



Audit of the Office of Justice Programs Victim  
Assistance Funds Subawarded by the Arizona  
Department of Public Safety to the Jewish Family  
and Children's Services of Southern Arizona Inc.,  
Tucson, Arizona



AUDIT DIVISION

25-002

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REDACTED FOR PUBLIC RELEASE

*Redactions were made to the full version of the report for privacy reasons. The redactions are contained only in Appendix 3, the grantee's response, and are the contact information of individuals.*



# EXECUTIVE SUMMARY

## **Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the Arizona Department of Public Safety to the Jewish Family and Children's Services of Southern Arizona Inc., Tucson, Arizona**

### **Background**

The U.S. Department of Justice (DOJ), Office of Justice Programs (OJP) provided funds to the Arizona Department of Public Safety (Arizona DPS) to support victim assistance programs in the state of Arizona. The Arizona DPS awarded \$2,892,142 in crime victim assistance funds to the Jewish Family and Children's Services of Southern Arizona, Inc. (JFCS) under one subaward from October 1, 2020, through September 30, 2023. The purpose of the JFCS subaward was to fund Project Safe Place, which provides information on victim rights, individual counseling, therapy, and referrals to other services and resources. As of October 2023, the Arizona DPS had reimbursed JFCS a cumulative amount of \$2,048,745 for the subaward we reviewed.

### **Audit Objective**

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

### **Summary of Audit Results**

We concluded that JFCS provided services to crime victims, including specialized therapy, counseling on victims' rights and compensation, as well as referrals to other program services and community resources. However, we found that JFCS could improve certain areas of its subaward management, including financial policies and procedures. We also found that JFCS needs to strengthen its internal controls to mitigate risks related to the calculation of fringe benefit costs and review of other costs charged to the subaward. We also found that JFCS had single audit findings related to VOCA funds for fiscal years 2021, 2022, and 2023.

### **Program Performance Accomplishments**

We concluded that JFCS provided trauma-informed emotional support and psychotherapeutic services to crime victims.

### **Financial Management**

We concluded that JFCS lacked financial management controls to accurately record subaward transactions. We also found that JFCS's financial policies and procedures did not include certain required financial management guidance. Additionally, we determined that JFCS incorrectly calculated fringe benefit costs and found that Arizona DPS has not fully complied with single audit report requirements.

### **Recommendations**

Our report contains five recommendations. We provide two recommendations to OJP and Arizona DPS and three recommendations to OJP to assist Arizona DPS and JFCS with their subaward management and administration. We requested a response to our draft report from JFCS, the Arizona DPS, and OJP. The responses can be found in Appendix 2, 3, and 4, respectively. Our analysis of these responses can be found in Appendix 5.

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## Introduction

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of victim assistance funds received by the Jewish Family and Children's Services of Southern Arizona, Inc. (JFCS), which is located in Tucson, Arizona. The Office of Justice Programs (OJP) Office for Victims of Crime (OVC) provided this funding to the Arizona Department of Public Safety (Arizona DPS), which serves as the state administering agency (SAA) for Arizona and makes subawards to direct service providers. As a direct service provider, JFCS received one subaward totaling \$2,892,142—for the project period of October 2020 through September 2023. These funds originated from the Arizona DPS's Fiscal Years (FY) 2018, 2019, and 2020 Victims of Crime Act (VOCA) victim assistance grants that OJP awarded to the Arizona DPS, as shown in Table 1.

**Table 1**

**Audited Subaward to JFCS from the Arizona DPS**

Arizona DPS Grant Agreement Number	OJP Prime Award Numbers	Project Start Date	Project End Date	Subaward Amount
2020-172	2018-V2-GX-0012	10/01/2020	9/30/2021	\$941,007
	2019-V2-GX-0041	10/01/2021	9/30/2022	\$963,860
	2020-V2-GX-0054	10/01/2022	9/30/2023	\$987,275
<b>Total:</b>				<b>\$2,892,142</b>

Source: The Arizona DPS and JFCS

Established by the 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, psychological, or physical needs of crime victims, (2) assist victims to stabilize their lives after a victimization, (3) assist victims to understand and participate in the criminal justice system, or (4) restore a measure of safety and security for the victim. 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.

### The Jewish Family and Children's Services of Southern Arizona, Inc.

Founded in 1941, JFCS is a non-profit organization that aims to serve the entire Tucson community, regardless of belief, ethnic origin, background, or identity. Its mission is to transform victimized children and adults into empowered survivors with healthy, productive lives by helping them to acquire effective coping strategies through specialized trauma-informed psychotherapeutic methods. JFCS has been a

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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.



subrecipient of VOCA funds for over 9 years through its Project Safe Place program (PSP), which provides information on victim rights, individual counseling, therapy, and referrals to other services and resources.

## **OIG Audit Approach**

The objective of this audit was to review how JFCS used VOCA funds received through a subaward from the Arizona DPS to assist crime victims and assess whether JFCS 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 the Arizona DPS officials regarding JFCS's records of delivering crime victim services, accomplishments, and compliance with the Arizona DPS award requirements.<sup>2</sup>

We tested compliance with what we considered to be the most important conditions of the subaward. 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; the Arizona DPS's guidance; and the OVC and SAA award documents contain the primary criteria we applied during this audit.

The results of our analysis are detailed in the report sections that follow. [Appendix 1](#) contains additional information on this audit's objective, scope, and methodology.

