



Audit of the Office of Justice Programs
Victim Assistance Grants Awarded to the
Wyoming Office of the Attorney General,
Cheyenne, Wyoming



AUDIT DIVISION

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EXECUTIVE SUMMARY

Audit of the Office of Justice Programs Victim Assistance Grants Awarded to the Wyoming Office of the Attorney General, Cheyenne, Wyoming

Objective

The objective of the audit was to evaluate how the Wyoming Office of the Attorney General's Division of Victim Services (Wyoming DVS) designed and implemented its crime victim assistance program. To accomplish this objective, we assessed performance in the following areas of grant management: (1) grant program planning and execution, (2) program requirements and performance reporting, (3) grant financial management, and (4) monitoring of subrecipients.

Results in Brief

As a result of our audit, we concluded that the Wyoming DVS used its victim assistance funds to enhance victim services in Wyoming. This audit did not identify significant concerns regarding the Wyoming DVS's allocation plan, selection process, communication of grant requirements to subrecipients, or the grant financial management aspects. However, we identified deficiencies and areas of improvement related to its recordkeeping for priority area funding requirements and its subrecipient monitoring. We also identified \$93,696 in unsupported pass-through entity expenditures.

Recommendations

Our report contains three recommendations for the Office of Justice Programs (OJP) to assist the Wyoming DVS in improving its grant management and administration and to remedy questioned costs. We provided our draft audit report to the Wyoming DVS and OJP, and their responses can be found in Appendices 3 and 4, respectively. Our analysis of those responses can be found in Appendix 5.

Audit Results

The U.S. Department of Justice Office of the Inspector General completed an audit of two Victims of Crime Act (VOCA) victim assistance formula grants awarded by OJP, Office for Victims of Crime (OVC) to the Wyoming DVS in Cheyenne, Wyoming. The OVC awarded these formula grants, totaling \$5,201,252 for fiscal years 2021 and 2022, from the Crime Victims Fund to enhance crime victim services throughout Wyoming. As of January 2024, the Wyoming DVS drew down a cumulative amount of \$3,026,002 for all of the grants we reviewed.

Program Accomplishments

We determined the Wyoming DVS served victims of crime by awarding VOCA funds to 31 subrecipients with its 2021 grant and 50 subrecipients with its 2022 grant.

Grant Program Planning and Execution

We found that the Wyoming DVS has a funding strategy in place and utilized an implementation plan to identify the underserved victim populations. However, the Wyoming DVS did not track the priority areas funding and did not ensure it allocated the minimum 10 percent of funding to the previously underserved population as required.

Monitoring of Subrecipients

We found the Wyoming DVS's existing subrecipient monitoring-related policies and procedures to be inadequate and should include improving risk assessments. We also questioned \$93,696 in unsupported pass-through entity expenditures.

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Introduction

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of two victim assistance formula grants awarded by the Office of Justice Programs (OJP) Office for Victims of Crime (OVC) to the Wyoming Office of the Attorney General's Division of Victim Services (Wyoming DVS) in Cheyenne, Wyoming. The OVC awards victim assistance grants annually from the Crime Victims Fund (CVF) to state administering agencies (SAA). As shown in Table 1, for fiscal years (FY) 2021 and 2022, these OVC grants totaled \$5,201,252.

Table 1

Audited Grants

Fiscal Years 2021 – 2022

Award Number	Award Date	Award Period Start Date	Award Period End Date	Award Amount
15POVC-21-GG-00608-ASSI	09/16/2021	10/01/2020	09/30/2024	\$2,272,984
15POVC-22-GG-00814-ASSI	08/25/2022	10/01/2021	09/30/2025	\$2,928,268
Total:				\$ 5,201,252

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. 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 (the cap).

Beginning in FY 2015, Congress significantly raised the cap on CVF disbursements from prior years, which increased funding for victim assistance grants from \$456 million in 2014 to a high of \$3 billion in 2018. Since 2018, the cap has decreased along with deposits into CVF, with the most recent cap set at \$1.35 billion for FY 2024. The OVC allocates the annual victim assistance program awards based on the amount available for victim assistance each year and the states' population. As such, from FY 2017 through FY 2023, the annual VOCA victim assistance grant funds available to the Wyoming DVS were highest in FY 2018 at an amount of \$6.3 million and lowest in FY 2021 at an amount of \$2.3 million.

VOCA victim assistance grant funds support the provision of direct services – such as crisis intervention, assistance filing restraining orders, counseling in crises arising from the occurrence of crime, and emergency shelter – to victims of crime. The OVC distributes these assistance grants to states and

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

territories, which in turn fund subawards to public and private non-profit organizations that directly provide the services to victims. Eligible services are efforts that: (1) respond to the emotional and physical needs of crime victims, (2) assist victims of crime to stabilize their lives after a victimization, (3) assist victims to understand and participate in the criminal justice system, and (4) provide victims of crime with a measure of safety and security.

The Grantee

As the Wyoming state administering agency, the Wyoming DVS is responsible for administering the CVF victim assistance program. Established in 1997, the Wyoming DVS serves victims of crimes by working to review, evaluate, oversee, and monitor providers to assure that state funds are being used as intended and required. Wyoming has the nation's lowest state population and is federally designated as rural, even though it is the 10th largest state in the nation geographically.

OIG Audit Approach

The objective of the audit was to evaluate how the Wyoming DVS designed and implemented its crime victim assistance program. To accomplish this objective, we assessed performance in the following areas of grant management: (1) grant program planning and execution, (2) program requirements and performance reporting, (3) grant financial management, and (4) monitoring of subrecipients.

We tested compliance with what we considered the most important conditions of the grants. Unless otherwise stated in our report, we applied the authorizing VOCA legislation, the VOCA victim assistance program guidelines and Final Rule (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 Guide as our primary criteria. We also reviewed relevant Wyoming DVS policy and procedures, obtained and reviewed Wyoming DVS and subrecipient records reflecting grant activity, and interviewed Wyoming DVS and subrecipient personnel to determine how they administered the CVF funds.

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.

Audit Results

Grant Program Planning and Execution

The main purpose of the VOCA victim assistance grants is to support crime victim services. The Wyoming DVS, which is the primary recipient of victim assistance grants at the state level in Wyoming, must distribute the majority of the funding to organizations that provide direct services to victims, such as domestic violence shelters, centers for missing children, and other community-based victim coalitions and support organizations. As the SAA, the Wyoming DVS has the discretion to select subrecipients from among eligible organizations, although the VOCA Guidelines require SAAs give priority to victims of sexual assault, domestic abuse, and child abuse. SAAs must also make funding available for previously underserved populations of violent crime victims.² As long as an SAA allocates at least 10 percent of available funding to victim populations in each of these victim categories, it has the discretion in determining the amount of funds each subrecipient receives.

As part of our audit, we assessed the Wyoming DVS's overall plan to allocate and award the victim assistance funding. We reviewed how the Wyoming DVS planned to distribute its available victim assistance grant funding, made subaward selection decisions, and informed its subrecipients of necessary VOCA requirements. We also assessed whether Wyoming DVS met the priority areas funding and subaward reporting requirements. As discussed below, we determined that the Wyoming DVS: (1) had an effective award allocation plan, (2) had a process to select subrecipients, and (3) adequately communicated to its subrecipients applicable VOCA requirements. However, we found that the Wyoming DVS did not meet the required allocation percentage for underserved victims of violent crime based on subrecipient estimates and lacked policies and procedures to verify that the priority area funding requirements were met using actual figures.

