



Audit of the Office of Justice Programs Victim
Compensation Grants Awarded to the
Florida Department of Legal Affairs,
Tallahassee, Florida



AUDIT DIVISION

24-083

JULY 2024



EXECUTIVE SUMMARY

Audit of the Office of Justice Programs Victim Compensation Grants Awarded to the Florida Department of Legal Affairs, Tallahassee, Florida

Objective

The objective of the audit was to evaluate how the Florida Department of Legal Affairs (Florida DLA) designed and implemented its crime victim compensation program. To accomplish this objective, we assessed performance in the following areas of grant management: (1) grant program planning and execution, (2) program requirements and performance reporting, and (3) grant financial management.

Results in Brief

As a result of our audit, we concluded that the Florida DLA established an adequate program to compensate victims and survivors of criminal violence. We did not identify significant concerns regarding performance reporting, drawdowns, state certification forms, or financial reporting. However, we found the Florida DLA lacked a procedure to track the recovery of funds owed to the Florida DLA such as when a claim is later rescinded. We questioned \$11,250 in unsupported costs and \$2,700 in unallowable costs.

Recommendations

Our report contains three recommendations to the Office of Justice Programs (OJP) to assist the Florida DLA in improving its grant management and administration and to remedy questioned costs. We requested a response to our draft audit report from the Florida DLA and OJP officials. Their responses can be found in Appendices 3 and 4, respectively. Our analysis of those responses is included in Appendix 5.

Audit Results

The U.S. Department of Justice, Office of the Inspector General, completed an audit of three Victims of Crime Act victim compensation formula grants awarded by the OJP's Office for Victims of Crime (OVC) to the Florida DLA in Tallahassee, Florida. The OVC awarded these formula grants, totaling \$20,408,000 from fiscal years 2020 to 2022 from the Crime Victims Fund to provide financial support through the payment of compensation benefits to crime victims throughout Florida. As of November 2023, the Florida DLA had drawn all funds for the grants we reviewed.

Program Accomplishments

We found that overall, the Florida DLA established an adequate program to compensate victims and survivors of criminal violence.

Grant Program Planning and Execution

We found the Florida DLA generally complied with federal grant requirements. We did not identify any significant issues with efforts to bring awareness to the program, or the accuracy of the certification reports.

Grant Financial Management

We identified a total of \$11,250 associated with 10 compensation payments for which the claim files lacked necessary supporting documentation. In addition, we identified as unallowable three paid claims totaling \$2,700 where the Florida DLA later rescinded the claims because the claimant was determined to be ineligible. Moreover, the Florida DLA does not have adequate procedures in place for tracking and recovering such funds owed to the Florida DLA when claims are rescinded.

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Introduction

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of three victim compensation formula grants awarded by the Office of Justice Programs (OJP) Office for Victims of Crime (OVC) to the Florida Department of Legal Affairs (Florida DLA) in Tallahassee, Florida. The OVC awards victim compensation grants annually from the Crime Victims Fund (CVF) to state administering agencies. As shown in Table 1, from fiscal year (FY) 2020 to FY 2022, these OVC grants totaled \$20,408,000.

Table 1

Audited Grants

Fiscal Years 2020 – 2022

Award Number	Award Date	Award Period Start Date	Award Period End Date	Award Amount
2020-V1-GX-0047	9/17/2020	10/1/2019	9/30/2023	\$4,971,000
15POVC-21-GG-00420-COMP	9/16/2021	10/1/2020	9/30/2024	\$9,935,000
15POVC-22-GG-00572-COMP	8/25/2022	10/1/2021	9/30/2025	\$5,502,000
Total:				\$ 20,408,000

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

Source: JustGrants

Established by the Victims of Crime Act (VOCA) of 1984, the CVF is used to support crime victims through DOJ programs and state and local victim services.¹ The CVF is supported entirely by federal criminal fees, penalties, forfeited bail bonds, gifts, donations, and special assessments. The OVC annually distributes proceeds from the CVF to states and territories. VOCA victim compensation formula grant funds are available each year to states and territories for distribution to eligible recipients.

