



Audit of the Office of Justice Programs Victim  
Assistance Funds Subawarded by the Iowa  
Department of Justice to Crisis Intervention  
Services, Oskaloosa, Iowa



AUDIT DIVISION

24-110

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**SEPTEMBER 2024**

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# EXECUTIVE SUMMARY

## **Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the Iowa Department of Justice to Crisis Intervention Services, Oskaloosa, Iowa**

### **Background**

The U.S. Department of Justice (DOJ), Office of Justice Programs (OJP) provided funds to the Iowa Department of Justice (Iowa DOJ) to make subawards to support victim assistance programs in the state of Iowa. The Iowa DOJ awarded \$1,019,582 in crime victim assistance funds to Crisis Intervention Services (CIS) under six subawards in October 2022 and October 2023. The purpose of CIS' subawards were to provide comprehensive services and shelter to victims of sexual assault, homicide, and other violent crimes. As of March 2024, the Iowa DOJ had reimbursed CIS for a cumulative amount of \$588,553 for the subawards we reviewed.

### **Audit Objective**

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

### **Recommendations**

Our report contains three recommendations to OJP to work with the Iowa DOJ to assist CIS in improving its subaward management and administration. We requested a response to our draft audit report from CIS, the Iowa DOJ, and OJP officials. The responses can be found in Appendices 2, 3, and 4, respectively. Our analysis of those responses can be found in Appendix 5.

### **Summary of Audit Results**

We concluded that CIS used subaward funds to provide services and shelter to victims of sexual assault, homicide, and other violent crimes in Iowa. However, we found that CIS could improve certain areas of its subaward management, particularly performance reporting procedures and financial procedures related to accounting for federal subaward reimbursements and determining personnel allocation percentages.

#### **Program Performance**

The audit concluded CIS provided services to victims of crime under the programs funded by the VOCA subawards. However, we found that quarterly programmatic reports are prepared by a single person without a secondary review and that there are no written policies or procedures for the reporting process.

#### **Financial Management**

The audit concluded that CIS generally established financial management controls, and we do not take issue with the sample of expenditures tested. However, CIS' financial procedures did not include policies related to accounting for federal subaward reimbursements by specific funding source. We also found that CIS' method for determining budgeted personnel allocation percentages was not documented and CIS did not perform after-the-fact reconciliations to verify costs charged; therefore, we were unable to verify the accuracy of the allocations.

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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 Crisis Intervention Services (CIS), which is located in Oskaloosa, Iowa. The Office of Justice Programs (OJP) Office for Victims of Crime (OVC) provided this funding to the Iowa Department of Justice (Iowa DOJ), which serves as the state administering agency for Iowa and makes subawards to direct service providers. As a direct service provider, CIS received six subawards from the Iowa DOJ totaling \$1,019,582. These funds originated from the Iowa DOJ's 15POVC-22-GG-00734 and 15POVC-23-GG-00396 federal grants, as shown in Table 1.

**Table 1**

**Audited Subawards to Crisis Intervention Services from the Iowa DOJ**

Iowa DOJ Subaward Identifier	OJP Prime Award Number	Project Start Date	Project End Date	Subaward Amount
SAC-2023-Crisis Intervention Services (Oskal-00135)	15POVC-22-GG-00734-ASSI	10/01/2022	09/30/2023	\$310,000
SH-2023-Crisis Intervention Services (Oskalo-00163)	15POVC-22-GG-00734-ASSI	10/01/2022	09/30/2023	\$137,741
SOH/OVC-2023-Crisis Intervention Services (O-00164)	15POVC-22-GG-00734-ASSI	10/01/2022	09/30/2023	\$85,000
SAC-2024-Crisis Intervention Services (Oskal-0003)	15POVC-23-GG-00396-ASSI	10/01/2023	09/30/2024	\$250,000
SH-2024- Crisis Intervention Services (Oskalo-00004)	15POVC-23-GG-00396-ASSI	10/01/2023	09/30/2024	\$146,841
SOH/OVC-2024-Crisis Intervention Services (O-00003)	15POVC-23-GG-00396-ASSI	10/01/2023	09/30/2024	\$90,000
<b>Total:</b>				<b>\$1,019,582</b>

Note: The Iowa DOJ Subaward Identifiers shown here are displayed exactly as formatted by the Iowa DOJ, including the use of special characters.

Source: The Iowa DOJ and CIS

Established by the Victims of Crime Act (VOCA) of 1984, the Crime Victims Fund (CVF) is used to support crime victims through DOJ programs and state and local victim assistance and compensation initiatives.<sup>1</sup> According to OJP's program guidelines, victim assistance services eligible to receive VOCA support must: (1) respond to the emotional and physical needs of crime victims, (2) assist victims of crime to stabilize their lives after a victimization, (3) assist victims to understand and participate in the criminal justice system, and

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<sup>1</sup> The VOCA Victim Assistance Formula Grant Program is funded under 34 U.S.C. § 20101. Federal criminal fees, penalties, forfeited bail bonds, gifts, donations, and special assessments support the CVF. The total amount of funds that the OVC may distribute each year depends upon the amount of CVF deposits made during the preceding years and limits set by Congress.