Subaward Allocation Plan

The OVC's FY 2021 and FY 2022 VOCA Victim Assistance Formula Solicitations required state applicants submit a subrecipient funding plan that detailed their efforts to identify victim service needs and subaward strategies to utilize the VOCA funding. Further, according to VOCA Guidelines and SAA requirements, SAAs are encouraged to develop a funding strategy, which considers the unmet needs and demographic profile of crime victims.

The Wyoming DVS awards funding to subrecipients biennially. According to the Wyoming DVS policies and procedures, the Wyoming DVS must follow a comprehensive application evaluation and award determination process for all state and federal grants it administers. This process includes a review of the subrecipient's application and if it meets the minimum eligibility requirements, a review of the subrecipient's

² The VOCA Guidelines state these underserved victims may include, but are not limited to, victims of federal crimes; survivors of homicide victims; or victims of assault, robbery, gang violence, hate and bias crimes, intoxicated drivers, bank robbery, economic exploitation and fraud, and elder abuse. The VOCA Guidelines also indicate that in defining underserved victim populations, states should also identify gaps in available services by victims' demographic characteristics.

most recent annual risk assessment, and a decision on each application by both the Wyoming DVS staff and a 12-person funding review committee.

We also determined that the Wyoming DVS worked with a survey and analysis center and with individuals representing a variety of different underserved populations to develop its 2022-2025 Violence Against Women Act Implementation Plan (Implementation Plan). According to a Wyoming DVS official, the Implementation Plan was not used in determining allocation of subrecipient funding but was instead used to identify underserved populations and community needs. We confirmed through Wyoming DVS policies and procedures, as well as statements from Wyoming DVS officials, that input from various stakeholders relevant to the victim services community was considered when determining victims' needs and awarding of funds.

According to the 2021 and 2022 grant subaward allocation plans provided to OVC, the Wyoming DVS expected the awards for existing programs to decrease due to a reduction in available funds, although the extent of the decrease to individual subrecipients was unknown. The Wyoming DVS also noted its administration of other awards to subrecipients and its pursuit of additional funding opportunities.

Based on our review, we determined the Wyoming DVS had a funding strategy in place and utilized the 2022-2025 Implementation Plan to identify its underserved victim populations. However, as discussed in the [Priority Areas Funding Requirement](#) section of this report, we found that the Wyoming DVS did not meet the requirement for allocating an appropriate portion of its funds to the underserved population.

Subaward Selection Process

To assess how the Wyoming DVS granted its subawards, we identified the steps that the Wyoming DVS took to inform, evaluate, and select subrecipients for VOCA funding. Based on our discussion with Wyoming DVS officials and a review of program records, the Wyoming DVS posted its funding opportunities to its website and two newspapers with statewide circulation. All applications were reviewed and discussed by Wyoming DVS officials and a 12-person funding review committee representing victim service stakeholders throughout the state. These representatives were assigned applications for review from their respective counties and then convened for a 2-week meeting during which they discussed concerns, strengths, and thoughts on the applications assigned. The Wyoming DVS utilized the input received from the funding review committee, referenced prior risk assessments, and reviewed applications to ensure they did not include ineligible expenses before making final determinations on whether to fund prospective subrecipients.

Once final determinations were made, the Wyoming DVS notified recipients and executed the subawards. Table 2 below shows the number of subrecipients and subawards granted with the 2021 and 2022 funds.

Table 2

Wyoming DVS Subawards as of June 2024

Award Number	# of Subrecipients	# of Unique Subrecipients for Audited Period ^a	# of Subawards ^b	Funds Awarded
15POVC-21-GG-00608-ASSI	31	31	33	\$1,874,259
15POVC-22-GG-00814-ASSI	50	22	50	\$2,766,568
Total:	81	53	83	\$4,640,827

^a The total number of unique Wyoming DVS subrecipients for the audited period was determined by taking the subrecipient listing from each grant and removing the duplicates, which then provided the total number of unique subrecipients.

^b Several of the subrecipients received funding from the 2021 and 2022 grants. In addition, the Wyoming DVS awarded two subrecipients two subawards within the 2021 grant.

Source: Wyoming DVS

Subaward Requirements

SAs must adequately communicate VOCA requirements to their subrecipients. We reviewed the Wyoming DVS's subaward solicitations and award packages to determine how the SAA communicated its subaward requirements and conveyed to potential applicants the VOCA-specific requirements. We found that the Wyoming DVS subaward agreements included VOCA-specific award limitations, application eligibility requirements, eligible program areas, restrictions on the uses of funds, reporting requirements, applicable terms and conditions, and award requirements. In addition, we found that the Wyoming DVS communicated applicable VOCA victim assistance grant special conditions within the subaward agreements.

Priority Areas Funding Requirement

The VOCA Guidelines require that the Wyoming DVS award a minimum of 10 percent of the total grant funds to programs that serve victims in each of the four following categories: (1) child abuse, (2) domestic abuse, (3) sexual assault, and (4) previously underserved. The VOCA Guidelines give each SAA the latitude for determining the method for identifying "previously underserved" crime victims.³ During the scope of our audit, the Wyoming DVS defined underserved broadly, in accordance with the VOCA Guidelines.⁴

We examined how the Wyoming DVS allocated VOCA subawards to gauge whether it was on track to meet the program's priority areas funding requirement. We analyzed the priority area award amounts from the Subgrant Award Report (SAR) data for each subrecipient within each grant to assess the Wyoming DVS's

³ Methods for identifying "previously underserved" victims may include public hearings, needs assessments, task forces, and meetings with statewide victim services agencies.

⁴ For the Wyoming DVS, underserved communities included but were not limited to: rural communities, communities of color, Eastern Shoshone and Northern Arapaho communities, persons with limited English proficiency, elderly, students and young adults, persons with mental health disorders, etc.

compliance with the required 10 percent allocations in each of the four priority victim categories. Based on the SAR data from June 2024, we found that the Wyoming DVS did not allocate the minimum 10 percent of award funds to the previously underserved priority area for both grants. Specifically, 7.25 percent was allocated for the 2021 grant and 9.93 percent was allocated for the 2022 grant. The SAR priority area funding data are estimates provided by the subrecipients when awarded funding and uploaded to OJP's Performance Measurement Tool (PMT) by the Wyoming DVS. When we attempted to review Wyoming DVS's accounting records and other documentation to verify the accuracy of priority area amounts, we found that the Wyoming DVS did not track or verify the amounts, and instead relied on subrecipients to complete a form estimating the allocation of award funding to the different priority areas. According to a Wyoming DVS official, there were no policies and procedures in place to verify that the priority area funding amounts were being reached and they relied on subrecipient estimates, which puts the Wyoming DVS at risk of not meeting these requirements in the future. As a result, we recommend that OJP ensure the Wyoming DVS implements policies and procedures and maintains documentation to support its methodology for allocating at least 10 percent of the total grant funds to priority funding program areas as required by the VOCA Guidelines.

Monitoring of Subrecipients

According to the DOJ Grants Financial Guide, the purpose of subrecipient monitoring is to ensure that subrecipients: (1) use grant funds for authorized purposes; (2) comply with the federal program and grant requirements, laws, and regulations; and (3) achieve subaward performance goals. As the primary grant recipient, the Wyoming DVS must develop policies and procedures to monitor subrecipients. Further, according to the VOCA Guidelines, SAAs are required to conduct regular desk monitoring and on-site monitoring of all subrecipients at least once every 2 years during the award period, unless a different frequency based on risk assessment is set out in the state's monitoring plan. To assess the adequacy of the Wyoming DVS's monitoring of its VOCA subrecipients, we interviewed Wyoming DVS personnel, reviewed its monitoring procedures, and analyzed monitoring activities for a sample of 7 out of the 53 Wyoming DVS subrecipients.

