



Audit of the Office of Justice Programs Victim
Assistance Funds Subawarded by the Georgia
Criminal Justice Coordinating Council
to Women Moving On, Inc.,
Decatur, Georgia



AUDIT DIVISION

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EXECUTIVE SUMMARY

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Background

The U.S. Department of Justice (DOJ) Office of Justice Programs (OJP) provided funds to the Georgia Criminal Justice Coordinating Council (Georgia CJCC) to make subawards supporting victim assistance programs in the state of Georgia. The Georgia CJCC awarded \$1,703,090 in crime victim assistance funds to Women Moving On, Inc. (WMO), under two subawards in October 2020 and one subaward in October 2021. The purpose of the subawards was to provide services to victims of domestic violence. As of November 2022, the Georgia CJCC had reimbursed WMO the total of the three subawards, \$1,703,090.

Audit Objective

The objective of this DOJ Office of the Inspector General audit was to review how WMO used Victims of Crime Act (VOCA) funds to assist crime victims and assess whether it accounted for these funds in compliance with award requirements, terms, and conditions.

Summary of Audit Results

We concluded that WMO provided services to victims of crime in Decatur, Georgia. However, we found that WMO needs to improve certain areas of its subaward financial management.

Program Performance and Accomplishments

The audit concluded that WMO provided a range of services to victims of domestic violence in accordance with award requirements, including emergency shelter, rent assistance, transitional housing, legal advocacy, and financial assistance.

Financial Management

The audit concluded that WMO needs to establish comprehensive written policies and procedures to ensure its financial records accurately reflect all expenditures charged to VOCA subawards and that payments made by WMO are made according to the VOCA Victim Assistance Program requirements. WMO lacked segregation of duties, circumvented internal controls procedures over disbursement of funds, and did not disclose to the Georgia CJCC a potential conflict of interest. We found that WMO requested and received \$45,623 in excess of actual project costs supported by its accounting system. In addition, we questioned \$31,306 in unsupported costs, including \$8,813 which are also unallowable costs that were not approved in the subaward agreement.

Recommendations

Our report contains four recommendations for OJP and the Georgia CJCC to assist WMO in improving its award management and administration and to remedy unallowable and unsupported costs. We provided our draft audit report to WMO, the Georgia CJCC, and OJP, and their responses can be found in Appendices 3, 4, and 5, respectively. Our analysis of those responses can be found in Appendix 6.

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Introduction

The Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of victim assistance funds received by Women Moving On, Inc. (WMO), in Decatur, Georgia. The Office of Justice Programs (OJP) Office for Victims of Crime (OVC) provided this funding to the Georgia Criminal Justice Coordinating Council (Georgia CJCC), which serves as the State Administering Agency (SAA) for the state of Georgia and makes subawards to direct service providers. As a direct service provider, WMO received a total of three subawards from the Georgia CJCC totaling \$1,703,090 in October 2020 and October 2021. These funds originated from the Georgia CJCC's FY 2019 and 2020 federal grants, as shown in Table 1.

Table 1

Audited Subawards to WMO from the Georgia CJCC

SAA Subaward Identifier	OJP Prime Award Numbers	Project Start Date	Project End Date	Subaward Amount
C19-8-188	2019-V2-GX-0019	10/1/2020	9/30/2021	\$673,952
C19-8-189	2019-V2-GX-0019	10/1/2020	9/30/2021	\$272,209
C20-8-193	2020-V2-GX-0014	10/1/2021	9/30/2022	\$756,929
Total:				\$1,703,090

Source: JustGrants and Georgia CJCC

Established by the Victims of Crime Act (VOCA) of 1984, the Crime Victims Fund (CVF) supports crime victims through DOJ programs and state and local victim assistance and compensation initiatives.¹ According to OJP's program guidelines, victim assistance services eligible to receive VOCA support must: (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. Direct service providers receiving VOCA victim assistance subawards thus may provide a variety of support to victims of crime, to include offering help filing restraining orders, counseling in crises arising from the occurrence of crime, crisis intervention, and emergency shelter.

Women Moving On, Inc.

WMO is a 501(c)(3) non-profit organization located in Decatur, Georgia, whose mission includes meeting the immediate and long-term needs of the diverse community of battered women and their children with programs that promote safety, compassion, connection, advocacy, and prevention in Georgia.

¹ The VOCA Victim Assistance Formula Grant Program is funded under 34 U.S.C. § 20103. Federal criminal fees, penalties, forfeited bail bonds, gifts, donations, and special assessments support the CVF. The total amount of funds that the OVC may distribute each year depends upon the amount of CVF deposits made during the preceding years and limits set by Congress.

WMO was founded in 1986 and has been a VOCA subrecipient since 1997. According to WMO's budget data for FY 2022, VOCA funding was the entity's largest single source of funding and was about 37 percent of total income. WMO is led by an Executive Director and had a total staff of 27 employees and 22 volunteers.

WMO operates a 24-hour hotline and a safe house that provides services to victims of domestic violence and their children within the city of Decatur and Dekalb county. The services provided include temporary shelter to survivors and their children, financial assistance, rent assistance, transitional housing assistance, and legal advocacy.

OIG Audit Approach

The objective of this audit was to review how WMO used the VOCA funds received through subawards from the Georgia CJCC to assist crime victims and assess whether WMO accounted for the VOCA funds in compliance with award requirements, terms, and conditions. To accomplish this objective, we assessed program performance and accomplishments and financial management.

To gain a further understanding of victim assistance subaward oversight, as well as to evaluate subrecipient performance and administration of VOCA-funded programs, we solicited feedback from the Georgia CJCC officials regarding WMO's record of delivering crime victim services, accomplishments, and compliance with SAA award requirements.² The Georgia CJCC also provided budget and actual cost information, which we used to plan the audit.

We tested compliance with what we considered to be the most important conditions of the subawards. The DOJ Grants Financial Guide; VOCA Guidelines and Final Rule; 2 C.F.R. § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; and the OVC and SAA award documents constitute the primary criteria we applied during this audit.

The results of our analysis are discussed in detail in the following sections of this report. Appendix 1 contains additional information on this audit's objective, scope, and methodology. Appendix 2 presents the audit's Schedule of Dollar-Related Findings.