(4) provide victims of crime with a measure of safety and security. Direct service providers receiving VOCA victim assistance subawards thus may provide a variety of support to victims of crime, to include offering help filing restraining orders, counseling in crises arising from the occurrence of crime, crisis intervention, and emergency shelter.

## **Crisis Intervention Services**

Founded in 1977, CIS is a 501(c)(3) non-profit organization whose mission is to provide persons affected by domestic violence, sexual assault, and homicide with professional, confidential, 24-hour services including safety and support, and to educate communities to help prevent violence. CIS supports its clients through advocacy services, including medical, housing, and court, as well as financial assistance, community resources, and support groups throughout 15 counties in Iowa. According to the Iowa DOJ, CIS has been a subrecipient of VOCA funding for at least 26 years.

## **OIG Audit Approach**

The objective of this audit was to review how CIS used the VOCA funds received through subawards from the Iowa DOJ to assist crime victims and assess whether CIS accounted for VOCA funds in compliance with select award requirements, terms, and conditions. To accomplish this objective, we assessed program performance and accomplishments and financial management.

To gain a further understanding of victim assistance subaward oversight, as well as to evaluate subrecipient performance and administration of VOCA-funded programs, we solicited feedback from Iowa DOJ officials regarding CIS' records of delivering crime victim services and compliance with the Iowa DOJ award requirements.<sup>2</sup>

We tested compliance with what we considered to be the most important conditions of the subawards. The DOJ Grants Financial Guide; VOCA Guidelines and Final Rule; 2 C.F.R. § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; and the OVC and Iowa DOJ award documents contain the primary criteria we applied during this audit.

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

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<sup>2</sup> As an SAA, the Iowa DOJ is responsible for ensuring that CIS' subawards are used for authorized purposes, in compliance with federal statutes, regulations, and the terms and conditions of the subawards; and that subaward performance goals are achieved. As such, we considered the results of our audit of victim assistance grants awarded to the Iowa DOJ in performing this separate review. See [U.S. Department of Justice Office of the Inspector General, Audit of the Office of Justice Programs Victim Assistance and Victim Compensation Formula Grants Awarded to the Iowa Department of Justice of the Attorney General Crime Victims Assistance Division, Des Moines, Iowa](#), Audit Report GR-50-16-007 (September 2016), [oig.justice.gov/reports/audit-office-justice-programs-victim-assistance-and-victim-compensation-formula-grants](http://oig.justice.gov/reports/audit-office-justice-programs-victim-assistance-and-victim-compensation-formula-grants).

# Audit Results

## Program Performance and Accomplishments

As established by the VOCA legislation, VOCA subawards are available to subrecipients for the purpose of providing direct services to victims. CIS received its VOCA funding through the Iowa DOJ as three separate subawards that fund three separate programs: (1) comprehensive services to victims of sexual assault; (2) shelter services to victims of crime; and (3) services to victims of homicide and other violent crimes.<sup>3</sup> We obtained an understanding of CIS' standard operating procedures in relation to the subaward funded programs. We also compared the project applications and subaward agreements against available evidence of accomplishments to determine whether CIS demonstrated adequate progress towards providing the services for which it was funded. Overall, we concluded that CIS met or took steps to achieve its subaward goals aimed at improving service response to victims. However, we found that CIS lacked programmatic policies and procedures in key areas.

## Program Implementation

According to the DOJ Grants Financial Guide, recipients of federal awards should maintain a well-designed and tested system of internal controls. The DOJ Grants Financial Guide further defines internal controls as a process designed to provide reasonable assurance regarding the achievement of objectives in: (1) the effectiveness and efficiency of operations, (2) reliability of reporting for internal and external use, and (3) compliance with applicable laws and regulations.

To obtain an understanding of its standard operating procedures, including internal controls related to audited victim services, we conducted interviews with CIS' Executive Director, Finance Manager, Programs Director, and multiple staff members who provide direct victim services. We also reviewed CIS' written policies and procedures that govern its VOCA-funded programs, including its Emergency Shelter Program Policies and Procedures. Based upon the interviews we conducted and our review of CIS' policies and procedures, we believe that CIS had adequate internal controls in place to appropriately deliver services to victims.

Additionally, to further assess CIS' provision of services to victims, we reviewed the quarterly programmatic reports covering the three programs funded by VOCA. These reports, which are submitted through OJP's Performance Measurement Tool (PMT), contain details on victim services provided, such as the number of specific services provided, total victims served, and types of victimizations. We also selected a judgmental sample of six clients/households and reviewed the associated individual data reports that summarized the victim services and financial support provided, as well as individual staff and time dedicated to serving the victims. Based on our review of the quarterly programmatic reports and individual data reports, we concluded that CIS provided services to victims of crime.

