) to SCAG in Columbia, South Carolina. OVC awarded these formula grants, totaling \$109,375,279 for fiscal years (FY) 2016 through 2018, from the Crime Victims Fund to enhance crime victim services throughout the State of South Carolina. As of June 2019, SCAG drew down a cumulative amount of \$38,458,711 for all of the grants we reviewed.

Grant Program Planning and Execution – We found that SCAG enhanced its crime victim services throughout the state. We determined that SCAG appropriately identified victim service needs and planned to meet additional victim service needs with its increased VOCA funding. We did not identify any issues with SCAG's process to select subrecipients and found that SCAG adequately communicated applicable VOCA requirements to its subrecipients.

Program Requirements and Performance Reporting – We found that SCAG was on track to comply with VOCA priority funding requirements. However, we noted discrepancies in subrecipients' reported performance data that we believe could have been prevented by a written monitoring policy and procedures. Additionally, SCAG should establish and implement procedures to validate the subgrant award data entered into the web-based Performance Measurement Tool.

Subaward Expenditures – We found that the subaward transactions we tested were authorized, allowable, reasonable, and supported.

Subrecipient Monitoring – We found that SCAG had no written subrecipient policies and procedures and that SCAG did not always meet monitoring targets.

**AUDIT OF THE OFFICE OF JUSTICE PROGRAMS
VICTIM ASSISTANCE GRANTS AWARDED TO THE SOUTH
CAROLINA OFFICE OF THE ATTORNEY GENERAL,
COLUMBIA, SOUTH CAROLINA**

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**AUDIT OF THE OFFICE OF JUSTICE PROGRAMS
VICTIM ASSISTANCE GRANTS AWARDED TO THE
SOUTH CAROLINA OFFICE OF THE ATTORNEY GENERAL,
COLUMBIA, SOUTH CAROLINA**

INTRODUCTION

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of three victim assistance formula grants awarded by the Office of Justice Programs (OJP), Office for Victims of Crime (OVC) to the South Carolina Attorney General's Office (SCAG) in Columbia, South Carolina. OVC awards victim assistance grants annually from the Crime Victims Fund (CVF) to state administering agencies. As shown in Table 1, from fiscal years (FY) 2016 to 2018, these OVC grants totaled \$109,375,279.

**Table 1
Audited Grants
FYs 2016 – 2018**

Award Number	Award Date ^a	Award Period Start Date	Award Period End Date	Award Amount
2016-VA-GX-4022	03/20/2018	10/1/2015	09/30/2019	\$ 30,422,238
2017-VA-GX-4040	03/20/2018	10/1/2016	09/30/2020	\$ 28,110,768
2018-V2-GX-0010	08/09/2018	10/1/2017	09/30/2021	\$ 50,842,273
Total:				\$ 109,375,279

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

^a On July 1, 2017, South Carolina changed the designated state administering agency from the South Carolina Department of Public Safety (DPS) to SCAG. Thereafter, OJP closed grant numbers 2016-VA-GX-0022 and 2017-VA-GX-0040 and awarded grant numbers 2016-VA-GX-4022 and 2017-VA-GX-4040 on March 20, 2018. OVC awarded SCAG the balance of the original 2016-award amount (\$30,422,238 of the original \$33,495,173) and the full 2017-award amount (\$28,110,768). Our audit predominately focused on the grants awarded to SCAG.

Source: OJP

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.¹ 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).

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

¹ The VOCA victim assistance formula program is funded under 34 U.S.C. § 20103.

the cap again, increasing the available funding for victim assistance to \$2.22 billion. For FY 2017 and 2018, \$1.8 billion and \$3.3 billion was available for victim assistance, respectively. OVC allocates the annual victim assistance program awards based on the amount available for victim assistance each year and the states' population. The annual VOCA victim assistance grant funds available to the State of South Carolina for their VOCA victim assistance program increased from \$6,893,734 in FY 2014 to \$29,421,155 in FY 2015, \$33,495,173 for FY 2016, 28,110,768 in FY 2017, and \$50,842,273 for FY 2018. These dollar amounts include the funds awarded to both the South Carolina Department of Public Safety (DPS) and SCAG.

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

As South Carolina's state administering agency, SCAG is responsible for administering the VOCA victim assistance program. Through a system of service providers throughout the state, SCAG seeks to offer information and support to victims and their families who have suffered from physical assault, sexual assault, child abuse, elder abuse, and human trafficking. On July 1, 2017, South Carolina changed its state administering agency for the Victim Assistance Program DPS to SCAG. As a result, OJP deobligated all active awards from DPS and re-obligated the remaining funds to SCAG.

OIG Audit Approach

The objective of the audit was to evaluate how SCAG 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 Final Rule, and the DOJ Grants Financial Guide (Financial Guide) as our primary criteria. We also reviewed relevant SCAG policy and procedures and interviewed SCAG personnel to determine how they administered the VOCA funds.

We interviewed SCAG and subrecipient personnel and further obtained and reviewed SCAG and subrecipient records reflecting grant activity.²

² 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.

