



Audit of the Office of Justice Programs Victim
Assistance Funds Subawarded by the
Florida Department of Legal Affairs to
Speak Up for Kids of Palm Beach County, Inc.,
West Palm Beach, Florida



AUDIT DIVISION

24-086

JULY 2024



EXECUTIVE SUMMARY

Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the Florida Department of Legal Affairs to Speak Up for Kids of Palm Beach County, Inc., West Palm Beach, Florida

Background

The U.S. Department of Justice (DOJ), Office of Justice Programs (OJP) provided funds to the Florida Department of Legal Affairs (FDLA) to make subawards to support victim assistance programs in the state of Florida. The FDLA awarded \$2,155,552 in crime victim assistance funds to Speak Up for Kids of Palm Beach County, Inc. (Speak Up for Kids) under two subawards in October 2021 and October 2022. The purpose of the FDLA's subawards was to provide child advocacy services to child victims of crime. As of December 2023, the FDLA had reimbursed Speak Up for Kids a cumulative amount of \$1,654,533 for the subawards we reviewed.

Audit Objective

The objective of this DOJ Office of the Inspector General audit was to review how Speak Up for Kids 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 Speak Up for Kids provided services to child victims of crime in West Palm Beach, Florida, such as accompanying children to emergency medical care and guiding children through the criminal justice process. However, we found that Speak Up for Kids should improve policies and procedures related to grant financial management.

Program Performance and Accomplishments

We determined that Speak Up for Kids provided the child advocacy services to victims of crime for which it was funded.

Financial Management

We found that Speak Up for Kids should establish written policies and procedures to improve internal controls over the financial management of subawards and to ensure that its financial records accurately reflect expenditures charged to the subawards.

Recommendations

Our report contains two recommendations for OJP to work with the FDLA to assist Speak Up for Kids in improving its subaward management and administration. We requested a response to our draft audit report from Speak Up for Kids, FDLA, and OJP officials. Their responses can be found in Appendices 2, 3, and 4, respectively. Our analysis of those responses can be found in Appendix 5.

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Introduction

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of victim assistance funds received by Speak Up for Kids of Palm Beach County, Inc. (Speak Up for Kids), which is located in West Plam Beach, Florida. The Office of Justice Programs (OJP) Office for Victims of Crime (OVC) provided this funding to the Florida Department of Legal Affairs (FDLA), which serves as the state administering agency (SAA) for Florida and makes subawards to direct service providers. As a direct service provider, Speak Up for Kids received two subawards from the FDLA totaling \$2,155,552 in October 2021 and October 2022. These funds originated from the FDLA fiscal year (FY) 2018 federal grant, as shown in Table 1.

Table 1

Audited Subawards to Speak Up for Kids from the FDLA

FDLA Subaward Identifier	OJP Prime Award Number	Project State Date	Project End Date	Subaward Amount
VOCA-2021-609	2018-V2-GX-0018	10/1/2021	9/30/2022	\$1,096,107 ^a
VOCA-2022-904	2018-V2-GX-0018	10/1/2022	9/30/2023	\$1,059,445 ^b
Total:				\$2,155,552

^a Speak Up for Kids spent and was reimbursed a total of \$699,667 from the VOCA-2021-609 subaward.

^b Speak Up for Kids spent and was reimbursed a total of \$954,866 from the VOCA-2022-904 subaward.

Source: JustGrants, the FDLA, and Speak Up for Kids

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.¹ According to OJP’s program guidelines, victim assistance services eligible to receive VOCA support: (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.

Speak Up for Kids

Speak Up for Kids is a 501(c)(3) non-profit organization located in Palm Beach County, Florida. Its mission is to provide support to the state of Florida’s 15th Judicial Circuit Guardian Ad Litem (GAL) program and

¹ 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.

promote the interests of abused, abandoned, and neglected children in Palm Beach County.² Victims are referred to the program by judges and by the Florida Department of Health. Under Florida State statute 39.822, a GAL shall be appointed by the court at the earliest possible time to represent the child in any child abuse, abandonment, or neglect judicial proceeding, whether civil or criminal. At that time, a multi-disciplinary team is assigned that includes a trained volunteer, an attorney, and a certified child advocate manager. Speak Up for Kids' advocates provide consultation and guidance through the life of the case.