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<sup>2</sup> As an SAA, the Arizona DPS is responsible for ensuring that JFCS's subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the subaward terms and conditions; and that subaward performance goals are achieved. As such, we considered the results of our audit of victim assistance grants awarded to Arizona DPS in performing this separate review. See U.S. Department of Justice Office of the Inspector General, [Audit of the Office of Justice Programs Victim Assistance Grants Awarded to the Arizona Department of Public Safety, Phoenix, Arizona](#), Audit Report 24-055 (March 2024), [oig.justice.gov/reports/audit-office-justice-programs-victim-assistance-grants-awarded-arizona-department-public](https://oig.justice.gov/reports/audit-office-justice-programs-victim-assistance-grants-awarded-arizona-department-public).



# 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. JFCS received its VOCA funding from the Arizona DPS to provide trauma-informed emotional support and psychotherapeutic services to crime victims through JFCS's PSP. We obtained an understanding of JFCS's standard operating procedures in relation to the subaward-funded services by reviewing policies and procedures. We also compared the subaward solicitation, project application, and subaward agreement against available evidence of programmatic accomplishments to determine whether JFCS demonstrated adequate evidence of providing the services for which it was funded. Because the COVID-19 pandemic hindered JFCS's ability to deliver some in-person services to victims, we found that JFCS expanded to include telehealth services to lessen disruptions, as described below. Overall, we concluded that JFCS met the goals and objectives of the subaward.

## Program Implementation

According to the DOJ Grants Financial Guide, federal award recipients 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 in relation to audited victim services, we interviewed JFCS's senior officials, as well as personnel who provided services directly to victims. We also requested and reviewed JFCS's written policies and procedures that govern the VOCA-funded program along with documents related to employees' roles and responsibilities in executing those VOCA-funded activities. Based on our interviews and policy reviews, we determined that JFCS generally had sufficient internal controls in place to deliver services to crime victims. Additionally, we did not note significant deficiencies with JFCS's program implementation.

## Program Services

According to the goals and objectives of the subaward, the services provided by JFCS's PSP to crime victims were to include: (1) therapy and other specialized treatments to help victims acquire effective coping strategies that can lead to healing, stability, and self-sufficiency; (2) counseling on victims' rights and compensation; and (3) referrals to alternative community resources. JFCS provides services six days a week to include evening hours. During the COVID-19 pandemic, JFCS expanded its method of delivery to include telehealth services to ensure crime victim services were not disrupted when in-person activities were limited in response to the pandemic. To verify JFCS provided the aforementioned services, we interviewed VOCA-funded personnel and examined programmatic documents. We also obtained a demonstration of JFCS's electronic case management system and reviewed a judgmental sample of 30 victim case files (10 from each fiscal year for the project period between October 1, 2020, and September 30, 2023). For each client case file, we verified the electronic case management system contained relevant victim information, such as a victim and service ID, services rendered, date of intake, assigned staff member, case status, and eligibility based on VOCA victim categories. Based on evidence reviewed during our audit, we determined that JFCS



provided direct services to crime victims via PSP. We did not note any significant inaccuracies in the victim files contained in JFCS's electronic case management system.

## 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. Accounting systems must be able to account for award funds separately, to include expenditures and obligation of federal funds. Further, written policies and procedures are essential for the establishment of internal controls, to ensure that those controls are understood and consistently implemented. Management is responsible for the design and implementation of these policies and procedures.

As part of our audit work, we interviewed JFCS officials who were responsible for the financial aspects of the subaward, examined policies and procedures, reviewed subaward documents, and performed expenditure testing to determine whether JFCS adequately accounted for the subaward funds we audited. Overall, our audit identified concerns with JFCS's financial management, including a lack of grant financial management policies and procedures, inaccurate tracking of VOCA expenditures within its accounting system, and miscalculated fringe benefit costs. Additionally, we reviewed the FY 2021, 2022, and 2023 single audit reports and found that JFCS had VOCA-related findings.

## Fiscal Policies and Procedures

Recognizing that a lack of internal controls increases the risk of inefficiencies, loss, and malfeasance, the DOJ Grants Financial Guide states that accounting and internal control systems should, at a minimum, include documented written procedures. To test fiscal policies and procedures, we reviewed financial policies and procedures related to fiscal oversight, interviewed JFCS's senior financial officials, and verified the execution of activities in accordance with the financial procedures. We found that while JFCS's financial department oversees its accounting services and maintains general accounting processes documented in its *Finance Policy Manual*, we did not identify any policies and procedures that addressed certain grant financial management requirements, such as matching funds, consultants, commingling of funds, and procedures on how to report financial information to Arizona DPS.

As described in the [Subaward Expenditures and Matching Costs](#) section below, we noted the lack of written grant financial management policies and procedures and JFCS's personnel not following its *Finance Policy Manual* caused minor inconsistencies and inaccuracies within JFCS's financial reports and expenses. A JFCS senior official told us that JFCS's accounting policies are for JFCS operations as a whole and JFCS does not have grant-related financial procedures. We believe written grant financial management policies and procedures would help ensure compliance with the DOJ Grants Financial Guide and other federal award requirements. Therefore, we recommend that OJP work with the Arizona DPS to ensure that JFCS develops and implements written policies and procedures related to grant financial management to comply with the DOJ Grants Financial Guide and federal award requirements.

