



Audit of the Office of Justice Programs  
Victim Assistance Funds Subawarded by the  
Connecticut Judicial Branch to the  
Connecticut Alliance to End Sexual Violence,  
East Hartford, Connecticut



AUDIT DIVISION

25-055

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MAY 2025

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# EXECUTIVE SUMMARY

## **Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the Connecticut Judicial Branch to the Connecticut Alliance to End Sexual Violence, East Hartford, Connecticut**

### **Objective**

The objective of this audit was to evaluate how the Connecticut Alliance to End Sexual Violence (Alliance) distributed and administered victim assistance funds to assist crime victims. To accomplish this objective, we assessed performance in the following areas of grant management: (1) grant program planning requirements and performance reporting and (2) monitoring of subrecipients.

### **Results in Brief**

As a result of our audit, we concluded that the Alliance used its victim assistance funds to enhance victim services directly and as a pass-through entity in Connecticut. This audit did not identify significant concerns regarding the Alliance's financial reporting or match requirements. However, we identified deficiencies and areas of improvement related to its subrecipient monitoring and drawdowns.

### **Recommendations**

Our report contains nine recommendations for the Office of Justice Programs (OJP) to work with the Connecticut Judicial Branch (Connecticut) to assist the Alliance in improving its grant management and administration and one recommendation to Connecticut to develop written policies and procedures for drawdowns. We requested a response to our draft audit report from the Alliance, Connecticut, and OJP officials which can be found in Appendices 2, 3, and 4, respectively. Our analysis of those responses is included in Appendix 5.

### **Audit Results**

The U.S. Department of Justice Office of the Inspector General completed an audit of OJP victim assistance funds subawarded by Connecticut to the Alliance in East Hartford, Connecticut. Connecticut awarded \$6,730,016 in victim assistance funds to the Alliance under two subawards from July 1, 2022, through June 30, 2024, to enhance crime victim services for sexual assault victims throughout Connecticut. The Alliance drew down a cumulative amount of \$6,434,496 as of July 2024.

#### **Program Accomplishments**

We determined that the Alliance served sexual assault survivors and victims of crime by awarding funds to nine member centers and two direct service programs with its 2020 and 2021 grants.

#### **Pass-Through Entity Activities**

We found the Alliance did not develop and implement a risk assessment to inform its programmatic and financial monitoring plans. In addition, the Alliance did not adhere to its own established monitoring frequency.

Although the Alliance maintained written policies and procedures for subrecipient performance monitoring, we found it to be inadequate and should be enhanced to address: (1) the nature and scope of monitoring activities, (2) ensuring corrective actions are taken on monitoring findings, (3) verifying Performance Measurement Tool data is complete and accurate, and (4) ensuring that member centers' performance data accurately reflects activities supported by Victims of Crime Act funds.

We also found the Alliance's financial policies and procedures should be updated to ensure drawdowns are based upon immediate disbursement or reimbursement needs.

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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 the Connecticut Alliance to End Sexual Violence (Alliance), which is located in East Hartford, Connecticut. The Office of Justice Programs (OJP), Office for Victims of Crime (OVC) provided this funding to the Connecticut Judicial Branch (Connecticut), which serves as the state administering agency (SAA) for the state of Connecticut and makes subawards to direct service providers and pass-through entities.<sup>1</sup> As a pass-through entity and a direct service provider, the Alliance received two subawards from Connecticut totaling \$6,730,016 in June 2022 and June 2023. These funds originated from Connecticut's federal grants for fiscal years 2020 and 2021, as shown in Table 1.

**Table 1**

**Audited Subawards to the Alliance from Connecticut**

Subaward Number	OJP Prime Award Number	Award Date	Award Period Start Date	Award Period End Date	Federal VOCA Amount	Total Award Amount <sup>a</sup>
02-2202-12	2020-V2-GX-0023	6/30/2022	7/1/2022	6/30/2023	\$4,096,686	\$5,119,522
02-2202-12-1	15POVC-21-GG-00615-ASSI	6/27/2023	7/1/2023	6/30/2024	\$2,633,330	\$5,119,522
<b>Total:</b>					<b>\$6,730,016</b>	<b>\$10,239,044</b>

Source: Connecticut

<sup>a</sup> For the 02-2202-12 subaward, \$1,022,836 is American Rescue Plan Act (ARPA) funds. For the 02-2202-12-1 subaward, \$2,486,192 is ARPA funds.

Established by the Victims of Crime Act (VOCA) of 1984, the Crime Victims Fund (CVF) is used to support crime victims through DOJ programs and state and local victim assistance and compensation initiatives.<sup>2</sup> 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. Therefore, the annual VOCA victim assistance grant funds available to Connecticut have decreased since 2018.

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<sup>1</sup> 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.

<sup>2</sup> The VOCA Victim Assistance Formula Grant Program is funded under 34 U.S.C. § 20101. Federal criminal fees, penalties, forfeited bail bonds, gifts, donations, and special assessments support the CVF. The total amount of funds that the OVC may distribute each year depends upon the amount of CVF deposits made during the preceding years and limits set by Congress.

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 territories, which in turn fund subawards to public and private nonprofit organizations that directly provide the services to victims and/or further subaward funds to eligible victim service providers. Eligible services are efforts that: (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.

## **The Connecticut Alliance to End Sexual Violence**

As a pass-through entity, the Alliance is responsible for administering a portion of the VOCA victim assistance programs on behalf of the SAA. The Alliance is an anti-sexual violence coalition of nine community-based sexual assault member centers whose mission is to create communities free of sexual violence by providing advocacy, prevention, and intervention services to victims and survivors.<sup>3</sup> The member centers work alongside victims who choose to participate in the criminal justice system, including through accompaniments during sexual assault forensic examinations, when reporting the crime to law enforcement, and through court proceedings. The Alliance also provides direct services to victims of crime through its Post Conviction Victim Services, which supports victims through the post-conviction process and the Victim's Rights Center of Connecticut, which offers legal assistance to victims of crime.

## **OIG Audit Approach**

The objective of this audit was to evaluate how the Alliance distributed and administered VOCA funding to assist crime victims. To accomplish this objective, we assessed performance in the following areas of grant management: (1) grant program planning requirements and performance reporting, and (2) monitoring of subrecipients.

To gain a further understanding of victim assistance oversight, as well as to evaluate pass-through entity performance and administration of VOCA-funded programs, we solicited feedback from Connecticut officials regarding the Alliance's record of delivering crime victim services, accomplishments, and compliance with award requirements.<sup>4</sup>

We tested compliance with what we considered the most important conditions of the subawards. Unless otherwise stated in our report, we applied the authorizing VOCA legislation, the VOCA Guidelines and Final Rule; 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

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<sup>3</sup> The Alliance's nine second-tier subrecipients are referred to as member centers throughout the audit report.

<sup>4</sup> As an SAA, Connecticut is responsible for ensuring that the Alliance's subawards are used for authorized purposes, in compliance with federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. As such, we considered the results of our audit of victim assistance grants awarded to Connecticut in performing this separate review. See U.S. Department of Justice Office of the Inspector General [Audit of the Office of Justice Programs Office for Victims of Crime Victim Assistance Formula Grants Awarded to the Connecticut Judicial Branch, Hartford, Connecticut](#), Audit Report GR-70-18-009 (August 2018), [oig.justice.gov/reports/audit-office-justice-programs-office-victims-crime-victim-assistance-formula-grants-awarded](https://oig.justice.gov/reports/audit-office-justice-programs-office-victims-crime-victim-assistance-formula-grants-awarded).

reviewed relevant Connecticut and Alliance policy and procedures and interviewed Alliance personnel to determine how they administered the VOCA funds. We also obtained and reviewed subrecipient records reflecting subaward activity.

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

# Audit Results

## Direct Services

The main purpose of VOCA victim assistance grants is to support crime victim services. While primarily a pass-through entity, the Alliance also received VOCA funding from Connecticut to provide direct services to sexual assault victims of crime, as shown in Table 2. As part of our audit, we obtained an understanding of the Alliance's standard operating procedures in relation to the subaward-funded services. Overall, we concluded that the Alliance provided the services for which it was funded.