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<sup>3</sup> The Iowa DOJ provides funding to subrecipients on a 3-year cycle, for which subrecipients must apply through a competitive process every 3 years. For years two and three of the subaward cycle, the Iowa DOJ assesses a subrecipient's compliance with grant requirements and progress on subaward goals to determine whether to continue funding that subrecipient.

During our review of the quarterly programmatic reports, we assessed the controls in place over CIS' input and maintenance of performance data, as well as its reporting of performance data to PMT. On a regular basis, advocates enter data into CIS' internal database, which is then reviewed by the Executive Director monthly. To prepare the quarterly programmatic reports, the Executive Director compiles information from CIS' internal database, which includes comparing current information to previous quarterly totals and reviewing individual data to verify that it appears to be accurate. Based on interviews conducted and our review of the reports, we believe that CIS appropriately tracked the delivery of services to victims within its internal database, reviewed such data, and reported this information into PMT. However, we found that CIS' controls for tracking victim services data and performance reporting can be strengthened. Specifically, CIS does not have written policies or procedures related to using its internal database for tracking client services or for submitting performance data to PMT. In addition, CIS does not conduct secondary review of the information in the quarterly programmatic reports prior to submission into PMT. Further, CIS officials described to the team the turnover that has occurred among its staff. In order to promote effective and efficient operations, reliable reporting, and compliance with federal grant requirements, we believe CIS should formalize its tracking of victim services data and reporting of performance within written policies and procedures, which would help ensure the continued and consistent execution of the process. Therefore, we recommend that OJP work with the Iowa DOJ to ensure that CIS establishes written policies and procedures related to tracking victim services and quarterly performance reporting, including a secondary review of the quarterly performance reports prior to submission, and distributes them to relevant personnel.

## **Program Services**

The Iowa DOJ requires subrecipients to submit two short-term and two long-term goals for each subaward aimed at improving service response to victims. To verify CIS' progress towards meeting the goals of the six subawards we audited, we interviewed CIS officials and staff, reviewed programmatic reports at the program and client levels, reviewed materials distributed to the community and community partners, and obtained documentation from CIS on the current status of program goals. Based upon this work, CIS met all of its short-term goals and certain long-term goals for the subawards we audited. However, CIS officials stated that due to limited funding, turnover, and the COVID-19 pandemic, it has made progress but not yet completed some of its long-term goals for the audited subawards. For example, one of CIS' long-term goals for one of its 2023 subawards was to establish a sexual assault response team in each county that it serves. At the time of our audit, CIS had only been able to establish a sexual assault response team in two counties and updated its goal to establish a multi-county sexual assault response team. CIS stated that it continues to stress the importance of sexual assault response teams within the communities it serves, and it has added a doctor and police officer to its board of directors in the hope that these individuals will be able to help establish additional sexual assault response teams. Therefore, while not all of the long-term goals were fully accomplished for the subawards we audited, we reviewed documentation indicating progress toward the expansion of victim services. As a result, we make no recommendation related to subaward program services.

## **Financial Management**

According to the DOJ Grants Financial Guide, all grant recipients and subrecipients are required to establish and maintain adequate accounting systems and financial records to accurately account for awarded funds. We interviewed staff who work directly with CIS' shelter, violent crime, and sexual assault programs, examined CIS' policies and procedures, reviewed subaward documents and CIS' most recent Single Audit Report, and performed expenditure testing to determine whether CIS adequately accounted for the

subaward funds we audited. Overall, we determined that CIS designed appropriate internal controls to account for the subaward expenditures we reviewed. However, we found that CIS lacked adequate financial policies and procedures to properly account for federal subaward reimbursements and allocate personnel costs.

### Financial Policies and Procedures

To test financial policies and procedures, we reviewed CIS' written financial policies and procedures, spoke to the Executive Director and Finance Manager, and reconciled written practices with our observations of CIS staff executing financial activities. While we found that CIS' policies and procedures generally reflected adequate controls over financial activities, we also found that CIS did not establish written policies and procedures specific to accounting for subaward grant funds and for allocating personnel costs.

Regarding accounting for subaward funds, the Iowa DOJ awards subrecipients grant funds by program area, such as sexual assault and domestic abuse. Each subaward can be funded by multiple federal sources and one state source, which is reflected in each subaward's grant agreement. The Iowa DOJ requires subrecipients to submit individual reimbursement requests for each subaward broken down by funding stream and budget category and subsequently reimburses its subrecipients a single amount for each subaward while also providing documentation indicating the individual sources and amounts that comprise the total reimbursed amount. For example, a \$25,000 reimbursement for sexual assault services may be comprised of \$10,000 from VOCA funds, \$10,000 from another federal funding source, and \$5,000 from state funds, which, while provided as a lump sum, are disclosed in documentation to the subrecipient.