Speak Up for Kids, founded in 2008 and a subrecipient of VOCA grants since 2017, provides child advocacy services to child victims of crime throughout Palm Beach County, Florida. In FY 2023 about 50 percent of its budget was funded with VOCA funds. The subawards we reviewed under this audit were used to fund the salaries and fringe benefits of 19 Child Advocate Managers supporting the 15th Judicial Circuit in West Palm Beach.

OIG Audit Approach

The objective of this audit was to review how Speak Up for Kids used the VOCA funds received through subawards from the FDLA to assist crime victims and assess whether Speak Up for Kids accounted for VOCA funds in compliance with award requirements, terms, and conditions. To accomplish this objective, we assessed program performance and accomplishments and grant 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 FDLA officials regarding Speak Up for Kids' records of delivering crime victim services, accomplishments, and compliance with the FDLA award requirements.³

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 FDLA 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.

² According to Florida's statute Title V, Chapter 39, Section 39.822(a), a GAL shall be appointed by the court to represent the best interests of a child in a legal proceeding concerning any child abuse, abandonment, or neglect case.

³ As an SAA, the Florida Department of Legal Affairs (FDLA) is responsible for ensuring that Speak Up for Kids of Palm Beach County, Inc.'s subaward is 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 the FDLA in performing this separate review. See U.S. Department of Justice Office of the Inspector General, [Audit of the Office of Justice Programs Victim Assistance Grants Awarded to the Florida Department of Legal Affairs, Tallahassee, Florida](https://oig.justice.gov/reports/audit-office-justice-programs-victim-assistance-grants-awarded-florida-department-legal), Audit Report 20-107 (September 2020) oig.justice.gov/reports/audit-office-justice-programs-victim-assistance-grants-awarded-florida-department-legal.

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. Speak Up for Kids received its VOCA funding from the FDLA to provide advocacy services to children in Palm Beach County, Florida. We obtained an understanding of Speak Up for Kids' standard operating procedures in relation to the subaward-funded services. We also compared the project applications and subaward agreements against available evidence of accomplishments to determine whether Speak Up for Kids demonstrated adequate progress towards providing the services for which it was funded. Overall, we concluded that Speak Up for Kids 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 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.

Speak Up for Kids uses an electronic case management system to store case information—from the moment the victim is referred to the program through the end of their participation in the program—and to generate programmatic reporting for itself and the FDLA. The advocates work under the direct leadership of the Circuit Director for the GAL program.

To obtain an understanding of Speak Up for Kids' standard operating procedures in relation to the audited victim services, we reviewed policies and procedures for day-to-day operations, attended one case hearing, and conducted interviews with the Speak Up for Kids Executive Director, three Speak Up for Kids Child Advocate Managers, and the Circuit Director for the 15th Judicial Circuit GAL program. In addition, those officials provided us an overview and documentation of the program's policies and procedures for identification of victims and advocacy throughout the life of each case. Based on the work we performed we believe those policies and procedure were adequate.

Program Services

According to the objectives of the subawards, Speak Up for Kids was to provide advocacy services to child victims of crimes. Advocacy is provided to children who are victims of child abuse, neglect, and/or abandonment. Children are referred to the GAL program by the judge or by the Florida Department of Children and Families. The GAL uses certified advocates to provide services from the initial intake until the case is closed. The children referred to the program may vary in ages from newborns to individuals 17 years old at the time of their victimization.

Examples of the types of advocacy services provided by Speak Up for Kids include accompanying children to emergency medical care, accompanying children to medical forensic exams, guiding children through the criminal justice process, assisting with protection orders, making referrals to other service programs, and assisting with victim compensation requests. The Circuit Director told us that advocates also visit children

immediately after being assigned to them, and the advocates try to continue visiting them at least once a month throughout the time that the children are in the program. According to officials and performance documents provided by the Executive Director, one of the most important program improvements brought by the subawards has been the increase in the rate of visitation by the children advocates; the rate of visitation increased from 58 percent of child participants being visited by the end of FY 2017 to 90 percent by the end of FY 2022.