The primary purpose of the victim compensation grant program is to compensate victims and survivors of criminal violence for: (1) medical expenses attributable to a physical injury resulting from a compensable crime, including expenses for mental health counseling and care; (2) loss of wages attributable to a physical injury resulting from a compensable crime; and (3) funeral expenses attributable to a death resulting from a compensable crime.²

¹ The VOCA victim compensation formula program is funded under 34 U.S.C. § 20102.

² This program defines criminal violence to include drunk driving and domestic violence.

The Grantee

As the Florida state administering agency, the Florida DLA is responsible for administering the VOCA victim compensation program. Its Division of Victim Services is composed of three bureaus: Advocacy and Grants Management, Criminal Justice Programs, and Victim Compensation. The Florida DLA's Bureau of Victim Compensation is the agency responsible for administering financial assistance to victims of crime. The Florida DLA's Bureau of Victim Compensation processes various types of claims, including victim compensation (including reimbursements of medical, dental, funeral, and other costs as well as payments for loss of support), property loss, domestic violence relocation, sexual battery relocation, human trafficking relocation, emergency responder death benefits, and sexual assault forensic examinations. According to the 2021-2022 Division of Victim Services and Criminal Justice Programs Annual Report, the Bureau of Victim Compensation received a total of 14,856 claims and approved 10,864.

OIG Audit Approach

The objective of the audit was to evaluate how the Florida DLA designed and implemented its crime victim compensation program. To accomplish this objective, we assessed performance in the following areas of grant management: (1) grant program planning and execution, (2) program requirements and performance reporting, and (3) grant financial management.

We tested compliance with what we considered the most important conditions of the grants. Unless otherwise stated in our report, we applied the authorizing VOCA legislation; the VOCA compensation program guidelines (VOCA Guidelines); 2 C.F.R. § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance); and the DOJ Grants Financial Guides as our primary criteria. We also reviewed relevant Florida and Florida DLA laws, policies and procedures such as the Crimes Compensation Act, and interviewed Florida DLA personnel to determine how they administered the VOCA funds.³ We further obtained and reviewed Florida DLA records reflecting grant activity.

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.

³ The Crimes Compensation Act is the law that governs the Florida Crime Victim Compensation Program.

Audit Results

Grant Program Planning and Execution

The main purpose of the VOCA victim compensation grants is to enhance state victim compensation payments to eligible crime victims. As part of our audit, we assessed the Florida DLA's overall process for making victim compensation payments. We assessed the Florida DLA's policies and procedures for providing compensation payments to victims, as well as the accuracy of the state certification forms.

Overall, we determined that the Florida DLA's implementation of its victim compensation program was appropriate and in compliance with the VOCA Guidelines. We found the Florida DLA generally complied with federal grant requirements and established an adequate program to compensate victims and survivors of criminal violence. We did not identify any significant issues with efforts to bring awareness to the program, or the accuracy of the certification reports. However, we did identify an area to improve its policy for recouping funds.

Program Implementation

State administering agencies receive VOCA victim compensation grants to compensate victims directly for expenses incurred from criminal victimization. As the state administering agency for Florida, the Florida DLA was responsible for the victim compensation program, including meeting all financial and programmatic requirements. When reviewing and paying claims for victims, the Florida DLA operated under its Crimes Compensation Act, which conveyed the state-specific policies for the victim compensation program. In assessing the Florida DLA's implementation of its victim compensation program, we analyzed policies and procedures governing the decision-making process for individual compensation claims, as well as what efforts the Florida DLA had made to bring awareness to victims eligible for compensation program benefits.

We found that the Florida DLA adopted measures to raise public awareness of its victim compensation program. To enhance the public's awareness of the victim compensation program, the Florida DLA distributed brochures and posters to its Regional Program Specialists, stationed throughout the state, who are responsible for providing training and technical assistance to victim advocates, service providers, law enforcement support staff, and community partners who engage with victims of crime. The Florida DLA also published program information on its website and provided training to victim advocates, service providers, law enforcement personnel, and community partners on how to use its online portal.