² As an SAA, the Georgia CJCC is responsible for monitoring the performance of, providing technical assistance to, collecting data from, and processing victim assistance reimbursements requested by WMO. As such, we considered the results of our audit of victim assistance grants awarded to the Georgia CJCC in performing this separate review. See U.S. Department of Justice Office of the Inspector General, *Audit of the Office of Justice Programs, Office for Victims of Crime, Crime Victims Funds Formula Grants Awarded to the State of Georgia's Criminal Justice Coordinating Council, Atlanta, Georgia*, Audit Report 18-003 (April 2018), <https://oig.justice.gov/reports/audit-office-justice-programs-office-victims-crime-crime-victims-fund-formula-grants>.

Audit Results

Program Performance and Accomplishments

As established by the VOCA legislation, VOCA subawards are available to subrecipients for the purpose of providing direct services to victims. WMO received its VOCA funding from the Georgia CJCC to assist domestic violence survivors and their children with rent assistance, transitional housing assistance, legal advocacy and financial assistance. We obtained an understanding of WMO's standard operating procedures in relation to the subaward-funded services. We also compared the project application and subaward agreement against available evidence of accomplishments to determine whether WMO demonstrated adequate evidence of providing the services for which it was funded. Overall, we concluded that WMO provided the services for which it was funded.

Program Implementation

According to the DOJ Grants Financial Guide, recipients of federal awards should maintain a well-designed and tested system of internal controls. The DOJ Grants Financial Guide further defines internal controls as a process designed to provide reasonable assurance regarding the achievement of objectives in: (1) the effectiveness and efficiency of operations, (2) reliability of reporting for internal and external use, and (3) compliance with applicable laws and regulations.

To obtain an understanding of its standard operating procedures in relation to audited victim services, we conducted interviews with the WMO Executive Director and two additional employees. We also reviewed WMO's written policies and procedures that govern the VOCA-funded services. WMO officials provided us an overview and documentation regarding policies and procedures for identification of victims, including outreach and the agency's online program portal, and processes for intake, referrals, emergency housing, and monetary assistance.

Victims are usually referred by law enforcement, through a hotline that WMO operates 24 hours per day, or by referrals from other services providers. Upon arrival, clients go through an assessment and intake process to determine client eligibility and identify their needs. Once accepted into the program, a WMO Victim Advocate explains to the victim their rights and the services for which they qualify.

Program Services

According to the objectives of the subawards, WMO was to provide emergency shelter, transition services for families leaving the safe house for independent living, legal advocacy, financial education and assistance, rapid re-housing, and transitional housing. We performed interviews, reviewed documented program activities, and performed a site visit to the safe house.

We found that WMO had crisis line advocates available 24 hours per day to answer questions and provide support, safety planning, and referrals. We also observed evidence that WMO assisted domestic violence survivors and their children with emergency shelter, rent assistance, transitional housing assistance, legal advocacy, and financial assistance for legal and counseling services. Based on this, along with interviews and documentary evidence reviewed, we concluded that WMO provided the services for which it received VOCA funds.

Financial Management

According to the DOJ Grants Financial Guide, all grant recipients and subrecipients are required to establish and maintain adequate accounting systems, internal controls, and financial records to accurately account for awarded funds. Adequate internal controls include segregation of key financial duties to ensure the day-to-day management of funds. Written policies and procedures are essential for the establishment of internal controls to ensure that those controls are understood and consistently implemented. Management is responsible for the design and implementation of these policies and procedures.

We conducted interviews with officials, examined policies and procedures, reviewed award documents, and performed expenditure testing to determine whether WMO adequately accounted for the subaward funds we audited. WMO uses a commercially available accounting software to account for funds. Daily accounting activities are recorded in the system by the Executive Director and monthly bank reconciliations are performed by an external contractor. Although WMO's accounting software appears to be adequate to account for grant funds, we found significant deficiencies in WMO's system of internal controls that we believe are the result of inadequately developed and implemented policies and procedures; these deficiencies are discussed in the following sections of this report.

Fiscal Policies and Procedures

WMO had not established adequate internal controls as required by the DOJ Grants Financial Guide. As discussed below, WMO lacked segregation of duties, circumvented internal control procedures over disbursement of funds, and did not have policies and procedures for electronic payments and the use of debit and credit cards. Additionally, staff performing financial management lacked adequate financial management knowledge and training.

- ***Segregation of Duties and Delegation of Check Signature Authority*** – We found that one WMO employee was performing multiple duties that should be segregated. This employee had physical control of checks and a credit card, prepared and authorized disbursement requests, prepared and signed the checks, and made payments with a credit card. We also found multiple disbursements where the Executive Director allowed this same employee to sign checks on her behalf. The lack of segregation of these duties increases the risk of errors, improper payments, and fraud.

According to WMO policies, only the Executive Director, the Director of Housing, the President of the Board of Directors, and the Treasurer of the Board of Directors had the authority to sign checks. We discussed this condition with the Executive Director, who confirmed that she had authorized the additional employee to sign checks on her behalf. We explained to the Executive Director the risks associated with that practice and the importance of segregation of duties as an integral part of the organization's internal control structure. The Executive Director concurred with the need for improvement and told us the organization would be making changes to correct these deficiencies.

- ***Disbursement Request Procedure*** – WMO had forms available to be used to request and authorize the disbursement of funds, but we found that it did not consistently use them and did not have clear policies and procedures to ensure that disbursements were properly authorized. We found multiple disbursement requests that had not been authorized by the Executive Director and multiple disbursements made without request forms or any documented authorization.

- ***Electronic Payments and Use of Debit and Credit Cards*** – We found that there were no policies or written procedures in place for the use of debit or credit cards for the payment of purchases, such as guidelines specifying the circumstances in which debit or credit cards can be used, the maximum amount that may be charged, and documentation requirements for the approval of the disbursements. We found multiple purchases paid through electronic funds transfer or with credit cards without going through the authorization process as required by WMO's own policies.
- ***Financial and Fraud Awareness Training*** – As a condition for receiving the subawards, WMO was required to comply with the DOJ Grants Financial Guide and the VOCA Victim Assistance Program requirements. We discussed the results of our audit with an WMO official who told us they did not know about the existence of either of these resources. We also learned that none of the WMO staff involved in daily financial activities had a background or training in financial management of grants. After the meeting, we provided the auditee with copies of both the DOJ Grants Financial Guide and the VOCA Victim Assistance Program requirements. We also informed the Georgia CJCC of the deficiencies we identified, including this issue, and suggested that the Georgia CJCC provide training to WMO officials and staff. Georgia CJCC officials told us that it offered training to all its subrecipients and that WMO officials should have taken it. We urged the Georgia CJCC officials to provide additional individualized training to WMO officials.