As detailed below, we found the Wyoming DVS maintained written policies and procedures for subrecipient monitoring and completed monitoring activities throughout the scope of our audit. Specifically, we found the Wyoming DVS's monitoring procedures included regular desk reviews and on-site reviews of all subrecipients once every 2 years. During the desk reviews, the Wyoming DVS reviewed the subrecipient's program mission, program goals and objectives, program sustainability, budgeting policies and procedures, and overall operations. During the on-site reviews, the Wyoming DVS reviewed all policies and procedures and interviewed applicable personnel.⁵

However, we found the Wyoming DVS's existing subrecipient monitoring policies and procedures were inadequate and in need of enhancement to address the following areas: (1) improving risk assessments; (2) ensuring that pass-through entities are identified and managed appropriately; (3) reviewing single audit reports, issuing management decision letters, and ensuring corrective action is taken for subrecipient single audit findings; (4) verifying that subrecipients' PMT data is complete and accurate; and (5) ensuring that

⁵ The Wyoming DVS conducted financial monitoring of its subrecipients during the review of the monthly reimbursement requests, as discussed in the [Financial Monitoring](#) section of this report.

subrecipient performance data is prorated as appropriate and accurately reflects activities supported by VOCA.

Annual Risk Assessment

According to the VOCA Guidelines, unless the Director of OVC grants a waiver, SAAs must develop and implement a subrecipient monitoring plan, which must include a risk assessment plan. Generally, SAAs use the risk assessment to determine the subrecipients' priority for on-site monitoring.

According to the DOJ Grants Financial Guide, subrecipients' risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward should be evaluated. It also states that new subrecipients generally require closer monitoring, and that for existing subrecipients, factors that would have a higher risk of noncompliance or indicate a greater need for monitoring include: (1) programs with complex compliance requirements, (2) a larger percentage of program awards passed through, and (3) larger dollar awards.

Moreover, the OVC's Subgrantee Monitoring and Risk Assessment Principles training details specific factors for consideration when building an internal risk assessment, including:

- Financial stability.
- Quality of management systems and ability to meet the management systems prescribed.
- History of performance, including timeliness of compliance with reporting requirements, conformance to the terms and conditions of previous awards, and, if applicable, the extent to which previously awarded amounts will be expended prior to future awards.
- Reports and findings from audits.
- The ability to effectively implement statutory, regulatory, or other requirements as imposed.⁶

We determined that Wyoming DVS policy required an annual risk assessment be conducted for all subrecipients to evaluate their financial risk, with subrecipients assigned a risk level (low, medium, or high) that could influence the frequency of monitoring. A December 2023 OJP Site Visit determined that the Wyoming DVS was behind in its monitoring, having conducted roughly 20 percent of its subrecipient monitoring between July 2022 and June 2023. As a result of the OJP Site Visit, the Wyoming DVS created a monitoring plan to help ensure regular desk reviews were conducted and on-site monitoring of all subrecipients occurred at least once every 2 years.

⁶ OVC Training, "Subgrantee Monitoring and Risk Assessment Principles," accessed September 4, 2024, <https://ovc.ojp.gov/sites/g/files/xyckuh226/files/media/document/Subgrantee-Monitoring-and-Risk-Assessment-Training.pdf>.

The Wyoming DVS risk assessments included either 21 or 23 risk factors, with each identified factor adding one point to a subrecipient's risk score. However, we found that the Wyoming DVS's risk assessment did not include factors that would most effectively identify risk of noncompliance, such as the stability or existence of an accounting system or the size of the subaward.⁷ Subrecipient single audit results were also excluded from the risk assessment, and prior monitoring reviews and findings accounted for only 3 of the 21 or 23 factors contributing to a subrecipient's score.

We also found that the factors in the Wyoming DVS's risk assessment were equally weighted, with no regard to the volume or severity of the identified factors. For instance, a monitoring review would only add one point to the risk score, regardless of whether a subrecipient had one finding or numerous findings, or how significant those findings were. Additionally, we noted that if a subrecipient was assessed as high-risk during a monitoring review, this assessment was given the same weight as a less significant issue, such as a subrecipient staff member not attending a meeting.

During our review of a sample of 7 subrecipients, we found that 3 had received on-site monitoring with 32 findings, 18 findings, and 16 findings, respectively, across the areas of program, personnel, operations, and fiscal policies. Under Wyoming DVS's current risk assessment approach, these findings would add, at most, 2 points out of a maximum total of 21 or 23, to each subrecipient's future state fiscal year 2025 risk assessment score.

Overall, without an effective risk assessment process, Wyoming DVS cannot develop an adequate monitoring plan to help ensure subrecipients: (1) use subaward funds for authorized purposes; (2) comply with the federal program and grant requirements, laws, and regulations; and (3) achieve subaward performance goals. We discussed our results with Wyoming DVS officials, and they explained that they would update the risk assessment to ensure that the monitoring is effective. Therefore, we recommend OJP ensure the Wyoming DVS enhances its risk assessment policies and procedures to help ensure that the risk rating more appropriately reflects the specific factors that most lead to risk of noncompliance.

Pass-through Entities

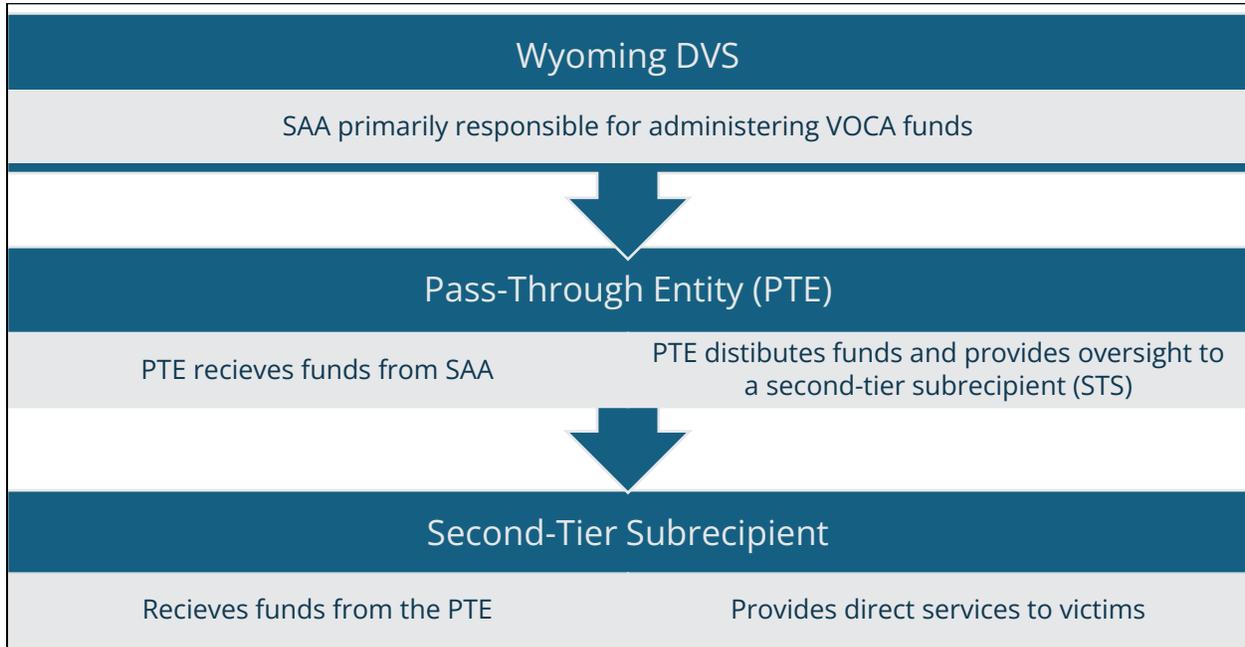
According to the VOCA Guidelines, SAAs have broad latitude in structuring their administration of VOCA funding. SAAs may manage funding and award distribution directly or through other means, including the use of pass-through entities (PTE).⁸ SAAs that opt to use a PTE shall ensure the reporting of activities at the direct-service level is equivalent to what would be provided if the SAAs were directly overseeing subawards, and that an effective system of monitoring subawards is used. In addition, the SAA shall submit a report to OVC on the PTE. The PTE makes determinations regarding award distribution and administers funding to second-tier subrecipients (STS), as shown in Figure 1 below.