AUDIT RESULTS

Grant Program Planning and Execution

The purpose of the VOCA victim assistance grants is to enhance crime victim services. SCAG became the primary recipient of victim assistance grants for South Carolina in March 2018. SCAG distributes 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, SCAG has discretion to select subrecipients from among eligible organizations, although the VOCA Guidelines require that 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.³ 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 SCAG's plan to allocate and award its victim assistance funding. We reviewed plans to distribute grant funds, make subaward selection decisions, and inform subrecipients of VOCA requirements. As discussed below, in our overall assessment of grant program planning and execution, we determined that SCAG appropriately identified victim service needs and planned to meet additional victim service needs with its increased VOCA funding. We did not identify any issues with its process to select subrecipients and found that SCAG adequately communicated applicable VOCA requirements to its subrecipients.

Subaward Allocation Plan

In response to the significant increase in CVF funds in FY 2015, OVC encouraged states to develop strategic plans and to conduct surveys or needs assessments to determine service gaps and maximize resources. Since the FY 2015 increase, the VOCA Victim Assistance Formula Solicitations have also required states to submit a subrecipient funding plan detailing its efforts to spend the increase in VOCA funds.

We found that SCAG made significant efforts to award funding to new victim services subrecipients and to increase funding for its existing subrecipients in an effort to address service needs and gaps. We found evidence that subrecipients used the funding increase to enhance victim assistance programs. In a workshop SCAG hosted in February 2018, it distributed a needs survey to participating service providers, law enforcement personnel, and various government officials. The survey assessed crime victims' needs by demographic area. Further, SCAG created

³ 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, 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.

a strategic advisory committee composed of victim service providers, law enforcement, and the prosecution community. The committee recommended program improvements for crime victims and identified new initiatives that may be eligible for VOCA grant funding.

As a result of the needs survey and the strategic advisory committee's efforts, SCAG developed the following goals and objectives:

1. strengthen availability of services to crime victims throughout South Carolina by expanding existing successful programs statewide,
2. expand services to underserved communities and underserved victims of crime,
3. strengthen the quality and consistency of services,
4. enhance and expand crisis response to victims of mass violence, and
5. expand and enhance network systems that will increase the capacity to capture data and exchange information to provide cost-effective and appropriate resources for victims of crime.

SCAG also hired a strategic planner to meet with stakeholders throughout the state to assess needs and strategize on VOCA spending for the priority victim groups, to include planning for future funding impact. We examined SCAG's allocation of VOCA subawards to determine whether it was on track to meet the program's priority distribution requirements. SCAG allocates funding based on project eligibility, areas of greatest need, jurisdictions with limited resources, current or past grant performance, and allocating at least 10 percent of federal awards to the priority program areas. This is discussed further in the Priority Areas Funding Requirement section.

Subaward Selection Process

To assess how SCAG granted its subawards, we reviewed SCAG's processes and procedures it uses to inform, evaluate, and select subrecipients for VOCA funding. SCAG provides a request-for-proposal solicitation on its website and sends an email notification to interested parties inviting them to apply.⁴ Additionally, SCAG hosts an annual workshop to provide information about the VOCA program and its application process to prospective applicants. Applicants must submit their proposals to SCAG through the state's Grants Management Information System. Upon receipt, SCAG reviews, rates, and eventually recommends to SCAG's Director applications for funding. As of March 2019, the state distributed 115 subawards totaling \$32,175,004 with FY 2016 funds, 69 subawards totaling \$20,742,523 with

⁴ Interested parties include non-profit victim service agencies, South Carolina state agencies, city mayors and administrators, police chiefs, sheriffs, solicitors, non-governmental organizations, and other parties.

FY 2017 funds, and 87 subawards totaling \$30,109,352 with FY 2018 funds.⁵ We did not identify any issues with SCAG's process to select subrecipients.

Subaward Requirements

State administering agencies must adequately communicate VOCA requirements to their subrecipients. We reviewed SCAG's subaward solicitations and award packages to determine how the grantee communicates subaward requirements to subrecipients and potential applicants.⁶ We found that SCAG adequately communicated VOCA program requirements and special conditions.

Program Requirements and Performance Reporting

To determine whether SCAG distributed VOCA victim assistance program funds to enhance crime victim services, we reviewed SCAG's distribution of subawards among local direct service providers. We also reviewed the performance measures SCAG reported to OVC in its grant application and the documentation SCAG used to track its performance goals and objectives. We compared these performance records to OVC's VOCA solicitations and award documents. Additionally, we tested SCAG compliance with special conditions governing award activity.

We concluded that SCAG: (1) has yet to fulfill distribution requirements to priority victim groups for the FY 2017 and FY 2018 grants but appears to be on track to do so, (2) was unable to upload their annual reports to OJP's web-based Performance Measurement Tool (PMT) due to technical difficulties, and (3) did not have adequate documentation to reconcile its Subgrant Award Reports (SAR). We also found that SCAG did not comply with one special condition we tested.

Priority Areas Funding Requirement

The VOCA Guidelines require state administering agencies to award a minimum of 10 percent of 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.⁷ SCAG defines previously underserved victims to include, but not be limited to, those involved in homicide crimes, elder abuse, driving under the influence or driving while impaired, and incest.

We examined how SCAG allocated VOCA subawards to gauge whether it was on track to meet the program's priority areas distribution requirements. We

⁵ The FY 2016 and FY 2017 amounts include awards made by DPS; however, we did not assess DPS's award process as part of our review.