## Subaward Expenditures and Matching Costs

JFCS requested reimbursement of expenditures from the Arizona DPS via monthly financial reports, which contained the requested reimbursement amount, the amount of expenditures to date, and the remaining balance for the subaward. For the subaward audited, JFCS's approved budgets included personnel,



employee benefits, training, and other expenses. As of October 2023, the Arizona DPS reimbursed JFCS a total of \$2,048,745 in VOCA funds for costs incurred in these areas for the audited subaward.

We reviewed a sample of JFCS's transactions for personnel and non-personnel expenditures to determine whether the costs charged to the VOCA subaward were accurate, allowable, supported, and in accordance with the VOCA program requirements. We judgmentally selected \$33,675 in personnel costs, including associated fringe benefit transactions, \$38,789 in non-personnel expenditures, and \$335,661 in indirect cost transactions charged to the subaward, totaling \$408,125. We also verified JFCS's provision of matching funds.

As described below, we identified concerns related to fringe benefits, non-personnel expenditures, and matching requirements.

### ***Personnel and Fringe Costs***

JFCS's largest reimbursable cost area was personnel costs. We determined that the Arizona DPS reimbursed JFCS \$1,583,656 for personnel and associated fringe benefit costs, which represented approximately 77 percent of the \$2,048,745 in reimbursements under the subaward we audited. We judgmentally sampled four non-consecutive pay periods, which included a total of \$32,134 in bi-weekly payments for 16 employees. We also tested the \$1,542 in fringe benefit costs associated with the personnel charges in our sample.

To perform verification testing of these expenditures, we reviewed the approved subaward budgets, payroll and financial records, and supporting documentation. We determined that the tested personnel transactions were accurate, allowable, and supported in accordance with VOCA Guidelines. However, we found that JFCS did not properly calculate fringe benefit costs. Rather than calculating fringe benefit costs based on the proportionate share of salary charged to the subaward, JFCS applied the total personnel cost and multiplied the total personnel cost by the fringe benefit percentage. Following Arizona's review of the single audit, Arizona DPS informed JFCS of this error in March 2024, explained how to calculate fringe benefit costs, and instructed JFCS to review the FY 2022 and 2023 fringe benefit calculations to ensure accuracy. By improperly calculating fringe benefit costs, JFCS risks reporting inaccurate financial data to its stakeholders and incorrectly charging the subaward. As of June 6, 2024, the Arizona DPS received documents from JFCS related to JFCS's efforts to correct its FY 2022 through 2024 fringe benefit costs. However, the Arizona DPS had not reviewed the support for accuracy and completeness.<sup>3</sup> We recommend that OJP require the Arizona DPS to complete its review of documents provided by JFCS that support corrective actions for FY 2022 and 2023 fringe benefit transactions and take remedial action if necessary.

### ***Non-Personnel Expenditures***

To test non-personnel expenditures charged to the subaward, we selected a sample of 63 transactions from JFCS's accounting records totaling \$49,638. To perform verification testing of these expenditures, we reviewed the accounting records, approved budgets, and available supporting documents. We determined that JFCS's accounting records included 18 transactions that were not charged to the subaward. When we

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<sup>3</sup> Arizona DPS officials informed us that it had completed its review of FY 2024 documents, but FY 2024 is outside of our audit scope.



discussed the discrepancy with a JFCS financial official, we asked the official to identify transactions that JFCS charged to the subaward and to explain the methodology, including how JFCS codes and records transactions in its accounting records. According to JFCS, it has two methods for charging monthly expenditures:

1. **Allocation.** All invoices for shared costs (e.g., utilities, telephone system, and electronic health records system) are allocated across each of JFCS's departments, including PSP.
2. **Unique Source Code.** For non-shared costs, each funding source is assigned a source code in the accounting records for invoicing.

The DOJ Grants Financial Guide requires subrecipients to keep detailed accounting records to track award expenditures. We reviewed the accounting records again, applying JFCS's methodologies, and found several transactions that did not follow either of the methodologies. We then requested that JFCS identify all subaward transactions in its accounting records that it charged to FYs 2021, 2022, and 2023. Table 2 details the expenditures coded to PSP compared to the expenditures charged to PSP.

**Table 2**

**Number of Expenditures Coded Compared to Number of Expenditures Charged to PSP  
in JFCS's Accounting Records**

Fiscal Year	Number of Expenditures Coded to PSP	Number of Expenditures Identified by JFCS as Charged to PSP	Difference
2021	140	96	44
2022	102	90	12
2023	92	75	17
<b>Total</b>	<b>334</b>	<b>261</b>	<b>73</b>

Source: JFCS and OIG calculations

To explain the discrepancies, the JFCS official cited human error when entering the data into their accounting system and provided an example of when an expenditure is not included in the monthly subaward invoice.<sup>4</sup> The invoice could have been miscoded when it was entered in the accounting system or the employee preparing the monthly invoice overlooked it when completing the invoice. Without proper review of accounting source codes, JFCS risks incorrectly charging to the federal award and subsequently increasing the risk of unallowable costs. Therefore, we recommend OJP work with Arizona DPS to ensure that JFCS develops and implements a procedure that consists of a review and reconciliation process of VOCA subaward expenditures prior to posting in its accounting records.