We did not identify any issues with CIS' recording of expenditures and preparation of reimbursement requests to the Iowa DOJ. However, we found that once a reimbursement is received, CIS records it as revenue in its general ledger without separately accounting for this revenue by each of the funding sources. We reviewed CIS' financial policies and procedures and found that they do not address tracking revenue by separate funding sources. As stated previously, subrecipients are required to establish and maintain adequate accounting systems and financial records. Additionally, the Uniform Guidance states that an adequate accounting system allows recipients to maintain documentation to support all receipts and expenditures and obligations of federal funds, and account for award funds separately. As such, CIS must be able to track reimbursements by each funding source provided by the Iowa DOJ. We believe that not recording the reimbursements by funding source is a lack of internal control and does not allow CIS to accurately and properly track subaward funding. Therefore, we recommend that OJP work with the Iowa DOJ to require that CIS establish written policies and procedures to properly account for reimbursements by specific funding source.

We also identified inadequate policies and procedures regarding the allocation of personnel costs. According to the DOJ Grants Financial Guide, grant recipients must have documentation to support a reasonable allocation or distribution of costs among specific activities or cost objectives, including instances where grant recipients work on multiple grant programs or cost activities. Further, the Uniform Guidance states that if budgeted amounts are used, there must be a system of internal controls that includes processes to review after-the-fact time charges. CIS used 81 percent of its VOCA subawards for personnel costs, and some CIS staff work on multiple VOCA-funded subawards. However, we found that CIS could not support the allocation percentages it was using to estimate its personnel costs when preparing its program budgets.

As previously mentioned, CIS receives funding for three separate programs: sexual assault, shelter, and violent crime. Some CIS staff work on multiple programs; for example, an advocate may work part of their day at CIS' shelter and the other part of their day assisting a sexual assault victim at a hospital. CIS allocates staff time to the separate subawards according to allocation percentages established in the program budgets at the beginning of the subaward cycle. We also spoke with a CIS official who stated that the allocation percentages are determined by using an active client report, which provides performance data for reporting on services provided to clients, and supervisory knowledge of what each advocate works on, such as a review of internal messages to verify advocates' daily activities. This official acknowledged that CIS does not maintain documentation to support its calculation of the personnel allocation percentages. Therefore, we were unable to determine how CIS arrived at the budgeted allocation percentages for each program.

As part of personnel expenditure testing, described below in the [Subaward Expenditure](#) section, we tested staff allocation percentages to the VOCA subawards. We selected four staff members for which we reviewed their funding allocation percentages during the audit scope and compared it to available documentation reflecting time spent on CIS' programs. While CIS does not use this documentation to determine allocation percentages, our review found that employees recorded time and effort spent on multiple subaward programs. Because we reviewed evidence showing that CIS employees assigned to multiple programs were working on allowable activities and CIS provided evidence of timesheets to support the personnel expenditures, we are not questioning costs associated with CIS' personnel-related subaward reimbursements. However, CIS was simply using the allocation percentages identified in its approved budget to charge personnel costs throughout the subaward periods and was not performing any after-the-fact reconciliation to confirm or adjust its budgeted/estimated amounts. This process risks charging unallowable costs to the subaward, such as if an employee's distribution of time among different programs or purposes changes or could obfuscate action by CIS to shift costs from one subaward to another without prior knowledge of the state administering agency. Therefore, we recommend that OJP work with the Iowa DOJ to ensure that CIS develops and implements a formal process for allocating personnel costs of staff who work on multiple projects to the appropriate funding sources, including maintaining documentation to support the budgeted allocation percentages and reviewing after-the-fact time charged to the programs.

## Subaward Expenditures

CIS requests monthly reimbursement payments from the Iowa DOJ through an electronic grants management system.<sup>4</sup> For the subawards audited, CIS' approved budgets included salary, fringe benefits, travel, training, rent, utilities, communications, supplies, insurance, and client assistance. As of March 2024, we found that the Iowa DOJ reimbursed CIS a total of \$588,553 with VOCA funds for costs incurred in these areas.

We selected a judgmental sample of personnel and non-personnel expenditures to determine whether the costs charged to the projects and paid with VOCA funds were accurate, allowable, supported, and in

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<sup>4</sup> The VOCA Fix to Sustain the Crime Victims Fund Act of 2021 (VOCA Fix), Pub. L. No. 117-27, § 3(b), 135 Stat. 302, which amended the Victims of Crime Act (VOCA) of 1984, requires the Iowa DOJ to issue a mandatory match waiver in its entirety on Victims of Crime Act assistance funds during a national emergency, including the COVID-19 pandemic. Based on award documentation, the Iowa DOJ waived the match requirement for CIS for the audited subawards. Therefore, we did not perform testing in this area except for verifying that the Iowa DOJ informed CIS that it did not have matching costs for the six audited subawards.

accordance with the VOCA program requirements. Our sample consisted of 28 non-personnel transactions, totaling \$28,774, and 79 personnel transactions, totaling \$140,715. For the non-personnel transactions, we selected a sample of expenditures from various categories, including rent, utilities, and supplies, and, in turn, verified whether the costs identified in CIS' accounting records were accurate, allowable, and supported. For the personnel transactions, we tested the total personnel costs of four CIS employees paid with subaward funds for the duration of our audit scope, as well as the personnel costs of the remaining employees paid with subaward funds during 2 non-consecutive months (which encompassed four pay periods)—verifying whether the costs identified in CIS' financial records reconciled to payroll records and timesheets. Aside from the previously mentioned issues with CIS' support for its personnel allocation percentages, we did not identify significant concerns with our testing of transactions, totaling \$169,489.