**Table 2**

**Costs per Category for Each Alliance Subaward as of June 2024**

	Subaward 02-2202-12	Subaward 02-2202-12-1	Total
Direct Services	\$428,468	\$322,734	\$751,202
Administrative Costs	\$168,408	\$6,956	\$175,364
Pass-Through to Member Centers	\$3,155,007	\$2,251,822	\$5,406,829
Indirect Costs	\$56,882	\$29,394	\$86,276
<b>Total:</b>	<b>\$3,808,765</b>	<b>\$2,610,906</b>	<b>\$6,419,671</b>

Source: The Alliance

## Direct Program Services

The Alliance provides direct services to victims of crime through its Post Conviction Victim Services—which supports victims through the post-conviction process—and the Victim's Rights Center of Connecticut, which offers legal assistance to victims of crime. To assess whether the Alliance provided the services for which it was funded, we met with Alliance officials and reviewed program performance reports. In addition, we tested costs related to these direct services, which we describe in greater detail below. Based on our review, we did not find any issues with the Alliance's direct program services.

## Expenditures

The approved budgets for the Alliance's direct services costs included personnel, employee benefits, travel, supplies, consultants, and other costs. As of May 2024, we found that the Alliance had expenditures totaling \$751,201 of VOCA funds for costs incurred in these areas for the audited subawards.

We reviewed a sample of transactions to determine whether the costs charged to the projects and paid with VOCA funds were accurate, allowable, supported, and in accordance with the VOCA program requirements. We judgmentally selected transactions totaling \$28,383. The transactions we reviewed included costs in the

following categories: personnel, consultants, travel, training, supplies, rent, and victim aid. We found the transactions tested were generally allowable and adequately supported.

## **Pass-Through Entity Activities**

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. Connecticut utilizes pass-through entities to manage and further subaward VOCA funds.

As shown in Table 1, Connecticut awarded both federal VOCA funds and American Rescue Plan Act (ARPA) funds to the Alliance in the same subaward. In turn, the Alliance subawarded these funds and funds from other funding sources, such as the Connecticut Department of Public Health (DPH) and other state programs, to its member centers. The award sheet—which is part of each member centers’ award package—included a detailed listing of the various funding sources, federal and state, as well as the award amounts under each of these funding sources. As shown in Table 2, as of May 2024, 84 percent of the Alliance’s VOCA funds under the two subawards were used to support its nine member centers.

As part of our audit, we assessed the Alliance’s overall plan to allocate and award the victim assistance funding and inform its subrecipients of necessary VOCA requirements. As discussed below, we determined that the Alliance distributed available funding to address the needs of crime victims of sexual assault. However, we found that the Alliance lacked written policies and procedures that outlined its process for awarding VOCA funds and evaluating subrecipient applications. In addition, we found that the Alliance did not adequately communicate applicable VOCA requirements to its member centers.

## **Subaward Allocation Process**

The Alliance used a non-competitive process to allocate VOCA funds to its nine member centers. As a coalition, the Alliance did not solicit funding requests from entities outside its members. To understand how the Alliance subawarded VOCA funds, we met with Alliance officials and requested written policies and procedures. The Director stated that the Alliance’s process involved evaluating past funding history, identifying current needs, and reviewing each member center’s funding levels and staffing. The primary basis for funding decisions was census data, which the Alliance used to assess the population each member center served. According to the Director, this approach ensured a fair distribution of funds, proportional to the size of each member center’s service area.

Although the Alliance had a general framework for making funding decisions, we noted several areas for improvement. Specifically, the Alliance lacked written policies and procedures outlining its VOCA funds allocation process, as well as a standardized methodology for evaluating subrecipient applications. Furthermore, the Alliance’s application review process was not adequately documented.

As a result, we recommend that the OJP work with Connecticut to ensure the Alliance develops and implements written policies and procedures for awarding VOCA funds and ensuring that the selection process is documented to demonstrate how VOCA funds were awarded among Alliance member centers.



## Subaward Requirements

Pass-through entities must adequately communicate VOCA requirements to their subrecipients. We met with Alliance officials and reviewed member centers' award documents to assess the Alliance's process for communicating VOCA requirements and other relevant subaward information to its member centers. Our review found that the Alliance did not inform member centers about the need to comply with federal requirements to ensure that award funds are used in accordance with relevant statutes, regulations, and award terms, and the terms and conditions related to the closeout of awards, as outlined in the Uniform Guidance. We noted that award packages did not include award information, such as the subrecipient's unique entity identifier number, the federal award date, whether the award was for research and development, and the current approved indirect cost rate between the subrecipient and the federal government.

We raised these issues with Alliance officials, and they acknowledged that these requirements had not been communicated to their subrecipients. As a result, we recommend that OJP work with Connecticut to ensure the Alliance communicates all subaward and VOCA-specific requirements to its member centers going forward.

## Monitoring of Subrecipients

According to the VOCA Guidelines, SAAs that opt to use a pass-through entity 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. The DOJ Grants Financial Guide also states that 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 a pass-through entity, the Alliance must develop policies and procedures to monitor subrecipients. Based on our review, we found the Alliance did not develop and implement a risk assessment to inform its monitoring plan, as required. In addition, the Alliance did not adhere to its own monitoring frequency.

### *Risk Assessment*

According to the VOCA Guidelines, pass-through entities are required to conduct regular desk monitoring and site monitoring of all subrecipients at least once every 2 years during the award period, unless a different frequency based on a risk assessment is set out in the pass-through entity's monitoring plan. Based on our discussions with Alliance officials, we found that the Alliance did not use a risk assessment to inform its financial and programmatic monitoring plans. This omission could result in ineffective resource allocation to monitor member centers, with low-risk centers being monitored while high-risk centers are overlooked. The lack of a risk assessment could also lead to missed opportunities in addressing problem areas that impact serving victims in an efficient and effective manner.

As a result of our audit work, the Alliance developed a risk assessment policy to determine the level of oversight, monitoring, and support required to ensure compliance with federal grant requirements. While the Alliance developed this policy, they had not yet implemented their risk assessment tool.

As a result, we recommend that OJP work with Connecticut to ensure that the Alliance implements its risk assessment tool to inform its subrecipient monitoring activities.

### *Monitoring Type and Frequency*

According to the VOCA Guidelines, pass-through entities are required to conduct regular desk monitoring and site monitoring of all subrecipients at least once every 2 years during the award period, unless a different frequency based on a risk assessment is set out in the pass-through entity's monitoring plan.

According to the Alliance's monitoring policy, the Alliance is required to conduct a programmatic and financial desk review and site visit with member centers annually. The policy did not specify the period for each monitoring cycle, whether it was every calendar year, fiscal year, or subaward period. At the Alliance, programmatic and financial monitoring activities are separate events.

For programmatic monitoring, we found that the Alliance did not adhere to its monitoring schedule. During the scope of our audit, the Alliance did not conduct any programmatic monitoring activities. The Alliance officials attributed not adhering to its required monitoring schedule to the COVID-19 pandemic.

For financial monitoring, the Alliance maintains a separate plan for its member centers that is distinct and unrelated to its programmatic monitoring. The Alliance's Member Center Financial Oversight Policy requires an annual review of each member center's fiscal policies, procedures, cost allocation plans, staff updates, equipment inventories, and financial records to ensure accountability and identify areas of improvement. For the scope of our audit, only one round of virtual financial monitoring site visits was conducted for each member center. Therefore, each member centers' subaward expenditures were reviewed only once (including personnel records, timesheets, invoices, contracts, inventories, etc.) during the scope of our audit.

In the Alliance's summary of its member center financial site visits, the review of two of the nine member centers were identified as unfinished while three additional member centers were identified as missing required items. Additionally, the Alliance did not provide a written summary of site visit results to any of the member centers, including recommendations or corrective actions. Prior to our audit, the Alliance updated its Member Center Financial Oversight Policy to include that "following each member center review, a summary of results is created to be provided in writing to each member center. Recommendations or corrections, if needed, are included and timelines for follow up are assigned." We could not assess this new policy as no site visits had occurred since its development in 2024.

As a result, for programmatic monitoring, we recommend that OJP work with Connecticut to ensure the Alliance designs and implements a monitoring plan that demonstrates how planned activities will adhere to its risk-based monitoring requirement. For financial monitoring, we recommend OJP work with Connecticut to ensure the Alliance completes its annual financial site visits in accordance with its Member Center Financial Oversight Policy and implements its updated procedures requiring follow-up with member centers when findings are identified.