We discussed the financial management deficiencies we identified with the WMO Executive Director, who concurred with the need for improving internal controls and developing comprehensive policies and procedures for financial management. We believe that the internal control deficiencies and deviations found, along with the lack of comprehensive policies and procedures, increase the potential that errors or irregularities may occur and not be detected. We recommend that OJP work with the Georgia CJCC and WMO to develop and implement comprehensive written policies and procedures to help ensure WMO's compliance with the DOJ Grants Financial Guide and federal award requirements. Specifically, the policies should ensure: (1) that the Executive Director's time and effort is documented, reviewed by the Board of Directors, and maintained available for any future review by the Georgia CJCC or other external monitoring; (2) that WMO's established expectation for the use and supervisory review of timesheets is formalized in WMO's policies and procedures; (3) the proper authorization and disbursement of funds; (4) the segregation of duties for the authorization of disbursements, preparation of checks, and signature of checks; (5) the proper authorization for making electronic payments; (6) the appropriate use of debit and credit cards; and (7) the proper documentation of evidence to support payments to or on-behalf of the victims.³ We also recommend that OJP ensure that the Georgia CJCC require that appropriate WMO officials receive training in the financial management and administration of DOJ grants, fraud awareness, the appropriate use of the DOJ Grants Financial Guide, and the applicable VOCA program guidance.

Subaward Expenditures

WMO requested reimbursements from the Georgia CJCC through monthly requests. The request is accompanied by a summary of line-item expenditures incurred by WMO. The supporting documents for

³ The findings related to items 1 and 2 of this recommendation are discussed in the Personnel Costs section later in this report.

those expenditures are maintained by WMO and are available for the Georgia CJCC monitoring staff and auditors to review when there is a monitoring site visit or external audit conducted.

For subawards C19-8-188 and C20-8-193, WMO's approved budgets included personnel, employee benefits, and other direct costs, such as supplies, safe house maintenance and utilities, and housing assistance. For subaward C19-8-189, WMO's approved budget included other direct costs only and had the same project period of subaward C19-8-188.

As of November 2022, the Georgia CJCC paid a total of \$1,703,090 to WMO with VOCA Victim Assistance Program funds for costs incurred in these areas, the full amount of the three audited subawards.⁴ Of this amount, \$1,185,022 was for personnel and \$518,068 was for other direct costs. We reviewed a sample of WMO transactions from each major cost category to determine whether the costs charged to the projects and paid with VOCA funds were accurate, allowable, supported, and in accordance with the VOCA program requirements. The methodology for selecting and testing transactions from both major cost categories and results of our review are discussed below.

Personnel Costs

As discussed above, the largest cost area for which WMO received reimbursement was personnel costs and amounted to about 70 percent of the total amount subawarded. WMO used timesheets to record time worked by its employees. We judgmentally selected 4 pay periods (2 from subaward C19-8-188 and 2 from subaward C20-8-193) and reviewed supporting documentation including timesheets, payroll reports, and payroll checks for 11 of the 26 employees for which WMO charged a total of \$33,341 in personnel costs.

We determined that most of the charges for the personnel costs we tested were allowable and supported. WMO officials told us that timesheets were required and were supposed to be reviewed and authorized by the corresponding supervisors, but we did not find that requirement in WMO's written policies and procedures. We found that for three of the employees their timesheets were not authorized by a supervisor. We also found that the Executive Director was not recording their time in any timesheet or other mechanism to document their time worked during the pay periods. WMO charged a total of \$141,355, about 47 percent of the Executive Director's total salary over the 2 years, to the subawards. The Executive Director told us no one had requested they fill out timesheets or other mechanisms to record their time. We discussed this with Georgia CJCC officials who told us that it was expected that everyone working on its subawards record their time in a timesheet, including Executive Directors. According to the DOJ Grants Financial Guide, salaries and wages must be based on records that accurately reflect the work performed, and these records must be supported by a system of internal control that provides reasonable assurance that the charges are accurate, allowable, and properly allocated. Subsequent to our discussions with the Executive Director, we were informed that they plan to start using a timesheet.

We conducted interviews, obtained and reviewed budget and actual costs data for WMO-wide operations and the Executive Director's involvement in these operations, including activities funded by the subawards,

⁴ Following guidance and OVC's Match Waiver Approval Process, the Georgia CJCC waived its subgrantees' match requirement. Therefore, we did not perform testing in this area except for verifying that the waiver was provided and in place for the life of the subawards.

and found the Executive Director's personnel costs charged to the subaward were reasonable. As a result, we do not question these costs associated with the Executive Director's salary. However, we recommend WMO develop and implement written policies and procedures that ensure the Executive Director's time and effort is documented, reviewed by the Board of Directors, and maintained available for any future review by the Georgia CJCC or other external monitoring. We also recommend that the WMO's established method for the use and supervisory review of timesheets is formalized in WMO's policies and procedures.

Other Costs

To test other direct costs charged to the subawards, we judgmentally selected a total of 55 transactions from the 3 subawards, of which 7 were from subaward C19-8-188, 40 from subaward C19-8-189, and 8 from subaward C20-8-193. The value of these transactions totaled \$145,052. To perform verification testing of these expenditures, we reviewed accounting records and available supporting documentation.

We found that of the 55 transactions, 40 were allowable and supported. However, we found 6 transactions totaling \$8,813 in unallowable disbursements made with funds from transitional housing subaward C19-8-189.⁵ The charges included \$4,119 for loan payments on a vehicle, which was categorized as rent assistance in the general ledger. The charges also included \$4,694 for car repairs, car loan payments on other vehicles, and a payment for vehicle insurance, which was categorized as renters' insurance in the general ledger. These types of costs were not within the project-approved budget. WMO also did not provide documentation that we could use to trace the disbursement to a client within the transitional housing subaward. As a result, we could not determine if these funds were used according to the subaward agreement and the VOCA Victim Assistance Program requirements and therefore consider them unallowable and unsupported. In addition, WMO provided insufficient supporting documentation for 9 of the 55 transactions, totaling \$22,493, which we consider unsupported. Of those unsupported costs, 8 transactions totaling \$21,871 corresponded to subaward C19-8-189 and 1 transaction for \$622 corresponded to subaward C20-8-193. Therefore, we question \$31,306 in unsupported costs, which includes \$8,813 in unallowable costs.