We reviewed a selection of summary-level statistical data along with one quarterly performance report and traced the reported data to its supporting documentation. Based on the performance documentation we reviewed, our interviews with victim advocates, and observations made by the audit team, we determined that Speak Up for Kids provided the services for which it was funded. According to documents provided by Speak Up for Kids, 1,703 new victims entered the program and received advocacy services during the 2 years of the subaward period.

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. 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.

Speak Up for Kids uses a commercially available accounting software and established unique accounting codes for tracking subaward financial activities. Most of the financial management activities related to disbursements are performed by the Executive Director, including maintaining physical custody of the checks, approving disbursements, and preparing, signing, and issuing the checks. The Executive Director performs some bookkeeping activities, but most of the bookkeeping responsibilities are performed by an external contracted bookkeeper, who also prepares the monthly bank reconciliations. To account for personnel costs, which composed about 99 percent of the costs charged to the subawards, Speak Up for Kids uses an external payroll processing contractor.

To assess the adequacy of Speak Up for Kids' internal controls, we interviewed the Executive Director, the owner of the external contracted bookkeeper, and a member of the Board of Directors' Finance Committee. We also reviewed Speak Up for Kids' financial policies and procedures. As previously discussed, the Executive Director performed duties related to authorizing disbursements, preparing and issuing the disbursements, and—at times—recording those disbursements. This limited segregation of duties in the disbursement process makes oversight by the Board of Directors critical to ensuring that program funds are safeguarded. The Executive Director told us that the Board of Directors can review financial documentation and bank reconciliations as part of their oversight responsibilities. However, there were no policies or procedures in place formalizing and defining the role of the Board of Directors with respect to disbursement activities for the funds subawarded to Speak Up for Kids.

During the meetings, we discussed the nature and extent of the Board of Directors' reviews and the need to update the oversight procedures, including the benefit of a requirement for the Board of Directors to review the bank statements and the monthly bank reconciliations. The officials agreed with the need to enhance

the policies and procedures. We recommend that OJP work with the FDLA to ensure that Speak Up for Kids develops and implements policies and procedures for oversight performed by the Board of Directors.

Fiscal Policies and Procedures

We found that Speak Up for Kids had policies and procedures for the financial management of funds, however the policies need improvement. We determined that the total subaward expenditures according to the general ledger totaled \$1,754,085, and of that, Speak Up for Kids requested reimbursement for \$1,693,637 from the FDLA. However, the FDLA reimbursed Speak Up for Kids for only \$1,654,533. The difference, \$39,104, was rejected by the FDLA as costs not authorized within the subaward budget. Those costs were operational costs paid with other funding sources but misclassified as subaward expenditures. We found that Speak Up for Kids had no written policies and procedures in place to ensure that only appropriate transactions were classified as subaward expenditures, and to ensure that the subawards accounting activity is accurate. When expenditures are not properly coded, the accuracy of the resulting accounting reports is affected. To mitigate the risk of potentially inaccurate accounting information, we recommend that OJP work with the FDLA to ensure that Speak Up for Kids establishes written policies and procedures to ensure its financial records accurately reflect costs supported by and charged to VOCA awards.

Subaward Expenditures

Speak Up for Kids requested reimbursements from the FDLA through monthly requests. These requests were submitted electronically into the FDLA grants management system along with the accompanying expenditures' support documents, such payroll reports, paystubs, and timesheets. The largest expenditure type for which Speak Up for Kids was reimbursed was personnel costs, which accounted for about 99 percent of the total amount reimbursed.⁴ For subaward VOCA-2021-609, the authorized budget included \$1,078,150 for personnel costs and \$17,957 for other costs. However, for this subaward, Speak Up for Kids expended only \$699,667, of which \$689,971 were personnel costs and \$9,696 were other operating costs. The remaining \$396,440 of funding was not used. For subaward VOCA-2022-904, the FDLA approved budget was for personnel costs only; Speak Up for Kids expended \$954,866. The remaining \$104,579 of funding was not used.⁵

We reviewed a sample of Speak Up for Kids' expenditure transactions from each 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 cost categories and results of our review are discussed below.

