



Audit of the Office of Justice Programs Victim  
Assistance Funds Subawarded by New Jersey  
Department of Law and Public Safety to Manavi,  
Inc., New Brunswick, New Jersey



AUDIT DIVISION

24-064

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**MAY 2024**

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# EXECUTIVE SUMMARY

## **Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by New Jersey Department of Law and Public Safety to Manavi, Inc., New Brunswick, New Jersey**

### **Background**

The U.S. Department of Justice (DOJ), Office of Justice Programs (OJP) provided funds to the New Jersey Department of Law and Public Safety (New Jersey DLPS) to make subawards to support victim assistance programs in the state of New Jersey. New Jersey DLPS awarded \$550,000 in crime victim assistance funds to Manavi, Inc. (Manavi) under two subawards in September 2021. The purpose of Manavi's subawards was to provide culturally appropriate and linguistically accessible victim support services to the South Asian and underrepresented communities within New Jersey. As of September 2023, New Jersey DLPS had reimbursed Manavi for a cumulative amount of \$357,122 for the subawards we reviewed.

### **Audit Objective**

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

### **Recommendations**

Our report contains three recommendations for OJP to work with New Jersey DLPS to assist Manavi in improving its subaward management and administration and one recommendation to OJP to assist New Jersey DLPS in improving its policies related to protecting victims' personally identifiable information (PII). We requested a response to our draft audit report from Manavi, New Jersey DLPS, and OJP officials; these responses can be found in Appendices 2, 3, and 4, respectively. Our analysis of those responses can be found in Appendix 5.

### **Summary of Audit Results**

We concluded that Manavi provided services to victims of crime in New Jersey. However, we found that Manavi could improve certain areas of its subaward management, to include developing programmatic and fiscal policies and procedures, reporting accurate performance data in the Office for Victims of Crime Performance Measurement Tool (PMT), and protecting PII of victims.

#### **Program Performance Accomplishments**

The audit concluded Manavi provided victim assistance services, including counseling, advocacy, and transitional housing to New Jersey's South Asian communities. However, Manavi expended only a portion of funds provided and achieved less than expected under one of the audited subawards because, according to Manavi officials, they experienced challenges in the early stages of deploying a new initiative. The audit also found that Manavi lacked programmatic policies and procedures, including protecting victim PII, and performance data reported in PMT reflected agency-wide data, as opposed to only VOCA-funded services.

#### **Financial Management**

Although the audit concluded Manavi's maintained direct cost supporting documentation, we believe Manavi should improve its subaward grant financial management policies and procedures, including reviewing allocation of personnel costs and documenting consultant and procurement policies.

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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 Manavi, Inc. (Manavi), which is located in New Brunswick, New Jersey. The Office of Justice Programs (OJP) Office for Victims of Crime (OVC) provided this funding to the New Jersey Department of Law and Public Safety (New Jersey DLPS), which serves as the state administering agency (SAA) for New Jersey and makes subawards to direct service providers. As a direct service provider, Manavi received two subawards from New Jersey DLPS totaling \$550,000 in September 2021. These funds originated from New Jersey DLPS’s federal grant for fiscal year 2020, as shown in Table 1.

**Table 1**

**Audited Subawards to Manavi from New Jersey DLPS**

New Jersey DLPS Subaward Identifier	OJP Prime Award Number	Project Start Date	Project End Date	Subaward Amount
VAG-66-20	2020-V2-GX-0041	9/1/2021	8/31/2023	\$275,000
VAG-67-20	2020-V2-GX-0041	9/1/2021	8/31/2023	\$275,000 <sup>a</sup>
<b>Total:</b>				<b>\$550,000</b>

<sup>a</sup> Manavi was reimbursed a total of \$82,288 from the VAG-67-20 subaward.

Source: JustGrants and New Jersey DLPS

Established by the Victims of Crime Act (VOCA) of 1984, the Crime Victims Fund (CVF) is used to support crime victims through DOJ programs and state and local victim assistance and compensation initiatives.<sup>1</sup> 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 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.