## Conclusion and Recommendations

As a result of our audit testing, we concluded that CIS provided services and shelter to victims of sexual assault, homicide, and other violent crimes. We reviewed CIS' progress towards its subawards' stated goals and objectives and found that CIS met or took steps to achieve its subaward goals aimed at improving service response to victims. Additionally, we found that personnel and non-personnel expenditures tested were generally accurate and allowable. While we found that CIS' policies were generally adequate, we found that CIS lacked sufficient grant policies in the areas of performance reporting, tracking federal reimbursements, and determining proper personnel allocation percentages. We provide three recommendations to OJP to work with the Iowa DOJ to address these deficiencies.

We recommend that OJP work with the Iowa DOJ to:

1. Ensure that CIS establishes written policies and procedures related to tracking victim services and quarterly performance reporting, including a secondary review of the quarterly performance reports prior to submission, and distributes them to relevant personnel.
2. Require that CIS establish written policies and procedures to properly account for reimbursements by specific funding source.
3. Ensure that CIS develops and implements a formal process for allocating personnel costs of staff who work on multiple projects to the appropriate funding sources, including maintaining documentation to support the budgeted allocation percentages and reviewing after-the-fact time charged to the programs.

# APPENDIX 1: Objective, Scope, and Methodology

## Objective

The objective of this audit was to review how Crisis Intervention Services (CIS) used the Victims of Crime Act (VOCA) funds received through subawards from the Iowa Department of Justice (Iowa DOJ) to assist crime victims and assess whether it accounted for VOCA funds in compliance with select award requirements, terms, and conditions. To accomplish this objective, we assessed program performance and accomplishments and grant financial management.

## Scope and Methodology

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

This was an audit of six subawards to CIS. These subawards, totaling \$1,019,582, were funded by the Iowa DOJ from primary VOCA grants 15POVC-22-GG-00734-ASSI and 15POVC-23-GG-00396-ASSI awarded by the Office of Justice Programs (OJP) Office for Victims of Crime (OVC). As of March 2024, the Iowa DOJ had reimbursed CIS \$588,553 in subaward funds.

Our audit concentrated on, but was not limited to, the period of October 2022 through January 2024. The Department of Justice (DOJ) Grants Financial Guide; the VOCA Guidelines and Final Rule; 2 C.F.R. § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; and the OVC and Iowa DOJ award documents contain the primary criteria we applied during the audit.

To accomplish our objective, we tested compliance with what we considered to be the most important conditions of CIS' activities related to the audited subawards. Our work included conducting interviews with CIS officials, examining policies and procedures, and reviewing subaward documentation and financial records. We performed sample-based audit testing for personnel, direct client assistance expenditures, and program performance information. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the subawards reviewed. This non-statistical sample design did not allow projection of the test results to the universe from which the samples were selected.

During our audit, we obtained information from DOJ's JustGrants System, as well as CIS' financial and programmatic records, as well as data from the Iowa DOJ specific to the management of VOCA funds during the audit period. We did not test the reliability of those systems as a whole; therefore, any findings identified involving information from those systems were verified with documentation from other sources.

## Internal Controls

In this audit, we performed testing of internal controls significant within the context of our audit objective. We did not evaluate the internal controls of CIS to provide assurance on its internal control structure as a

whole. CIS 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 CIS' internal control structure as a whole, we offer this statement solely for the information and use of CIS, the Iowa DOJ, and OJP.<sup>5</sup>

In planning and performing our audit, we identified internal control components and underlying internal control principles as significant to the audit objective. Specifically, we assessed the design and implementation of CIS' policies and procedures. We also tested the implementation and operating effectiveness of specific controls over subaward execution and compliance with laws and regulations in our audit scope.

The internal control deficiencies we found are discussed in the Audit Results section of this report. However, because our review was limited to those internal control components and underlying principles that we found significant to the objective of this audit, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

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<sup>5</sup> This restriction is not intended to limit the distribution of this report, which is a matter of public record.