⁴ Following guidance from the VOCA Fix to Sustain the Crime Victims Fund Act of 2021, the FDLA allowed its subrecipients to receive a waiver of the requirement to provide matching funds. We confirmed that Speak Up for Kids did receive a waiver and it was in place for the life of the audited subawards.

⁵ For subawards VOCA-2021-609 and VOCA-2022-904 there was a total of \$501,019 that was not used as a result of staffing levels that were lower than planned. According to Speak Up for Kids officials, staffing levels were affected by higher-than-expected turnover and hiring challenges related to the COVID-19 pandemic.

Personnel Costs

We judgmentally selected two pay periods from each subaward and reviewed supporting documentation including accounting records, timesheets, and payroll reports for every employee whose personnel costs were charged to the subawards. The total value of the transactions we tested amounted to \$258,192. We found that the costs were allowable and supported.

Other Costs

Speak Up for Kids was reimbursed \$9,696 for other costs charged to subaward VOCA-2021-609. These costs included travel and office administrative costs. To test those costs, we judgmentally selected a sample of four transactions totaling \$6,747, and we reviewed accounting records and available supporting documentation. We determined that the costs were allowable and supported.

Conclusion and Recommendations

We determined that Speak Up for Kids assisted victims by providing the services described in its subaward applications, including accompanying children to emergency medical care, making referrals to other service programs, and assisting with victim compensation requests. However, we found that Speak Up for Kids should strengthen its policies and procedures to ensure that its Board of Directors performs adequate oversight and to enhance the accuracy of its financial reporting. We make two recommendations to OJP to work with the FDLA to address this deficiency.

We recommend that OJP work with the FDLA to:

1. Ensure that Speak Up for Kids develops and implements policies and procedures for oversight performed by the Board of Directors.
2. Ensure that Speak Up for Kids establishes written policies and procedures to ensure its financial records accurately reflect costs supported by and charged to VOCA awards.

APPENDIX 1: Objective, Scope, and Methodology

Objective

The objective of this audit was to review how Speak Up for Kids of Palm Beach County, Inc. (Speak Up for Kids) used the Victims of Crime Act (VOCA) funds received through a subaward from Florida Department of Legal Affairs (FDLA) to assist crime victims and assess whether it accounted for VOCA funds 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 two subawards to Speak Up for Kids. These subawards, totaling \$2,155,552, were funded by the FDLA from primary VOCA grant 2018-V2-GX-0018 awarded by the Office of Justice Programs (OJP) Office for Victims of Crime (OVC). As of December 2023, the FDLA had reimbursed Speak Up for Kids \$1,654,533 in subaward funds.

Our audit concentrated on, but was not limited to, the period of October 2021 through September 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; and the OVC and FDLA 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 Speak Up for Kids' activities related to the audited subawards. Our work included conducting interviews with Speak Up for Kids staff, examining policies and procedures, and reviewing grant documentation and financial records. We performed sample-based audit testing for personnel and other costs. 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 for 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 FDLA's and Speak Up for Kids' systems used in the management of 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 Speak Up for Kids to provide assurance on its internal control

structure as a whole. Speak Up for Kids' 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 Speak Up for Kids' internal control structure as a whole, we offer this statement solely for the information and use of the Speak Up for Kids, the FDLA, 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 Speak Up for Kids' 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: Speak Up for Kids Response to the Draft Audit Report



Speak Up for Kids Palm Beach County

Reaching 100% **ADVOCACY** for every abused, abandoned and neglected child in Palm Beach County

May 15, 2024

Allen Wood
Regional Audit Manager
Office of the Inspector General
Atlanta Regional Audit Office
U.S. Department of Justice
75 Ted Turner Drive SW Suite 1130
Atlanta, GA 30303
VIA: Electronic Mail at: B.Allen.Wood@usdoj.gov

Dear Mr. Wood,

RE: Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the Florida Department of Legal Affairs to Speak Up for Kids of Palm Beach County, Inc., West Palm Beach, Florida

Below are the Speak Up For Kids of Palm Beach County, Inc. responses to the OIG recommendations provided in the draft audit report dated April 16, 2024. This was related to an audit of Sub-Award Numbers VOCA-2021-609 and VOCA-2022-904, made by the Florida Department of Legal Affairs (FDLA), under OJP's Victims of Crime Act (VOCA), Victim Assistance Formula Grant Program, Grant Number 2018-V2-GX-0018, to Speak Up for Kids of Palm Beach County, Inc. (Speak Up for Kids).