### *Programmatic Monitoring*

To assess the adequacy of the Alliance's programmatic monitoring of its member centers, we interviewed Alliance personnel, identified Alliance monitoring procedures, obtained records of interactions between the Alliance and its member centers, and reviewed a sample of completed programmatic monitoring activities. Although the Alliance maintained written policies and procedures for subrecipient monitoring, we found the policies and procedures to be inadequate and should be enhanced to address: (1) the nature and scope of

monitoring activities; (2) ensuring corrective actions are taken on monitoring findings; (3) verifying that Performance Measurement Tool (PMT) data is complete and accurate; and (4) ensuring that member centers' performance data accurately reflects activities supported by VOCA.

### *Nature and Scope of Monitoring*

We assessed the Alliance's monitoring program to determine whether it ensured that member centers: (1) used grant funds for authorized purposes; (2) complied with the federal program and grant requirements, laws, and regulations; and (3) achieved subaward performance goals. As part of our assessment, we interviewed Alliance officials, reviewed monitoring policies and procedures, and reviewed a sample of past monitoring activities. Based on our review, we found that the site visit and desk review policy lacked substantive procedures that detail how Alliance monitoring personnel were expected to assess member center policies and procedures for administering VOCA-funded subawards.

The Alliance's site visit and desk review written policy involves an electronic review of documentation submitted by member centers, including certifications signed by the Executive Director, Financial Officer, and Program Director. We requested these certifications and the underlying supporting documentation for the desk reviews the Alliance performed for the audited subgrants. Despite multiple requests, the Alliance did not provide the necessary certifications or support. Consequently, we could not assess the Alliance's desk review process or confirm whether member centers maintained the required information. For site visits, the Alliance utilized a monitoring checklist. Although the site checklist contained some information related to the provision of victim services, it lacked VOCA-specific questions, as well as instructions for assessing member centers' compliance with the federal program and grant requirements, laws, and regulations. Based on our review, the Alliance did not provide evidence site visits assessed whether the member centers achieved or made adequate progress towards meeting goals and objectives related to VOCA funds. Instead, the Alliance assessed progress and deliverables overall for all funding sources. Without specific procedures to ensure member centers are executing the subawards in compliance with VOCA Guidelines to include reviewing VOCA-specific achievements, the Alliance and member centers are at greater risk of improperly administering VOCA funds.

As a result, we recommend that OJP work with Connecticut to ensure the Alliance enhances its programmatic monitoring policies and procedures to include substantive procedures detailing how monitoring officials should review program-related information and develop procedures to ensure that member centers comply with VOCA requirements.

### *Follow-up and Corrective Action*

According to the DOJ Grants Financial Guide, subrecipient monitoring by the pass-through entity must include following-up and ensuring the subrecipient takes action to address deficiencies found through audits, site reviews, and other means.

Following the completion of a programmatic site visit, the Alliance provided member centers with a site visit report that highlighted findings such as strengths and areas for improvement. Our review of the completed site visit reports found that the Alliance identified issues that could directly affect how member centers support victims of crime, such as inconsistencies, errors, and missing information between paper files and the case management system.

We asked if the Alliance worked with member centers to develop and implement corrective actions in response to these findings and requested documentation that demonstrated the Alliance followed-up to ensure corrective actions were taken. An Alliance official stated that while the Alliance does not have a formal, written process, there were emails demonstrating that the Alliance followed-up on these issues. We requested these emails but, as of December 2024, the Alliance did not provide us with documentation to confirm that the Alliance followed-up on this issue. We recommend that OJP work with Connecticut to ensure the Alliance develops and implements written policies and procedures for taking timely and corrective action on all monitoring findings significant within the context of the VOCA program.

### *Performance Data and Reporting*

OVC recommends grantees and subrecipients collect data on victims served and services supported through their victim assistance subawards separately from victims served and services provided via other funding sources, such as grants from other federal agencies, foundations, or donations. However, OVC recognizes that in some situations, tracking VOCA-funded activities separately from other activities may not be possible. In these circumstances, the grantee should work with subrecipients to apply an appropriate strategy for prorating subrecipient activity so that a reasonable portion is allocated to the victim assistance subaward and reported in PMT. Regardless of the process or prorating method used, OVC encourages both grantees and subrecipients to establish a written procedure outlining how both organizations will handle prorating.

Connecticut, as the SAA, did not establish a prorating strategy for the Alliance to use for the direct services it provided or for the Alliance's member centers. Additionally, the Alliance lacked written policies and procedures for reporting performance data or a prorating strategy. Based on our discussions with the Alliance, we learned that each member center was responsible for completing and submitting a PMT performance report to the Alliance. Each member center completed this report based on the total number of victims served and services supported through its organization across all funding sources. In turn, the Alliance prorated certain PMT metrics based on a member center's funding from VOCA and state funds from the Connecticut DPH.

We confirmed with Alliance officials that the reported PMT metrics were not proportionate to the award amounts by funding source. The Alliance incorrectly treated ARPA funds as VOCA funds and did not isolate activities performed using each of these funding sources separately. Therefore, the Alliance's VOCA performance reporting included performance data that was funded by ARPA, which resulted in overreporting of PMT data.

Overall, we determined that the Alliance lacked an appropriate strategy to isolate VOCA grant-funded activity. Therefore, we recommend OJP work with Connecticut to ensure the Alliance develops and implements a strategy to ensure that subrecipient PMT data is complete and accurately reflects activities supported by VOCA.

### *Financial Monitoring*

To assess the adequacy of the Alliance's financial monitoring of its member centers, we interviewed Alliance personnel, reviewed the Alliance's financial monitoring policies and procedures, and reviewed records of

interactions with member centers. Other than the issues previously discussed in the Monitoring Type and Frequency section of this report, we found no additional issues with the financial monitoring.

## **Grant Financial Management**

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.<sup>5</sup>

Award recipients must establish an adequate accounting system and maintain financial records that accurately account for awarded funds. To evaluate the Alliance's financial management of the VOCA grants, we reviewed administrative expenditures charged to the grants, the Alliance's requests for funds (drawdowns) from Connecticut, financial reports, and matching funds activities. We also reviewed the Alliance's Single Audit Report for FYs 2022 and 2023 and identified no reported significant deficiencies or material weaknesses. We also interviewed Alliance personnel who were responsible for the financial aspects of the subawards, reviewed Alliance written policies and procedures, inspected award documents, and reviewed financial records.

As discussed below, our audit found no significant concerns with the Alliance's expenditures, financial reporting, or match requirements. However, we found that Connecticut and the Alliance were not in compliance with certain federal requirements.

## **Administrative Expenditures**

The Alliance's grant expenditures were categorized into: (1) reimbursements to subrecipients – which make up the majority of total expenses, and (2) administrative expenses – which are capped at 5 percent of each award for administering its crime victim assistance program and for training.<sup>6</sup> According to the VOCA Final Rule, such costs aim to expand, enhance, or improve administration of the crime victim assistance program and to support activities and costs that impact the service delivery and quality for crime victims throughout the state. While federal grant-funded administrative costs generally must relate to a specific program, the VOCA Final Rule allows funds to pay for costs directly associated with administering a state's victim assistance program.<sup>7</sup>

We tested the Alliance's compliance with the 5-percent limit on the administrative category of expenses for the subaward program by comparing the total administrative expenses charged to the subawards against

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<sup>5</sup> The single audit threshold changed from \$750,000 to \$1 million in April 2024, when the Office of Management and Budget (OMB) revised the Uniform Guidance, with the change becoming effective for fiscal periods starting on or after October 1, 2024.

<sup>6</sup> We considered the results of our previously referenced audit of victim assistance grants awarded to Connecticut in performing this review. In that audit, we confirmed that Connecticut included the administrative expenditures of its SAA oversight subrecipients in its own 5 percent administrative limit.

<sup>7</sup> OVC officials stated that a state's "victim assistance program" may include both VOCA and non-VOCA activities provided the activities relate to victim assistance.

the general ledger. We found that as of June 2024 the Alliance spent \$168,408 of the 02-2202-12 subaward and \$6,956 of the 02-2202-12-1 subaward on administrative costs. We found that the Alliance did not exceed the 5-percent limit.