### Manavi, Inc.

Manavi is a non-profit organization whose mission is to end all forms of violence against women. Manavi was founded in 1985 to provide culturally appropriate and linguistically accessible support services to South Asian victims in New Jersey. Manavi has been a subrecipient of VOCA grants since at least 2001. Manavi’s

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<sup>1</sup> The VOCA Victim Assistance Formula Grant Program is funded under 34 U.S.C. § 20101. 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.

victim assistance services include counseling, advocacy, transitional housing, support groups, sexual assault support services, community outreach and training, and a multilingual 24-hour hotline.

## OIG Audit Approach

The objective of this audit was to review how Manavi used the VOCA funds received through subawards from New Jersey DLPS to assist crime victims and assess whether Manavi accounted for VOCA funds in compliance with select 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 New Jersey DLPS officials regarding Manavi's records of delivering crime victim services, accomplishments, and compliance with New Jersey DLPS award requirements.<sup>2</sup>

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; New Jersey DLPS guidance; and the OVC and New Jersey DLPS award documents contain 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.

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<sup>2</sup> As an SAA, New Jersey DLPS is responsible for ensuring that Manavi's subawards are used for authorized purposes, in compliance with federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. As such, we considered the results of our audit of victim assistance grants awarded to New Jersey DLPS in performing this separate review. See [Audit of the Office of Justice Programs Victim Assistance Grants Awarded to the New Jersey Department of Law and Public Safety, Trenton, New Jersey](https://oig.justice.gov/reports/audit-office-justice-programs-victim-assistance-grants-awarded-new-jersey-department-law), Audit Report 20-078 (July 2020), <https://oig.justice.gov/reports/audit-office-justice-programs-victim-assistance-grants-awarded-new-jersey-department-law>

# 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. Manavi received its VOCA funding from New Jersey DLPS to provide victim assistance to New Jersey's South Asian communities. We obtained an understanding of Manavi's standard operating procedures in relation to the subaward-funded services. We also compared the subaward solicitations, project applications, and subaward agreements against available evidence of accomplishments to determine whether Manavi demonstrated adequate progress towards providing the services for which it was funded. Overall, we concluded that Manavi accomplished the stated goals and objectives for the VAG-66-20 subaward and provided the services for which it was funded. However, for the VAG-67-20 subaward, Manavi did not fully accomplish its stated goals and objectives. In addition, we found that Manavi lacked written policies and procedures specific to VOCA-funded program operations, including securing personally identifiable information (PII) of victims, and reported inaccurate Performance Measurement Tool (PMT) data.

## 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 Manavi's Executive Director and Finance Officer. We found that Manavi lacked written policies and procedures for its VOCA-funded programmatic operations, including protocols for the assignment of essential functions such as performance reporting and victim services processes and securing PII. While we did not identify any deficiencies in the officials' described practices, we believe that in order to ensure continuity of VOCA-funded services, particularly when there is a possibility of staff turnover, subrecipients should have formalized documentation outlining both VOCA-funded programmatic policies and key responsibilities for program operations and grant-related activities. We recommend that OJP work with New Jersey DLPS to ensure that Manavi develops and implements written policies and procedures specific to VOCA-funded program operations, including securing PII of victims, and distributes these among the relevant personnel.

## Program Services

The VAG-66-20 subaward was a continuation of a victim service project funded under a previous VOCA award. According to the objectives of the VAG-66-20 subaward, Manavi was to: (1) provide culturally appropriate and linguistically accessible victim services to all victims of domestic violence, sexual assault, dating violence, and stalking; (2) provide legal services and enhance community outreach efforts into New Jersey's South Asian communities; and (3) expand the work done within Passaic County's Bangladeshi community. We reviewed a sample of Manavi accomplishments related to these objectives, for example, completed meetings, trainings, and presentations, and found the reported accomplishments to be supported.

The VAG-67-20 subaward was to create a new program to provide victim services to South Asian Lesbian, Gay, Bisexual, Transgender, Queer, Intersex, Asexual plus (LGBTQIA+) and underserved immigrant communities within New Jersey. According to the objectives of the VAG-67-20 subaward, Manavi was to: (1) provide culturally appropriate and linguistically accessible support services to South Asian victims of domestic violence, sexual assault, dating violence, and stalking with a primary focus on underrepresented communities in Jersey City and Hudson County; (2) establish and implement outreach efforts within the South Asian community; and (3) develop and expand the work done within Jersey City and Hudson County.