⁷ Wyoming DVS's risk assessment does not currently assign higher risk based on larger dollar subawards. If it chose to do so in the future, it would need to consider the implications of its existing approach, which includes a clause that reduces award funding for risk scores above a certain threshold. This could lead to a contradictory scenario where larger awards to subrecipients increase the risk score, which in turn drive a reduction in funding.

⁸ According to 2 C.F.R. § 200.1, a pass-through entity means a non-federal entity that provides a subaward to a subrecipient to carry out part of a federal program.

Figure 1

Pass-Through Entity Progression



Source: VOCA Guidance and the Wyoming DVS documentation

During our review of the Wyoming DVS subrecipient reimbursements, we identified one subrecipient that appeared to pass award funding to another organization. When we spoke with Wyoming DVS officials, they were aware that the subrecipient served as an intermediary to an STS but did not recognize this relationship resulted in its subrecipient being a PTE and the additional requirements necessary for administering funds through a PTE. To assess the adequacy of Wyoming DVS's internal controls in overseeing the PTE, we interviewed PTE officials and reviewed records from the STS.

We found that the Wyoming DVS did not ensure that the PTE's awarding and reporting activities were adequately conducted. Specifically, we found that 11 of the 20 required items were not included in the grant subaward agreement between the PTE and the STS, such as the federal award identification, the award date, and PTE requirements, amongst others. We also determined that the Wyoming DVS did not submit the required report to OVC on the PTE. In addition, PTE officials said the only supporting documentation provided by the STS for monthly reimbursements was a summary invoice and the general ledger. They further explained that no timesheets, activity logs, pay stubs, invoices, or proof of payments were provided by the STS because the PTE did not have the time to review additional supporting documentation.

We also found that the Wyoming DVS did not ensure the PTE had an effective monitoring system for the STS. Specifically, the PTE did not perform risk assessments, nor did it have written policies or procedures related to VOCA-specific internal controls, including subaward selection, allocation of VOCA funds, financial and performance reporting, or monitoring procedures. According to PTE officials, the last on-site monitoring visit conducted on the STS was in March 2024, and the PTE relied on the Wyoming DVS's monitoring

checklist. Without financial and programmatic information from the STS, this PTE was unable to properly report information to the Wyoming DVS, which we discuss further in the [Financial Monitoring](#) section of this report.

Overall, Wyoming DVS did not have proper controls in place to ensure the reporting of activities at the STS level were equivalent to what would be provided if the SAA directly oversaw the subaward, and it did not ensure that the PTE had an effective system of monitoring the STS.

As a result of our audit, the Wyoming DVS instituted a policy that stated the Wyoming DVS does not utilize PTEs to further distribute and administer grant funding. Because the Wyoming DVS's action addressing our concern, we are not issuing a recommendation.⁹

Financial Monitoring

As of January 2024, the Wyoming DVS paid a total of \$2,877,442 to its subrecipients with the VOCA victim assistance program funds we audited. The Wyoming DVS requires its subrecipients to submit a complete budget detail that reflects the intent of the proposed budget, which is then approved by the Wyoming DVS to ensure financial compliance. According to Wyoming DVS's monthly reimbursement policy, all subrecipients must submit supporting documentation for all expenses that are being requested for reimbursement to ensure all subrecipient expenditures were accurate, allowable, supported, and in accordance with the VOCA Guidelines. The Wyoming DVS then conducts monthly reviews of these reimbursement requests to ensure that all expenses are in compliance with federal and Wyoming DVS grant requirements.

To evaluate the Wyoming DVS's financial controls over VOCA victim assistance grant expenditures, we reviewed a sample of subrecipient transactions and determined whether the payments were accurate, allowable, supported, and in accordance with the VOCA Guidelines. From our sample of 7 subrecipients, we judgmentally selected 27 transactions from the 16 monthly subrecipient reimbursement requests between September 2022 and January 2024; our transaction sample totaled \$93,592. The transactions we reviewed included costs in the following categories: (1) personnel, (2) fringe benefits, (3) contracts and consultants, and (4) operating costs.

Apart from one subrecipient, we found that the Wyoming DVS complied with its written policies and its review of supporting documentation for the financial expenditures claimed by its subrecipients was sufficient to ensure that subrecipient expenses were accurate, allowable, supported, and in accordance with the VOCA Guidelines.

As previously described, one of the sampled subrecipients was acting as an intermediary who provided funding to an STS, but the Wyoming DVS was not treating this subrecipient as a PTE, as required. As shown in Table 3 below, the Wyoming DVS subawarded \$321,248 in 2021 and 2022 grant funds to the PTE.

⁹ The PTE's subaward to the STE ended June 2024.

Table 3

Pass-Through Entity Awards as of June 2024

Award Number	Subaward End Date	Amount Wyoming DVS Subawarded to Pass-Through	Amount PTE Reimbursed to STS	Remaining Balance of Subaward
15POVC-21-GG-00608-ASSI	06/30/2023	\$21,248	\$19,541	\$1,707
15POVC-22-GG-00814-ASSI	06/30/2024	\$300,000	\$74,155	\$225,845
Total:		\$321,248	\$93,696	\$227,552

Source: Wyoming DVS records

We determined the PTE did not utilize any administrative funds and paid \$93,696 in reimbursements to the STS as of June 2024. The STS had not requested a reimbursement since January 2024 and according to PTE officials, additional funding would not be requested because the STS was in a non-operational status. As a result of our audit, Wyoming DVS learned of the PTE status of the subrecipient and of the non-operational status of the STS. According to Wyoming DVS officials, the remaining grant funding awarded to the PTE would be redistributed directly to other subrecipients.

During our review of the PTE's sampled expenditures totaling \$40,450, we found that none of the expenditures were adequately supported, as there were, for example, no timesheets, activity logs, pay stubs, invoices, or proof of payments provided by the STS. According to Wyoming DVS officials, they presumed it was the PTE's responsibility to monitor the STS, but Wyoming DVS did not verify that was occurring. PTE officials told us that they did not have the time to collect or review any supporting documentation for any monthly reimbursements and—in addition to not having documentation for the transactions in our sample—they did not have any supporting documentation for any of the STS's expenditures. As a result, we are questioning all the reimbursements provided to the PTE within the scope of our audit, totaling \$93,696 as unsupported, as shown in Table 3 above. Therefore, we recommend that OJP remedy \$93,696 in unsupported PTE expenditures.