We also tested a sample of administrative transactions. We judgmentally selected 4 employees and 15 expenditures for the 2022-2023 subaward and 4 expenditures for the 2023-2024 subaward from the accounting records; these transactions totaled \$12,306. The categories included: (1) personnel, (2) fringe, (3) supplies, (4) contracts, and (5) training. We found the administrative expenses were generally allowable and supported.

## Drawdowns

The DOJ Grants Financial Guide requires grant award recipients to request funds based upon immediate disbursement or reimbursement needs, and the grantee should time drawdown requests to ensure that the federal cash on hand is the minimum needed for reimbursements or disbursements made immediately or within 10 days. To evaluate whether the Alliance's compliance with these federal requirements, we compared the total amount reimbursed to the total expenditures in the Alliance's accounting system and accompanying financial records.

For the VOCA victim assistance subawards, according to the Connecticut Program Manager, Connecticut calculated and distributed the Alliance's drawdown amounts based on the Alliance's subaward amount monthly, with the final payment aligning with the final subaward quarterly financial report total expenditures. The monthly payments were a twelfth of the subaward and the last payment was based on the actual expenses reported by the Alliance. The Connecticut Program Manager stated this method for drawdown payments was due to cash flow issues at the member center level. The member centers are smaller organizations that needed the funds in a timely manner. However, as a result of this method, Connecticut did not ensure that the federal cash-on-hand was the minimum needed to reimburse VOCA-related expenses or disburse the funds within the 10 days, as stated in the DOJ Financial Guide. We therefore recommend that OJP ensure Connecticut develops and implements updated written financial policies and procedures that ensure compliance with the DOJ Grants Financial Guide requirement that drawdowns be based upon immediate disbursement or reimbursement needs.

The Alliance requires all member centers to complete a quarterly financial report summarizing transactions by budget category. Aligning with the method of Connecticut, the Alliance provided payments to the member centers based on the subrecipients' budgets. The drawdown payments were monthly, and one payment per quarter was based on reported actual expenses. As a result, the Alliance did not ensure that the federal cash-on-hand was the minimum needed to reimburse VOCA-related expenses or disbursement of the funds within the 10 days, as stated in the DOJ Financial Guide. Table 3 shows the total amount drawn down for each grant as of July 2024.

**Table 3**

**Amount Drawn Down for Each Subaward as of July 2024**

Subaward Number	Total Federal Subaward	Award Period End Date	Amount Drawn Down	Amount Remaining <sup>a</sup>
02-2202-12	\$4,096,686	6/30/2023	\$3,808,765	\$287,921
02-2202-12-1	\$2,633,330	6/30/2024	\$2,625,731	\$7,599
<b>Total:</b>	\$6,730,016		\$6,434,496	\$295,520

Source: Connecticut

<sup>a</sup> Due to vacancies that were not filled by the member centers, the amount remaining under subaward number 022202-12 totaled \$287,921 at the end of the subaward period. These funds were returned to Connecticut.

Although we identified deficiencies related to process Connecticut and the Alliance used for providing drawdowns, at the end of the subaward 02-2202-12, the drawdown amount reconciled with the accounting records and final subaward financial report, therefore, we did not question costs related to this finding because the Alliance did not have unused federal cash-on-hand at the finalization of the subawards. However, we recommend that OJP work with Connecticut to ensure the Alliance develops and implements updated written financial policies and procedures that ensure compliance with the DOJ Grants Financial Guide requirement that drawdowns be based upon immediate disbursement or reimbursement needs.

### Financial Reporting

The Alliance submitted quarterly financial reports to Connecticut compiling the quarterly expense reports submitted by subrecipients, its subaward-related direct victim services expenses, and administrative costs. We verified the accuracy of these reports by comparing four judgmentally selected quarterly reports for each audited subgrant to the Alliance's accounting records. Our review of eight quarterly reports confirmed that quarterly and cumulative expenditures matched the Alliance's 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.<sup>8</sup> The SAA has primary responsibility for ensuring subrecipient compliance with the match requirements.

On September 20, 2021, the OVC issued an Updated Match Waiver Approval Process bulletin, which stated that from the declaration of a national emergency under the National Emergencies Act (50 U.S.C. § 1601 et seq.) due to a pandemic, until 1 year after the date of the emergency ends, SAAs shall issue waivers for any

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<sup>8</sup> 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.

matching requirement, in its entirety, for all eligible crime victim assistance programs providing services at that time.<sup>9</sup>

Following OVC guidance, Connecticut allowed its subrecipients to request a waiver for the match requirement. We confirmed that the Alliance received a waiver from Connecticut, for the subawards in the scope of our audit. The Alliance also informed the member centers that a match was not required for the 2022-2023 and 2023-2024 in the revised award agreements.

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<sup>9</sup> 34 U.S.C. § 20103(a)(8).



## Conclusion and Recommendations

Our audit concluded that the Alliance served sexual assault survivors and victims of crime by awarding funds to nine member centers and executing two direct service programs with its 2020 and 2021 grants. The audit did not identify significant concerns regarding certain areas of the Alliance's grant financial management (i.e., administrative expenditures, financial reporting, and matching requirements); however, we determined that the Alliance did not document how VOCA funds were awarded to its member centers, use a risk assessment to inform its programmatic and financial monitoring plans, and adhere to its programmatic and financial monitoring frequency. In addition, we determined the Alliance's financial policies and procedures were inadequate and should be updated to ensure drawdowns are based upon immediate disbursement or reimbursement needs. We provide 10 recommendations to OJP to address these deficiencies.

We recommend that OJP work with Connecticut to:

1. Ensure the Alliance develops and implements written policies and procedures for awarding VOCA funds and ensuring that the selection process is documented to demonstrate how VOCA funds were awarded among Alliance member centers.
2. Ensure the Alliance communicates all subaward and VOCA-specific requirements to its member centers going forward.
3. Ensure that the Alliance implements its risk assessment tool to inform its subrecipient monitoring activities.
4. Ensure the Alliance designs and implements a monitoring plan that demonstrates how planned activities will adhere to its risk-based monitoring requirement.
5. Ensure the Alliance completes its annual financial site visits in accordance with its Member Center Financial Oversight Policy and implements its updated procedures requiring follow-up with member centers when findings are identified.
6. Ensure the Alliance enhances its programmatic monitoring policies and procedures to include substantive procedures detailing how monitoring officials should review program-related information and develop procedures to ensure that member centers comply with VOCA requirements.
7. Ensure the Alliance develops and implements written policies and procedures for taking timely and corrective action on all monitoring findings significant within the context of the VOCA program.
8. Ensure the Alliance develops and implements a strategy to ensure that subrecipient PMT data is complete and accurately reflects activities supported by VOCA.

9. Ensure the Alliance develops and implements updated written financial policies and procedures that ensure compliance with the DOJ Grants Financial Guide requirement that drawdowns be based upon immediate disbursement or reimbursement needs.

We recommend OJP:

10. Ensure Connecticut develops and implements updated written financial policies and procedures that ensure compliance with the DOJ Grants Financial Guide requirement that drawdowns be based upon immediate disbursement or reimbursement needs.

# APPENDIX 1: Objective, Scope, and Methodology

## Objective

The objective of the audit was to evaluate how the Alliance 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 requirements and performance reporting and (2) 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.

The Office of Justice Programs (OJP), Office for Victims of Crime (OVC) provided this funding to the Connecticut Judicial Branch (Connecticut), which serves as the state administering agency (SAA) for the state of Connecticut and makes subawards to direct service providers and pass-through entities.<sup>10</sup> As a pass-through entity and a direct service provider, the Alliance received two subawards from Connecticut totaling \$6,730,016 in June 2022 and June 2023. As of July 2024, the Alliance had drawn down a total of \$6,434,496 from the two audited grants.

To accomplish our objective, we tested compliance with what we consider to be the most important conditions of the Alliance's activities related to the audited grants, which included conducting interviews with state of Connecticut, Alliance program and financial staff, examining policies and procedures, and reviewing grant documentation and financial records. We performed sample-based audit testing for subrecipient and administrative expenditures including payroll and fringe benefit charges, financial reports, progress reports, etc. 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; Alliance's policies and procedures; 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 the OVC Performance Measurement Tool, as well as the Alliance 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.