In addition to its efforts to perform outreach, the Florida DLA implemented appropriate procedures for accepting applications, reviewing claims to determine eligibility, determining applicable compensation, and processing payments. We also found that the Florida DLA implemented adequate segregation of duties for assigning claims, reviewing and adjudicating claims, and authorizing payments. However, as discussed in the Grant Financial Management section of this report, we found that the Florida DLA did not implement adequate financial management procedures for tracking and recouping funds owed to the agency when claims are rescinded.

Appealed Claims

When claims are denied, applicants who believe they were wrongfully denied can file an appeal with the Florida DLA within 60 days after notice of the denial. Florida DLA policy states that when a claim is denied or benefits are reduced, it should send a claimant a Notice of Rights and a Hearing Request form with the notice of ineligibility. We found that the Florida DLA provided adequate documentation that it sent all denied claimants with ineligible claims the Notice of Rights and Hearing Request form. We judgmentally sampled 20 appealed claims, and the Florida DLA provided evidence the claimants received a Hearing Request form.

Annual State Certification

State administering agencies must submit an annual Crime Victim Compensation State Certification Form, which provides the OVC the necessary information to determine the grant award amount. The certification form includes all compensation claims paid out to, or on behalf of, victims from all funding sources during the federal fiscal year, as well as deductions and recovery costs. The OVC allocates VOCA victim compensation grant funds to each state using a formula that takes into consideration the state's eligible compensation claims paid out to victims during the fiscal year 2 years prior.⁴ The accuracy of the information provided in the certification form is critical to OJP's correct calculation of the victim compensation award amounts granted to each state.

We assessed Florida DLA's controls for preparing the annual certification forms submitted to the OVC for FYs 2021 and 2022, which were used to calculate the award amounts granted in FYs 2023 and 2024.⁵ We also reviewed the annual certification forms, including the financial support for the payouts and revenues. We found that the Florida DLA's FY 2021 and FY 2022 annual state certification forms were generally accurate and supported.

Performance Reporting

Each state administering agency must annually report to the OVC on activity funded by any VOCA awards active during the federal fiscal year. The reports are submitted through OJP's official grant management system.⁶ The OVC also requires states to submit quarterly performance data through the web-based Performance Measurement Tool. After the end of the fiscal year, the state administering agency is required to produce the Annual State Performance Report and submit the report to OJP.

⁴ In July 2021, Congress enacted the VOCA Fix to Sustain the Crime Victims Fund Act of 2021, Pub. L. No. 117-27, § 2(a), 135 Stat. 301 (VOCA Fix Act), which changed the formula from 60 to 75 percent and removed the requirement for state compensation programs to deduct subrogation and restitution recoveries from the eligible payout amount. These changes went into effect immediately and were applied to FY 2019 certification forms and FY 2021 grant awards.

⁵ The OJP's Office of the Chief Financial Officer, Budget Execution Division calculates the allocations for VOCA eligible crime victim compensation programs and OVC makes the grant awards.

⁶ In October 2020, JustGrants replaced OJP's former Grants Management System as the new grants management and payment management system.

For the victim compensation grants, the states must report the number of victims for whom an application was made; the number of victims whose victimization is the basis for the application; the number of applications that were received, approved, denied, and closed; and total compensation paid by service type.

We assessed whether the Florida DLA's annual performance report to the OVC fairly reflected the performance figures of the victim compensation program. We judgmentally selected three quarterly periods from the annual performance reports for FYs 2020 through 2022. We tested whether the Florida DLA's quarterly performance report accurately reflected the number of applications approved, the number of applications denied and closed, and the number of sexual assault forensic examination applications received. We reconciled performance data that was reported to the OVC with Florida DLA supporting documentation and were generally able to verify the state's information to the totals the state reported to the OVC.