- ***Potential Conflicts of Interest*** – According to the DOJ Grants Financial Guide and 2 C.F.R. § 200.112, non-federal entities are required to use federal funds in the best interest of the award program. Decisions related to these funds must be free of undisclosed personal or organizational conflicts of interest, both in fact and in appearance. Non-federal entities are required to disclose in writing any potential conflict of interest to the awarding agency or pass-through entity, as applicable. We found that WMO did not comply with this requirement.

Among the 9 unsupported transactions we discussed, there was a payment of \$10,000 for well-being services for victims to participate in meditation, mindfulness, and yoga practices. WMO did not provide sufficient supporting documentation showing that domestic violence victims attended the sessions, and as a result, we consider this disbursement unsupported. We also found that the payment for this service was not made according to WMO's own policies, and the agreement with this provider was an apparent conflict of interest because the owner of the business providing well-being services was also the safe house's Director. The payment for well-being services was made on August 31, 2021, and was among those made without a disbursement request or other

⁵ The 6 transactions totaling \$8,813 were also unsupported.

documentation showing approval from the Executive Director. The supporting documents provided by WMO included an agreement showing the safe house's Director representing the business and the Executive Director as WMO representative, but the agreement had not been signed by them. After discussing this with the Executive Director, we were provided a signed agreement dated September 1, 2021. However, we learned during a subsequent interview with a WMO official that the agreement had been signed and backdated only after our inquiries. We discussed this transaction with Georgia CJCC officials, who told us they were not aware of the agreement between WMO and one of its own administrators, the safe house Director. The officials also told us that they expect subrecipients to obtain approval before entering into such agreements.

We recommend that the Georgia CJCC and OJP remedy the \$31,306 in unsupported questioned costs, which includes \$8,813 in unallowable costs. Additionally, we previously recommended that OJP work with the Georgia CJCC and WMO to develop and implement policies and procedures, and that OJP ensure that the Georgia CJCC require WMO officials to receive financial management training. The enhancement of policies and procedures, as well as financial management training should include standards covering conflicts of interest to ensure that decisions related to use of funds are free of undisclosed personal and organizational conflicts of interest.

Reimbursement Requests

WMO requested reimbursements based on project costs incurred monthly. According to WMO, the amount requested is based on the detailed expenditure accounting data recorded in the subawards' general ledger accounts. We compared the total amount reimbursed under each of the three subawards to the total expenditures in WMO's accounting system. For subawards C19-8-188 and C19-8-189, the amount reimbursed matched the total expenditures in the corresponding accounting report for the life of the subawards. However, for subaward C20-8-193, WMO requested and received from the Georgia CJCC \$756,929, but the total actual expenditures per the accounting report totaled only \$711,306, resulting in an excess reimbursement of \$45,623. We recommend that OJP and the Georgia CJCC remedy the \$45,623 in unsupported questioned costs.

Conclusion and Recommendations

We conclude that WMO assisted victims by providing the services described in its subaward applications. However, WMO lacked the comprehensive financial policies and procedures necessary to ensure compliance with essential subaward conditions related to financial management, and WMO did not consistently adhere to the policies that the organization had in place. WMO lacked segregation of duties, circumvented internal control procedures over disbursement of funds, did not have policies and procedures for electronic payments and the use of debit and credit cards, and staff performing financial management lacked adequate financial management knowledge and training, and did not disclose a potential conflict of interest to OJP or the Georgia CJCC. We believe that the internal control deficiencies and deviations found, along with the lack of comprehensive policies and procedures, increase the potential that errors or irregularities may occur and not be detected. As a result of these deficiencies, we identified \$76,929 in unsupported costs, which includes \$8,813 in unallowable costs. We make four recommendations to OJP and the Georgia CJCC to address these deficiencies and remedy \$76,929 in questioned unsupported and unallowable costs.

We recommend that OJP:

1. Work with the Georgia CJCC and WMO to develop and implement comprehensive written policies and procedures to help ensure WMO's compliance with the DOJ Grants Financial Guide and federal award requirements. Specifically, the policies should ensure:
 - a. the Executive Director's time and effort is documented, reviewed by the Board of Directors, and maintained available for any future review by the Georgia CJCC or other external monitoring;
 - b. WMO's established expectation for the use and supervisory review of timesheets is formalized in WMO's policies and procedures;
 - c. the proper authorization and disbursement of funds;
 - d. the segregation of duties for the authorization of disbursements, preparation of checks, and signature of checks;
 - e. the proper authorization for making electronic payments;
 - f. the appropriate use of debit and credit cards;
 - g. the proper documentation of evidence to support payments to or on-behalf of the victims; and
 - h. decisions related to the use of funds are free of undisclosed personal or organizational conflicts of interest.

2. Ensure that the Georgia CJCC require that appropriate WMO officials receive training in the financial management and administration of DOJ grants, fraud awareness, the appropriate use of the DOJ Grants Financial Guide including standards related to conflicts of interest, and the applicable VOCA program guidance.
3. Remedy \$76,929 in unsupported costs charged to the subawards.
4. Remedy \$8,813 in unallowable costs charged to the subawards.

APPENDIX 1: Objective, Scope, and Methodology

Objective

The objective of this audit was to review how Women Moving On, Inc. (WMO) used the Victims of Crime Act (VOCA) funds received through a subaward from the Georgia Criminal Justice Coordinating Council (Georgia CJCC) to assist crime victims and assess whether it accounted for Crime Victims Fund monies in compliance with award requirements, terms, and conditions. To accomplish this objective, we assessed program performance and accomplishments and grant financial management.

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 three subawards to WMO. These subawards, totaling \$1,703,090, were funded by the Georgia CJCC from primary VOCA grants 2019-V2-GX-0019 and 2020-V2-GX-0014 awarded by the Office of Justice Programs (OJP) Office for Victims of Crime (OVC) to the Georgia CJCC. As of November 2022, WMO had received \$1,703,090 from the Georgia CJCC, the total amount of the three subawards. Our audit concentrated on, but was not limited to the period of October 1, 2020, through September 30, 2022.

The Department of Justice (DOJ) Grants Financial Guide, the VOCA Guidelines and Final Rule; 2 C.F.R. § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; and the OVC and the Georgia CJCC award documents constitute the primary criteria we applied during the audit.