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<sup>10</sup> 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.

## 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 Alliance to provide assurance on its internal control structure as a whole. The Alliance 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 Alliance's internal control structure as a whole, we offer this statement solely for the information and use of the SAA, Connecticut Judicial Branch.<sup>11</sup>

In planning and performing our audit, we identified internal controls components and underlying internal control principles as significant to the audit objective. Specifically, we reviewed the design and implementation of the Alliance's written grant 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.

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<sup>11</sup> This restriction is not intended to limit the distribution of this report, which is a matter of public record.

## APPENDIX 2: Connecticut Alliance to End Sexual Violence Response to the Draft Audit Report



April 8, 2025

Thomas O. Puerzer  
Regional Audit Manager  
Philadelphia Regional Audit Office  
Office of the Inspector General  
U.S. Department of Justice  
701 Market Street, Suite 2300  
Philadelphia, Pennsylvania 19106

Dear Mr. Puerzer:

Please see the following responses to the OIG report dated March 20, 2025. The report outlined nine recommendations for The Alliance, which are addressed below.

**Recommendation 1: Ensure the Alliance develops and implements written policies and procedures for awarding VOCA funds and ensuring that the selection process is documented to demonstrate how VOCA funds were awarded among Alliance member centers.**

The Alliance concurs with this recommendation and worked to enhance existing policies and procedures in The Alliance's *Financial Oversight Policy*, which was updated to document the Member Center Funding Allocation Plan. The plan outlines the strategy used to disperse funds across the coalition as well as a plan for measuring, prorating and reporting performance data. The strategy used to disperse funds has been used for the past several years and was developed in collaboration with The Alliance's member centers and is now documented.

**Recommendation 2: Ensure the Alliance communicates all subaward and VOCA-specific requirements to its member centers going forward.**

The Alliance concurs with this recommendation and worked to enhance existing policies and procedures during its VOCA application process in December 2024. Alliance member centers, who are sub-awardees of Alliance VOCA funds, were required to complete a VOCA Application in January 2025 to be eligible to receive FY 2026 VOCA funding from The Alliance. The application included VOCA-related requirements and a certification of adherence to federal rules, as well as a requirement to complete a Risk Assessment prior to receiving FY 2026 VOCA funding and annually thereafter. These requirements have also been incorporated into forthcoming member center contracts, which are disseminated and signed annually at the outset of the new fiscal year.

**Recommendation 3: Ensure that the Alliance implements its risk assessment tool to inform its subrecipient monitoring activities.**

The Alliance concurs with this recommendation and enhanced its existing policies and procedures during the audit process. The Alliance's *Risk Assessment Tool* will be completed by

member centers in April 2025, prior to the start of new VOCA contracts, and annually thereafter by member centers. These requirements have also been incorporated into forthcoming member center contracts, which are disseminated and signed at the outset of a new fiscal year.

**Recommendation 4: Ensure the Alliance designs and implements a monitoring plan that demonstrates how planned activities will adhere to its risk-based monitoring requirement.**

The Alliance concurs with this recommendation and enhanced its existing policies and procedures during the audit process. The Alliance updated its *Member Center Oversight & Monitoring Policy* to include additional details in its annual member center monitoring process to be implemented annually. The policy includes details about how risk will be assessed and how that assessment will indicate the required level of monitoring. Final determinations following the completion of the annual risk assessment will be provided to member centers in writing. If necessary, corrective actions will be implemented until any concerns have been corrected. The Alliance's *Risk Assessment Tool* will be completed by member centers in April 2025 and annually thereafter.

**Recommendation 5: Ensure the Alliance completes its annual financial site visits in accordance with its Member Center Financial Oversight Policy and implements its updated procedures requiring follow-up with member centers when findings are identified.**

The Alliance concurs with this recommendation and enhanced its existing policies and procedures during the audit process. The Alliance updated its *Member Center Oversight & Monitoring Policy* to include additional details about its annual financial monitoring of member centers. If deemed necessary, corrective actions as outlined in the policy will be implemented until any concerns have been corrected. Annual financial and programmatic site visits will be completed by September 30, 2025.

**Recommendation 6: Ensure the Alliance enhances its programmatic monitoring policies and procedures to include substantive procedures detailing how monitoring officials should review program-related information and develop procedures to ensure that member centers comply with VOCA requirements.**

The Alliance concurs with this recommendation and enhanced its existing policies and procedures during the audit process. The Alliance updated its *Member Center Oversight & Monitoring Policy* to include policies and processes for its member centers including details on how the information gathered is reviewed and documented including how lack of compliance and corrective actions will be handled. The Alliance continues to update the final tools that will be used to gather information for the pre-visit review and on-site visit; however, the tools will be finalized and implemented by September 30, 2025.

**Recommendation 7: Ensure the Alliance develops and implements written policies and procedures for taking timely and corrective action on all monitoring findings significant within the context of the VOCA program.**

The Alliance concurs with this recommendation and enhanced its existing policies and procedures during the audit process. The Alliance updated its *Member Center Oversight & Monitoring Policy* to include policies and processes for its member centers including details on how the information gathered is reviewed and documented including how lack of compliance and corrective actions will be handled. The Alliance continues to update the final tools that will be used to gather information for the pre-visit review and on-site visit and expects the tools to be finalized and implemented in early Fall 2025.

**Recommendation 8: Ensure the Alliance develops and implements a strategy to ensure that subrecipient PMT data is complete and accurately reflects activities supported by VOCA.**

The Alliance concurs with this recommendation and understands the requirement to track and record data by funding source in PMT. During the pandemic, American Rescue Plan Act funds were allocated to supplement federal VOCA dollars by the State of Connecticut. The ARPA dollars and federal VOCA dollars were combined as part of our VOCA funding, which is administered by The Judicial Branch's Office of Victim Services (OVS). OVS provided the ARPA/VOCA funding allocations, which The Alliance tracked separately; however, The Alliance did not track victim services based on ARPA/VOCA allocations. While it is unlikely to happen again in the future, The Alliance will use a proration strategy based on direct victim services budgets by funder and funding stream. The Alliance will prorate victims served and percentage of services provided based on direct victim services budget as outlined in the Office for Victims of Crime's *Suggested Prorating Strategies for Victim Assistance*.

**Recommendation 9: Ensure the Alliance develops and implements updated written financial policies and procedures that ensure compliance with the DOJ Grants Financial Guide requirement that drawdowns be based upon immediate disbursement or reimbursement needs.**

Based on recommendations from the audit, The Alliance will work with the Judicial Branch's Office of Victim Services to develop and update our financial policy and procedures to align with the Department of Justice Grants Financial Guide as it pertains to drawdowns. When the strategy and policy have been developed, The Alliance will update its written policies, as well as notify its member centers and all relevant parties. It is expected that policy and procedure updates will be completed by July 1, 2025.

Thank you for the opportunity to review and respond to the draft audit report. The Alliance will use these recommendations to improve our VOCA oversight and monitoring processes.

Sincerely,



Beth Hamilton  
Executive Director



## APPENDIX 3: State of Connecticut Judicial Branch Response to the Draft Audit Report



STATE OF CONNECTICUT  
JUDICIAL BRANCH

CHAMBERS OF  
ELIZABETH A. BOZZUTO  
CHIEF COURT ADMINISTRATOR

231 CAPITOL AVENUE  
HARTFORD, CT 06106

April 10, 2025

Thomas O. Puerzer  
Regional Audit Manager  
Philadelphia Regional Audit Office  
Office of the Inspector General  
U.S. Department of Justice  
701 Market Street, Suite 2300  
Philadelphia, Pennsylvania 19106

Re: Audit of the Office of Justice Programs (OJP) Victim Assistance Funds Subawarded by the Connecticut Judicial Branch to the Connecticut Alliance to End Sexual Violence

Dear Mr. Puerzer:

The State of Connecticut Judicial Branch (Judicial) accepts the finding set forth as a result of the recent Office of Inspector General (OIG) audit of the Connecticut Alliance to End Sexual Violence (the Alliance) (p.11):

For the VOCA victim assistance subawards, according to the Connecticut Program Manager, Connecticut calculated and distributed the Alliance's drawdown amounts based on the Alliance's subaward amount monthly, with the final payment aligning with the final subaward quarterly financial report total expenditures. The monthly payments were a twelfth of the subaward and the last payment was based on the actual expenses reported by the Alliance. The Connecticut Program Manager stated this method for drawdown payments was due to cash flow issues at the member center level. The member centers are smaller organizations that needed the funds in a timely manner. However, as a result of this method, Connecticut did not ensure that the federal cash-on-hand was the minimum needed to reimburse VOCA related expenses or disburse the funds within the 10 days, as stated in the DOJ Financial Guide. We therefore recommend that OJP ensure Connecticut develops and implements updated written financial policies and procedures that ensure compliance with the DOJ Grants Financial Guide requirement that drawdowns be based upon immediate disbursement or reimbursement needs.