Our final sample reviewed 45 non-personnel transactions totaling \$38,789. We compared each transaction to the invoices, remittances, and other accounting records provided. We found that 39 of 45 transactions were generally supported and allowable. JFCS's Finance Policy Manual states that the approver of an invoice

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<sup>4</sup> JFCS informed us that the miscoded expenditures were paid with non-VOCA funds.



is responsible for ensuring that charges on the invoice comply with the requirements of each grant funder. However, we found six transactions for unallowable costs charged to the subaward; these transactions totaled \$947. Although the aggregate total of these unallowable costs is minimal, if the underlying weakness is left unaddressed JFCS risks overcharging future VOCA subawards, reporting unreliable financial information, and noncompliance with federal award requirements. Therefore, we recommend that OJP work with the Arizona DPS to ensure that JFCS enhances its fiscal policies and procedures to include a process or control (e.g., a checklist or reconciliation) that facilitates a more robust review of expenses to ensure allowability with VOCA Guidelines.

### *Indirect Costs*

JFCS used a provisional negotiated indirect cost rate of 23.88 percent in FY 2021, and 18.91 percent for FYs 2022 and 2023. To test indirect costs charged to the subaward, we calculated JFCS's allowable indirect costs for each fiscal year and compared it to JFCS's accounting records. We tested 100 percent of indirect costs charged to the subaward, totaling \$335,661. While we noted variances, we determined that costs generally were allowable, supported, and in accordance with the VOCA program requirements.

### *Matching Requirement*

VOCA Guidelines generally require that subrecipients match 20 percent of each subaward unless the OVC waived this requirement. The purpose of this requirement is to increase the amount of resources available to VOCA projects, prompting subrecipients to obtain independent resources to leverage federal funding and encourage investment and engagement in VOCA-funded projects. Match contributions must come from non-federal sources and can be either cash or in-kind match.<sup>5</sup> The SAA has primary responsibility for ensuring subrecipient compliance with the matching requirements.

On September 20, 2021, the OVC issued an Updated Match Waiver Approval Process bulletin, which stated that "Beginning on the date a national emergency is declared under the National Emergencies Act (50 U.S.C. § 1601 et seq.) with respect to a pandemic and ending on the date that is one year after the date of the end of such national emergency, SAAs shall issue waivers for any matching requirement, in its entirety, for all eligible crime victim assistance programs contracted to provide services at that time."<sup>6</sup>

We determined that JFCS neither requested nor received a match waiver for any of its match requirements, and, according to JFCS's accounting records, it had recorded match amounting to \$512,653 as of October 2023. Our March 2024 audit of the victim assistance formula grants awarded to the Arizona DPS found that the Arizona DPS did not properly follow OVC match guidance and included a recommendation for OJP to coordinate with the Arizona DPS to ensure that it updates match waiver policies to incorporate match waivers resulting from national emergencies.<sup>7</sup>

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<sup>5</sup> In-kind match contributions may include donations of expendable equipment, office supplies, workshop or classroom materials, workplace, or the value of time contributed by those providing integral services to the funded project.

<sup>6</sup> [34 U.S.C. § 20103\(a\)\(8\)](#).

<sup>7</sup> [DOJ OIG, Victim Assistance Grants Awarded to the Arizona Department of Public Safety, 16.](#)



## Single Audit

Any non-federal entity that expends over \$750,000 in federal funds during its FY is required to have a single audit performed. Under the Uniform Guidance, auditees must prepare a Schedule of Expenditures of Federal Awards detailing the: (1) federal source and expenditure amount for federal awards received as a subrecipient and (2) name of the pass-through entity. The Uniform Guidance also requires pass-through entities to issue a management decision letter for subrecipient audit findings and provide oversight to ensure subrecipients take appropriate and timely corrective actions to fix the identified deficiencies. We reviewed JFCS's Single Audit Reports for FYs 2021, 2022, and 2023, which included the following VOCA-related findings:

- FY 2021: (1) two invoices lacked secondary approval prior to payment; (2) two invoices were coded to the incorrect expense account; (3) one transaction that was unallowable with a questioned cost of \$87 due to staff turnover and limited resources; (4) two timesheets lacked documented approval by supervisory personnel due to staff not consistently following policies; and (5) four clerical errors totaling \$127 in over billings due to staff turnover and limited resources.
- FY 2022: three clerical errors totaling \$2,434 in over billings due to limited resources.
- FY 2023: \$1,117 in unallowable costs resulting from clerical errors amidst limited resources.

Without adequate supporting documents and sufficient policies and procedures, JFCS risks charging unapproved costs to the subaward, inaccurately coding invoices in their general ledger, and charging unallowable costs to federal awards. As noted above in the results of our subaward expenditure testing, we identified similar lapses in financial controls, such as issues with the coding of transactions and the application of allocation methodology.

Additionally, as noted in our March 2024 audit of the victim assistance formula grants awarded to the Arizona DPS, the Arizona DPS was not in compliance with its pass-through agency responsibilities in relation to single audit requirements. As a result, we recommended that the Arizona DPS develop and implement policies and procedures in compliance with the Uniform Guidance, which requires pass-through entities issue management decisions and ensure corrective action is taken on related subrecipient single audit report findings.<sup>8</sup>

During this audit of JFCS's subaward, we confirmed the Arizona DPS did not issue management decision letters for the FYs 2021 and 2022 single audit findings related to VOCA subawards as required by the Uniform Guidance. (The Arizona DPS issued a management decision letter for FY 2023.) We recommend that OJP ensure that the Arizona DPS executes its single audit monitoring responsibilities to verify that the JFCS FY 2021 and 2022 VOCA-related single audit report findings, including any questioned costs, have been remedied.