Single Audit Requirements

Non-federal entities that receive federal financial assistance are required to comply with the Single Audit Act of 1984, as amended. The Single Audit Act provides for recipients of federal funding above a certain threshold to receive an annual audit of their financial statements and federal expenditures. Under the Uniform Guidance, such entities that expend \$750,000 or more in federal funds within the entity's fiscal year must have a single audit performed annually covering all federal funds expended that year.

According to the DOJ Grants Financial Guide, primary recipients are required to ensure subrecipients have single audits completed when required and, as appropriate, corrective actions on all audit findings have been implemented. Furthermore, according to the Uniform Guidance, the agency or pass-through entity responsible for oversight is required to issue a management decision on audit findings within 6 months after receipt of the single audit report by the Federal Audit Clearinghouse and ensure that the subrecipient takes appropriate and timely corrective action.

We found that the Wyoming DVS required subrecipients to self-disclose—as part of its subrecipient awarding process—whether a single audit was completed. For the seven sampled subrecipients, we reviewed the single audit self-disclosures for the FYs 2021 and 2022 subaward agreements and determined that two subrecipients disclosed that single audits had been conducted. Despite self-reporting single audits, the Wyoming DVS had not reviewed either subrecipients' single audits and, for one subrecipient, did not collect the single audits. We reviewed the single audit reports for these two subrecipients and found that one subrecipient was deemed “not low risk” and had significant deficiencies or material weaknesses related to other federal funding that were identified for 3 consecutive years. The other subrecipient had findings related to other federal funding and material weaknesses as well. These two subrecipients were awarded \$340,000 and \$550,000 in VOCA funds by the Wyoming DVS during the scope of our audit. Ultimately, Wyoming DVS did not issue management decision letters for the aforementioned related findings or ensure corrective actions on related audit findings were implemented, putting federal funding at risk.

As a result of our audit, the Wyoming DVS developed and implemented a single audit requirements policy and addressed the collection and review of single audits, the issuance of management decision letters, and the determination of corrective action plans. Because the Wyoming DVS's action addresses our concern, we are not issuing a recommendation.

Performance Monitoring and Reporting

For the victim assistance grants, states must report the number of agencies funded, VOCA subawards, victims served, and victim services funded by these grants. Additionally, states must collect, maintain, and provide to the OVC data that measures the performance and effectiveness of activities funded by the award. Each SAA must annually report to the OVC on activity funded by any VOCA awards active during the federal fiscal year. The OVC uses data on VOCA performance activities to communicate the program's impact.

The OVC requires states to submit accurate performance data quarterly through the PMT. Although states may allow subrecipients to enter data directly into the system, states must still approve the data. The Wyoming DVS required its subrecipients to input OVC-required quarterly performance information into the PMT. According to Wyoming DVS officials, the quarterly reports were reviewed for accuracy through a cursory review and Wyoming DVS only requested further information if there were blatant errors in the data or inconsistencies identified.

To assess the adequacy of the Wyoming DVS programmatic reporting, from our 7 sampled subrecipients, we selected a judgmental sample of 2 performance measures from 2 different quarterly reports for each sampled subrecipient, totaling 28 performance measures, and requested all supporting documentation for the data input into PMT. We found that the supporting documentation for 14 of the 28 performance measures was inadequate or insufficient. Our team found that some of the supporting documentation collected were summary reports noting category totals, reported categories that were not found anywhere within the supporting documentation, and figures within support that were inconsistent with reported amounts. In addition, Wyoming DVS officials did not review victim files, or any supporting documentation to verify subrecipient activities or validate reported performance data in PMT during desk reviews or on-site visits. As a result, Wyoming DVS's controls over subrecipient programmatic reporting procedures provide limited assurance that the subrecipient performance data recorded in PMT—or the combined data for the statewide performance reports as a whole—fairly represented the performance of its program as reported

to the OVC, which relies on this data to demonstrate the program's value and specific benefits to various stakeholders.

As a result of our audit, the Wyoming DVS enhanced policies and procedures ensuring subrecipient program activities and the verification of performance data was included. Because the Wyoming DVS's action addresses our concern, we are not issuing a recommendation.

We also determined that the Wyoming DVS subrecipients did not separate the data on victims served and services supported through their VOCA funding from those funded by other sources. The OVC expects all grantees and their subrecipients to collect and report performance measure data for activities supported by the VOCA funding. According to the OVC, states and subrecipients should therefore apply an appropriate strategy for prorating subrecipient performance data specifically supported by VOCA funding. When we discussed this with Wyoming DVS officials, they were not aware of this requirement. However, after bringing this issue to their attention, the Wyoming DVS conducted a training to its subrecipients on the best method to prorate the performance data, which became effective in July 2024. As a result of our audit, the Wyoming DVS enhanced policies and procedures ensuring subrecipient performance data is prorated and accurately reflects VOCA funded activities. Because the Wyoming DVS's action addresses our concern, we are not issuing a recommendation.

Subaward Reporting

States must submit a SAR to the OVC via OJP's PMT for each subrecipient of the VOCA victim assistance funds within 90 days of awarding funds to subrecipients. Any changes or revisions to the awards that occur before the end of the project period must be made in the SAR within 30 days of the change taking effect. The SAR allows the OVC to collect basic information from states on subrecipients and the program activities to be implemented with VOCA funds. We determined that the Wyoming DVS has procedures in place for completing the SARs prior to awarding funds. However, when reviewing the list of subawards provided by the Wyoming DVS and the SARs submitted to OVC, we found three instances where the SAR PMT information did not match Wyoming DVS supporting records on subrecipient award amounts. According to a Wyoming DVS official, they were unaware that changes made to subrecipient award amounts needed to be updated within PMT. As a result, there was not a process in place to ensure that the PMT SAR numbers were updated when modifications were made to any awarded funds. As a result of our audit, the Wyoming DVS enhanced policies and procedures detailing that SAR information will be updated in PMT within 30 days of when modifications are made to any awarded funds. Because the Wyoming DVS's action addresses our concern, we are not issuing a recommendation.

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 Wyoming DVS's financial management of the VOCA grants, we reviewed the process the Wyoming DVS used to administer these funds by examining expenditures charged to the grants, drawdown requests, federal financial reporting, and match contributions. We also interviewed Wyoming DVS personnel who were responsible for financial aspects of

the grants, reviewed Wyoming DVS written policies and procedures, inspected award documents, and reviewed financial records.

To further evaluate Wyoming DVS's financial management of the VOCA grants, we also reviewed the Wyoming single audit reports for FYs 2020 to 2022 and identified one finding from the FY 2020 single audit report related to deficiencies in reimbursement of subrecipient payroll expenditures. The Wyoming DVS had not been adequately reviewing the payroll reimbursement support for proper allocation, which resulted in a questioned cost. As a result, the Wyoming DVS implemented a corrective action plan intended to rectify the oversight, and as of March 2022, the finding had been closed. No additional findings or recommendations specifically related to the Wyoming DVS were found for the 2021 or 2022 single audit reports.

As discussed below, in our overall assessment of grant financial management, we determined that the Wyoming DVS implemented adequate controls over grant financial management related to administrative expenses, drawdowns, federal financial reporting, and matching requirements.

Administrative Expenditures

SAA victim assistance expenses fall into two overarching categories: (1) reimbursements to subrecipients – which constitute the vast majority of total expenses, and (2) administrative expenses – which are allowed to total up to 5 percent of each award to pay for administering its crime victim assistance program and for training. According to the VOCA Final Rule, such costs must derive from efforts to expand, enhance, or improve how the agency administers the state crime victim assistance program and to support activities and costs that impact the delivery and quality of services to crime victims throughout the state. While federal grant-funded administrative costs generally must relate to a specific program, for VOCA assistance awards, the VOCA Final Rule states that funds for administration may be used to pay for costs directly associated with administering a state's victim assistance program.¹⁰

For the victim assistance grant program, we tested the Wyoming DVS's compliance with the 5-percent limit on the administrative category of expenses. We compared the Wyoming DVS's total administrative expenditures charged to the grants to the total grant award value for both the 2021 and 2022 grants. We found the Wyoming DVS did not exceed the 5-percent limit and as of January 2024 was positioned to comply with these limits.