# APPENDIX 2: Crisis Intervention Services Response to the Draft Audit Report



August 19, 2024

Todd A. Anderson  
Regional Audit Manager  
Chicago Regional Audit Office  
Office of the Inspector General  
U.S. Department of Justice  
500 West Madison Street, Suite 1121  
Chicago, Illinois 60661

RE: OIG Audit - CIS Response

Dear Mr. Anderson:

I understand the objective of the Department of Justice (DOJ) Office of the Inspector General's (OIG) audit was to evaluate how the Crisis Intervention Services used the award to assist crime victims and assess whether it accounted for Crime Victims Fund monies in compliance with select award requirements, terms, and conditions of the award. Crisis Intervention Services is in agreement with the following recommendations provided by the Office of the Inspector General, and has implemented corrective actions to remedy these findings. Below, CIS will review what has been done to address the recommendations:

- 1. Ensure that CIS establishes written policies and procedures related to tracking victim services and quarterly performance reporting, including a secondary review of the quarterly performance reports prior to submission, and distributes them to relevant personnel.**
  - *CIS Agrees with this recommendation.*
  - *Actions Completed: CIS has established a written policy for entering this data daily into Empower DB, the monthly quality assurance checks, and the quarterly extraction of this data. The policy outlines the staff's responsibilities for entering data timely, the Executive Director's responsibilities for ensuring staff are accurately "funded" through Empower DB that is reflective of their position allocation, and the Human Resources Coordinator's responsibility for reviewing the data and signing off on it prior to the data being submitted into the PMT system.*
- 2. Require that CIS establish written policies and procedures to properly account for reimbursements by specific funding source.**
  - *CIS Agrees with this recommendation.*
  - *Actions Completed: CIS Finance Manager created specific funding stream classes in Quickbooks that enables CIS to accurately track reimbursements from Iowa DOJ for the various funding streams within each monthly reimbursement. This will ensure that the funds in each stream are properly accounted for each month, and will consistently match what CIS has claimed from Iowa DOJ for the respective month.*

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**3. Ensure that CIS develops and implements a formal process for allocating personnel costs of staff who work on multiple projects to the appropriate funding sources, including maintaining documentation to support the budgeted allocation percentages and reviewing after-the-fact time charged to the programs.**

- *CIS Agrees with this recommendation.*
- *Actions Completed: CIS established a written policy for the method in which staff salary allocations are completed and assessed. In addition to a written policy, CIS created an excel spreadsheet in which the Executive Director will review activity logs quarterly, transfer the time for each staff activities into the document, and the spreadsheet will formulate the percentages for each funding stream allocation per staff, per quarter.*

CIS will work with Iowa DOJ and will submit draft policies by August 26, 2024 for their review. If changes are required, CIS will respond to Iowa DOJ by August 30, 2024.

Sincerely,

Pearl Hammes  
*Executive Director, Crisis Intervention Services*

Mandi Sharp  
*Finance Manager, Crisis Intervention Services*

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# APPENDIX 3: The Iowa Department of Justice Response to the Draft Audit Report

BRENNA BIRD  
ATTORNEY GENERAL

John Gish  
SECTION CHIEF



IOWA DEPARTMENT OF JUSTICE  
OFFICE OF THE ATTORNEY GENERAL  
VICTIM ASSISTANCE SECTION

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August 22, 2024

Attn: Todd A. Anderson, Regional Audit Manager  
OIG's Chicago Regional Audit Office  
Sent VIA email to: [Todd.A.Anderson@usdoj.gov](mailto:Todd.A.Anderson@usdoj.gov)  
CC: Linda Taylor  
Sent VIA email to [Linda.Taylor2@usdoj.gov](mailto:Linda.Taylor2@usdoj.gov)

RE: Iowa Department of Justice Response to Recommendations Regarding Crisis Intervention Services (CIS) draft audit report

Please allow this letter to serve as the formal response by the Iowa DOJ to the recommendations of the OIG draft report, dated August 1, 2024, regarding the audit of subawards issued to Crisis Intervention Services (CIS), Oskaloosa, Iowa.

**Recommendation 1:** Ensure that CIS establishes written policies and procedures related to tracking victim services and quarterly performance reporting, including a secondary review of the quarterly performance reports prior to submission, and distributes them to relevant personnel. The audit concluded CIS provided services to victims of crime under the programs funded by the VOCA subawards. However, they found that quarterly programmatic reports are prepared by a single person without a secondary review and that there are no written policies or procedures for the reporting process.

The Iowa DOJ concurs with this recommendation.

Actions completed: None so far, due to Iowa DOJ key personnel being out of the office.

Plan to comply with the recommendation: The Iowa DOJ has requested CIS forward a copy of the drafted policies and procedures related to tracking victim services and quarterly performance reporting as described above by August 26, 2024. Iowa DOJ program staff will review the policies and procedures and will respond with recommended changes by August 30, 2024. We anticipate our office approving the final policy by September 30, 2024.

**Recommendation 2:** Require that CIS establish written policies and procedures to properly account for reimbursements by specific funding source. The audit concluded that CIS has established financial management controls; however, CIS' financial procedures did not include policies related to accounting for federal subaward reimbursements by specific funding source. The Iowa DOJ concurs with this recommendation.

Actions completed: None so far, due to Iowa DOJ key personnel being out of the office.

Plan to comply with the recommendation: The Iowa DOJ has requested CIS forward a copy of

the drafted policies and procedures related to accounting for federal subaward reimbursements by specific funding source as described above by August 26, 2024. Iowa DOJ program staff will review the policies and procedures and will respond with recommended changes by August 30, 2024. We anticipate our office approving the final policy by September 30, 2024.