Grant Financial Management

Award recipients must establish an adequate accounting system and maintain financial records that accurately account for awarded funds. To assess the adequacy of the Florida DLA's financial management of the VOCA victim compensation grants, we reviewed the process the Florida DLA used to administer these funds by examining expenditures charged to the grants, subsequent drawdown requests, and resulting financial reports. To further evaluate the Florida DLA's financial management of the VOCA victim compensation grants, we also reviewed the state of Florida single audit report for FY 2022. There were no findings that were related to or had any impact on the Victim Compensation program. We also interviewed Florida DLA personnel who were responsible for financial aspects of the grants, reviewed Florida DLA written policies and procedures, inspected award documents, and reviewed financial records.

As discussed below, in our overall assessment of grant financial management, we determined that the Florida DLA implemented adequate controls over its drawdowns and federal financial reports. However, we identified concerns related to the handling of certain victim compensation claims and we identified \$13,950 in dollar-related findings during our review of compensation payments because transactions we reviewed included unsupported and unallowable costs.

Grant Expenditures

State administering agency VOCA compensation expenses fall into two overarching categories: (1) compensation claim payments—which constitute the vast majority of total expenses, and (2) administrative expenses—which are allowed to total up to 5 percent of each award. We determined that the Florida DLA did not use victim compensation grant funds for administrative expenditures. To determine whether compensation claim-related costs charged to the awards were allowable, supported, and properly allocated in compliance with award requirements, we tested a sample of transactions by reviewing accounting records and verifying support for select transactions.

Victim Compensation Claim Expenditures

Victims of crime in the state of Florida submit claims for reimbursement of expenses incurred as a result of victimization, such as medical and funeral costs or loss of wages. Florida DLA staff adjudicate these claims for eligibility and make payments from the VOCA victim compensation grants and state funding.

To evaluate the Florida DLA's financial controls over VOCA victim compensation grant expenditures, we reviewed victim compensation claim transactions to determine whether the payments were accurate, allowable, timely, and in accordance with the policies of the VOCA Guidelines and the Florida Crimes Compensation Act. We judgmentally selected 90 approved claims and 60 sexual assault forensic examination claims. The transactions for the approved claims we tested totaled \$1,172,726 and the transactions for the sexual assault forensic exam claims we tested totaled \$38,430. The transactions we reviewed included costs in the following categories: domestic violence relocation, loss of support, human trafficking relocation, wage loss, catastrophic injury, funeral, medical, sexual battery relocation, and disability. With the exception of the transactions discussed below, the payments we reviewed were allowable, supported by adequate documentation, and approved in accordance with the Florida Crimes Compensation Act and VOCA Guidelines.

Prior to March 2021, the Florida DLA required claimants requesting compensation for relocation costs to provide evidence of their relocation within 45 days of receiving payment. In March 2021, the Florida DLA amended the Florida Administrative Code to require such claimants to provide this evidence of relocation prior to the determination of claims eligibility. For 10 relocation claims that totaled \$11,250, and occurred prior to the amendment, the Florida DLA did not ensure claimants submitted proof of relocation after receiving payment. Because the Florida DLA could not provide proof of relocation, we consider these transactions unsupported.

In addition, Florida DLA policy states that claims may be rescinded when: (1) a claimant ceases to cooperate with law enforcement; and (2) new information reveals a claim to be ineligible because the claimant or victim is prohibited from receiving compensation funds due to disqualifying criminal offense convictions. We reviewed two claims totaling \$2,000 that were rescinded because—as recorded in Florida DLA records—the claimants stopped cooperating with law enforcement and were therefore no longer eligible. For another claim we reviewed, the file indicated the Florida DLA rescinded a \$700 claim because the Florida DLA later determined the claimant was ineligible because the individual was convicted of a disqualifying offense. According to Florida DLA officials, in this instance, the original claims analyst made an oversight in determining eligibility. Because the claims were no longer deemed proper by the Florida DLA, we consider these transactions, totaling \$2,700, to be unallowable.