In addition to testing the Wyoming DVS's compliance with the 5-percent administrative allowance, we also tested a sample of these administrative transactions. We judgmentally selected 25 non-personnel administrative transactions, totaling \$99,588, which included expenditures for training, travel, technology, and office supplies.¹¹ We found the administrative expenditures tested were properly authorized, supported, and allowable.

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

¹¹ The Wyoming DVS did not charge any administrative costs associated with personnel during the scope of our audit.

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. The Wyoming DVS requests drawdowns on a reimbursement basis. To assess whether the Wyoming DVS managed grant receipts in accordance with these federal requirements, we compared the total amount reimbursed to the total expenditures in the Wyoming DVS's accounting system and accompanying financial records. There were no significant discrepancies identified in this reconciliation process.

For the VOCA victim assistance awards, the Wyoming DVS financial office runs a monthly report from the accounting system to show approvals and reimbursements collected for the prior month in preparation for a drawdown request. An internal spreadsheet is then updated to track the drawdowns requested by the Wyoming DVS, reconcile the reimbursements received with the accounting system report, and initiate the drawdown request. Table 4 below shows the total amount drawn down for each grant as of January 2024.

Table 4

Amount Drawn Down for Each Grant as of January 2024

Award Number	Total Award	Award Period End Date	Amount Drawn Down	Amount Remaining
15POVC-21-GG-00608-ASSI	\$2,272,984	09/30/2024	\$1,823,360	\$449,624
15POVC-22-GG-00814-ASSI	\$2,928,268	09/30/2025	\$1,202,642	\$1,725,626
Total:	\$5,201,252		\$3,026,002	\$2,175,250

Source: JustGrants

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

Financial Reporting

According to the DOJ Grants Financial Guide, recipients shall report the actual expenditures, program income, and unliquidated obligations incurred for the reporting period on each financial report as well as cumulative expenditures. To determine whether the Wyoming DVS submitted accurate Federal Financial Reports, we compared the four most recent reports to the Wyoming DVS's accounting records for each grant. We determined that quarterly and cumulative expenditures for the reports reviewed matched the accounting records.

Matching Requirement

VOCA Guidelines require that subrecipients match 20 percent of the project cost. Match contributions must come from non-federal sources and can be either cash or an in-kind match.¹² The SAA has primary responsibility for ensuring subrecipient compliance with the match requirements.

As previously mentioned, the Wyoming DVS awards funds to subrecipients biennially and within those solicitations the match requirement is communicated. In addition, the Wyoming DVS communicates its match-related policies and available trainings to subrecipients.

As a result of the VOCA Fix to Sustain the Crime Victims Fund Act (VOCA Fix), Wyoming DVS developed written policies and procedures for approving match waivers. During the audit period, all but one of Wyoming DVS's subrecipients received a match waiver.¹³ The one subrecipient continued to contribute towards the match requirement for 10 months before subrecipient officials realized they did not have to report the match during the VOCA Fix. Following that, all the Wyoming DVS subrecipients received a match waiver. As a result, we did not conduct testing of the Wyoming DVS procedures for ensuring subrecipients met their match obligations.

¹² In-kind match contributions may include donations of expendable equipment, office supplies, workshop or classroom materials, workspace, or the value of time contributed by those providing integral services to the funded project.

¹³ In July 2021, Congress enacted the VOCA Fix Act to Sustain the Crime Victims Fund Act, Pub. L. No. 117-27, § 3(b), 135 Stat. 302, which requires states to waive subgrantee match requirements during national emergencies or pandemics. In addition, it requires the States to have written policies and procedures for approving match waivers.

Conclusion and Recommendations

Our audit concluded that the Wyoming DVS used its 2021 and 2022 grants to distribute VOCA funding to organizations that provided direct services to crime victims within Wyoming. This audit did not identify significant concerns regarding the Wyoming DVS's allocation plan, selection process, communication of grant requirements to subrecipients, or the grant financial management aspects. However, we determined the Wyoming DVS did not meet the required allocation percentage for the previously underserved priority area and lacked policies and procedures to verify that the priority area funding requirements were met using actual figures. We also found the Wyoming DVS should enhance its subrecipient monitoring-related policies and procedures to ensure the risk assessment factors are an accurate reflection of the risk. Lastly, we identified \$93,696 of unsupported pass-through entity expenditures. We provide three recommendations to OJP to address these deficiencies.

We recommend that OJP:

1. Ensure the Wyoming DVS implements policies and procedures and maintains documentation to support its methodology for allocating at least 10 percent of the total grant funds to priority funding program areas as required by the VOCA Guidelines.
2. Ensure the Wyoming DVS enhances its risk assessment policies and procedures to help ensure that the risk rating more appropriately reflects the specific factors that most lead to risk of noncompliance.
3. Remedy \$93,696 in unsupported pass-through entity expenditures.

APPENDIX 1: Objective, Scope, and Methodology

Objective

The objective of the audit was to evaluate how the Wyoming Office of the Attorney General's Division of Victim Services (Wyoming DVS) designed and implemented its crime victim assistance program. To accomplish this objective, we assessed performance in the following areas of grant management: (1) grant program planning and execution, (2) program requirements and performance reporting, (3) grant financial management, and (4) monitoring of subrecipients.

Scope and Methodology

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

This was an audit of Victims of Crime Act (VOCA) victim assistance formula grants 15POVC-21-GG-00608-ASSI and 15POVC-22-GG-00814-ASSI from the Crime Victims Fund awarded to the Wyoming DVS. The Office of Justice Programs (OJP), Office for Victims of Crime awarded these grants totaling \$5,201,252 to the Wyoming DVS, which serves as the state administering agency. Our audit concentrated on, but was not limited to, the period of September 2022 through July 2024. As of January 2024, the Wyoming DVS had drawn down a total of \$3,026,002 from the two audited grants.

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

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

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 Wyoming DVS to provide assurance on its internal control structure as a whole. Wyoming DVS 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 Wyoming DVS's internal control structure as a whole, we offer this statement solely for the information and use of the Wyoming DVS and OJP.¹⁴

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 the Wyoming DVS's written grant 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.

¹⁴ 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 Costs¹⁵			
Unsupported Pass-Through Entity Expenditures	15POVC-21-GG-00608-ASSI	\$19,541	11
	15POVC-22-GG-00814-ASSI	<u>\$74,155</u>	
TOTAL DOLLAR-RELATED FINDINGS		<u>\$93,696</u>	

¹⁵ **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 Wyoming Office of the Attorney General Division of Victim Services Response to the Draft Audit Report



Office of the Attorney General Division of Victim Services

Governor
Mark Gordon

Capitol Hill Building
320 West 25th Street, 2nd Floor
Cheyenne, Wyoming 82002
Phone 307-777-7200
Fax 307-777-6683

Director
Cara Boyle Chambers

Attorney General
Bridget Hill

Deputy Director
Megan R. Hughes

October 30, 2024

Kimberly Rice
Regional Audit Manager
Department of Justice, Office of the Inspector General

VIA: Electronic Mail at: Kimberly.L.Rice@usdoj.gov

RE: Audit of the Office of Justice Programs (OJP) Victim Assistance Grants Awarded to the Wyoming Office of the Attorney General, Division of Victim Services.