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<sup>8</sup> [DOJ OIG, Victim Assistance Grants Awarded to the Arizona Department of Public Safety, 11.](#)

## Conclusion and Recommendations

We concluded that JFCS used VOCA funds received through a subaward from the Arizona DPS to provide direct services to crime victims, which included therapy, counseling, general services, and referrals to alternative resources. However, we found JFCS could improve its financial policies and procedures to include certain grant financial management areas, such as matching funds, consultants, commingling of funds, and procedures on how to report financial information to the Arizona DPS. Additionally, we found that JFCS did not accurately calculate fringe benefit costs. Lastly, despite JFCS having single audit findings related to VOCA funds for FYs 2021 and 2022, the Arizona DPS did not issue the required management decision letters. We provide five recommendations to OJP and the Arizona DPS to address these deficiencies.

We recommend that OJP work with the Arizona DPS to:

1. Ensure that JFCS develops and implements written policies and procedures related to grant financial management to comply with the DOJ Grants Financial Guide and federal award requirements.
2. Ensure that JFCS develops and implements a procedure that consists of a review and reconciliation process of VOCA subaward expenditures prior to posting in its accounting records.
3. Ensure that JFCS enhances its fiscal policies and procedures to include a process or control (e.g., a checklist or reconciliation) that facilitates a more robust review of expenses to ensure allowability with VOCA Guidelines.

We recommend that OJP:

4. Require Arizona DPS to complete its review of documents provided by JFCS that support corrective actions for FY 2022 and 2023 fringe benefit transactions and take remedial action if necessary.
5. Ensure that the Arizona DPS executes its single audit monitoring responsibilities to verify that the JFCS FY 2021 and 2022 VOCA-related single audit report findings, including any questioned costs, have been remedied.



## **APPENDIX 1: Objective, Scope, and Methodology**

### **Objective**

The objective of this audit was to review how Jewish Family and Children's Services of Southern Arizona, Inc. (JFCS) used the Victims of Crime Act (VOCA) funds received through a subaward from the Arizona Department of Public Safety (Arizona DPS) 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 one subaward to JFCS. The subaward, totaling \$2,892,142, was funded by the Arizona DPS from primary VOCA grants 2018-V2-GX-0012, 2019-V2-GX-0041, and 2020-V2-GX-0054 awarded by the Office of Justice Programs (OJP) Office for Victims of Crime (OVC). As of October 2023, the Arizona DPS had reimbursed JFCS \$2,048,745 in subaward funds.

Our audit concentrated on, but was not limited to, the period of October 1, 2020, through September 30, 2023. The Department of Justice (DOJ) Grants Financial Guide; the VOCA Guidelines and Final Rule; 2 C.F.R. § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; the Arizona DPS's guidance; and the OVC and the Arizona DPS 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 JFCS's activities related to the audited subaward. Our work included interviews with senior officials as well as personnel who provided services directly to victims. We also examined policies and procedures and reviewed subaward documentation and financial records. We performed sample-based audit testing for subaward expenditures, including personnel, fringe benefits, other costs, and services rendered. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the subaward 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 various systems that the Arizona DPS used to account for VOCA victim assistance funds, and JFCS's programmatic and financial controls 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 were verified with documents 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 JFCS to provide assurance on its internal control structure as a whole. JFCS management is responsible for the establishment and maintenance of internal controls in accordance with Office of Management and Budget Circular A-123 and 2 C.F.R. § 200. Because we do not express an opinion on JFCS's internal control structure as a whole, we offer this statement solely for the information and use of JFCS, the Arizona DPS, and OJP.<sup>9</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 reviewed the design and implementation of JFCS written policies and procedures. We also tested the implementation and operating effectiveness of specific controls over award 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>9</sup> This restriction is not intended to limit the distribution of this report, which is a matter of public record.



## APPENDIX 2: Jewish Family and Children's Services of Southern Arizona, Inc. Response to the Draft Audit Report



4301 E. 5th St.  
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Carlos A. Hernández



September 23, 2024

Shenika N. Cox  
Regional Audit Manager  
U.S. Department of Justice  
Office of the Inspector General  
Washington Regional Audit Office  
Jefferson Plaza, Suite 900  
Washington, DC 20530

Dear Ms. Cox,

We have reviewed the draft copy audit report on the Audit of the Office of Justice Programs (OJP) Victims Assistance Grants Sub awarded by Arizona Department of Public Safety (AZ DPS) to the Jewish Family and Children's Services of Southern Arizona, Inc. (JFCS).

Listed below are the audit recommendations, and JFCS's response and corrective action to each item presented.

1. Ensure that JFCS develops and implements written policies and procedures related to grant financial management to comply with the DOJ Grants Financial Guide and federal award requirements.

JFCS agrees with this recommendation. JFCS has updated grant invoicing policies based on the recommendations provided in the Draft Audit Report.

Specifically, JFCS began the review of the invoices by both the Chief of Behavioral Health Services and the Chief Administrative Officer in October 2023 to align with the start of the new fiscal year. In November 2023, a review of the VOCA grant agreement was conducted.

The policy was updated in June 2024 after review by our Finance Committee.



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*\*of blessed memory*

#### **President & CEO**

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2. Ensure that JFCS develops and implements a procedure that consists of a review and reconciliation process of VOCA subaward expenditures prior to posting in its accounting records.

JFCS agrees with this recommendation. JFCS has added the following procedural steps for grant review: (1) a review of the awarding agency's financial award requirements and, (2) a review of the notice of award for review of allowable expenses. These will be effective 10/01/2024 for the new fiscal year.