⁶ These requirements include, but are not limited to, VOCA-specific award limitations, applicant eligibility requirements, eligible program areas, restrictions on uses of funds, and reporting requirements.

⁷ Methods for identifying "previously underserved" victims may include public hearings, needs assessments, task forces, and meetings with statewide victim services agencies.

determined that SCAG has an adequate process to track how it subawards funding in the four required areas. SCAG was also on track to comply with the minimum VOCA distribution requirements for each of the four priority victim categories for the FY 2016, FY 2017 and FY 2018 grants.

Annual Performance Reports

Each state administering agency must annually report to OVC on activity funded by any VOCA award active during the federal fiscal year. OVC requires states to upload reports annually to its Grants Management System. As of FY 2016, OVC also began requiring states to submit performance data through PMT. With this system, states may provide subrecipients direct access to report quarterly data for state review, although OVC still requires that if the subrecipient inputs its performance data directly, the state must approve the data.

For the victim assistance grants, the states must report the number of agencies funded, VOCA subawards, victims served, and victim services funded by these grants. Additionally, according to a special condition of the victim assistance grants, the state must collect, maintain, and provide to OVC data that measures the performance and effectiveness of activities funded by the award. Because SCAG did not receive any victim assistance funding until spring 2018, SCAG submitted its first annual performance report to OVC for FY 2018. We discussed with SCAG officials how they compiled performance data from their subrecipients. SCAG requires subrecipients to input performance information into PMT on a quarterly basis. A SCAG Program Coordinator, responsible for overseeing PMT reporting, reviews and verifies this information. At the end of the fiscal year, SCAG aggregates the reports into two formats, quantitative and qualitative, for the statewide performance report. A SCAG official told us that the office measures performance by desk monitoring, on-site monitoring, and reviewing all grant documentation.

In December 2018, SCAG reported to OVC that it was unable to upload reports into PMT. SCAG also reported to OVC that it had worked with PMT's help desk staff for months in an effort to fix the problem.⁸ To continue tracking performance objectives, SCAG prepared a document for subrecipients to capture their performance data. The data was entered into PMT when the data-entry problem was resolved. We discuss our testing of the subrecipients' data in the Monitoring of Subrecipients section below.

Compliance with Special Conditions

The special conditions of a federal grant award establish specific requirements for grant recipients. In its grant application documents, the SCAG certified it would comply with these special conditions. We reviewed the special conditions for the grants for FYs 2016 through 2018. We identified those conditions most significant to grant performance and not otherwise addressed in this report.

⁸ We contacted an OVC official who told us that OVC was aware SCAG was unable to upload reports to PMT. In July 2019, an OVC official confirmed that SCAG's PMT problem had been fixed.

For each victim assistance grant, the states must report to OVC a SAR with basic information on every subrecipient that receives victim assistance funds.

We compared SCAG's SAR to supporting documentation. As shown in Table 2, we were unable to reconcile the information.

Table 2
SCAG's Subgrant Award Reporting

Award Number	Number of Subrecipients		Amount Awarded	
	Reported	Supported	Reported	Supported
2016-VA-GX-4022	4	6	\$1,457,108	\$2,165,997
2017-VA-GX-4040	19	16	\$11,060,975	\$10,037,541
2018-V2-GX-0010	87	89	\$30,109,352	\$31,147,515

Note: This table only includes information reported in the SCAG SAR. Because DPS made most of the FYs 2016 and 2017 subawards, these numbers differ significantly from the total number of FYs 2016 and 2017 subawards. We compared the DPS SAR to the SCAG SAR and found no duplication.

Source: SCAG SAR and supporting documentation

A SCAG staff member told us that the differences were the result of SCAG staff reporting subrecipients under incorrect grant numbers. We believe that SCAG's internal controls should be designed to detect errors such as these because inaccurate reporting limits OVC from fully measuring the scope and progress of VOCA-funded activities. Therefore, we recommend that OJP ensure that SCAG establishes and implements procedures to report its SAR data accurately.

We also tested SCAG's certification to OVC that it would send at least one SCAG official to the annual VOCA National Training Conference. SCAG provided us with travel support documentation showing that SCAG's Deputy Director attended the conference in August 2018.

Grant Financial Management

Award recipients must establish an adequate accounting system and maintain financial records that accurately account for awarded funds. To assess the adequacy of SCAG's financial management of VOCA grants, we reviewed the process SCAG used to administer these funds by examining expenditures charged to the grants, subsequent drawdown requests, match contributions, and resulting financial reports. To evaluate further South Carolina's financial management of the VOCA grants, we also reviewed the Single Audit Reports for FYs 2016, 2017, and 2018. We also interviewed SCAG personnel who were responsible for grant financial management and reviewed SCAG's written policies and procedures, award documents, and financial records.

As discussed below, in our overall assessment of SCAG's grant financial management, we determined that SCAG generally implemented policies and

systems to account for grant funds and to minimize the risk of financial mismanagement. However, we found that SCAG could improve its subrecipient monitoring by establishing written policies and procedures.