Dear Ms. Rice:

Thank you for the opportunity to review the draft audit report of the Wyoming Office of the Attorney General, Division of Victim Services' (DVS) Victims of Crime Act (VOCA) victim assistance awards for fiscal years 2021 and 2022 prepared by the Office of the Inspector General (OIG).

The draft audit report contains three (3) recommendations to the Office of Justice Program (OJP) to assist DVS in improving its grant management and administration to remedy questioned costs. Below are DVS's responses to the open recommendations.

- 1. The OIG recommended that OJP ensure that DVS implements policies and procedures and maintains documentation to support its methodology for allocating at least 10 percent of the total grant funds to priority funding program areas as required by the VOCA guidelines.**

DVS does not concur with this recommendation.

The OIG Draft Audit Report states that DVS failed to allocate the minimum 10 percent of award funds to the previously underserved priority area for both grants, citing that 7.25 percent was



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Web Site: <http://ag.wyo.gov/victim-services-home-page>

allocated for the 2021 grant and 9.93 percent was allocated for the 2022 grant. The grants in question were subawarded by DVS in state fiscal years 2023 (July 1, 2022 – June 30, 2023) and 2024 (July 1, 2023 – June 30, 2024). These subaward performance periods largely overlap with federal fiscal years 2023 and 2024. Per the Wyoming Annual State Performance Report for the reporting period of October 1, 2022 to September 30, 2023, the underserved priority area accounted for 11 percent of the 2021 grant and 14 percent of the 2022 grant. Per the Wyoming Annual State Performance Report for the reporting period of October 1, 2023 to September 30, 2024 (not yet finalized), the underserved priority area accounted for 11 percent of the 2021 grant and 15 percent of the 2022 grant. **See appendix 1 and 2.**

DVS uses the Violence Against Women Act (VAWA) Implementation Plan process to identify and assess the needs of underserved and marginalized populations across the state. The planning committee includes representatives of underserved populations identified during the previous planning process. The FY2022 VAWA Implementation Planning Committee includes representatives from the following underserved populations: persons with disabilities, LGBTQ+, veterans, Eastern Shoshone, Northern Arapaho, elderly, persons with mental health disorders, students and young adults, LatinX, and faith communities. The FY2022 VAWA Implementation Planning Committee identified 13 underserved populations, including **people who live in rural or remote areas**. Wyoming’s sparse population and large geographic area make the state unique in that each county is designated as “Rural” under federal funding guidelines. Every victim served with VOCA funding in Wyoming is considered “Rural” and thus underserved. While there is no requirement that State Administering Agencies periodically reconcile actual expenditures charged to each grant, a review of both the 2023 and 2024 annual reports confirms that underserved violent crime accounted for 28 percent and 23 percent of all reported victimizations respectively.

DVS acknowledges discrepancies noted in the Draft Audit Report with regard to a lack of formal policy and procedure to verify that estimated priority funding amounts are being entered into the Performance Measurement Tool (PMT) at the beginning of subaward performance periods [i.e. through the VOCA Subaward Report (SAR)]. DVS is taking steps to remedy this concern by revising internal policy and procedure and implementing a method of tracking priority funding allocations at the beginning of each subaward performance period. DVS maintains that all priority categories are regularly met for each VOCA grant award that DVS receives, as evidenced by the documentation provided.

- 2. The OIG recommended that OJP ensure that DVS enhances its risk assessment policies and procedures to help ensure that the risk rating more appropriately reflects the specific factors that most lead to risk of noncompliance.**

DVS concurs with this recommendation.

DVS utilizes multiple methods of monitoring subrecipients to ensure that fiscal accountability and programmatic integrity are maintained, including monthly fiscal reviews, biennial on-site reviews, biennial desk reviews, and annual risk assessments. DVS’ on-site review process includes an in-depth review of policies and procedures, accounting systems, and charts of accounts, as well as in-



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depth interviews with program personnel and representatives in regard to the achievement of subaward performance goals. DVS' monthly reimbursement request process includes a review of 100 percent source documentation to ensure that subaward funds are used for authorized purposes. DVS' structure also allows our personnel to communicate with subgrantees on a regular basis which, paired with DVS' monitoring practices, allows DVS staff to informally evaluate risk, address deficiencies and monitor for compliance on a regular basis.

DVS acknowledges that the factors in the annual risk assessment are "equally weighted, with no regard to the volume or severity of the identified factors." DVS acknowledges the benefit to enhancing the risk assessment to ensure that subgrantee risk ratings more appropriately reflect the specific factors that most lead to risk of noncompliance. DVS plans to address this recommendation in several ways. DVS will utilize the OVC TTAC Risk Assessment and other resources to implement a more effective, weighted risk assessment. DVS will revise the annual subgrantee risk assessment forms to reflect these new measures and risk levels, with a planned effective date of January 1, 2025. Finally, DVS will inform and educate subgrantees about the new risk assessment process prior to completing assessments for the next subaward period.

3. The OIG recommended that OJP remedies \$93,696 in unsupported pass-through entity expenditures.

DVS concurs with this recommendation and requests supplemental review of source documentation from OJP.

DVS acknowledges the lack of supporting documentation for these expenditures but believes that all of the expenditures in question were allowable costs. DVS is actively working with the pass-through entity to obtain source documentation and believe that most, if not all, of these questioned costs will be supported. DVS requests the opportunity to provide additional documentation and discuss resolution of this recommendation with OJP as appropriate.

Please feel free to contact me if there are any additional matters that I may address. As always, I appreciate your assistance with this audit and its successful resolution.

Sincerely,



Cara B. Chambers
Director

Cc: Linda J. Taylor, Lead Auditor
Grant files; AG-Fiscal Office



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Web Site: <http://ag.wyo.gov/victim-services-home-page>

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

November 6, 2024

MEMORANDUM TO: Kimberly Rice
Regional Audit Manager
Denver Regional Audit Office
Office of the Inspector General

FROM: Iyauta I. Green Iyauta Iyeesha
Director Green

Digitally signed by Iyauta Iyeesha
Green
Date: 2024.11.06 16:44:08 -05'00'

SUBJECT: Response to the Draft Audit Report, *Audit of the Office of Justice Programs Victim Assistance Grants, Awarded to the Wyoming Office of the Attorney General, Cheyenne, Wyoming*

This memorandum is in reference to your correspondence, dated October 9, 2024, transmitting the above-referenced draft audit report for the Wyoming Office of the Attorney General's Division of Victim Services (Wyoming DVS). We consider the subject report resolved and request written acceptance of this action from your office.

The draft report contains **three** recommendations and **\$93,696** 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 ensure the Wyoming DVS implements policies and procedures and maintains documentation to support its methodology for allocating at least 10 percent of the total grant funds to priority funding program areas as required by the VOCA Guidelines.**

OJP agrees with the recommendation. In its response, dated October 30, 2024, the Wyoming DVS stated it uses the Violence Against Women Act (VAWA) Implementation Plan process to identify and assess the needs of underserved and marginalized populations across the state, which identified 13 underserved populations, including those living in rural or remote areas. The Wyoming DVS also stated that Wyoming's sparse population and large geographic area make the state unique, in that each county is designated as "Rural" under Federal funding guidelines.