1. Ensure that Speak Up for Kids develops and implements policies and procedures for oversight performed by the Board of Directors.

Speak Up For Kids concurs with this recommendation and has developed and implemented written policies and protocol as detailed. In addition, Speak Up For Kids 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 and board.

2. Ensure that Speak Up for Kids establishes written policies and procedures to ensure its financial records accurately reflect costs supported by and charged to VOCA awards.

Speak Up For Kids concurs with this recommendation and has developed and implemented written policies and protocol as detailed. In addition, Speak Up For Kids 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 and board.

We appreciate the opportunity to review and comment on the draft audit report. If you have any questions or require additional information, please contact Coleen LaCosta, Executive Director at 561-408-7779.

Regards,



Coleen LaCosta
Executive Director
Speak Up For Kids

Cc:

Scott Penney
Speak Up For Kids, Board President
(Provided electronically at: ScottPenney@msn.com)

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



ASHLEY MOODY
ATTORNEY GENERAL
STATE OF FLORIDA

OFFICE OF THE ATTORNEY GENERAL
Associate Deputy Attorney General for
Criminal Justice Programs

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May 14, 2024

(via email to B. Allen Wood and Linda Taylor)

B. Allen Wood
Regional Audit Manager
U.S. Department of Justice
Office of Inspector General

Re: U.S. DOJ OIG Audit – Speak Up for Kids of Palm Beach County

Dear Mr. Wood:

This letter will serve as FDLA's response to your letter dated April 16, 2024, regarding the OIG's audit of our sub-grantee, Speak Up for Kids of Palm Beach County. You provided a draft audit report, which contains two recommendations and no questioned costs.

Recommendation No. 1 – Ensure that Speak Up for Kids develops and implements policies and procedures for oversight performed by the Board of Directors.

FDLA concurs with this recommendation and will work with Speak Up for Kids to strengthen their policies and procedures to ensure there is adequate oversight by the Board of Directors.

Recommendation No. 2 – Ensure that Speak Up for Kids establishes written policies and procedures to ensure its financial records accurately reflect costs supported by and charged to VOCA awards.

FDLA concurs with this recommendation and will work with Speak Up for Kids to strengthen their policies and procedures to enhance the accuracy of its financial records.

As of the date of this letter, FDLA has not received specific timeframes within which corrective actions will be taken.

B. Allen Wood
Page Two
May 14, 2024

Until the policies and procedures have been implemented by Speak Up for Kids, the FDLA will withhold reimbursement of funding on invoices submitted by the sub-grantee.

FDLA will continue to work with Speak Up for Kids to ensure the audit recommendations have been fully implemented.

Sincerely,



Joseph Spataro
Associate Deputy Attorney General

JS/ap

cc: Linda J. Taylor
Lead Auditor, Audit Coordination Branch
Audit and Review Division

APPENDIX 4: 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

May 22, 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*
Acting Director

SUBJECT: Response to the Draft Audit Report, *Audit of the Office of Justice Programs Victim Assistance Funds, Subawarded by the Florida Department of Legal Affairs to Speak Up for Kids of Palm Beach County, Inc., West Palm Beach, Florida*

This memorandum is in reference to your correspondence, dated April 16, 2024, transmitting the above-referenced draft audit report for Speak Up for Kids of Palm Beach County, Inc. (Speak Up for Kids). Speak Up for Kids received subaward funds from the Florida Department of Legal Affairs (FDLA), under the Office of Justice Programs' (OJP), Office for Victims of Crime, Victims of Crime Act (VOCA), Victim Assistance Formula Grant Program, Grant Number 2018-V2-GX-0018. We consider the subject report resolved and request written acceptance of this action from your office.