**Recommendation 3:** Ensure that CIS develops and implements a formal process for allocating personnel costs of staff who work on multiple projects to the appropriate funding sources, including maintaining documentation to support the budgeted allocation percentages and reviewing after-the-fact time charged to the programs. The audit concluded that CIS has established financial management controls; however, CIS' method for determining budgeted personnel allocation percentages was not documented and CIS did not perform after-the-fact reconciliations to verify costs charged; therefore, we were unable to verify the accuracy of the allocations.

The Iowa DOJ concurs with this recommendation.

Actions completed: None so far, due to Iowa DOJ key personnel being out of the office.

Plan to comply with the recommendation: The Iowa DOJ has requested CIS forward a copy of the drafted policies and procedures related to a formal process for allocating personnel costs of staff who work on multiple projects to the appropriate funding sources as described above by August 26, 2024. Iowa DOJ program and fiscal staff will review the policies and procedures and will respond with recommended changes by August 30, 2024. We anticipate our office approving the final policy by September 30, 2024.

Once we have approved CIS' policies and procedures as described above, we will forward them to Todd A. Anderson and Linda Taylor, unless instructed otherwise.

Thank you,



Lori Miller  
Grant Administrator

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



U.S. Department of Justice

Office of Justice Programs

Office of Audit, Assessment, and Management

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Washington, D.C. 20531

August 29, 2024

MEMORANDUM TO: Todd A. Anderson  
Regional Audit Manager  
Chicago Regional Audit Office  
Office of the Inspector General

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

SUBJECT: Response to the Draft Audit Report, *Audit of the Office of Justice Programs Victim Assistance Funds, Subawarded by the Iowa Department of Justice to Crisis Intervention Services, Oskaloosa, Iowa*

This memorandum is in reference to your correspondence, dated August 1, 2024, transmitting the above-referenced draft audit report for Crisis Intervention Services (CIS). CIS received sub-award funds from the Iowa Department of Justice (Iowa DOJ), under the Office of Justice Programs' (OJP) Office for Victims of Crime, Victims of Crime Act (VOCA), Victim Assistance Formula Grant Program, Grant Numbers 15POVC-22-GG-00734 and 15POVC-23-GG-00396. We consider the subject report resolved and request written acceptance of this action from your office.

The draft report contains three recommendations and no questioned costs. The following is OJP's analysis of the draft audit report recommendations. For ease of review, the recommendations are restated in bold and are followed by our response.

1. **We recommend that OJP work with the Iowa DOJ to ensure that CIS establishes written policies and procedures related to tracking victim services and quarterly performance reporting, including a secondary review of the quarterly performance reports prior to submission, and distributes them to relevant personnel.**

OJP agrees with this recommendation. In its response, dated August 22, 2024, the Iowa DOJ stated it requested that CIS forward a copy of its draft policies and procedures, related to tracking victim services and quarterly performance reporting, by August 26, 2024. The Iowa DOJ also stated that its program staff would review the policies and procedures and respond with any recommended changes by August 30, 2024, and anticipates final approval of CIS' policy by September 30, 2024.

Accordingly, we will coordinate with the Iowa DOJ to obtain a copy of CIS' written policies and procedures, developed and implemented, to ensure that victim services and quarterly performance reporting are properly tracked. We will also require that the policies and procedures include a secondary review of the quarterly performance reports prior to submission, and will obtain evidence that CIS distributed them to relevant personnel.

- 2. We recommend that OJP work with the Iowa DOJ to require that CIS establish written policies and procedures to properly account for reimbursements by specific funding source.**

OJP agrees with this recommendation. In its response, dated August 22, 2024, the Iowa DOJ stated it requested that CIS forward a copy of its draft policies and procedures, related to accounting for Federal subaward reimbursements by specific funding source, by August 26, 2024. The Iowa DOJ also stated that its program staff would review the policies and procedures and respond with any recommended changes by August 30, 2024, and anticipates final approval of CIS' policy by September 30, 2024.

Accordingly, we will coordinate with the Iowa DOJ to obtain a copy of CIS' written policies and procedures, developed and implemented, to ensure that expenditures and reimbursements are properly accounted for by specific funding sources.

- 3. We recommend that OJP work with the Iowa DOJ to ensure that CIS develops and implements a formal process for allocating personnel costs of staff who work on multiple projects to the appropriate funding sources, including maintaining documentation to support the budgeted allocation percentages and reviewing after-the-fact time charged to the programs.**

OJP agrees with this recommendation. In its response, dated August 22, 2024, the Iowa DOJ stated it requested that CIS forward a copy of its draft policies and procedures, related to a formal process for allocating personnel costs of staff who work on multiple projects to the appropriate funding sources, by August 26, 2024. The Iowa DOJ also stated that its program staff would review the policies and procedures and respond with any recommended changes by August 30, 2024, and anticipates final approval of CIS' policy by September 30, 2024.