Single Audit Reports

According to Title 2 of the Code of Federal Regulations, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, any agency that expended \$750,000 or more in federal funds within the agency's fiscal year is required to have a single organization wide audit performed annually. SCAG's federal fund expenditures exceeded \$750,000 in each fiscal year of our audit period of review. Therefore, we reviewed the South Carolina Single Audit Reports for FYs 2016, 2017, and 2018.

The Single Audit Reports for FYs 2016 and 2017 reported no deficiencies pertaining to the state's compliance with CVF-program requirements. However, in the Single Audit Report for FY 2018, auditors reported significant deficiencies with SCAG's internal controls over compliance with CVF subrecipient monitoring, quarterly reporting, and administrative costs requirements. Specifically, auditors found that SCAG submitted three out of the five quarterly federal financial reports tested late. Additionally, auditors found that DPS, the former SAA for South Carolina, used more than 5 percent of its FY 2014 CVF grant funds on training and administrative costs, which is unallowable under VOCA program requirements. Auditors also found that 3 of the 12 subrecipients selected for testing had audit report findings for which SCAG had no adequate documentation demonstrating it followed-up on the findings or issued a management decision. Pass-through entities are required to follow-up on all deficiencies pertaining to federal awards provided to subrecipients and detected through audits and, when required, issue a management decision.⁹ Auditors reported that the lack of adequate follow-up occurred because SCAG's controls over subrecipient monitoring did not ensure that timely follow-up and documented decisions on subrecipient audit findings were completed. SCAG agreed to each of the Single Audit Report CVF-related findings and proposed corrective actions that it stated would be implemented immediately. At the time of our audit, OJP had not yet reported to the OIG the status of the corrective actions.

We also have concerns with SCAG's monitoring of subrecipient performance. As detailed in our Monitoring of Subrecipients section below, we found that SCAG had no written policies and procedures to guide employees performing subrecipient monitoring duties. SCAG was also unable to meet its goal of providing an annual monitoring visit to each subrecipient and one subrecipient had not been visited by SCAG in 3 years at the time of our audit. Additionally, SCAG misreported completing one performance metric based on the supporting documentation we reviewed.

⁹ Title 2 C.F.R. 200.331(d).

Grant Expenditures

State administering agency victim assistance expenses fall into two overarching categories: (1) subrecipient reimbursements, which constitute the vast majority of total expenses; and (2) administrative expenses, which are allowed to total up to 5 percent of each award. 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 comparing the transactions to SCAG's accounting records and supporting documentation.

Subaward Expenditures

Subrecipients may request reimbursement payments from SCAG on a monthly or quarterly basis by submitting a request for payment accompanied by supporting documentation for all expenses through SCAG's subaward management system. As of January 2019, we found that SCAG had paid a total of \$31,285,392 to its subrecipients from the VOCA assistance program funds we audited.

To evaluate SCAG's financial controls over VOCA victim assistance grant expenditures, we reviewed a sample of 12 judgmentally-selected subrecipient reimbursements containing 105 transactions totaling \$775,598 to determine whether the reimbursement payments were accurate, allowable, and in accordance with the VOCA Guidelines. The reimbursements contained transactions for personnel and fringe benefits, travel, contracts or consultants, supplies, equipment, training, and operating costs. With the exception of two transactions, we concluded the transactions were authorized, allowable, reasonable, and supported with adequate documentation.

For one reimbursement, a subrecipient appeared to charge the grant for multiple employees working on several different non-grant cost activities but did not submit documentation that adequately supported the distribution of personnel charges. For the second reimbursement, a subrecipient did not submit documentation that adequately supported its entire reimbursement request to SCAG. During our audit, SCAG requested and obtained additional documentation from the subrecipients to support the charges, which we reviewed and found adequate. Therefore, we do not question the costs. However, these occurrences indicate that internal controls over subrecipient monitoring can be strengthened, which we discuss in the Monitoring of Subrecipients section.

Administrative Expenditures

The state administering agency may retain up to 5 percent of each grant to pay for administering its crime victim assistance program and for training. Such costs must derive from efforts to expand, enhance, or improve how the agency administers the victim assistance program and to support activities and costs that impact the delivery and quality of services to crime victims. While federal grant-funded administrative costs generally must relate to a specific program, for VOCA assistance awards, the 2016 VOCA Final Rule states that funds for administration

may be used to pay for costs directly associated with administering a state's victim assistance program.¹⁰ As previously discussed, the South Carolina's Single Audit Report for FY 2018 reported that SCAG exceeded the 5 percent administrative cost threshold for its FY 2014 grant. We tested SCAG's compliance with the 5 percent limit on administrative expenses for the 2015 through 2018 grants by comparing SCAG's total administrative expenditures charged to the grants to the total grant award value. We found that for each award SCAG's administrative expenditures were less than 5 percent.

Additionally, while the scope of our audit focused predominately on the FY 2016 and FY 2017 VOCA assistance grants, we considered data from the FY 2015 VOCA assistance grant, which is closed, to contain the most complete representation of state's compliance with the 5 percent administrative cost allowance. We found that the state complied with the 5 percent administrative requirement for its FY 2015 VOCA assistance grant and was on track to comply with the 5 percent limit for the subsequent grants.