However, the Wyoming DVS acknowledged discrepancies regarding its lack of formal policies and procedures, to verify that estimated priority funding amounts are being entered into OJP's Office for Victims of Crime (OVC) Performance Measurement Tool (PMT) at the beginning of subaward performance periods. The Wyoming DVS stated that it is taking action to address this concern, by revising internal policies and procedures and implementing a method of tracking priority funding allocations at the beginning of each subaward performance period.

Accordingly, we will coordinate with the Wyoming DVS, to obtain a copy of its written policies and procedures, developed and implemented, to ensure that its methodology for allocating at least 10 percent of the total grant funds to priority funding program areas, as required by the Victims of Crime Act (VOCA), is documented; and the supporting documentation is maintained for future auditing purposes.

2. **We recommend that OJP ensure the Wyoming DVS enhances its risk assessment policies and procedures to help ensure that the risk rating more appropriately reflects the specific factors that most lead to risk of noncompliance.**

OJP agrees with the recommendation. In its response, dated October 30, 2024, the Wyoming DVS acknowledged that the factors in the annual risk assessment are equally weighed, with no regard to the volume or severity of the identified factors. The Wyoming DVS also acknowledged the benefit of enhancing the risk assessment to ensure that subgrantee risk ratings properly reflect the specific factors that most lead to noncompliance. Wyoming DVS stated that it will utilize the OVC Training and Technical Assistance Center (TTAC) Risk Assessment and other resources to implement an effectively weighed risk assessment.

Additionally, Wyoming DVS stated it would implement a more effective, weighed risk assessment, and revise the annual subgrantee risk assessment forms, by January 1, 2025; and inform and educate its subgrantees about the new risk assessment, before completing the new risk assessment process for the next subaward period.

Accordingly, we will coordinate with the Wyoming DVS to obtain a copy of its written policies and procedures, developed and implemented, to ensure that the risk rating more appropriately reflects the specific factors that most lead to noncompliance in its risk assessment of subgrantees.

3. **We recommend that OJP ensures that the Wyoming DVS remedy the \$93,696 in unsupported pass-through entity expenditures.**

OJP agrees with the recommendation. In its response, dated October 30, 2024, the Wyoming DVS stated that it believes the questioned expenditures were allowable, and is actively working with the pass-through entity to obtain source documentation to support these costs.

Accordingly, we will review the \$93,696 in questioned costs, related to unsupported expenditures that were charged to Grant Numbers 15POVC-21-GG-00608-ASSI (\$19,541) and 15POVC-22-GG-00814-ASSI (\$74,155), and will work with the Wyoming DVS to remedy, as appropriate.

We appreciate the opportunity to review and comment on the draft audit report. If you have any questions or require additional information, please contact Jeffery A. Haley, Deputy Director, Audit and Review Division, of my staff, on (202) 598-0529.

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

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

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

Kristina Rose
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Director, Office of Operations – Audit Division
Office of the Inspector General

OJP Executive Secretariat
Control Number OCOM001238

APPENDIX 5: Office of the Inspector General Analysis and Summary of Actions Necessary to Close the Audit Report

The U.S. Department of Justice Office of the Inspector General (OIG) provided a draft of this audit report to the Office of Justice Programs (OJP) and the Wyoming Office of the Attorney General's Division of Victim Services (Wyoming DVS). OJP's response is incorporated in Appendix 4 and the Wyoming DVS 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 Wyoming DVS concurred with two recommendations and did not concur with one recommendation. The following provides the OIG analysis of the responses and summary of actions necessary to close the report.

Recommendations for OJP:

- 1. Ensure the Wyoming DVS implements policies and procedures and maintains documentation to support its methodology for allocating at least 10 percent of the total grant funds to priority funding program areas as required by the VOCA Guidelines.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with Wyoming DVS and obtain a copy of its written policies and procedures, developed and implemented, to ensure that its methodology for allocating at least 10 percent of the total grant funds to priority funding program areas, as required by the Victims of Crime Act (VOCA), is documented; and the supporting documentation is maintained for future auditing purposes. As a result, this recommendation is resolved.

The Wyoming DVS did not concur with our recommendation and disagreed with our determination that it did not meet the required allocation percentage for underserved victims of violent crime. The Wyoming DVS stated that, per the Wyoming Annual State Performance Reports (pulled from the OJP Performance Measurement Tool (PMT)), the underserved priority area accounted for 11 percent of the 2021 grant and 15 percent for the 2022 grant, which if accurate, would have been compliant.

However, as noted earlier in this report, these PMT reports contained allocation estimates provided by subrecipients, which Wyoming DVS did not track or verify. Our analysis found that the allocation methodology used by the subrecipients to determine the underserved population was inaccurate. Particularly, the subrecipients included underserved populations of victims of non-violent crime toward meeting the required allocation for the underserved victim category, which is unallowable. The VOCA Guidelines require funding to be allocated to serve underserved populations of violent crime. While states may still fund services for victims of non-violent crime, this funding cannot be counted towards meeting the required allocation for the underserved victim category.

Nevertheless, in its response the Wyoming DVS acknowledged discrepancies noted in our report regarding a lack of formal policies and procedures to verify that estimated priority funding amounts were being entered into PMT at the beginning of subaward performance periods. Wyoming DVS stated it is taking steps to remedy this concern by revising its internal policy and procedure and

implementing a method of tracking priority funding allocations at the beginning of each subaward performance period.

This recommendation can be closed when we receive documentation demonstrating that the Wyoming DVS implemented policies and procedures and maintains documentation to support its allocation of at least 10 percent of the total grant funds to priority funding program areas as required by the VOCA Guidelines.

2. Ensure the Wyoming DVS enhances its risk assessment policies and procedures to help ensure that the risk rating more appropriately reflects the specific factors that most lead to risk of noncompliance.

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with the Wyoming DVS to obtain a copy of its written policies and procedures, developed and implemented, to ensure that risk ratings more appropriately reflect the specific factors that most lead to noncompliance in its risk assessment of subgrantees. As a result, this recommendation is resolved.

The Wyoming DVS concurred with our recommendation, acknowledging that its annual risk assessment contained factors that were equally weighted, with no regard to their volume or severity. Wyoming DVS further acknowledged the benefits of enhancing the risk assessment to ensure that subgrantee risk ratings more appropriately reflect the specific factors that most lead to risk of noncompliance, and it plans to address this through multiple approaches. Wyoming DVS said it will utilize the OVC Training and Technical Assistance Center Risk Assessment and other resources to implement a more effective, weighted risk assessment, revise its annual subgrantee risk assessment forms to reflect these new measures and risk levels by January 2025, and will inform and educate subgrantees about the new risk assessment process prior to completing assessments for the next subaward period.

This recommendation can be closed when we receive documentation that the Wyoming DVS has enhanced its risk assessment policies and procedures to help ensure that the risk rating more appropriately reflects the specific factors that most lead to the risk of noncompliance.

3. Remedy \$93,696 in unsupported pass-through entity expenditures.

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will review the \$93,696 in questioned costs, related to unsupported expenditures that were charged to Grant Numbers 15POVC-21-GG-00608-ASSI (\$19,541) and 15POVC-22-GG-00814-ASSI (\$74,155), and will work with the Wyoming DVS to remedy them, as appropriate. As a result, this recommendation is resolved.

The Wyoming DVS concurred with our recommendation and acknowledged in its response that it lacked supporting documentation for these expenditures but believes that all expenditures in question were allowable. Wyoming DVS explained that it is working with the pass-through entity to

obtain source documentation. Wyoming DVS requested that it be able to provide additional documentation and discuss resolution of this recommendation with OJP.

This recommendation can be closed when we receive evidence that the \$93,696 in unsupported pass-through entity expenditures has been appropriately remedied.