The draft report contains **two** 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 the FDLA to ensure that Speak Up for Kids develops and implements policies and procedures for oversight performed by the Board of Directors.**

OJP agrees with the recommendation. In its response, dated May 14, 2024, the FDLA stated that it will work with Speak Up for Kids to strengthen their policies and procedures, to ensure there is adequate oversight by the Board of Directors.

Accordingly, we will work with the FDLA to obtain a copy of Speak Up for Kid's written policies and procedures, developed and implemented, for ensuring adequate oversight by its Board of Directors. We will also work with the FDLA to obtain evidence that Speak Up for Kids distributed the policies and procedures to its staff responsible for managing Federal grant funds.

2. **We recommend that OJP work with the FDLA to ensure that Speak Up for Kids establishes written policies and procedures to ensure its financial records accurately reflect costs supported by and charged to VOCA awards.**

OJP agrees with the recommendation. In its response, dated May 14, 2024, the FDLA stated that it will work with Speak Up for Kids to strengthen their policies and procedures, to enhance the accuracy of its financial records.

Accordingly, we will work with the FDLA to obtain a copy of Speak Up for Kid's written policies and procedures, developed and implemented, to ensure its financial records accurately reflect costs supported by and charged to VOCA awards. We will also work with the FDLA to obtain evidence that Speak Up for Kids 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
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Kristina Rose
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Katherine Darke Schmitt
Principal Deputy Director
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James Simonson
Director of Operations, Budget, and
Performance Management
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Jeffrey Nelson
Deputy Director of Operations, Budget, and
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cc: Willie Bronson
Director, State Victim Resource Division
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Jennifer Plozai
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Rachel Johnson
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OJP Executive Secretariat
Control Number OCOM000849

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 Florida Department of Legal Affairs (FDLA), and Speak Up for Kids of Palm Beach County, Inc. (Speak Up for Kids). OJP's response is incorporated in Appendix 4, the FDLA's response is incorporated in Appendix 3, and Speak Up for Kids' response is incorporated in Appendix 2 of this final report. In response to our draft audit report, OJP agreed with our two recommendations, and as a result, the status of the audit report is resolved. The FDLA and Speak Up for Kids concurred with our two 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 FDLA to ensure that Speak Up for Kids develops and implements policies and procedures for oversight performed by the Board of Directors.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will work with the FDLA to obtain a copy of Speak Up for Kids' written policies and procedures, developed and implemented, for ensuring adequate oversight by its Board of Directors. OJP indicated that it will also work with the FDLA to obtain evidence that Speak Up for Kids distributed the policies and procedures to its staff responsible for managing federal grant funds.

The FDLA concurred with the recommendation and stated that it will work with Speak Up for Kids to strengthen its policies and procedures to ensure there is adequate oversight by the Board of Directors.

Speak Up for Kids concurred with the recommendation and indicated that it has developed and implemented written policies and protocol. Speak Up for Kids stated that it will provide any necessary guidance and support, review the written policies and protocols, and monitor for continued adherence and distribution to relevant personnel and board members.

This recommendation can be closed when we receive evidence that Speak Up for Kids has developed and implemented policies and procedures for oversight performed by the Board of Directors.

- 2. Work with the FDLA to ensure that Speak Up for Kids establishes written policies and procedures to ensure its financial records accurately reflect costs supported by and charged to VOCA awards.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will work with the FDLA to obtain a copy of Speak Up for Kids' written policies and procedures, developed and implemented, to ensure its financial records accurately reflect costs supported by and charged to VOCA awards. OJP indicated that it will also work with the FDLA to obtain evidence that Speak Up for

Kids distributed the policies and procedures to its staff responsible for managing federal grant funds.

The FDIA concurred with the recommendation and stated that it will work with Speak Up for Kids to strengthen its policies and procedures to enhance the accuracy of its financial records.

Speak Up for Kids concurred with the recommendation and indicated that it has developed and implemented written policies and protocol. Speak Up for Kids stated that it will provide any necessary guidance and support, review the written policies and protocols, and monitor for continued adherence and distribution to relevant personnel and board members.

This recommendation can be closed when we receive evidence that Speak Up for Kids has established written policies and procedures to ensure its financial records accurately reflect costs supported by and charged to VOCA awards.