To accomplish our objective, we tested compliance with what we considered to be the most important conditions of WMO's activities related to the audited grants. Our audit work included conducting interviews with WMO and state of Georgia staff, examining policies and procedures, and reviewing grant documentation and financial records. We performed sample-based audit testing for grant expenditures including payroll and other direct costs, and programmatic files. 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.

During our audit, we obtained information from DOJ's JustGrants system, as well as the Georgia CJCC's and WMO's grant management systems used in the management grant 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.

Internal Controls

In this audit, we performed testing of internal controls significant within the context of our audit objective. We did not evaluate the internal controls of WMO to provide assurance on its internal control structure as a whole. WMO's management is responsible for the establishment and maintenance of internal controls in accordance with 2 C.F.R. § 200. Because we do not express an opinion on WMO's internal control structure as a whole, we offer this statement solely for the information and use of WMO, the Georgia CJCC, and OJP.⁶

In planning and performing our audit, we identified internal control components and underlying internal control principles as significant to the audit objective. Specifically, we reviewed the design and implementation of WMO's written policies and procedures. We also tested the implementation and operating effectiveness of specific controls over subaward execution and compliance with laws and regulations in our audit scope. The internal control deficiencies we found are discussed in the Audit Results section of this report. However, because our review was limited to those internal control components and underlying principles that we found significant to the objective of this audit, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

⁶ This restriction is not intended to limit the distribution of this report, which is a matter of public record.

APPENDIX 2: Schedule of Dollar-Related Findings

Description	OJP Prime Award Number	Subaward	Amount	Page
Questioned Costs:				
Unallowable Other Costs	2019-V2-GX-0019	C19-8-189	<u>\$8,813</u>	7
Unallowable Costs			\$8,813	
Unsupported Other Costs	2019-V2-GX-0019	C19-8-189	\$30,684	7
Unsupported Other Costs	2020-V2-GX-0014	C20-8-193	622	7
Unsupported (requested in excess)	2020-V2-GX-0014	C20-8-193	<u>45,623</u>	8
Unsupported Costs			\$76,929	
<i>Gross Questioned Costs⁷</i>			\$85,742	
Less Duplicate Questioned Costs ⁸	2019-V2-GX-0019	C19-8-189	<u>(8,813)</u>	
Net Questioned Costs			\$76,929	
TOTAL DOLLAR-RELATED FINDINGS			<u>\$76,929</u>	

⁷ **Questioned Costs** are expenditures that do not comply with legal, regulatory, or contractual requirements; are not supported by adequate documentation at the time of the audit; or are unnecessary or unreasonable. Questioned costs may be remedied by offset, waiver, recovery of funds, the provision of supporting documentation, or contract ratification, where appropriate.

⁸ Some costs were questioned for more than one reason. Net questioned costs exclude the duplicate amount, which includes \$8,813 other direct costs charged to subaward C19-8-189, that were both unallowable and unsupported.

APPENDIX 3: Women Moving On, Inc. Response to the Draft Audit Report



Post Office Box 171
Decatur, Georgia 30031

HOTLINE: 404-688-9436
Community Office: 404-370-7670
Fax: 404-370-7668

May 22, 2023

B. Allen Wood
Regional Audit Manager
Atlanta Regional Audit Office
Office of the Inspector General
U. S. Department of Justice
401 W Peachtree St NW
Atlanta, GA 30308

Dear Mr. Wood,

This letter is in response to the audits complete by the Department of the Inspector General (OIG) on Women Moving On, Inc. (WMO) VOCA grant awards 2019-V2-GX-0019 (C19-8-188), 2019-V2-GX-0019 (C19-8-189) and 2020-V2-GX-0014 (C20-8-193). The responses to the recommendations are outlined below:

Recommendation 1: Work with Georgia CJCC and WMO to develop and implement comprehensive written policies and procedures to help ensure WMO's compliance with the DOJ Grants Financial Guide and federal award requirements by August 1, 2023.

WMO agrees with this recommendation and plans to work with CJCC to ensure the following:

- a. the Executive Director's time and effort are documented and reviewed by the Board of Directors, and maintained available for any future review by the Georgia CJCC or other external monitoring;
- b. WMO's established expectation for the use and supervisory review of timesheets is formalized in WMO's policies and procedures;
- c. the proper authorization and disbursements of funds;
- d. the segregation of duties for the authorization of disbursements, preparation of checks, and signature of checks;
- e. the proper authorization of making electronic payments;
- f. the appropriate use of debit and credit cards;
- g. the proper documentation of evidence to support payments to or on behalf of victims, and
- h. decisions related to the use of funds are free of undisclosed personal or organizational conflicts of interest.

Recommendation 2: Ensure that the Georgia CJCC require that appropriate WMO officials receive training in the financial management and administration of DOJ grants, fraud awareness, the appropriate use of the DOJ Grants Financial Guide including standards related to conflicts of interest, and the applicable VOCA program guidance.

WORKING TO END VIOLENCE AGAINST WOMEN



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WMO agrees with this recommendation and plans to work with CJCC to ensure that training is completed by September 1, 2023.

Recommendation 3: Remedy \$76, 929 in unsupported cost charged to the subawards.

WMO agrees with the recommendation to remedy \$45,623 in unsupported questions costs. An updated general ledger and supporting documents for C20-193 have been provided to CJCC.

WMO agrees with the recommendation to remedy \$31,306 in unsupported client assistance costs. Additional documentation and confirmation of clients in our transitional/rapid rehousing program have been submitted to CJCC.

WMO agrees with the recommendation to remedy \$10,000 in unsupported to cost to Peacestill. Documentation of client's participation and schedule of groups and activities have been provided to CJCC. The original MOU signed on January 5, 2021, could not be located during the audit. CJCC has provided a copy of the MOU for WMO records. WMO has also provided CJCC with client attendance records for groups covered by the MOU.

Recommendation 4: Remedy \$8,813 in unallowable costs charged to the subawards.

WMO agrees with the recommendation to remedy \$8,813 in unallowable costs charged to the subawards. Upon further review, transportation costs were included in our approved budget. The original support submitted during the audit contained a General Ledger with transportation costs miscoded as Rental costs; additional documentation has been provided to CJCC to support that this was an error and that the costs are allowable. WMO has provided supporting documentation of clients that were provided assistance as outlined in the awarded project.

WMO appreciates the opportunity to work with CJCC on the audit and is grateful that the OIG has brought these recommendations to our attention. The audit process has resulted in a better understanding of required financial policies and procedures.