3. Ensure that JFCS enhances its fiscal policies and procedures to include a process or control (e.g., a checklist or reconciliation) that facilitates a more robust review of expenses to ensure allowability with VOCA Guidelines.

JFCS agrees with this recommendation. JFCS has added a monthly reconciliation of general ledger grant expenses compared to a grant expense tracking spreadsheet listing costs month over month to monitoring expected budget line-item costs versus budgeted amount and identify variances prior to invoice submission. The Controller will be responsible for maintaining this spreadsheet and will review monthly with the Chief Administrative Officer. This will be effective 10/01/2024.

Policies and procedures enclosed.

Sincerely,

Carlos Hernandez

President and Chief Executive Officer



## APPENDIX 3: The Arizona Department of Public Safety Response to the Draft Audit Report



KATIE HOBBS  
Governor

JEFFREY GLOVER  
Director

### ARIZONA DEPARTMENT OF PUBLIC SAFETY

2102 WEST ENCANTO BLVD. P.O. BOX 6638 PHOENIX, ARIZONA 85005-6638 (602) 223-2000

*"Courteous Vigilance"*

September 17, 2024

Shenika N. Cox  
Regional Audit Manager  
Washington Regional Audit Office  
U.S. Department of Justice  
Office of the Inspector General

Re: Draft Audit Report, 2020-172 Subgrant, Jewish Family & Children's Services of So. Arizona

Dear Ms. Cox,

The Arizona Department of Public Safety (AZDPS) appreciates the opportunity to respond to the Office of the Inspector General's draft audit reported related to AZDPS Victims of Crime Act (VOCA) Grant Agreement Number 2020-172 with Jewish Family & Children's Services of So. Arizona (JFCS). The subaward was supported with Federal awards 2018-V2-GX-0012, 2019-V2-GX-0041, and 2020-V2-GX-0054. The draft audit report includes five recommendations.

**Recommendation:** that the US Department of Justice (DOJ), Office of Justice Programs (OJP) work with the AZDPS to ensure that JFCS develops and implements written policies and procedures related to grant financial management to comply with the DOJ Grants Financial Guide and federal award requirements.

The AZDPS agrees with this recommendation and will work with the OJP and JFCS to ensure that JFCS develops and implements written policies and procedures related to grant financial management to comply with the DOJ Grants Financial Guide and federal award requirements.

**Recommendation:** that the OJP work with the AZDPS to ensure that JFCS develops and implements a procedure that consist of a review and reconciliation process of VOCA subaward expenditures prior to posting in its accounting records.

The AZDPS agrees with this recommendation and will work with the OJP and JFCS to ensure that JFCS develops and implements a procedure that consist of a review and reconciliation process of VOCA subaward expenditures prior to posting in its accounting records.

**Recommendation:** that the OJP work with the AZDPS to ensure that JFCS enhances its fiscal policies and procedures to include a process or control (e.g., a checklist or reconciliation) that facilitates a more robust review of expenses to ensure allowability with VOCA Guidelines.

Ms. Shenika N. Cox  
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September 17, 2024

The AZDPS agrees with this recommendation and will work with the OJP and JFCS to ensure that JFCS enhances its fiscal policies and procedures to include a process or control (e.g., a checklist or reconciliation) that facilitates a more robust review of expenses to ensure allowability with VOCA Guidelines.

***Recommendation:*** that OJP require AZDPS to complete its review of documents provided by JFCS that support corrective actions for FY 2022 and 2023 fringe benefit transactions and take remedial action if necessary.

The AZDPS agrees with this recommendation, and it will work with OJP on the requirement to complete its review of documents provided by JFCS that support corrective actions for FY 2022 and FY 2023 fringe benefit transactions and take remedial action if necessary.

***Recommendation:*** that the OJP ensure that the AZDPS executes its single audit monitoring responsibilities to verify that the JFCS FY 2021 and 2022 VOCA-related single audit report findings, including any questioned costs, have been remedied.

The AZDPS agrees with this recommendation, and it will ensure OJP that it executes its single audit monitoring responsibilities to verify that the JFCS FY 2021 and 2022 VOCA-related single audit report findings, including any questioned costs, will be remedied.

If there are any questions or if additional information is needed, please contact the AZDPS VOCA Program Administrator, Kate McClary, at [REDACTED] or [REDACTED].

Sincerely,



Jeffrey Glover, Colonel  
Director

KM

cc: Carlos Hernandez  
President and Chief Executive Officer  
Jewish Family & Children's Services of Southern Arizona, Inc.  
(Provided electronically at: [REDACTED])



Ms. Shenika N. Cox  
Page 3 of 3  
September 17, 2024

Linda J. Taylor  
Lead Auditor, Audit Coordination Branch  
Audit and Review Division  
Office of Audit Assessment and Management  
Office of Justice Programs  
US Department of Justice  
(Provided electronically at: [Linda.Taylor2@usdoj.gov](mailto:Linda.Taylor2@usdoj.gov))

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



U.S. Department of Justice

Office of Justice Programs

Office of Audit, Assessment, and Management

Washington, D.C. 20531

October 3, 2024

MEMORANDUM TO: Shenika N. Cox  
Regional Audit Manager  
Washington 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 Arizona Department of Public Safety to the Jewish Family and Children's Services of Southern Arizona, Inc., Tucson, Arizona*

This memorandum is in reference to your correspondence, dated September 4, 2024, transmitting the above-referenced draft audit report for the Jewish Family and Children's Services of Southern Arizona, Inc. (JFCS). JFCS received sub-award funds from the Arizona Department of Public Safety (Arizona DPS), under the Office of Justice Programs' (OJP), Office for Victims of Crime, Victims of Crime Act (VOCA), Victim Assistance Formula Grant Program, Grant Numbers 2018-V2-GX-0012, 2019-V2-GX-0041, and 2020-V2-GX-0054. We consider the subject report resolved and request written acceptance of this action from your office.