The Connecticut Judicial Branch, primarily through its Office of Victim Services (OVS), will develop and implement updated written financial policies and procedures that ensure compliance with the DOJ Grants Financial Guide requirement that drawdowns be based upon immediate disbursement or reimbursement needs.

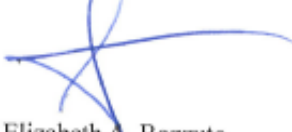
Review of the existing Judicial policy is currently being undertaken by OVS.

Judicial will coordinate with the Connecticut Alliance to End Sexual Violence (in accordance with recommendations 9 and 10, p.15) and OJP to ensure that the revised policy and procedures for both Judicial and the Alliance are in compliance with DOJ Grants Financial Guide requirements.

This is anticipated to be completed prior to July 1, 2025.

Please feel free to contact me for any additional information.

Sincerely,



Elizabeth A. Bozzuto  
Chief Court Administrator  
State of Connecticut Judicial Branch

# 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

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Washington, D.C. 20531

April 29, 2025

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

FROM: Iyauta I. Green  
Director Iyauta Iyeesha Green Digitally signed by Iyauta Iyeesha Green  
Date: 2025.04.29 09:33:54 -04'00'

SUBJECT: Response to the Draft Audit Report, *Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the Connecticut Judicial Branch to the Connecticut Alliance to End Sexual Violence, East Hartford, Connecticut*

This memorandum is in reference to your correspondence, dated March 20, 2025, transmitting the above-referenced draft audit report for the Connecticut Alliance to End Sexual Violence (Alliance). The Alliance received subaward funds from the Connecticut Judicial Branch (Connecticut), under the Office of Justice Programs' (OJP), Office of Victims of Crime, Victims of Crime Act (VOCA), Victim Assistance Formula Grant Program, Grant Numbers 2020-V2-GX-0023 and 15POVC-21-GG-00615-ASSI. We consider the subject report resolved and request written acceptance of this action from your office.

The draft report contains **ten** recommendations and **no** 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 work with Connecticut to ensure the Alliance develops and implements written policies and procedures for awarding VOCA funds and ensuring that the selection process is documented to demonstrate how VOCA funds were awarded among Alliance member centers.**

OJP agrees with the recommendation. In its response, dated April 10, 2025, Connecticut stated that it accepts this finding. Connecticut further indicated that it would coordinate with the Alliance to ensure that its policies and procedures are in compliance with the U.S. Department of Justice (DOJ) Grants Financial Guide requirements, which it estimates completing by July 1, 2025.

Accordingly, we will coordinate with Connecticut to obtain a copy of the Alliance's written policies and procedures, developed and implemented, to ensure that the selection process is documented to demonstrate how VOCA funds were awarded among Alliance member centers. We will also work with Connecticut to obtain evidence that the Alliance distributed the policies and procedures to its staff responsible for managing federal grant funds.

2. **We recommend that OJP work with Connecticut to ensure the Alliance communicates all subaward and VOCA-specific requirements to its member centers going forward.**

OJP agrees with the recommendation. In its response, dated April 10, 2025, Connecticut stated that it accepts this finding. Connecticut further indicated that it would coordinate with the Alliance to ensure that its policies and procedures are in compliance with the DOJ Grants Financial Guide requirements, which it estimates completing by July 1, 2025.

Accordingly, we will coordinate with Connecticut to obtain a copy of the Alliance's written policies and procedures, developed and implemented, to ensure all subaward and VOCA-specific requirements are communicated to its member centers going forward. We will also work with Connecticut to obtain evidence that the Alliance distributed the policies and procedures to its staff responsible for managing federal grant funds.

3. **We recommend that OJP work with Connecticut to ensure that the Alliance implements its risk assessment tool to inform its subrecipient monitoring activities.**

OJP agrees with the recommendation. In its response, dated April 10, 2025, Connecticut stated that it accepts this finding. Connecticut further indicated that it would coordinate with Alliance to ensure that its policies and procedures are in compliance with the DOJ Grants Financial Guide requirements, which it estimates completing by July 1, 2025.

Accordingly, we will coordinate with Connecticut to obtain a copy of the Alliance's written policies and procedures, developed and implemented, to ensure its risk assessment tool is implemented to inform its subrecipient monitoring activities. We will also work with Connecticut to obtain evidence that the Alliance distributed the policies and procedures to its staff responsible for managing federal grant funds.

4. **We recommend that OJP work with Connecticut to ensure the Alliance designs and implements a monitoring plan that demonstrates how planned activities will adhere to its risk-based monitoring requirement.**

OJP agrees with the recommendation. In its response, dated April 10, 2025, Connecticut stated that it accepts this finding. Connecticut further indicated that it would coordinate with the Alliance to ensure that its policies and procedures are in compliance with the DOJ Grants Financial Guide requirements, which it estimates completing by July 1, 2025.

Accordingly, we will coordinate with Connecticut to obtain a copy of the Alliance's written policies and procedures, developed and implemented, to ensure the design and implementation of a monitoring plan that demonstrates how planned activities will adhere to its risk-based monitoring requirement. We will also work with Connecticut to obtain evidence that the Alliance distributed the policies and procedures to its staff responsible for managing federal grant funds.

5. **We recommend that OJP work with Connecticut to ensure the Alliance completes its annual financial site visits in accordance with its Member Center Financial Oversight Policy and implements its updated procedures requiring follow-up with member centers when findings are identified.**

OJP agrees with the recommendation. In its response, dated April 10, 2025, Connecticut stated that it accepts this finding. Connecticut further indicated that it would coordinate with the Alliance to ensure that its policies and procedures are in compliance with the DOJ Grants Financial Guide requirements, which it estimates completing by July 1, 2025.

Accordingly, we will coordinate with Connecticut to obtain a copy of the Alliance's written policies and procedures, developed and implemented, to ensure the completion of its annual financial site visits in accordance with its Member Center Financial Oversight Policy and that it implements updated procedures requiring follow-up with member centers when findings are identified. We will also work with Connecticut to obtain evidence that the Alliance distributed the policies and procedures to its staff responsible for managing federal grant funds.

6. **We recommend that OJP work with Connecticut to ensure the Alliance enhances its programmatic monitoring policies and procedures to include substantive procedures detailing how monitoring officials should review program-related information and develop procedures to ensure that member centers comply with VOCA requirements.**

OJP agrees with the recommendation. In its response, dated April 10, 2025, Connecticut stated that it accepts this finding. Connecticut further indicated that it would coordinate with the Alliance to ensure that its policies and procedures are in compliance with the DOJ Grants Financial Guide requirements, which it estimates completing by July 1, 2025.

Accordingly, we will coordinate with Connecticut to obtain a copy of the Alliance's written policies and procedures, developed and implemented, to ensure enhanced programmatic monitoring, which include, at minimum: (a) the substantive procedures detailing how monitoring officials should review program-related information, and (b) developed procedures to ensure that member centers comply with VOCA requirements. We will also work with Connecticut to obtain evidence that the Alliance distributed the policies and procedures to its staff responsible for managing federal grant funds.

7. **We recommend that OJP work with Connecticut to ensure the Alliance develops and implements written policies and procedures for taking timely and corrective action on all monitoring findings significant within the context of the VOCA program.**

OJP agrees with the recommendation. In its response, dated April 10, 2025, Connecticut stated that it accepts this finding. Connecticut further indicated that it would coordinate with the Alliance to ensure that its policies and procedures are in compliance with the DOJ Grants Financial Guide requirements, which it estimates completing by July 1, 2025.