As part of these objectives, Manavi committed to hiring two advocates and completing two workshops. According to the Executive Director, as well as our review of documentation, the objectives for the VAG-67-20 subaward were partially achieved as Manavi hired one of the two positions and completed one of the two workshops. Therefore, Manavi did not fully complete the stated goals and objectives. According to the Executive Director, this was a new program and its startup was slower than anticipated. Manavi requested reimbursement for approximately 30 percent of the total subaward (\$82,288 of the \$275,000) and the project period has ended. While the objectives were not fully accomplished, we reviewed evidence that victims were served towards the end of the project period, and therefore did not issue a recommendation related to this.

### ***Performance Measurement Tool***

Award recipients and subrecipients are required to provide relevant data by submitting quarterly performance metrics through PMT. To gain an understanding of Manavi's program and the victims served, we reviewed the quarterly PMT reports for each audited subaward. To complete the PMT reports, Manavi staff input their respective data into a spreadsheet and the Executive Director reviewed, compiled, and submitted the quarterly PMT reports directly into PMT. Based on our review of the PMT reports, we found Manavi reported inaccurate numbers. Specifically, for both subawards, Manavi reported agency-wide victim numbers instead of the VOCA-funded subaward victims served.

According to the Executive Director, Manavi misunderstood the PMT instructions. New Jersey DLPS stated it was unaware Manavi reported agency-wide numbers. According to a New Jersey DLPS official, it provided PMT reporting guidance to its subrecipients, but did not verify the numbers inputted directly into PMT. OVC uses PMT data in reports and publications and to respond to inquiries from Congress and other governmental and non-governmental agencies, therefore, it is imperative that grantees and subrecipients make every effort to report performance data accurately, thoroughly, and consistently. As a result of our audit, Manavi began tracking performance data by funding source. We recommend that OJP work with New Jersey DLPS to ensure that Manavi develops and implements written policies and procedures to ensure the reported numbers for PMT reports are accurate.

### ***Protection of Personally Identifiable Information***

While we found the transactions tested were allowable and supported, we discovered Manavi provided victim PII to New Jersey DLPS as part of its reimbursement request submissions. According to the VOCA Guidelines, SAAs and subrecipients of VOCA funds shall, to the extent permitted by law, reasonably protect the confidentiality and privacy of persons receiving services under this program and shall not disclose, reveal, or release, any PII or individual information. According to the Executive Director, she was unaware PII was provided to New Jersey DLPS as part of the supporting documentation. According to New Jersey DLPS, it was also unaware Manavi provided PII as part of its reimbursement request submissions. In addition, the New Jersey DLPS indicated it does not have written policies and procedures for protecting victim PII. SAAs and subrecipients must protect victim information because exposing victims' PII may deter victims from seeking services. As stated earlier, we recommend that OJP work with New Jersey DLPS to ensure that Manavi develops and implements written policies and procedures specific to VOCA-funded program operations, including securing PII of victims, and distributes these among the relevant personnel. We also recommend to OJP that New Jersey DLPS develops and implements written policies and procedures to ensure that any victim PII is properly protected.

## **Financial Management**

According to the DOJ Grants Financial Guide, all grant recipients and subrecipients are required to establish and maintain adequate accounting systems and financial records to accurately account for awarded funds. We interviewed the Finance Officer, examined fiscal policies and procedures, reviewed subaward documents, and performed expenditure testing to determine whether Manavi adequately accounted for the subaward funds we audited. Overall, we concluded Manavi's financial management and internal controls could be improved with updated and enhanced written policies and procedures.

### **Fiscal Policies and Procedures**

Manavi has written fiscal policies and procedures. However, based on our review, we determined that financial and accounting internal control operations and existing policies and procedures did not ensure compliance with the DOJ Grants Financial Guide and federal award requirements, including: (1) how timesheets were used to support the allocation of time worked specifically by funding source, and (2) consultant rates and procurement. As described in the Subaward Expenditures section below, we believe updated and enhanced financial management policies and procedures would help ensure Manavi's compliance with the DOJ Grants Financial Guide and federal award requirements. As a result, we recommend that OJP work with New Jersey DLPS to ensure Manavi develops and implements updated written financial policies and procedures that ensure compliance with the DOJ Grants Financial Guide and

federal award requirements, including support for personnel and fringe benefit costs, consultant rates, and procurement.