Florida DLA officials told us as of December 2023 that no funds have been recovered for the above claims. These officials stated that instead the Florida DLA planned to recover funds through reduction of future payments to the claimants if a new claim is submitted. We believe that this approach is inadequate because it is contingent on the submission of a new claim by the same claimant. Moreover, we found that the Florida DLA does not have a procedure in place for tracking funds owed to the agency as a result of rescinded claims and does not know how much is owed and needs to be recovered.

We recommend that OJP remedy the \$11,250 in unsupported costs related to inadequate documentation for relocation expenses. In addition, we recommend that OJP remedy the \$2,700 in unallowable costs related to rescinded claims associated with claimants later deemed ineligible by the Florida DLA. Lastly, we recommend that OJP require the Florida DLA to re-assess its funds recovery procedures to help ensure their effectiveness and establish a policy to track the recovery of funds when the Florida DLA identifies that a paid claim is no longer proper.

Drawdowns

Award recipients should request funds based upon immediate disbursement or reimbursement needs, and the grantee should time drawdown requests to ensure that the federal cash on hand is the minimum needed for reimbursements or disbursements made immediately or within 10 days. To assess whether the Florida DLA managed grant receipts in accordance with these federal requirements, we compared the total amount reimbursed to the total expenditures in the Florida DLA's accounting system and accompanying financial records.

We reviewed drawdown activity related to awards received by the Florida DLA for FYs 2020 through 2022. The Florida DLA's Bureau of Victim Compensation provides victim compensation expenditure data to the Florida DLA's Finance and Accounting Department. The Finance and Accounting Department then draws down funds based on the victim compensation expenditure data to reimburse the Florida DLA. The Finance and Accounting Department performs a monthly reconciliation to ensure it drew down the correct amount. As shown in Table 2, the Florida DLA had drawn down all funds awarded through the audited grants.

Table 2

Amount Drawn Down for Each Grant as of November 20, 2023

Award Number	Total Award	Award Period End Date	Amount Drawn Down	Amount Remaining
2020-V1-GX-0047	\$4,971,000	9/30/2023	\$4,971,000	\$0
15POVC-21-GG-00420-COMP	\$9,935,000	9/30/2024	\$9,935,000	\$0
15POVC-22-GG-00572-COMP	\$5,502,000	9/30/2025	\$5,502,000	\$0
Total:	\$20,408,000		\$20,408,000	\$0

Source: OIG Analysis of Florida DLA Accounting Records

During this audit, we did not identify significant deficiencies related to the recipient's process for developing drawdown requests.

Financial Reporting

According to the DOJ Grants Financial Guide, recipients shall report the actual expenditures and unliquidated obligations incurred for the reporting period on each quarterly financial report as well as cumulative expenditures. To determine whether the Florida DLA submitted accurate Federal Financial Reports (FFR), we compared the four most recent reports to the Florida DLA's accounting records for both the 2020 and 2021 grants. For the 2022 grant, we only tested one quarterly report because at the time of our testing, only one quarterly report was required for submission.

We determined that quarterly and cumulative expenditures for the reports reviewed matched the accounting records for the FY 2022 grant. However, the FFRs did not always match the Florida DLA's accounting records for the FY 2020 and FY 2021 grants. We determined that the FFRs did not always match

because of timing differences in applying refunds and cancellations. We found these differences immaterial.

Conclusion and Recommendations

We found that the Florida DLA established an adequate program to compensate victims of criminal violence and implemented procedures to bring awareness to the program. However, we identified \$11,250 in unsupported costs and \$2,700 in unallowable costs associated with claims missing required documentation or claims that were later rescinded. In addition, we identified needed improvements in Florida DLA's procedures for recovering funds due to the agency. We provide three recommendations to OJP to address these deficiencies.

We recommend that OJP:

1. Ensures that the Florida DLA remedy the \$11,250 in unsupported costs related to inadequate documentation for relocation expenses.
2. Ensures that the Florida DLA remedy the \$2,700 in unallowable costs related to rescinded claims associated with claimants later deemed ineligible by the Florida DLA.
3. Requires that the Florida DLA re-assess its funds recovery procedures to help ensure their effectiveness and establish a policy to track the recovery of funds when the Florida DLA identifies that a paid claim is no longer proper.