Accordingly, we will coordinate with Iowa DOJ to obtain a copy of CIS' written policies and procedures, developed and implemented, to ensure that personnel costs of staff who work on multiple projects are properly allocated to the appropriate funding sources; and the documentation is maintained to support the budgeted allocation percentages and after-the-fact time charged to the programs, once reviewed.

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

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

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

Linda J. Taylor  
Lead Auditor, Audit Coordination Branch  
Audit and Review Division  
Office of Audit, Assessment, and Management

Kristina Rose  
Director  
Office for Victims of Crime

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

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

Willie Bronson  
Director, State Victim Resource Division  
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Joel Hall  
Deputy Director, State Victim Resource  
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Jennifer Yoo  
Grants Management Specialist  
Office for Victims of Crime

Charlotte Grzebien  
Deputy General Counsel

Katherine Brown  
Principal Deputy Director  
Office of Communications

cc: Rachel Johnson  
Chief Financial Officer

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

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Louise Duhamel  
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Internal Review and Evaluation Office  
Justice Management Division

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

OJP Executive Secretariat  
Control Number OCOM001091

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

The U.S. Department of Justice Office of the Inspector General (OIG) provided a draft of this audit report to the U.S. Department of Justice Office of Justice Programs (OJP), the Iowa Department of Justice (Iowa DOJ) and Crisis Intervention Services (CIS). OJP's response is incorporated in Appendix 4, the Iowa DOJ's response is incorporated in Appendix 3, and CIS' response is incorporated in Appendix 2 of this final report. In response to our draft audit report, OJP agreed with our recommendations; as a result, the status of the audit report is resolved. The Iowa DOJ concurred with the three recommendations, and CIS agreed with all three recommendations. The following provides the OIG analysis of the responses and summary of actions necessary to close the report.

### **Recommendations for OJP to work with the Iowa DOJ to:**

- 1. Ensure that CIS establishes written policies and procedures related to tracking victim services and quarterly performance reporting, including a secondary review of the quarterly performance reports prior to submission, and distributes them to relevant personnel.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with the Iowa DOJ to obtain a copy of CIS' written policies and procedures, developed and implemented, to ensure that victims services and quarterly performance reporting are properly tracked. Additionally, OJP stated that it will require that the policies and procedures include a secondary review of the quarterly performance reports prior to submission and evidence that CIS distributed the policies and procedures to relevant personnel.

The Iowa DOJ concurred with the recommendation and stated in its response that it requested CIS to provide the draft policies and procedures related to tracking victim services and quarterly performance reporting for review. The Iowa DOJ stated that it anticipates approving the final policy by September 30, 2024.

CIS agreed with our recommendation and stated in its response that it established a written policy for recording performance data, monthly quality assurance checks, and quarterly extraction of the performance data.

This recommendation can be closed when we receive evidence that CIS established policies and procedures related to tracking victim services and quarterly performance reporting, including a secondary review of the quarterly performance reports prior to submission, and that CIS distributed the policies and procedures to relevant personnel.

**2. Require that CIS establish written policies and procedures to properly account for reimbursements by specific funding source.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with the Iowa DOJ to obtain a copy of CIS' written policies and procedures, developed and implemented, to ensure that expenditures and reimbursements are properly accounted for by specific funding sources.

The Iowa DOJ concurred with the recommendation and stated in its response that it requested CIS to provide the draft policy and procedures related to accounting for federal subaward reimbursements by specific funding source for review. The Iowa DOJ stated that it anticipates approving the final policy by September 30, 2024.

CIS agreed with our recommendation. In its response, CIS stated that it created funding stream classes in its accounting software that will enable CIS to accurately track reimbursements from the Iowa DOJ by the various funding streams within each monthly reimbursement.

This recommendation can be closed when we receive evidence that CIS established written policies and procedures to properly account for reimbursements by specific funding source.

**3. Ensure that CIS develops and implements a formal process for allocating personnel costs of staff who work on multiple projects to the appropriate funding sources, including maintaining documentation to support the budgeted allocation percentages and reviewing after-the-fact time charged to the programs.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with the Iowa DOJ to obtain a copy of CIS' written policies and procedures, developed and implemented, to ensure that personnel costs of staff who work on multiple projects are properly allocated to the appropriate funding sources and that documentation is maintained to support the budgeted allocation percentages and after-the-fact time charged to the programs.

The Iowa DOJ concurred with the recommendation and stated in its response that it requested CIS to provide the draft policy and procedures related to allocating personnel costs of staff who work on multiple projects to the appropriate funding sources. The Iowa DOJ stated that it anticipates approving the final policy by September 30, 2024.

CIS agreed with our recommendation and stated in its response that it established a written policy for the allocation of staff salary costs, as well as created a spreadsheet to help formulate quarterly allocation percentages for each funding stream by staff member.

This recommendation can be closed when we receive evidence that CIS developed and implemented a formal process for allocating personnel costs of staff who work on multiple projects to the appropriate funding sources, including maintaining documentation to support the budgeted allocation percentages and reviewing after-the-fact time charged to the program.