## **Subaward Expenditures**

Manavi requested reimbursement from New Jersey DLPS via a Detailed Costs Statement, which included supporting documentation for all expenditures. For the subawards audited, Manavi's approved budgets included personnel, employee benefits, travel, supplies, consultants, and other costs. As of September 2023, we found that New Jersey DLPS provided a total of \$357,122 to Manavi with VOCA funds for costs incurred in these areas.

We reviewed a sample of transactions 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. We judgmentally selected transactions totaling \$52,498. The transactions we reviewed included costs in the following categories: personnel, consultants, travel, supplies, rent, parking, utilities, and victim aid.<sup>3</sup>

As described below, we found issues in the areas of personnel costs and other costs. Unless noted below, the transactions tested were allowable and adequately supported.

### ***Personnel Costs***

The largest cost area for which Manavi received reimbursement was personnel costs. We determined that as of September 2023, New Jersey DLPS reimbursed Manavi \$236,220 in wages and \$19,502 in fringe benefits, totaling \$255,722 of the total reimbursement amount of \$357,122 (approximately 72 percent) for subawards in our scope. We reviewed the personnel costs charged to each subaward in their entirety and judgmentally sampled two non-consecutive pay periods from each subaward, which included 15 individual bi-weekly employee payments, totaling \$23,708. We also reviewed the fringe benefits associated with employee payments.

Although we determined Manavi maintained personnel supporting documentation, we believe Manavi should improve its internal controls related to personnel and fringe benefits to include a periodic review of its allocations. Each Manavi employee completed a timesheet, and the Finance Officer and Executive Director prepared the payroll information and sent the information to a third party for processing. We determined Manavi used budgeted percentages to allocate personnel and fringe benefit costs to each subaward and did not review or evaluate if the allocations were aligned with the actual time spent on subaward activities.

The Uniform Administrative Requirements, 2 C.F.R. § 200.430, indicates that 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. In addition, while a grant recipient may rely on budget estimates or other distribution percentages determined for preliminary or interim accounting purposes, such estimates cannot be used to

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<sup>3</sup> Following guidance from the VOCA Fix to Sustain the Crime Victims Fund Act of 2021, New Jersey DLPS allowed its subrecipients to receive a waiver of the requirement to provide matching funds. We confirmed that Manavi did receive a waiver and it was in place for the life of the audited subawards.

support charges to federal awards without reconciling after-the-fact charges; and if a grant recipient allocates employee time across multiple projects records, it must support the distribution of the employee's salary or wages among the specific activities or cost objectives. Ultimately, a grant recipient needs to provide a reasonable approximation of time spent on grant-related activities, which must be periodically reviewed for accuracy and any significant changes in time be promptly adjusted.

As a result of our audit, Manavi stated it will periodically review and discuss the employees' allocations throughout the period of each subaward. In reviewing the personnel allocations and in discussions with the Manavi Executive Director, we believe the allocations were reasonable and the risk of large amounts of misspent personnel costs is very low, therefore, we did not question costs related to personnel and fringe benefits. As stated earlier in the Fiscal Policies and Procedures section, we recommend that OJP and New Jersey DLPS ensure Manavi develops and implements updated written financial policies and procedures to ensure compliance with the DOJ Grants Financial Guide and federal award requirements related to adequate support for personnel charges.

### ***Other Costs***

To test other direct costs charged to the subawards, we selected a sample of 40 direct cost transactions totaling \$28,790 from Manavi's accounting records. We judgmentally selected 32 transactions from the VAG-66-20 subaward and 8 transactions from the VAG-67-20 subaward. To perform verification testing of these expenditures, we reviewed accounting records and available supporting documentation.

Based on our review, we found that Manavi lacked written policies and procedures for consultant rates and procurement. Though we found no indication that the consultant rates were unreasonable, Manavi did not document the justification for the amount paid to the consultants or if the rate was reasonable and consistent with that paid for similar services in the marketplace as required by the DOJ Grants Financial Guide. In addition, the DOJ Grants Financial Guide states when conducting procurements using federal award funds, a subrecipient of a state must adhere to all applicable requirements and must use its own documented procurement procedures, which Manavi did not have. As a result of our audit, Manavi provided the audit team a draft of its financial policies and procedures for managing subaward funds. However, while Manavi's recently drafted fiscal policies and procedures cover some elements of the DOJ Grants Financial Guide, it does not provide complete coverage of all relevant elements to Manavi's subawards and, as previously noted, we recommend improvement in this area.