In addition to testing SCAG's compliance with the 5 percent administrative allowance, we also tested a sample of administrative costs for contractual services, travel, supplies and materials, and personnel to determine if the costs were supported, allowable, and properly allocated.¹¹ For the contractual services, travel, and supplies and materials administrative costs, we judgmentally selected five transactions. For the personnel administrative costs, we judgmentally selected three SCAG employees for three pay periods. SCAG employees submit their working time electronically through South Carolina's human resource and payroll system.¹² The employees prepare a monthly timesheet showing the number of hours spent on each grant or project. We compared and reconciled the employee's recorded salary and VOCA hours worked to the human resource and payroll system. We also found that the administrative costs transactions for contractual services, travel, and supplies and materials and personnel were reasonable, supported, complied with the VOCA guidelines, and properly allocated.

Drawdowns

Award recipients should request funds based upon immediate disbursement or reimbursement needs, and the grantee should time drawdown requests to ensure that the federal cash-on-hand is the minimum needed for disbursements or reimbursements made immediately or within 10 days. SCAG requested its grant funds on a reimbursement basis. VOCA grant funds are available for the fiscal year

¹⁰ OVC officials have indicated that the definition of a state's "victim assistance program" may include both VOCA and non-VOCA activities supported by the state administering agency, as long as the activities relate to victim assistance.

¹¹ The sampled transactions were funded by the FY 2016 VOCA assistance grant, with the exception of contractual services. As of January 2019, SCAG did not charge personnel expenditures to the FY 2017 grant and solely charged contractual services for administrative costs.

¹² Two employees were exempt under The Fair Labor Standards Act from typical record-keeping requirements. Therefore, they did not submit their timesheets electronically and solely tracked working hours on a monthly basis.

of the award plus 3 additional fiscal years. To assess whether SCAG managed its drawdowns in accordance with VOCA requirements, we compared the total amount reimbursed to SCAG’s accounting system and financial records. Additionally, we traced two drawdowns totaling \$24.3 million to source documentation. We found the drawdowns were supported, and that SCAG did not hold funds in excess. Table 3 shows the total amount drawn down for the FYs 2016, 2017, and 2018 grants as of June 2019.¹³

Table 3
Grant Draw Downs as of June 2019

Award Number	Total Award	Amount Drawn Down	Amount Remaining
2016-VA-GX-4022	\$ 30,422,238	\$ 23,827,089	\$ 6,595,149
2017-VA-GX-4040	\$ 28,110,768	\$ 9,271,296	\$ 18,839,472
2018-V2-GX-0010	\$ 50,842,273	\$ 5,360,326	\$ 45,481,947
Total:	\$ 109,375,279	\$ 38,458,711	\$ 70,916,568

Note: Amounts were rounded

Source: OJP Payment History Reports

During this audit, we did not identify deficiencies related to SCAG’s process for developing drawdown requests.

Matching Requirement

The VOCA Guidelines require that subrecipients match 20 percent of the project cost. 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. Match contributions must come from non-federal sources and can be either cash or an in-kind match.¹⁴ VOCA Guidelines state that any deviation from this policy requires OVC approval. The state administering agency has primary responsibility for ensuring subrecipient compliance with the match requirements.

SCAG allows subrecipients to fulfill their match requirements using cash or in-kind resources, to include volunteer services. Additionally, SCAG requires subrecipients to include projected match information within their subaward applications. SCAG also requires subrecipients to detail their respective cash or in-kind match activity on their monthly or quarterly request for payment worksheets. We judgmentally selected for testing 12 subrecipients’ reimbursement

¹³ We noted that SCAG’s FY 2016 award was approaching the end of the award period and had \$6.5 million in unexpended funds. OJP is currently addressing state spending in response to Recommendation 1 in our [Review of the Office of Justice Programs’ Efforts to Address Challenges in Administering the Crime Victims Fund Programs](#).

¹⁴ 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.

requests, SCAG match payment histories, and approved cash match waivers. We found that the subrecipients tested met the match requirements.

Financial Reporting

According to the DOJ Grants Financial Guide, recipients shall report the actual expenditures and unliquidated obligations incurred for the reporting period as well as cumulative expenditures, on each financial report. We noted that the FY 2018 Single Audit Report found that SCAG did not submit quarterly reports in a timely manner because of the transfer of state administering agencies. Therefore, we checked the two most recent reports for the FY 2016 and FY 2017 grants for timeliness and did not find exceptions. To determine whether SCAG submitted accurate Federal Financial Reports, we compared the four most recent reports to SCAG's accounting records for both the FY 2016 and FY 2017 grants as well as the most recent report for the FY 2018 grant. We determined that quarterly and cumulative expenditures for the reports reviewed matched the accounting records from the general ledger.

In our overall assessment of SCAG's grant financial management, we determined that SCAG had policies and controls to account for grant funds and to minimize the risk of financial mismanagement.

Monitoring of Subrecipients

According to the DOJ Grants Financial Guide, the purpose of subrecipient monitoring is to ensure that subrecipients: (1) use grant funds for authorized purposes; (2) comply with federal program and grant requirements, laws, and regulations; and (3) achieve subaward performance goals. To assess the adequacy of SCAG's monitoring, we interviewed SCAG personnel, reviewed SCAG's monitoring procedures, and obtained records of interactions between SCAG and its subrecipients. We conducted site visits of three subrecipients during which we interviewed subrecipient personnel, toured facilities, and reviewed accounting and performance records. We spoke with subrecipient officials about the support received from SCAG and the subrecipient's understanding of VOCA program requirements.