Accordingly, we will coordinate with Connecticut to obtain a copy of the Alliance's written policies and procedures, developed and implemented, to ensure timely and corrective action on all monitoring findings significant within the context of the VOCA program. We will also work with Connecticut to obtain evidence that the Alliance distributed the policies and procedures to its staff responsible for managing federal grant funds.

8. **We recommend that OJP work with Connecticut to ensure the Alliance develops and implements a strategy to ensure that subrecipient PMT data is complete and accurately reflects activities supported by VOCA.**

OJP agrees with the recommendation. In its response, dated April 10, 2025, Connecticut stated that it accepts this finding. Connecticut further indicated that it would coordinate with the Alliance to ensure that its policies and procedures are in compliance with the DOJ Grants Financial Guide requirements, which it estimates completing by July 1, 2025.

Accordingly, we will coordinate with Connecticut to obtain a copy of the Alliance's written policies and procedures, developed and implemented, to ensure that subrecipient Performance Measurement Tool (PMT) data is complete and accurately reflects activities supported by VOCA. We will also work with Connecticut to obtain evidence that the Alliance distributed the policies and procedures to its staff responsible for managing federal grant funds.

9. **We recommend that OJP work with Connecticut to ensure the Alliance develops and implements updated written financial policies and procedures that ensure compliance with the DOJ Grants Financial Guide requirement that drawdowns be based upon immediate disbursement or reimbursement needs.**

OJP agrees with the recommendation. In its response, dated April 10, 2025, Connecticut stated that it accepts this finding. Connecticut further indicated that it would coordinate with the Alliance to ensure that its policies and procedures are in compliance with the DOJ Grants Financial Guide requirements, which it estimates completing by July 1, 2025.



Accordingly, we will coordinate with Connecticut to obtain a copy of the Alliance's written policies and procedures, developed and implemented, to ensure compliance with the DOJ Grants Financial Guide requirement that drawdowns be based upon immediate disbursement or reimbursement needs. We will also work with Connecticut to obtain evidence that the Alliance distributed the policies and procedures to its staff responsible for managing federal grant funds.

10. **We recommend that OJP ensure Connecticut develops and implements updated written financial policies and procedures that ensure compliance with the DOJ Grants Financial Guide requirement that drawdowns be based upon immediate disbursement or reimbursement needs.**

OJP agrees with the recommendation. In its response, dated April 10, 2025, Connecticut stated that it accepts this finding. Connecticut further indicated that it would ensure that its revised policies and procedures are in compliance with the DOJ Grants Financial Guide requirements, which it estimates completing by July 1, 2025.

Accordingly, we will coordinate with Connecticut to obtain a copy of its written policies and procedures, developed and implemented, to ensure compliance with the DOJ Grants Financial Guide requirement that drawdowns are based upon immediate disbursement or reimbursement needs. We will also work with Connecticut to obtain evidence that it distributed the policies and procedures to its staff responsible for managing federal grant funds.

We appreciate the opportunity to review and comment on the draft audit report. If you have any questions or require additional information, please contact Michael Freed, Acting Deputy Director, Audit and Review Division, of my staff, on (202) 598-7964.

cc: Maureen A. Henneberg  
Deputy Assistant Attorney General

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

Michael Freed  
Acting Deputy Director  
Audit and Review Division

Nathanial Kenser  
Deputy General Counsel

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

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

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

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

Malgorzata Bereziewicz  
Grant Management Specialist  
Office for Victims of Crime

Phillip Merkle  
Acting Director  
Office of Communications

Rachel Johnson  
Chief Financial Officer

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

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

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

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

cc: Jorge L. Sosa  
Director, Office of Operations – Audit Division  
Office of the Inspector General

OJP Executive Secretariat  
Control Number OCOM001432



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

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) provided a draft of this audit report to the Office of Justice Programs (OJP), the Connecticut Judicial Branch (Connecticut), and the Connecticut Alliance to End Sexual Violence (Alliance). OJP's response is incorporated in Appendix 4, Connecticut's response is incorporated in Appendix 3, and the Alliance's response is incorporated in Appendix 2 of this final report. In response to our draft audit report, OJP agreed with all 10 recommendations and, as a result, the status of the audit report is resolved. Connecticut did not state whether it agreed with the nine recommendations directed at Alliance activities and agreed with the recommendation addressing Connecticut's subrecipient drawdown policy. The Alliance concurred with all nine of its recommendations. Connecticut and the Alliance explained the actions they would take to address the issues we identified in our audit. The following provides the OIG analysis of the responses and summary of actions necessary to close the report.

### Recommendations for OJP to work with Connecticut:

- 1. Ensure the Alliance develops and implements written policies and procedures for awarding Victims of Crime Act (VOCA) funds and ensuring that the selection process is documented to demonstrate how VOCA funds were awarded among Alliance member centers.**

*Resolved.* OJP agreed with our recommendation. OJP stated in its response that it will coordinate with Connecticut to obtain a copy of the Alliance's written policies and procedures, developed and implemented, to ensure that the selection process is documented to demonstrate how VOCA funds were awarded among Alliance member centers. In addition, OJP stated that it will work with Connecticut to obtain evidence that the Alliance distributed the policies and procedures to its staff responsible for managing federal grant funds.

Connecticut did not state whether it agreed with this recommendation.

The Alliance concurred with our recommendation and stated in its response that it worked to enhance existing policies and procedures in the Alliance's Financial Oversight Policy, which was updated to document the Member Center Funding Allocation Plan. Additionally, the Alliance stated that the plan outlines the strategy used to disperse funds across the coalition as well as a plan for measuring, prorating, and reporting performance data.

This recommendation can be closed when we receive evidence that the Alliance implemented its enhanced policies and procedures for awarding VOCA funds and ensuring that the selection process is documented to demonstrate how VOCA funds were awarded among Alliance member centers.

**2. Ensure the Alliance communicates all subaward and VOCA-specific requirements to its member centers going forward.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with Connecticut to obtain a copy of the Alliance's written policies and procedures, developed and implemented, to ensure all subaward and VOCA-specific requirements are communicated to its member centers going forward. In addition, OJP stated that it will work with Connecticut to obtain evidence that the Alliance distributed the policies and procedures to its staff responsible for managing federal grant funds.

Connecticut did not state whether it agreed with this recommendation.

The Alliance concurred with our recommendation and stated in its response that it worked to enhance existing policies and procedures during its VOCA application process in December 2024. Additionally, the Alliance stated that subrecipients of Alliance VOCA funds were required to complete a VOCA Application in January 2025 to be eligible to receive FY 2026 VOCA funding from the Alliance. The application included VOCA-related requirements and a certification of adherence to federal rules, as well as a requirement to complete a risk assessment prior to receiving FY 2026 VOCA funding and annually thereafter. These requirements have also been incorporated into forthcoming member center contracts, which are disseminated and signed annually at the outset of the new fiscal year.

This recommendation can be closed when we receive documentation demonstrating that the Alliance communicated all subaward and VOCA-specific requirements to its member centers.

**3. Ensure that the Alliance implements its risk assessment tool to inform its subrecipient monitoring activities.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with Connecticut to obtain a copy of the Alliance's written policies and procedures, developed and implemented, to ensure its risk assessment tool is implemented to inform its subrecipient monitoring activities. In addition, OJP stated that it will work with Connecticut to obtain evidence that the Alliance distributed the policies and procedures to its staff responsible for managing federal grant funds.

Connecticut did not state whether it agreed with this recommendation.

The Alliance concurred with our recommendation and stated in its response that has enhanced its existing policies and procedures. Additionally, the Alliance stated that the Alliance's Risk Assessment Tool will be completed by member centers in April 2025, prior to the start of new VOCA agreements, and annually thereafter by member centers. These requirements have also been incorporated into forthcoming member center agreements, which are disseminated and signed at the outset of a new fiscal year.

This recommendation can be closed when we receive documentation demonstrating that the Alliance implemented its risk assessment tool to inform its subrecipient monitoring activities.

**4. Ensure the Alliance designs and implements a monitoring plan that demonstrates how planned activities will adhere to its risk-based monitoring requirement.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with Connecticut to obtain a copy of the Alliance's written policies and procedures, developed and implemented, to ensure the design and implementation of a monitoring plan that demonstrates how planned activities will adhere to its risk-based monitoring requirement. In addition, OJP stated that it will work with Connecticut to obtain evidence that the Alliance distributed the policies and procedures to its staff responsible for managing federal grant funds.