## Conclusion and Recommendations

As a result of our audit testing, we conclude that Manavi assisted victims of crime in New Jersey; however, we found that Manavi could improve its subaward programmatic and financial policies and procedures to help ensure continuity of program operations and compliance with VOCA Guidelines and DOJ Grants Financial Guide requirements. We provide a total of four recommendations to address the matters we identified in our audit.

We recommend that OJP work with New Jersey DLPS to:

1. Ensure that Manavi develops and implements written policies and procedures specific to VOCA-funded program operations, including securing PII of victims, and distributes these among the relevant personnel.
2. Ensure that Manavi develops and implements written policies and procedures to ensure the reported numbers for PMT are accurate.
3. Ensure that Manavi develops and implements updated written financial policies and procedures that ensure compliance with the DOJ Grants Financial Guide and federal award requirements, including support for personnel and fringe benefit costs, consultant rates, and procurement.

We recommend that OJP:

4. Ensure that New Jersey DLPS develops and implements written policies and procedures to ensure that any victim PII is properly protected.

# APPENDIX 1: Objective, Scope, and Methodology

## Objective

The objective of this audit was to review how Manavi used the Victims of Crime Act (VOCA) funds received through a subaward from New Jersey Department of Law and Public Safety (New Jersey DLPS) to assist crime victims and assess whether it accounted for VOCA funds in compliance with select 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 two subawards to Manavi. These subawards, totaling \$550,000, were funded by New Jersey DLPS from primary VOCA grant 2020-V2-GX-0041 awarded by the Office of Justice Programs (OJP) Office for Victims of Crime (OVC). As of September 2023, New Jersey DLPS had reimbursed Manavi \$357,122 in subaward funds.

Our audit concentrated on, but was not limited to, the period of September 2021 through August 2023. 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; New Jersey DLPS guidance; and the OVC and New Jersey DLPS award documents contain 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 Manavi's activities related to the audited subawards. Our work included conducting interviews with Manavi financial staff, examining policies and procedures, and reviewing subaward documentation and financial records. We performed sample-based audit testing for grant expenditures including subaward expenditures including payroll and fringe benefits and direct cost charges. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the subawards 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 New Jersey DLPS and Manavi's accounting systems specific to the management of DOJ funds during the audit period. We did not test the reliability of those systems as a whole, therefore any findings identified involving information from those systems were verified with documentation from other sources.

## Internal Controls

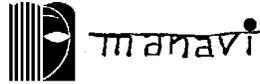
In this audit, we performed testing of internal controls significant within the context of our audit objective. We did not evaluate the internal controls of Manavi to provide assurance on its internal control structure as a whole. Manavi management is responsible for the establishment and maintenance of internal controls in accordance with 2 C.F.R. § 200. Because we do not express an opinion on Manavi's internal control structure as a whole, we offer this statement solely for the information and use of Manavi, New Jersey DLPS, and OJP.<sup>4</sup>

In planning and performing our audit, we identified internal control components and underlying internal control principles as significant to the audit objective. Specifically, we assessed the design and implementation of Manavi's policies and procedures. We also tested the implementation and operating effectiveness of specific controls over award 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.

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<sup>4</sup> This restriction is not intended to limit the distribution of this report, which is a matter of public record.

## APPENDIX 2: Manavi, Inc. Response to the Draft Report



P.O. Box 3103 New Brunswick, NJ 08903  
Tel: (732) 435-1414 Fax: (732) 435-1411  
E-mail: [manavi@manavi.org](mailto:manavi@manavi.org) Website: [www.manavi.org](http://www.manavi.org)

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April 3, 2024

Mr. Thomas O. Puerzer  
Philadelphia Regional Audit Manager

**Re: Response To OIG Draft Audit Report Recommendations**

Dear Mr. Puerzer,

I am writing with reference to the OIG draft audit report, dated March 7, 2024, related to an audit of Sub-Award Numbers VAG-66-20 and VAG-67-20, made by the New Jersey Department of Law and Public Safety (New Jersey DLPS), under OJP's Victims of Crime Act (VOCA), Victim Assistance Formula Grant Program, Grant Number 2020-V2-GX-0041, to Manavi, Inc. (Manavi).