APPENDIX 1: Objective, Scope, and Methodology

Objective

The objective of the audit was to evaluate how Florida Department of Legal Affairs (Florida DLA) designed and implemented its crime victim compensation program. To accomplish this objective, we assessed performance in the following areas of grant management: (1) grant program planning and execution, (2) program requirements and performance reporting, and (3) 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 Victims of Crime Act (VOCA) victim compensation formula grants 2020-V1-GX-0047, 15POVC-21-GG-00420-COMP, and 15POVC-22-GG-00572-COMP from the Crime Victims Fund (CVF) awarded to the Florida DLA. The Office of Justice Programs (OJP), Office for Victims of Crime (OVC) awarded these grants totaling \$20,408,000 to the Florida DLA, which serves as the state administering agency. Our audit concentrated on, but was not limited to, the period of October 2019 through April 2023. As of November 2023, the Florida DLA had drawn down a total of \$20,408,000 from the three audited grants.

To accomplish our objective, we tested compliance with what we consider to be the most important conditions of the Florida DLA's activities related to the audited grant(s), which included conducting interviews with state of Florida financial staff, examining policies and procedures, and reviewing grant documentation and financial records. We performed sample-based audit testing for victim compensation claim expenditures, denied claims, appealed claims, sexual assault forensic examinations, as well as financial reports and performance reports. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the grants reviewed. This non-statistical sample design did not allow projection of the test results to the universe from which the samples were selected. The authorizing VOCA legislation; the VOCA compensation program guidelines; 2 C.F.R. § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; the DOJ Grants Financial Guide; state compensation criteria; and the award documents contain the primary criteria we applied during the audit.

During our audit, we obtained information from DOJ's JustGrants System, OJP's Performance Measurement Tool, as well as the Florida DLA accounting system specific to the management of DOJ funds during the audit period. We did not test the reliability of those systems as a whole; therefore, any finding identified involving information from those systems was verified with documents from other sources.

Internal Controls

In this audit, we performed testing of internal controls significant within the context of our audit objectives. We did not evaluate the internal controls of the Florida DLA to provide assurance on its internal control structure as a whole. Florida DLA'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 the Florida DLA's internal control structure as a whole, we offer this statement solely for the information and use of the Florida DLA and OJP.⁷

In planning and performing our audit, we identified internal control components and underlying internal control principles that are significant to the audit objective. Specifically, we reviewed the design and implementation of the Florida DLA's written policies and procedures and process controls pertaining to aspects of grant planning, performance reporting, and financial management. We also tested the implementation and operating effectiveness of specific controls over grant 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 objectives of this audit, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

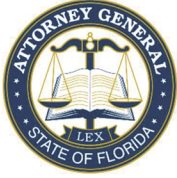
⁷ This restriction is not intended to limit the distribution of this report, which is a matter of public record.

APPENDIX 2: Schedule of Dollar-Related Findings

Description	Grant No.	Amount	Page
Questioned Costs:⁸			
Unallowable Approved Claims	15POVC-21-GG-00420-COMP	\$1,700	6
Unallowable Approved Claims	15POVC-22-GG-00572-COMP	<u>\$1,000</u>	6
Unallowable Costs		\$2,700	
Unsupported Approved Claims	2020-V1-GX-0047	\$7,250	6
Unsupported Approved Claims	15POVC-21-GG-00420-COMP	<u>\$4,000</u>	6
Unsupported Costs		\$11,250	
TOTAL DOLLAR-RELATED FINDINGS		<u>\$13,950</u>	

⁸ **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.