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

- 1. We recommend that OJP work with the Arizona DPS to ensure that JFCS develops and implements written policies and procedures related to grant financial management to comply with the DOJ Grants Financial Guide and federal award requirements.**

OJP agrees with this recommendation. In its response, dated September 17, 2024, the Arizona DPS stated that it will work with JFCS to ensure that it develops and implements written policies and procedures related to grant financial management to comply with the U.S. Department of Justice (DOJ) Grants Financial Guide and Federal award requirements.



Accordingly, we will coordinate with the Arizona DPS to obtain a copy of JFCS' written grant financial management policies and procedures, developed and implemented, in compliance with the DOJ Grants Financial Guide and Federal award requirements.

2. **We recommend that OJP work with the Arizona DPS to ensure that JFCS develops and implements a procedure that consist of a review and reconciliation process of VOCA subaward expenditures prior to posting in its accounting records.**

OJP agrees with this recommendation. In its response, dated September 17, 2024, the Arizona DPS stated that it will work with JFCS to ensure that it develops and implements a procedure that consists of a review and reconciliation process of VOCA subaward expenditures prior to posting in its accounting records.

Accordingly, we will coordinate with the Arizona DPS to obtain a copy of JFCS' written policies and procedures, developed and implemented, which includes a procedure for reviewing and reconciling VOCA subaward expenditures prior to posting in its accounting records.

3. **We recommend that OJP work with the Arizona DPS to ensure that JFCS enhances its fiscal policies and procedures to include a process or control (e.g., a checklist or reconciliation) that facilitates a more robust review of expenses to ensure allowability with VOCA Guidelines.**

OJP agrees with this recommendation. In its response, dated September 17, 2024, the Arizona DPS stated that it will work with JFCS to ensure that it enhances its fiscal policies and procedures to include a process or control (e.g., a checklist or reconciliation) that facilitates a more robust review of expenses to ensure allowability with VOCA Guidelines.

Accordingly, we will coordinate with Arizona DPS to obtain a copy of JFCS' written policies and procedures, developed and implemented, to ensure that JFCS' fiscal policies and procedures include a process or control (e.g., a checklist or reconciliation) that facilitates a more robust review of expenses to ensure allowability with VOCA Guidelines.

4. **We recommend that OJP require Arizona DPS to complete its review of documents provided by JFCS that support corrective actions for FY 2022 and 2023 fringe benefit transactions and take remedial action if necessary.**

OJP agrees with this recommendation. In its response, dated September 17, 2024, the Arizona DPS stated that it will work with OJP on the requirement to complete its review of documents provided by JFCS that support corrective actions for fiscal years (FYs) 2022 and 2023 fringe benefit transactions, and take remedial action, if necessary.

Accordingly, we will coordinate with Arizona DPS to obtain written confirmation that it has completed its review of documents provided by JFCS, which supports that corrective actions were implemented for FYs 2022 and 2023 fringe benefit transactions, and remedial actions were taken, if necessary.

5. **We recommend that OJP ensure that the Arizona DPS executes its single audit monitoring responsibilities to verify that the JFCS FY 2021 and 2022 VOCA-related single audit report findings, including any questioned costs, have been remedied.**

OJP agrees with this recommendation. In its response, dated September 17, 2024, the Arizona DPS stated it will ensure that it executes its single audit monitoring responsibilities to verify that the JFCS' FY 2021 and 2022 VOCA-related single audit report findings, including any questioned costs, will be remedied.

Accordingly, we will coordinate with Arizona DPS to obtain written confirmation that it has executed its single audit monitoring responsibilities, by verifying that the JFCS adequately addressed and remedied their FY 2021 and 2022 VOCA-related single audit report findings, including any questioned costs.

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

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

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

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

Kristina Rose  
Director  
Office for Victims of Crime

Katherine Darke Schmitt  
Principal Deputy Director  
Office for Victims of Crime

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

Frederick Rogers  
Grants Management Specialist  
Office for Victims of Crime

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Katherine Brown  
Principal Deputy Director  
Office of Communications

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

Joanne M. Suttington  
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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 Officer

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 OCOM001178



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

The U.S. Department of Justice Office of the Inspector General (OIG) provided a draft of this audit report to the Office of Justice Programs (OJP), the Arizona Department of Public Safety (Arizona DPS), and the Jewish Family and Children's Services of Southern Arizona, Inc. (JFCS). The JFCS response is incorporated in Appendix 2, the Arizona DPS response is incorporated in Appendix 3, and OJP's response is incorporated in Appendix 4 of this final report. In response to our draft audit report, OJP agreed with our recommendations, and as a result, the status of the audit report is resolved. The Arizona DPS agreed with all five recommendations and JFCS agreed with the three recommendations to address its operations.<sup>10</sup> The following provides the OIG analysis of the response and summary of actions necessary to close the report.

### Recommendations for OJP to work with Arizona DPS to:

- 1. Ensure that JFCS develops and implements written policies and procedures related to grant financial management to comply with the DOJ Grants Financial Guide and federal award requirements.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it would coordinate with the Arizona DPS to obtain a copy of the written grant financial management policies and procedures that JFCS plans to develop and implement to comply with the DOJ Grants Financial Guide and federal award requirements.