As a primary VOCA grant recipient, SCAG must develop policies and procedures to monitor its subrecipients. During our interviews with SCAG officials, we questioned them about the office's monitoring plan, policies, and procedures and requested supporting documentation. We determined that while SCAG has a written monitoring plan, it does not have written policies and procedures to guide its staff in performing monitoring visits. As discussed below, we believe that written policies and procedures would strengthen SCAG's ability to report accurate data.

According to VOCA guidelines, each state administering agency must conduct desk monitoring of all subrecipients. Each must also conduct on-site monitoring of all subrecipients at least once every 2 years unless the state administering agency's monitoring plan requires a different frequency. SCAG's monitoring plan states that

it will provide desk reviews and technical assistance to subrecipients periodically and that it will also provide annual on-site monitoring.

We found that SCAG was unable to meet its goal of providing an annual on-site monitoring visit to each subrecipient. During a site visit of one subrecipient, we determined that the subrecipient had not received a monitoring visit in 3 years. SCAG's Deputy Director informed us the office had put some monitoring visits on hold during the state's transfer of state administering agency duties from DPS to SCAG. For FY 2018, the first year SCAG was responsible for the victim assistance grants, we found that 43 of the 103 SCAG subrecipients did not receive an on-site monitoring visit.¹⁵ The SCAG Deputy Director told us that the start-up issues limiting monitoring in SCAG's first year of responsibility have been resolved and that SCAG planned to begin meeting the monitoring requirement. However, as of July 25, 2019, SCAG had not met the FY 2019 monitoring requirement, and we were uncertain that the requirement would be met by September 30, 2019, which is the end of SCAG's fiscal year. Of the 43 subrecipients that had not received an on-site monitoring visit, 20 also did not undergo regular desk monitoring during the year. Routine monitoring is critical to the success of the VOCA program because it provides some assurance that subrecipients will use grant funds for allowable purposes and that any inadequate performance is detected and addressed timely. Therefore, we recommend that OJP ensure that SCAG complies with VOCA monitoring guidelines, as well as its monitoring plan, through the timely completion of site visits and desk monitoring.

Financial Monitoring

SCAG requires its subrecipients to submit a Request for Payment Worksheet, which details expenses by cost category and supporting documentation for all expenditures on a monthly or quarterly basis. Additionally, as part of its subrecipient application process, SCAG requires subrecipients to submit proposed budgets for review and approval by SCAG officials. SCAG staff review the Request for Payment Worksheets and supporting documentation to reconcile the reimbursement amount to the budget and ensure all costs are allowable.

As discussed in the Subaward Expenditures section of the report, we found that most subrecipient expenditures we tested were supported and allowable. However, we found that in two instances, SCAG did not obtain complete supporting documentation from subrecipients prior to reimbursing personnel expenditures. To ensure grant funds are used only for allowable purposes, SCAG should, in accordance with its system of internal controls, obtain adequate supporting documentation for all grant-funded costs. Therefore, we recommend that OJP ensure SCAG obtains adequate supporting documentation for subrecipient expenditures prior to reimbursement approval.

As a state administering agency, an additional monitoring responsibility for SCAG includes ensuring subrecipients that exceed the threshold in federal fund expenditures have a Single Audit completed and that subrecipients address audit

¹⁵ This figure includes SCAG subrecipients awarded with FYs 2016 and 2017 VOCA funds.

findings in a timely manner. SCAG’s Fiscal Manager told us SCAG complies with this requirement by examining subrecipient source of income records and maintaining this data on a worksheet. The Fiscal Manager also told us that the office requests a copy the subrecipient’s Single Audit Report and uses a checklist to review the submitted report. Further, the Fiscal Manager stated that if Single Audit Report findings are identified, SCAG requests from the subrecipient its plan for corrective action.

Performance Monitoring

SCAG requires subaward applicants to provide their project objectives and performance indicators in the subaward application. The application establishes the allowable uses of funding and serves as a guide for the performance data that SCAG collects from each subrecipient performance report. Typically, SCAG’s subrecipients are required to submit their performance data directly into OJP’s PMT on a quarterly basis. However, as discussed in the Program Requirements and Performance Reporting section above, we noted that SCAG experienced access issues with PMT that prevented subrecipients from uploading their quarterly reports. To address this issue, SCAG prepared a document for subrecipients to report and submit performance data.

During our subrecipient site visits, we compared the subrecipients’ quarterly performance data to supporting documentation. Specifically, we tested the performance data that three subrecipients submitted for the number of clients assisted, new clients, domestic violence clients assisted, and clients assisted with immigration matters. We found that the performance data for two out of three subrecipients generally reconciled with the subrecipients’ supporting documentation. However, as shown in Table 4, we noted that for one subrecipient, the performance data did not reconcile for the categories tested.