APPENDIX 3: The Florida Department of Legal Affairs Response to the Draft Audit Report



ASHLEY MOODY
ATTORNEY GENERAL
STATE OF FLORIDA

OFFICE OF THE ATTORNEY GENERAL
Division of Victim Services and Criminal Justice Programs

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July 9, 2024

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

Dear Mr. Wood:

In response to the OIG's three recommendations identifying procedural deficiencies, Florida DLA concurs and anticipates implementing the following actions:

Recommendation 1 - *Ensures that the Florida DLA remedy the \$11,250 in unsupported costs related to inadequate documentation for relocation expenses.* Florida DLA was in compliance with sections 960.196, 960.198, and s. 960.199, Florida Statutes. Florida DLA will reduce the available drawdown from the FY 2024 VOCA Formula Award Allocation by \$11,250.

Recommendation 2 - *Ensures that the Florida DLA remedy the \$2,700 in unallowable costs related to rescinded claims associated with claimants later deemed ineligible by the Florida DLA.* In accordance with section 2A-2.2002, Florida Administrative Code [2A-2.014, 2A-2.015, and 2A-2.016, Florida Administrative Codes (repealed)], funds were directed to victims in care of the respective certifying domestic violence or rape crisis center. As such, there is no way to locate victims nor secure additional documentation on claims later deemed ineligible. Florida DLA will reduce the available drawdown from the FY 2024 VOCA Formula Award Allocation by \$2,700.

Recommendation 3 - *Requires that the Florida DLA re-assess its funds recovery procedures to help ensure their effectiveness and establish a policy to track the recovery of funds when the Florida DLA identifies that a paid claim is no longer proper.* Florida DLA will review existing fund recovery procedures with consideration to the legislative intent of the programs.

Sincerely,

A handwritten signature in blue ink, appearing to read "ASD".

Joseph Spataro, Associate Deputy Attorney General
for Criminal Justice Programs

Michelle A. Crum
Michelle Crum, Chief
Bureau of Victim Compensation

APPENDIX 4: 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

July 15, 2024

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

FROM: Jeffery A. Haley *Jeffery A Haley*
Deputy Director, Audit and Review Division

SUBJECT: Response to the Draft Audit Report, *Audit of the Office of Justice Programs Victim Compensation Grants, Awarded to the Florida Department of Legal Affairs, Tallahassee, Florida*

This memorandum is in reference to your correspondence, dated June 14, 2024, transmitting the above-referenced draft audit report for the Florida Department of Legal Affairs (Florida DLA). We consider the subject report resolved and request written acceptance of this action from your office.

The draft report contains **three** recommendations and **\$13,950** in questioned costs. The following is the Office of Justice Programs' (OJP) analysis of the draft audit report recommendations. For ease of review, the recommendations are restated in bold and are followed by OJP's response.

- 1. We recommend that OJP ensures that the Florida DLA remedy the \$11,250 in unsupported costs related to inadequate documentation for relocation expenses.**

OJP agrees with the recommendation. In its response, dated July 9, 2024, the Florida DLA stated that it was in compliance with sections 960.196, 960.198, and 960.199 of the Florida statutes, but indicated that it will reduce the available drawdown from its Fiscal Year (FY) 2024 Victims of Crime Act (VOCA), Victim Assistance Formula Grant, by \$11,250, to remedy the costs.

Accordingly, we will review the \$11,250 in questioned costs, related to unsupported relocation expenditures that were charged to Grant Numbers 2020-V1-GX-0047 (\$7,250) and 15POVC-21-GG-00420-COMP (\$4,000), and will work with the Florida DLA to remedy the costs, as appropriate.

2. **We recommend that OJP ensures that the Florida DLA remedy the \$2,700 in unallowable costs related to rescinded claims associated with claimants later deemed ineligible by the Florida DLA.**

OJP agrees with the recommendation. In its response, dated July 9, 2024, the Florida DLA stated that, in accordance with section 2A-2.2002, Florida Administrative Code [2A-2.014, 2A-2.015, and 2A-2.016, Florida Administrative Codes (repealed)], funds were directed to victims in care of the respective certifying domestic violence or rape crisis center. However, the Florida DLA stated that it could not locate victims or secure additional documentation on claims later deemed ineligible, and would therefore, reduce the available drawdown from its FY 2024 VOCA Victim Assistance Formula Grant, by \$2,700, to remedy the costs.