On behalf of Manavi, I am writing to confirm that we concur with the four recommendations set forth on page 8 of the aforesaid OIG draft audit report.

We will work with the New Jersey DLPS to address the recommendations cited in the draft audit report directed to OJP. We have discussed next steps with New Jersey DLPS and our agreed planned action is to finalize all the policies and procedures by or before the end of the year 2024. We agreed that although we would aim to finalize all the policies and procedures by September 30, 2024, we would like to have until December 30, 2024, to fully address all the recommendations together with New Jersey DLPS.

Please let us know if you need any additional information.

Thank you.

Best Regards,

A handwritten signature in black ink, appearing to read 'NB' or similar initials, written over a horizontal line.

Navneet Bhalla  
Executive Director

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# APPENDIX 3: New Jersey Department of Law and Public Safety Response to the Draft Report



PHILIP D. MURPHY  
*Governor*

TAHESHA L. WAY  
*Lt. Governor*

*State of New Jersey*  
DIVISION OF ADMINISTRATION  
DEPARTMENT OF LAW AND PUBLIC SAFETY  
PO BOX 081  
TRENTON, NJ 08625-0081

MATTHEW J. PLATKIN  
*Attorney General*

ERIN ZIPPEL  
*Chief Administrative Officer*

April 12, 2024

Thomas O. Puerzer  
Regional Audit Manager  
Philadelphia Regional Audit Office  
Office of the Inspector General  
U.S. Department of Justice  
701 Market Street, Suite 2300  
Philadelphia, PA 19106  
**VIA: Electronic Mail at:** [Thomas.O.Puerzer@usdoj.gov](mailto:Thomas.O.Puerzer@usdoj.gov)

*Re: Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by New Jersey  
Department of Law and Public Safety to Manavi, Inc.*

Dear Mr. Puerzer,

We appreciate the opportunity to respond to the above-named Office of the Inspector (OIG) General Audit Report, which includes one recommendation relating to the Department of Law & Public Safety (DLPS). OIG has requested our response to this recommendation, and has asked that this response indicate concurrence or non-concurrence with the recommendation, as well as planned actions to address the recommendation, related timeframes, and/or supporting documentation, as applicable. The recommendation and response can be found below:

## **Audit Recommendation Relating to DLPS**

*Recommendation to the Office of Justice Programs: Ensure that New Jersey DLPS develops and implements written policies and procedures to ensure that any victim PII is properly protected.*

## **DLPS Response**

DLPS agrees with the recommendation and will begin the process to develop and implement a written policy to ensure the protection of all victim PII received by DLPS. We expect to have the policy finalized and implemented by the end of the calendar year.



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We appreciate the dedication and insight the OIG staff has shown during this review process, and we look forward to continuing the professional relationship we have developed going forward. Should you have any questions related to this response, or require further information, please feel free to contact me.

Sincerely,



Erin Zippel  
Chief Administrative Officer

C: Kelly Ottobre, Director of Grants Operations, Office of the Attorney General  
Melissa Liebermann, Chief Ethics and Compliance Officer, Office of the Attorney General  
Jonathan Garelick, Chief of Staff, Office of the Attorney General

# APPENDIX 4: The Office of Justice Programs Response to the Draft Report



U.S. Department of Justice

Office of Justice Programs

Office of Audit, Assessment, and Management

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Washington, D.C. 20531

April 24, 2024

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

FROM: Jeffery A. Haley *Jeffery A Haley*  
Acting Director

SUBJECT: Response to the Draft Audit Report, *Audit of the Office of Justice Programs Victim Assistance Funds, Subawarded by the New Jersey Department of Law and Public Safety to Manavi, Inc., New Brunswick, New Jersey*

This memorandum is in reference to your correspondence, dated March 7, 2024, transmitting the above-referenced draft audit report for Manavi, Inc. (Manavi). Manavi received subaward funds from the New Jersey Department of Law and Public Safety (New Jersey DLPS), under the Office of Justice Programs' (OJP), Office for Victims of Crime (OVC), Victims of Crime Act (VOCA), Victim Assistance Formula Grant Program, Grant Number 2020-V2-GX-0041. 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 OJP's analysis of the draft audit report recommendations. For ease of review, the recommendations are restated in bold and are followed by OJP's response.