The Arizona DPS agreed with this recommendation and stated it will work with OJP and JFCS to ensure that JFCS develops and implements the aforementioned written policies and procedures.

The JFCS agreed with this recommendation and provided details on how it updated its grant invoicing policies. Specifically, JFCS explained that both the Chief of Behavioral Health Services and the Chief Administrative Officer initiated a review of invoices in October 2023 and in November 2023, JFCS reviewed the VOCA grant agreement. JFCS also stated that it updated its grant management policy in June 2024 after its Finance Committee approved it. While JFCS provided an updated grant management policy, it was still missing information for certain grant financial management requirements such as, matching funds, consultants, and commingling of funds.

This recommendation can be closed when we receive evidence that JFCS has developed and implemented written grant financial management policies and procedures that comply with the DOJ Grants Financial Guide and federal award requirements. At a minimum, this should include information for requirements such as matching funds, consultants, and commingling of funds.

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<sup>10</sup> JFCS did not comment on our last two recommendations because they were directed solely to OJP.



- 2. Ensure that JFCS develops and implements a procedure that consists of a review and reconciliation process of VOCA subaward expenditures prior to posting in its accounting records.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with the Arizona DPS to obtain a copy of JFCS's written policies and procedures, which includes a procedure for reviewing and reconciling VOCA subaward expenditures prior to posting in its accounting records.

The Arizona DPS agreed with this recommendation and stated that it will work with OJP and JFCS to ensure that JFCS develops and implements the aforementioned procedure.

The JFCS agreed with this recommendation. In its response, JFCS stated it has added the following procedural steps for grant review (effective as of October 1, 2024): (1) a review of the awarding agency's financial award requirements and, (2) a review of the notice of award for review of allowable expenses. However, the procedural steps documented in the updated policy does not appear to ensure that JFCS is consistently and accurately coding expenditures prior to posting in its accounting records.

This recommendation can be closed when we receive evidence that JFCS has developed and implemented a procedure that includes a review and reconciliation process for VOCA subaward expenditures prior to posting in its accounting records. This process should ensure that expenditures are coded consistently based on JFCS's source code methodology.

- 3. Ensure that JFCS enhances its fiscal policies and procedures to include a process or control (e.g., checklist or reconciliation) that facilitates a more robust review of expenses to ensure allowability with VOCA Guidelines.**

Resolved. OJP agreed with our recommendation. OJP stated in its response it will coordinate with Arizona DPS to ensure that JFCS's fiscal policies and procedures include a process or control (e.g., a checklist or reconciliation) that facilitates a more robust review of expenses to ensure allowability with Guidelines.

The Arizona DPS agreed with this recommendation and stated it will work with OJP and JFCS to ensure that JFCS makes the aforementioned enhancements its fiscal policies and procedures.

JFCS agreed with this recommendation. In its response, JFCS stated that, as of October 1, 2024, it had implemented a monthly reconciliation process. This reconciliation requires the Controller to compare general ledger grant expenses to a grant expense tracking spreadsheet that lists monthly costs. This reconciliation is also intended to facilitate JFCS's monitoring of expected budget line-item costs for alignment with budgeted amounts and identify variances prior to invoice submission. The Controller will subsequently share the reconciliation results with the Chief Administrative Officer. However, the policy provided by JFCS did not delineate this new process.



This recommendation can be closed when we receive evidence, including a copy of the grant expense tracking spreadsheet and policy outlining the monthly reconciliation process, to demonstrate that JFCS enhanced its fiscal policies and procedures to include a process or control that facilitates a more robust review of expenses to ensure allowability with VOCA Guidelines.

**Recommendations for OJP to:**

- 4. Require Arizona DPS to complete its review of documents provided by JFCS that support corrective actions for FY 2022 and 2023 fringe benefit transactions and take remedial action if necessary.**

Resolved. OJP agreed with our recommendation. OJP stated in its response it will coordinate with Arizona DPS to obtain written confirmation that it has reviewed documents provided by JFCS to support that corrective actions were implemented for FY 2022 and 2023 fringe benefit transactions, and remedial actions were taken, if necessary.

The Arizona DPS agreed with this recommendation and stated it will work with OJP on the requirement to complete its review of documents provided by JFCS that support corrective actions for FY 2022 and FY 2023 fringe benefit transactions and take remedial action if necessary.

This recommendation can be closed when we receive evidence that the Arizona DPS has completed its review of documents provided by JFCS that support corrective actions for FY 2022 and 2023, to include any remedial action if necessary.

- 5. Require that the Arizona DPS executes its single audit monitoring responsibilities to verify that the JFCS FY 2021 and 2022 VOCA-related single audit report findings, including any questioned costs, have been remedied.**

Resolved. OJP agreed with our recommendation. OJP stated in its response it will coordinate with Arizona DPS to obtain written confirmation that it has executed its single audit monitoring responsibilities and verified that JFCS adequately addressed and remedied its FY 2021 and 2022 VOCA-related single audit report findings, including any questioned costs.

The Arizona DPS agreed with this recommendation and stated it will take the recommended corrective action.

This recommendation can be closed when we receive evidence that demonstrates Arizona DPS has verified that JFCS's FY 2021 and 2022 VOCA-related single audit report findings have been remedied, to include any questioned costs.