Sincerely,


Jean Douglas
Executive Director

WORKING TO END VIOLENCE AGAINST WOMEN

APPENDIX 4: Georgia Criminal Justice Coordinating Council Response to the Draft Audit Report

BRIAN P. KEMP
GOVERNOR



JAY NEAL
DIRECTOR

May 30, 2023

B. Allen Wood
Regional Audit Manager
Atlanta Regional Audit Office
Office of the Inspector General
U.S. Department of Justice
75 Ted Turner Drive SW Suite 1130
Atlanta, GA 30303

Re: AUDIT OF THE OFFICE OF JUSTICE PROGRAMS VICTIM ASSISTANCE FUNDS SUBAWARDED BY
THE GEORGIA CRIMINAL JUSTICE COORDINATING COUNCIL TO WOMEN MOVING ON, INC.

Dear Mr. Wood,

Below are the Georgia Criminal Justice Coordinating Council (CJCC) responses to the OIG recommendations provided in the draft audit report dated May 3, 2023. This was related to an audit of Sub-Award Numbers C19-8-188, C19-8-189, and C20-8-193 made by the CJCC under OJP's Victims of Crime Act (VOCA) Victim Assistance Formula Grant Program, Grant Numbers 2019-V2-GX-0019 and 2020-V2-GX-0014 to Women Moving On, Inc. (WMO).

1. Work with the Georgia CJCC and WMO to develop and implement comprehensive written policies and procedures to help ensure WMO's compliance with the DOJ Grants Financial Guide and federal award requirements. Specifically, the policies should ensure that:
 - a. the Executive Director's time and effort is documented, reviewed by the Board of Directors, and maintained available for any future review by the Georgia CJCC or other external monitoring;
 - b. WMO's established expectation for the use and supervisory review of timesheets is formalized in WMO's policies and procedures;
 - c. the proper authorization and disbursement of funds;
 - d. the segregation of duties for the authorization of disbursements, preparation of checks, and signature of checks;
 - e. the proper authorization for making electronic payments;

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CJCC.GEORGIA.GOV

- f. the appropriate use of debit and credit cards;
- g. the proper documentation of evidence to support payments to or on-behalf of the victims, and
- h. decisions related to the use of funds are free of undisclosed personal or organizational conflicts of interest.

CJCC concurs with this recommendation and will work with WMO on development and implementation of written policies and protocols as detailed. In addition, CJCC will provide any necessary guidance and support as well as review these written policies and protocols and monitor for continued adherence to these policies as well as distribution to relevant personnel. CJCC concurs with the response submitted by WMO on May 23, 2023 that the policies be developed and implemented no later than September 1, 2023.

CJCC has also engaged with WMO leadership to address the recommendation regarding the Executive Director's time keeping documentation. As a result, CJCC has required that all timesheets be submitted with reimbursement requests as a condition of release of award reimbursements.

2. Ensure that the Georgia CJCC require that appropriate WMO officials receive training in the financial management and administration of DOJ grants, fraud awareness, the appropriate use of the DOJ Grants Financial Guide including standards related to conflicts of interest, and the applicable VOCA program guidance.

CJCC concurs with this recommendation. Per the response dated May 23, 2023, WMO stated that they plan to work with CJCC to ensure that training is completed by September 1, 2023. Accordingly, we will coordinate with WMO to provide all relevant resources for review and formal training in financial management and administration of DOJ grants, fraud awareness, DOJ Grant Financial Guide Review, and VOCA program guidance.

CJCC has also held two VOCA subrecipient meetings on May 2-3, 2023. CJCC staff reviewed the topics of policy development in accordance with the DOJ Financial Guidelines, Fraud, Waste, Abuse, and Conflicts of Interest with subrecipients.

3. Remedy \$76,929 in unsupported costs charged to the subawards

CJCC agrees with the recommendation. In WMO's response to Recommendation Number 3, dated May 23, 2023, WMO stated that they submitted additional documentation. CJCC will review the \$76,929 in unsupported costs and the supporting documentation submitted by WMO. We will work with WMO to remedy, as appropriate.

4. Remedy \$8,813 in unallowable costs charged to the subawards.

CJCC agrees with the recommendation. In WMO's response to Recommendation Number 4, dated May 23, 2023, WMO stated that upon further review, transportation costs were included in their approved budget. The original support submitted during the audit contained a General Ledger with transportation costs miscoded as Rental costs; additional documentation has been

provided to CJCC to support that this was an error and that the costs are allowable. WMO has provided supporting documentation of clients that were provided assistance as outlined in the awarded project. CJCC will review the \$8,813 in unallowable costs and the supporting documentation and work with WMO to remedy, as appropriate.

We appreciate the opportunity to review and comment on the draft audit report. If you have any questions or require additional information, please contact Kristy Carter, Victim Assistance Division Director at (404) 290-9014.

Regards,



Jay Neal
Executive Director
Criminal Justice Coordinating Council

Cc:

Jean Douglas, Executive Director, Women Moving On, Inc.
Linda Taylor, Lead Auditor, Office of Justice Programs, Department of Justice
Fred Rogers, Grants Management Specialist, Office for Victims of Crime, Department of Justice

APPENDIX 5: The 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

Washington, D.C. 20531

June 6, 2023

MEMORANDUM TO: B. Allen Wood
Regional Audit Manager
Atlanta Regional Audit Office
Office of the Inspector General

FROM: Ralph E. Martin
Director *Ralph E. Martin*

SUBJECT: Response to the Draft Audit Report, *Audit of the Office of Justice Programs Victim Assistance Funds, Sub-Awarded by the Georgia Criminal Justice Coordinating Council to Women Moving On, Inc., Decatur, Georgia.*

This memorandum is in reference to your correspondence, dated May 3, 2023, transmitting the above-referenced draft audit report for Women Moving On, Inc. (WMO). WMO received sub-award funds from the Georgia Criminal Justice Coordinating Council (Georgia CJCC), under the Office of Justice Programs' (OJP), Office for Victims of Crime, Victims of Crime Act (VOCA), Victim Assistance Formula Grant Program, Grant Numbers 2019-V2-GX-0019 and 2020-V2-GX-0014. We consider the subject report resolved and request written acceptance of this action from your office.

The draft report contains **four** recommendations and **\$76,929¹** in net questioned costs. The following is OJP's analysis of the draft audit report recommendations. For ease of review, the recommendations are restated in bold and are followed by our response.