Accordingly, we will review the \$2,700 in questioned costs, related to unallowable expenditures that were charged to Grant Numbers 15POVC-21-GG-00420-COMP (\$1,700) and 15POVC-22-GG-00572-COMP (\$1,000), and will work with the Florida DLA to remedy the costs, as appropriate.

3. **We recommend that OJP requires that the Florida DLA re-assess its funds recovery procedures to help ensure their effectiveness and establish a policy to track the recovery of funds when the Florida DLA identifies that a paid claim is no longer proper.**

OJP agrees with the recommendation. In its response, dated July 9, 2024, the Florida DLA stated that it will review existing fund recovery procedures with consideration to the legislative intent of the programs.

Accordingly, we will coordinate with the Florida DLA, to obtain evidence that it has re-assessed its funds recovery procedures to ensure their effectiveness. We will also coordinate with the Florida DLA to obtain a copy of its written policies and procedures, developed and implemented, to ensure that funds recovered from claimants are properly tracked, when the Florida DLA identifies that a paid claim is no longer proper and it is subsequently rescinded.

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, of my staff, on (202) 514-7270.

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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) and the Florida Department of Legal Affairs (Florida DLA). OJP's response is incorporated in Appendix 4 and the Florida DLA'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 Florida DLA concurred with all three recommendations. The following provides the OIG analysis of the response and summary of actions necessary to close the report.

Recommendations for OJP:

- 1. Ensure that the Florida DLA remedy the \$11,250 in unsupported costs related to inadequate documentation for relocation expenses.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will review the \$11,250 in questioned costs related to unsupported relocation expenditures that were charged to Grant Numbers 2020-V1-GX-0047 (\$7,250) and 15POVC-21-GG-00420-COMP (\$4,000) and will work with the Florida DLA to remedy the costs, as appropriate. As a result, this recommendation is resolved.

The Florida DLA concurred with our recommendation and stated it will reduce the available drawdown from the FY 2024 Victims of Crime Act (VOCA) Formula Award Allocation by \$11,250.

This recommendation can be closed when we receive documentation that the \$11,250 in unsupported costs has been appropriately remedied.

- 2. Ensure that the Florida DLA remedy the \$2,700 in unallowable costs related to rescinded claims associated with claimants later deemed ineligible by the Florida DLA.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will review the \$2,700 in questioned costs related to unallowable expenditures that were charged to Grant Numbers 15POVC-21-GG-00420-COMP (\$1,700) and 15POVC-22-GG-00572-COMP (\$1,000) and will work with the Florida DLA to remedy the costs, as appropriate. As a result, this recommendation is resolved.

The Florida DLA concurred with our recommendation and stated in its response that in accordance with Florida Administrative Code, funds were directed to victims in care of the respective certifying domestic violence or rape crisis center and as such, there is no way for Florida DLA to locate victims or secure additional documentation on claims later deemed ineligible. As a result, the Florida DLA will reduce the available drawdown from the FY 2024 VOCA Formula Award Allocation by \$2,700.

This recommendation can be closed when we receive documentation that the \$2,700 in unallowable costs has been appropriately remedied.

3. **Require that the Florida DLA re-assess its funds recovery procedures to help ensure their effectiveness and establish a policy to track the recovery of funds when the Florida DLA identifies that a paid claim is no longer proper.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with the Florida DLA, to obtain evidence that it has re-assessed its funds recovery procedures to ensure their effectiveness. OJP also stated that it will also coordinate with the Florida DLA to obtain a copy of its written policies and procedures, developed and implemented, to ensure that funds recovered from claimants are properly tracked when the Florida DLA identifies that a paid claim is no longer proper and it is subsequently rescinded.

The Florida DLA concurred with our recommendation and stated in its response it will review existing fund recovery procedures with consideration to the legislative intent of the programs.

This recommendation can be closed when we receive documentation that the Florida DLA recovery procedures adequately track the recovery of funds when it identifies that a paid claim is no longer proper.