Connecticut did not state whether it agreed with this recommendation.

The Alliance concurred with our recommendation and stated in its response that has enhanced its existing policies and procedures. Additionally, the Alliance stated that it updated its Member Center Oversight & Monitoring Policy to include additional details in its annual member center monitoring process to be implemented annually. The policy includes details about how risk will be assessed and how that assessment will indicate the required level of monitoring. Final determinations following the completion of the annual risk assessment will be provided to member centers in writing. If necessary, corrective actions will be implemented until any concerns have been corrected. The Alliance's Risk Assessment Tool were to be completed by member centers in April 2025 and annually thereafter.

This recommendation can be closed when we receive evidence that the Alliance has implemented a monitoring plan that demonstrates how planned activities will adhere to its risk-based monitoring requirement.

**5. Ensure the Alliance completes its annual financial site visits in accordance with its Member Center Financial Oversight Policy and implements its updated procedures requiring follow-up with member centers when findings are identified.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with Connecticut to obtain a copy of the Alliance's written policies and procedures, developed and implemented, to ensure the completion of its annual financial site visits in accordance with its Member Center Financial Oversight Policy and that it implements updated procedures requiring follow-up with member centers when findings are identified. In addition, OJP stated that it will work with Connecticut to obtain evidence that the Alliance distributed the policies and procedures to its staff responsible for managing federal grant funds.

Connecticut did not state whether it agreed with this recommendation.

The Alliance concurred with our recommendation and stated in its response that it has enhanced its existing policies and procedures. Additionally, the Alliance stated that it updated its Member Center Oversight & Monitoring Policy to include additional details about its annual financial monitoring of member centers. The Alliance stated that annual financial and programmatic site visits will be completed by September 30, 2025.

This recommendation can be closed when we receive documentation demonstrating that the Alliance completed its annual financial site visits in accordance with its Member Center Financial Oversight Policy and evidence that the Alliance implemented its updated procedures requiring follow-up with member centers when findings are identified.

**6. Ensure the Alliance enhances its programmatic monitoring policies and procedures to include substantive procedures detailing how monitoring officials should review program-related information and develop procedures to ensure that member centers comply with VOCA requirements.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with Connecticut to obtain a copy of the Alliance's written policies and procedures, developed and implemented, to ensure enhanced programmatic monitoring, which include, at minimum: (a) the substantive procedures detailing how monitoring officials should review program-related information, and (b) developed procedures to ensure that member centers comply with VOCA requirements. In addition, OJP stated that it will work with Connecticut to obtain evidence that the Alliance distributed the policies and procedures to its staff responsible for managing federal grant funds.

Connecticut did not state whether it agreed with this recommendation.

The Alliance concurred with our recommendation and stated in its response that it has enhanced its existing policies and procedures. Additionally, the Alliance stated that it updated its Member Center Oversight & Monitoring Policy to include policies and processes for its member centers including details on how the information gathered is reviewed and documented and how lack of compliance and corrective actions will be handled. The Alliance stated it will continue to update the final tools that will be used to gather information for pre-visit reviews and on-site visits; the tools are anticipated to be finalized and implemented by September 30, 2025.

This recommendation can be closed when we receive documentation demonstrating that the Alliance implemented the updated Member Center Oversight & Monitoring Policy on how monitoring officials review program-related information and develop procedures to ensure that member centers comply with VOCA requirements.

**7. Ensure the Alliance develops and implements written policies and procedures for taking timely and corrective action on all monitoring findings significant within the context of the VOCA program.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with Connecticut to obtain a copy of the Alliance's written policies and procedures, developed and implemented, to ensure timely and corrective action on all monitoring findings significant within the context of the VOCA program. In addition, OJP stated that it will work with Connecticut to obtain evidence that the Alliance distributed the policies and procedures to its staff responsible for managing federal grant funds.

Connecticut did not state whether it agreed with this recommendation.

The Alliance concurred with our recommendation and stated in its response that it has enhanced its existing policies and procedures. Additionally, the Alliance stated that it updated its Member Center Oversight & Monitoring Policy to include policies and processes for its member centers with details on how the information gathered is reviewed and documented, including how lack of compliance and corrective actions will be handled. The Alliance stated it will continue to update the final tools that will be used to gather information for pre-visit reviews and on-site visits and expects the tools to be finalized and implemented in early fall 2025.

This recommendation can be closed when we receive documentation demonstrating that the Alliance implemented written policies and procedures for taking timely and corrective action on all monitoring findings significant within the context of the VOCA program.

**8. Ensure the Alliance develops and implements a strategy to ensure that subrecipient Performance Measurement Tool (PMT) data is complete and accurately reflects activities supported by VOCA.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with Connecticut to obtain a copy of the Alliance's written policies and procedures, developed and implemented, to ensure that subrecipient PMT data is complete and accurately reflects activities supported by VOCA. In addition, OJP stated that it will work with Connecticut to obtain evidence that the Alliance distributed the policies and procedures to its staff responsible for managing federal grant funds.

Connecticut did not state whether it agreed with this recommendation.

The Alliance concurred with our recommendation and acknowledged the requirement to track and record data by funding source in PMT. The Alliance stated that during the pandemic, Connecticut used American Rescue Plan Act (ARPA) funds to supplement federal VOCA dollars. The Alliance further stated that Connecticut provided the ARPA/VOCA funding allocations, which the Alliance tracked separately; however, the Alliance did not track victim services based on ARPA/VOCA allocations. The Alliance stated that while this is unlikely to happen again in the future, the Alliance will use a proration strategy based on direct victim services budgets by funder and funding stream.

The Alliance stated it will prorate victims served and the percentage of services provided based on direct victim services budgets as outlined in the Office for Victims of Crime's Suggested Prorating Strategies for Victim Assistance.

This recommendation can be closed when we receive documentation demonstrating that the Alliance implemented its strategy to ensure that subrecipient PMT data is complete and accurately reflects activities supported by VOCA.

**9. Ensure the Alliance develops and implements updated written financial policies and procedures that ensure compliance with the DOJ Grants Financial Guide requirement that drawdowns be based upon immediate disbursement or reimbursement needs.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with Connecticut to obtain a copy of the Alliance's written policies and procedures, developed and implemented, to ensure compliance with the DOJ Grants Financial Guide requirement that drawdowns be based upon immediate disbursement or reimbursement needs. In addition, OJP stated that it will work with Connecticut to obtain evidence that the Alliance distributed the policies and procedures to its staff responsible for managing federal grant funds.

Connecticut did not state whether it agreed with this recommendation.

The Alliance concurred with our recommendation and stated in its response that it will work with Connecticut to develop and update its financial policy and procedures to align with the DOJ Grants Financial Guide as it pertains to drawdowns. When the strategy and policy have been developed, the Alliance will update its written policies, as well as notify its member centers and all relevant parties. It is expected that policy and procedure updates will be completed by July 1, 2025.

This recommendation can be closed when we receive documentation demonstrating that the Alliance developed and implemented updated written financial policies and procedures that ensure compliance with the DOJ Grants Financial Guide requirement that drawdowns are based upon immediate disbursement or reimbursement needs.

**Recommendation for OJP:**

**10. Ensure Connecticut develops and implements updated written financial policies and procedures that ensure compliance with the DOJ Grants Financial Guide requirement that drawdowns be based upon immediate disbursement or reimbursement needs.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with Connecticut to obtain a copy of its written policies and procedures, developed and implemented, to ensure compliance with the DOJ Grants Financial Guide requirement that drawdowns are based upon immediate disbursement or reimbursement needs. In addition, OJP stated that it will work with Connecticut to obtain evidence that it distributed the policies and procedures to its staff responsible for managing federal grant funds.

Connecticut agreed with this recommendation and stated that it will develop and implement updated written financial policies and procedures that ensure compliance with the DOJ Grants Financial Guide requirement that drawdowns be based upon immediate disbursement or reimbursement needs.

This recommendation can be closed when we receive documentation demonstrating that Connecticut developed and implemented updated written financial policies and procedures that ensure compliance with the DOJ Grants Financial Guide requirement that drawdowns are based upon immediate disbursement or reimbursement needs.