1. **We recommend that OJP work with the Georgia CJCC and WMO to develop and implement comprehensive written policies and procedures to help ensure WMO's compliance with the DOJ Grants Financial Guide and Federal award requirements. Specifically, the policies should ensure that:**
 - a. **the Executive Director's time and effort is documented, reviewed by the Board of Directors, and maintained available for any future review by the Georgia CJCC or other external monitoring;**

¹ Some costs were questioned for more than one reason. Net questioned costs exclude the duplicate amounts.

- b. WMO's established expectation for the use and supervisory review of timesheets is formalized in WMO's policies and procedures;**
- c. the proper authorization and disbursement of funds;**
- d. the segregation of duties for the authorization of disbursements, preparation of checks, and signature of checks;**
- e. the proper authorization for making electronic payments;**
- f. the appropriate use of debit and credit cards;**
- g. the proper documentation of evidence to support payments to or on-behalf of the victims, and**
- h. decisions related to the use of funds are free of undisclosed personal or organizational conflicts of interest.**

OJP agrees with this recommendation. In its response, dated May 30, 2023, the Georgia CJCC stated that it will work with WMO on the development and implementation of policies and procedures to ensure compliance with the Department of Justice (DOJ) Grants Financial Guide. The Georgia CJCC also stated that it is working with WMO leadership to ensure that all timesheets are submitted with reimbursement requests, as a condition of the release of award reimbursements.

Accordingly, we will coordinate with the Georgia CJCC and WMO to obtain a copy of written comprehensive policies and procedures, developed and implemented by WMO, to ensure compliance with the DOJ Grants Financial Guide and Federal award requirements. At a minimum, we will require that policies and procedures include procedures covering time and effort review and approval; authorization and disbursement of Federal grant funds; segregation of duties; authorization for making electronic payments; appropriate use of debit and credit cards; proper documentation to support payments to or on behalf of victims; and organizational conflicts of interest.

- 2. We recommend that OJP ensure that the Georgia CJCC require that appropriate WMO officials receive training in the financial management and administration of DOJ grants, fraud awareness, the appropriate use of the DOJ Grants Financial Guide including standards related to conflicts of interest, and the applicable VOCA program guidance.**

OJP agrees with this recommendation. In its response, dated May 30, 2023, the Georgia CJCC stated that it will coordinate with WMO to provide all relevant resources for review and formal training in financial management and administration of DOJ grants, fraud awareness, DOJ Grants Financial Guide, and VOCA program guidance.

Accordingly, we will coordinate with the Georgia CJCC to obtain a copy of written policies and procedures, developed and implemented by WMO, to ensure that its key staff officials receive training in the following areas: financial management and administration of DOJ grants; fraud awareness; the appropriate use of the DOJ Grants Financial Guide, including standards that relate to conflicts of interest; and the applicable VOCA program guidance.

3. We recommend that OJP remedy \$76,929 in unsupported costs charged to the subawards.

OJP agrees with this recommendation. In its response, dated May 30, 2023, the Georgia CJCC stated that it will review documentation submitted by WMO to support the \$76,929 in questioned costs charged to the subawards, and will work with WMO to remedy, as appropriate.

Accordingly, we will review the \$76,929 in questioned costs, related to unsupported costs charged to the subawards by WMO, under Grant Numbers 2019-V2-GX-0019 and 2020-V2-GX-0014, and will work with the Georgia CJCC to remedy, as appropriate.

4. We recommend that OJP remedy \$8,813 in unallowable costs charged to the subawards.

OJP agrees with this recommendation. In its response, dated May 30, 2023, the Georgia CJCC stated that WMO provided documentation to support that the general ledger report that was submitted to the auditors was incorrect. The Georgia CJCC also stated that the original general ledger report provided during the audit contained transportation costs that were miscoded as rental costs, and that transportation costs were included in WMO's approved budget. Further, the Georgia CJCC stated that it will review the \$8,813 in unallowable costs, along with the supporting documentation, and will work with WMO to remedy, as appropriate.

Accordingly, we will review the \$8,813 in questioned costs, related to unallowable costs charged to the subawards by WMO, under Grant Numbers 2019-V2-GX-0019 and 2020-V2-GX-0014, and will work with the Georgia CJCC to remedy, as appropriate.

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 or (202) 598-0529.

cc: Maureen A. Henneberg
Deputy Assistant Attorney General
for Operations and Management

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

cc: Jeffery A. Haley
Deputy Director, Audit and Review Division
Office of Audit, Assessment and Management

Kristina Rose
Director
Office for Victims of Crime

Katherine Darke Schmitt
Principal Deputy Director
Office for Victims of Crime

Kathrina S. Peterson
Deputy Director
Office for Victims of Crime

James Simonson
Associate Director for Operations
Office for Victims of Crime

Joel Hall
Associate Director, State Victim Resource Division
Office for Victims of Crime

Frederick Rogers
Grants Management Specialist
Office for Victims of Crime

Charlotte Grzebien
Deputy General Counsel

Jennifer Plozai
Director
Office of Communications

Rachel Johnson
Chief Financial Officer

Christal McNeil-Wright
Associate Chief Financial Officer
Grants Financial Management Division
Office of the Chief Financial Officer

Joanne M. Suttington
Associate Chief Financial Officer
Finance, Accounting, and Analysis Division
Office of the Chief Financial Officer

cc: Aida Brumme
Manager, Evaluation and Oversight Branch
Grants Financial Management Division
Office of the Chief Financial Officer

Louise Duhamel
Assistant Director, Audit Liaison Group
Internal Review and Evaluation Office
Justice Management Division

OJP Executive Secretariat
Control Number OCOM000289

APPENDIX 6: Office of the Inspector General Analysis and Summary of Actions Necessary to Close the Audit Report

The Office of the Inspector General (OIG) provided a draft of this audit report to the Office of Justice Programs (OJP), the Georgia Criminal Justice Coordinating Council (Georgia CJCC), and Women Moving On, Inc. (WMO). OJP's response is incorporated in Appendix 5, the Georgia CJCC response is incorporated in Appendix 4, and WMO's response is incorporated in Appendix 3 of this final report. In response to our draft audit report, OJP agreed with our recommendations, and as a result, the status of the audit report is resolved. The Georgia CJCC stated that it agreed with two recommendations and concurred with two recommendations. WMO agreed with our recommendations. The following provides the OIG analysis of the response and summary of actions necessary to close the report.