Table 4
One Subrecipient’s Quarterly Performance Reporting Discrepancies

Reporting Period	Performance Measure	Number Reported	Number Supported	Difference
October-December 2017	Individuals who received services during the reporting period	2,108	3,348	1,240
	New Clients	1,114	1,810	696
	Domestic Violence	1,114	447	(667)
	Immigration Assistance	11	2	(9)
October – December 2018	Individuals who received services during the reporting period	2,156	3,780	1,624
	New clients	1,337	2,233	896
	Domestic violence	1,337	1,588	251
	Immigration assistance	0	10	10

Source: OIG analysis of SCAG and one subrecipient’s records

We discussed these differences with a subrecipient official who was uncertain of the cause but told us that the differences may have resulted from human error. We also asked the official if the reported data pertained to only VOCA-funded activities or all activities of the subrecipient. The official said the staff member who prepared the PMT reports had recently resigned and, consequently, the official was not certain that only VOCA-funded activities had been reported.

As previously discussed, SCAG had no written policies and procedures for actual monitoring steps, and SCAG lacked any formal guidance on conducting performance monitoring and reconciling performance data. We believe written policies and procedures that provide guidance on reconciling and validating data would identify such differences and reduce the risk of misreporting performance data. Properly validated data would allow SCAG and OVC to fully measure and report the progress and value of VOCA-funded activities. Therefore, we recommend that OJP ensure SCAG develops and implements policies and procedures for subrecipient monitoring.

CONCLUSION AND RECOMMENDATIONS

Overall, we found that SCAG used its grant funds to enhance services for crime victims and took appropriate steps to announce and provide information and funding regarding VOGA program requirements to subrecipients. However, our audit identified areas where SCAG can strengthen its controls over subrecipient monitoring. Specifically, we found that SCAG had no written subrecipient monitoring policies and procedures, and SCAG did not always meet monitoring visit targets. We also noted a discrepancy in reported performance data that could have been prevented by written subrecipient monitoring policies and procedures and the timely completion of monitoring visits. Routine monitoring is critical to the success of the VOCA program because it provides some assurance that subrecipients will use grant funds for allowable purposes and that any inadequate performance is detected and addressed timely. In addition, we found that SCAG reported incorrect subrecipient data for each of its victim assistance grants. We provide four recommendations to OJP to address these deficiencies.

We recommend that OJP:

1. Ensure SCAG establishes and implements procedures to report its SAR data accurately.
2. Ensure SCAG complies with VOCA monitoring guidelines, as well as its monitoring plan, through the timely completion of site visits and desk monitoring.
3. Ensure SCAG obtains adequate supporting documentation for subrecipient expenditures prior to reimbursement approval.
4. Ensure SCAG develops and implements policies and procedures for subrecipient monitoring.

OBJECTIVE, SCOPE, AND METHODOLOGY

Objective

The objective of the audit was to evaluate how the South Carolina Office of the Attorney General (SCAG) 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.

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 grant numbers 2016-VA-GX-4022, 2017-VA-GX-4040, and 2018-V2-GX-0010 from the Crime Victims Fund (CVF) awarded to SCAG. The Office of Justice Programs (OJP), Office for Victims of Crime (OVC) awarded these grants totaling \$109,375,279 to SCAG, which serves as the state administering agency. On July 1, 2017, South Carolina changed the designated state administering agency from the South Carolina Department of Public Safety (DPS) to SCAG. Our audit predominately focused on SCAG's administration of the VOCA victim assistance grants. Therefore, our audit concentrated on, but was not limited to, the period of October 1, 2015, the project start date for VOCA assistance grant number 2016-VA-GX-4022, through July 2019. As of June 2019, SCAG had drawn down a total of \$38,458,711 from grant numbers 2016-VA-GX-4022, 2017-VA-GX-4040, and 2018-V2-GX-0010. At the time of our audit, SCAG had just began spending its FY 2018 grant funds; therefore, our testing in some instances did not apply.

To accomplish our objective, we tested compliance with what we consider to be the most important conditions of SCAG's activities related to the audited grants. We performed sample-based audit testing for grant expenditures including payroll and fringe benefit charges, financial reports, and 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 Department of Justice (DOJ) Grants Financial Guide, and the award documents contain the primary criteria we applied during the audit.

During our audit, we obtained information from OJP's Grants Management System and Performance Measurement Tool, as well as SCAG'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.

While our audit did not assess SCAG's overall system of internal controls, we did review the internal controls of SCAG's financial management system specific to the management of funds for each VOCA grant within our review. To determine whether SCAG adequately managed the VOCA funds we audited, we conducted interviews with State of South Carolina financial staff, examined SCAG's policies and procedures, and reviewed SCAG's and SCAG subrecipients' grant documentation and financial records. We also developed an understanding of SCAG'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

**SOUTH CAROLINA OFFICE OF THE ATTORNEY GENERAL
RESPONSE TO THE DRAFT AUDIT REPORT¹⁶**



ALAN WILSON
ATTORNEY GENERAL

September 9, 2019

Mr. Ferris B. Polk
Regional Audit Manager
Office of the Inspector General
U.S. Department of Justice
75 Ted Turner Drive Southwest, Suite 1130
Atlanta, Georgia 30303

Dear Mr. Polk:

This is in response to the draft audit report issued June 27, 2019. The Department of Crime Victim Assistance Grants in the South Carolina Office of the Attorney General would like to thank you and your staff for taking time to review our Victims of Crime Act grant program.