- 1. We recommend that OJP work with New Jersey DLPS to ensure that Manavi develops and implements written policies and procedures specific to VOCA-funded program operations, including securing PII of victims, and distributes these among the relevant personnel.**

OJP agrees with the recommendation. However, although it will be responsible for working with Manavi to ensure appropriate corrective actions are implemented to remedy this finding, New Jersey DLPS did not address this recommendation in its response, dated April 12, 2024 (and received on April 23, 2024).

Accordingly, we will work with New Jersey DLPS to obtain a copy of Manavi's written policies and procedures, developed and implemented, specific to VOCA-funded program operations, to ensure that Manavi secures personally identifiable information (PII) of victims receiving services using Federal grant funds. We will also work with New Jersey DLPS to obtain evidence that Manavi distributed the policies and procedures to its relevant personnel and staff responsible for managing Federal grant funds.

2. **We recommend that OJP work with New Jersey DLPS to ensure that Manavi develops and implements written policies and procedures to ensure the reported numbers for PMT are accurate.**

OJP agrees with the recommendation. However, although it will be responsible for working with Manavi to ensure appropriate corrective actions are implemented to remedy this finding, New Jersey DLPS did not address this recommendation in its response, dated April 12, 2024 (and received on April 23, 2024).

Accordingly, we will work with New Jersey DLPS to obtain a copy of Manavi's written policies and procedures, developed and implemented, to ensure that the data reported in OVC's Performance Management Tool (PMT) are accurate. We will also work with New Jersey DLPS to obtain evidence that Manavi distributed the policies and procedures to its staff responsible for managing Federal grant funds.

3. **We recommend that OJP work with New Jersey DLPS to ensure that Manavi develops and implements updated written financial policies and procedures that ensure compliance with the DOJ Grants Financial Guide and Federal award requirements, including support for personnel and fringe benefit costs, consultant rates, and procurement.**

OJP agrees with the recommendation. However, although it will be responsible for working with Manavi to ensure appropriate corrective actions are implemented to remedy this finding, New Jersey DLPS did not address this recommendation in its response, dated April 12, 2024 (and received on April 23, 2024).

Accordingly, we will work with New Jersey DLPS to obtain a copy of Manavi's written financial policies and procedures, developed and implemented, to ensure compliance with the U.S. Department of Justice (DOJ) Grants Financial Guide and Federal award requirements, including support for personnel and fringe benefit costs, consultant rates, and procurement. We will also work with New Jersey DLPS to obtain evidence that Manavi distributed the policies and procedures to its staff responsible for managing Federal grant funds.

**4. We recommend that OJP ensure that New Jersey DLPS develops and implements written policies and procedures to ensure that any victim PII is properly protected.**

OJP agrees with the recommendation. In its response, dated April 12, 2024 (and received on April 23, 2024), New Jersey DLPS stated that it would begin the process of developing and implementing a written policy to ensure all victim PII is protected, which it anticipates to have finalized and implemented by the end of calendar year 2024.

Accordingly, we will work with New Jersey DLPS to obtain a copy of its written policies and procedures, developed and implemented, to ensure that any victim PII is properly protected. We will also work with New Jersey DLPS to obtain evidence that it distributed the policies and procedures to its staff responsible for managing Federal grant funds.

We appreciate the opportunity to review and comment on the draft audit report. If you have any questions or require additional information, please contact Linda J. Taylor, Lead Auditor, Audit Coordination Branch, Audit and Review Division, of my staff, on (202) 514-7270.

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

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

Linda J. Taylor  
Lead Auditor, Audit Coordination Branch  
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

James Simonson  
Director of Operations, Budget, and  
Performance Management  
Office for Victims of Crime

Jeffrey Nelson  
Deputy Director of Operations, Budget, and  
Performance Management Division  
Office for Victims of Crime

cc: Willie Bronson  
Director, State Victim Resource Division  
Office for Victims of Crime

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

Jennifer Yoo  
Grants Management Specialist, State Victim Resource Division  
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

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 OCOM000805

## **APPENDIX 5: 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 New Jersey Department of Law and Public Safety (New Jersey DLPS), and Manavi, Inc. (Manavi). OJP's response is incorporated in Appendix 4, New Jersey DLPS's is incorporated in Appendix 3, and Manavi's is incorporated in Appendix 2 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. Manavi concurred with all the recommendations and New Jersey DLPS agreed with one recommendation and did not state whether it agreed with three recommendations. The following provides the OIG analysis of the response and summary of actions necessary to close the report.