Recommendations for OJP:

- 1. Work with the Georgia CJCC and WMO to develop and implement comprehensive written policies and procedures to help ensure WMO's compliance with the DOJ Grants Financial Guide and federal award requirements. Specifically, the policies should ensure:**
 - a. the Executive Director's time and effort is documented, reviewed by the Board of Directors, and maintained available for any future review by the Georgia CJCC or other external monitoring;**
 - b. WMO's established expectation for the use and supervisory review of timesheets is formalized in WMO's policies and procedures;**
 - c. the proper authorization and disbursement of funds;**
 - d. the segregation of duties for the authorization of disbursements, preparation of checks, and signature of checks;**
 - e. the proper authorization for making electronic payments;**
 - f. the appropriate use of debit and credit cards;**
 - g. the proper documentation of evidence to support payments to or on-behalf of the victims; and**
 - h. decisions related to the use of funds are free of undisclosed personal or organizational conflicts of interest.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with the Georgia CJCC and WMO to obtain a copy of written comprehensive policies and procedures, developed and implemented by WMO, to ensure compliance with the DOJ Grants Financial Guide

and federal award requirements. OJP stated that it will require that policies and procedures include procedures covering time and effort review and approval, authorization and disbursement of federal grant funds, segregation of duties, authorization for making electronic payments, appropriate use of debit and credit cards, proper documentation to support payments to or on behalf of victims, and organizational conflicts of interest.

The Georgia CJCC concurred with this recommendation and stated that it will work with WMO on development and implementation of written policies and protocols as detailed. The Georgia CJCC indicated that it will provide any necessary guidance and support, review the written policies and protocols, and monitor for continued adherence to the policies and distribution to relevant personnel. The Georgia CJCC stated that it concurs with the response submitted by WMO that the policies be developed and implemented no later than September 1, 2023. In addition, the Georgia CJCC stated that it had also engaged with WMO leadership to address the recommendation regarding the Executive Director's timekeeping documentation, and as a result, it has required that all timesheets be submitted with reimbursement requests as a condition of release of award reimbursements.

WMO agreed with the recommendation and indicated that it will work with the Georgia CJCC to develop and implement comprehensive written policies and procedures.

This recommendation can be closed when we receive evidence that WMO has developed and implemented comprehensive written policies and procedures to help ensure WMO's compliance with the DOJ Grants Financial Guide and federal award requirements.

2. Ensure that the Georgia CJCC require that appropriate WMO officials receive training in the financial management and administration of DOJ grants, fraud awareness, the appropriate use of the DOJ Grants Financial Guide including standards related to conflicts of interest, and the applicable VOCA program guidance.

Resolved. OJP agreed with this recommendation. OJP stated that it will coordinate with the Georgia CJCC to obtain a copy of written policies and procedures, developed and implemented by WMO, to ensure that its key staff officials receive training in the following areas: financial management and administration of DOJ grants; fraud awareness; the appropriate use of the DOJ Grants Financial Guide, including standards that relate to conflicts of interest; and the applicable VOCA program guidance.

The Georgia CJCC concurred with this recommendation and indicated that it will coordinate with WMO to provide all relevant resources for review and formal training in financial management and administration of DOJ grants, fraud awareness, DOJ Grant Financial Guide review, and VOCA program guidance. The Georgia CJCC also stated that it held two VOCA subrecipient meetings in May 2023, during which its staff reviewed the topics of policy development in accordance with the DOJ Financial Guidelines, Fraud, Waste, Abuse, and Conflicts of Interest with subrecipients.

WMO agreed with this recommendation and indicated that it plans to work with the Georgia CJCC to ensure that training is completed by September 1, 2023.

This recommendation can be closed when we receive evidence that WMO officials have received training in the financial management and administration of DOJ grants, fraud awareness, the appropriate use of the DOJ Grants Financial Guide including standards related to conflicts of interest, and the applicable VOCA program guidance.

3. Remedy \$76,929 in unsupported costs charged to the subawards.

Resolved. OJP agreed with this recommendation. OJP stated that it will review the \$76,929 in questioned costs, related to unsupported costs charged to the subawards by WMO, under Grant Numbers 2019-V2-GX-0019 and 2020-V2-GX-0014, and will work with the Georgia CJCC to remedy, as appropriate.

The Georgia CJCC agreed with the recommendation and stated it will review the \$76,929 in unsupported costs along with the additional supporting documentation WMO submitted with its response and will remedy the questioned costs, as appropriate.

WMO agreed with the recommendation. In its response, WMO indicated that to remedy \$45,623 for which WMO had requested and received in excess of actual expenditures incurred according to the general ledger for the life of subaward C20-8-193, it had provided an updated general ledger and supporting documents to the Georgia CJCC. To remedy the remaining \$31,306 in unsupported costs, WMO indicated that additional documentation had been submitted to the Georgia CJCC, including attendance records for services provided.

This recommendation can be closed when we receive evidence that the \$76,929 in unsupported costs have been remedied.

4. Remedy \$8,813 in unallowable costs charged to the subawards.

Resolved. OJP agreed with this recommendation. OJP stated in its response that the Georgia CJCC had indicated that WMO provided documentation to support that the general ledger report submitted to the auditors was incorrect and that the original general ledger report provided during the audit contained transportation costs that were miscoded as rental costs, and that transportation costs were included in WMO's approved budget. OJP also stated in its response that the Georgia CJCC had indicated that it would review the \$8,813 in unallowable costs, along with the supporting documentation, and would work with WMO to remedy them, as appropriate. OJP stated that it will review the \$8,813 in questioned costs, related to unallowable costs charged to the subawards by WMO, under Grant Numbers 2019-V2-GX-0019 and 2020-V2-GX-0014, and will work with the Georgia CJCC to remedy them, as appropriate.

The Georgia CJCC agreed with the recommendation. In its response, the Georgia CJCC indicated that it will review the \$8,813 in unallowable costs and the supporting documentation and will work with WMO to remedy, as appropriate.

WMO agreed with the recommendation. In its response, WMO indicated that the original support submitted during the audit contained a general ledger with transportation costs miscoded as rental costs and that additional documentation had been provided to the Georgia CJCC to support that this was an error and that the costs are allowable because transportation costs were included in the approved budget. Furthermore, WMO indicated that it had provided to the Georgia CJCC supporting documentation of clients who were provided assistance as outlined in the awarded project.

This recommendation can be closed when we receive evidence that the \$8,813 in unallowable costs have been remedied.