We appreciate the opportunity to review the draft report before being published. We have reviewed the report and have no additional comments.

Sincerely,

Burke O. Fitzpatrick
Director
Crime Victim Services Division

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¹⁶ The office of the Inspector General's draft report was issued on August 23, 2019 rather than on June 27, 2019 as stated in this letter.

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

SEP 12 2019

Washington, D.C. 20531

MEMORANDUM TO: Ferris B. Polk
Regional Audit Manager
Atlanta 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 Victim Assistance Grants Awarded to the South Carolina Office of the Attorney General, Columbia, South Carolina*

This memorandum is in reference to your correspondence, dated August 23, 2019, transmitting the above-referenced draft audit report for the South Carolina Office of the Attorney General (SCAG). We consider the subject report resolved and request written acceptance of this action from your office.

The draft report contains **four** recommendations and **no** questioned costs. The following is the Office of Justice Programs' (OJP) 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 ensure that SCAG establishes and implements procedures to report its SAR data accurately.**

OJP agrees with this recommendation. We will coordinate with SCAG to obtain a copy of written policies and procedures, developed and implemented, to ensure that it reports its Subgrant Award Reports (SAR) data accurately.

2. **We recommend that OJP ensure that SCAG complies with VOCA monitoring guidelines, as well as its monitoring plan, through the timely completion of site visits and desk monitoring.**

OJP agrees with this recommendation. We will coordinate with SCAG to obtain a copy of written policies and procedures, developed and implemented, as well as a copy of its most recent schedule for monitoring Victims of Crime Act (VOCA) subrecipients, to ensure that it complies with VOCA monitoring guidelines, as well as its own monitoring plan, through the timely completion of site visits and desk monitoring.

- 3. We recommend that OJP ensure that SCAG obtains adequate supporting documentation for subrecipient expenditures prior to reimbursement approval.**

OJP agrees with this recommendation. We will coordinate with SCAG to obtain a copy of written policies and procedures, developed and implemented, to ensure that it obtains adequate supporting documentation for subrecipient expenditures, prior to approving reimbursements.

- 4. We recommend that OJP ensure that SCAG develops and implements policies and procedures for subrecipient monitoring.**

OJP agrees with this recommendation. We will coordinate with SCAG to obtain a copy of written policies and procedures, developed and implemented, to ensure that it adequately and effectively monitors subrecipients.

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: Katharine T. Sullivan
Principal Deputy Assistant Attorney General

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Deputy Assistant Attorney General
for Operations and Management

LeToya A. Johnson
Senior Advisor
Office of the Assistant Attorney General

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Internal Review and Evaluation Office
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OJP Executive Secretariat
Control Number IT20190823143045

**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 Office of Justice Programs (OJP) and the South Carolina Office of the Attorney General (SCAG). The responses for SCAG and OJP are incorporated in Appendices 2 and 3, respectively. SCAG did not state whether it agreed or disagreed with the recommendations, but it thanked the OIG for the review and stated that it had no additional comments. OJP agreed with the recommendations and, as a result, the status of the report is resolved. The following provides the OIG analysis of the responses and a summary of actions necessary to close the report.

We recommend that OJP:

- 1. Ensure SCAG establishes and implements procedures to report its Subgrant Award Reports (SAR) data accurately.**

Resolved. OJP agreed with the recommendation and stated that it will coordinate with SCAG to obtain a copy of written policies and procedures, developed and implemented, to ensure that SCAG reports its Subgrant Award Reports (SAR) data accurately.

This recommendation can be closed when we receive documentation demonstrating that SCAG has established and implemented procedures to report its SAR data accurately.

- 2. Ensure SCAG complies with Victims of Crime Act (VOCA) monitoring guidelines, as well as its monitoring plan, through the timely completion of site visits and desk monitoring.**

Resolved. OJP agreed with the recommendation and stated that it will coordinate with SCAG to obtain written policies and procedures, developed and implemented, as well as a copy of SCAG's most recent schedule for monitoring VOCA subrecipients, to ensure that SCAG complies with VOCA monitoring guidelines, as well as their own monitoring plan, through the timely completion of site visits and desk monitoring.

This recommendation can be closed when we receive documentation demonstrating that SCAG has complied with VOCA monitoring guidelines, as well as its monitoring plan, through the timely completion of site visits and desk monitoring.

3. Ensure SCAG obtains adequate supporting documentation for subrecipient expenditures prior to reimbursement approval.

Resolved. OJP agreed with our recommendation and stated that it will coordinate with SCAG to obtain a copy of written policies and procedures, developed and implemented, to ensure that it obtains adequate supporting documentation for subrecipient expenditures, prior to approving reimbursements.

This recommendation can be closed when we receive documentation that ensures that SCAG obtains adequate supporting documentation for subrecipient expenditures prior to reimbursement approval.

4. Ensure SCAG develops and implements policies and procedures for subrecipient monitoring.

Resolved. OJP agreed with our recommendation and stated that it will coordinate with SCAG to obtain a copy of written policies and procedures, developed and implemented, to ensure that it adequately and effectively monitors subrecipients.

This recommendation can be closed when we receive documentation demonstrating that SCAG has developed and implemented policies and procedures for subrecipient monitoring.



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