### **Recommendations for OJP to work with New Jersey DLPS to:**

- 1. Ensure that Manavi develops and implements written policies and procedures specific to Victims of Crime Act (VOCA)-funded program operations, including securing personally identifiable information (PII) of victims, and distributes these among the relevant personnel.**

Resolved. OJP agreed with our recommendation. OJP stated in its response it will work with New Jersey DLPS to obtain a copy of Manavi's written policies and procedures, developed and implemented and specific to VOCA-funded program operations, to ensure that Manavi secures PII of victims receiving services using federal grant funds. OJP will also work with New Jersey DLPS to obtain evidence that Manavi distributed the policies and procedures to its relevant personnel and staff responsible for managing federal grant funds. As a result, this recommendation is resolved.

New Jersey DLPS did not address this recommendation in its response.

Manavi concurred with the recommendation and stated in its response that it will work with New Jersey DLPS to address the recommendation.

This recommendation can be closed when we receive documentation demonstrating that Manavi developed and implemented written policies and procedures specific to VOCA-funded program operations, including securing PII of victims, and distributed these among the relevant personnel.

- 2. Ensure that Manavi develops and implements written policies and procedures to ensure the reported numbers for the Performance Measurement Tool (PMT) are accurate.**

Resolved. OJP agreed with our recommendation. OJP stated in its response it will work with New Jersey DLPS to obtain a copy of Manavi's written policies and procedures, developed and implemented, to ensure that the data reported in PMT are accurate. OJP also stated that it will also work with New Jersey DLPS to obtain evidence that Manavi distributed the policies and procedures to its staff responsible for managing federal grant funds. As a result, this recommendation is resolved.

New Jersey DLPS did not address this recommendation in its response.

Manavi concurred with the recommendation and stated in its response that it will work with New Jersey DLPS to address the recommendation.

This recommendation can be closed when we receive documentation that Manavi developed and implemented written policies and procedures to ensure the reported numbers for PMT are accurate.

- 3. Ensure that Manavi develops and implements updated written financial policies and procedures that ensure compliance with the Department of Justice (DOJ) Grants Financial Guide and federal award requirements, including support for personnel and fringe benefit costs, consultant rates, and procurement.**

Resolved. OJP agreed with our recommendation. OJP stated in its response it will work with New Jersey DLPS to obtain a copy of Manavi's written financial policies and procedures, developed and implemented, to ensure compliance with DOJ Grants Financial Guide and federal award requirements, including support for personnel and fringe benefit costs, consultant rates, and procurement. It will also work with New Jersey DLPS to obtain evidence that Manavi distributed the policies and procedures to its staff responsible for managing federal grant funds. As a result, this recommendation is resolved.

New Jersey DLPS did not address this recommendation in its response.

Manavi concurred with the recommendation and stated in its response that it will work with New Jersey DLPS to address the recommendation.

This recommendation can be closed when we receive documentation that Manavi developed and implemented updated written financial policies and procedures that ensure compliance with the DOJ Grants Financial Guide and federal award requirements, including support for personnel and fringe benefit costs, consultant rates, and procurement.

#### **Recommendations for OJP:**

- 4. Ensure that New Jersey DLPS develops and implements written policies and procedures to ensure that any victim PII is properly protected.**

Resolved. OJP agreed with our recommendation. OJP stated in its response it will work with New Jersey DLPS to obtain a copy of its written policies and procedures, developed and implemented, to ensure that any victim PII is properly protected. It will also work with New Jersey DLPS to obtain evidence that it distributed the policies and procedures to its staff responsible for managing federal grant funds. As a result, this recommendation is resolved.

New Jersey DLPS agrees with our recommendation and stated in its response it will begin the process to develop and implement a written policy to ensure the protection of all victim PII received by New Jersey DLPS.

This recommendation can be closed when we receive documentation that New Jersey DLPS developed and implemented written policies and procedures to ensure that any victim PII is properly protected.