



U.S. Department of Justice

Office of the Inspector General
Washington Regional Audit Office

May 9, 2019

Shannon Dion
Director
Virginia Department of Criminal Justice Services
1100 Bank Street
Richmond, VA 23219

Dear Ms. Dion,

The U.S. Department of Justice Office of the Inspector General, Washington Regional Audit Office is initiating an audit of the crime victim assistance program supported by the U.S. Department of Justice Office of Justice Programs (OJP) grants awarded to the state of Virginia. Specifically, we plan to focus on the following awards:

Grant Number	Grant Name	Amount Awarded
2015-VA-GX-0043	OVC FY15 VOCA Victim Assistance	\$50,330,687
2016-VA-GX-0039	OVC FY16 VOCA Victim Assistance	\$56,993,066
2017-VA-GX-0018	OVC FY17 VOCA Victim Assistance	\$47,315,341

The objective of this audit is to evaluate the grantee's design and implementation of its crime victim assistance program. To accomplish this objective, we will assess performance in the following areas of grant management: grant program planning and execution, program requirements and performance reporting, grant financial management, and monitoring of subrecipients. In addition, during our audit we plan to conduct site visits for a sample of subrecipients.

We anticipate beginning this audit towards the end of May and are available to discuss a mutually agreeable time to hold the entrance conference. For the OJP assistance grants listed above, please have the following available at the time of the entrance conference.

1. Accounting and financial policies and procedures related to grant financial management.
2. The detailed and summary accounting records for all expenditures charged to the grants, including a chart of accounts, and documentation

supporting quarterly Federal Financial Reports and all drawdown requests.

3. If administrative costs are charged to these grants, a description of the cost categories charged as administrative costs. Please also include:
 - a. A listing of any employees paid with grant funds, including name, position, and dates of employment.
 - b. A listing of any capital property or equipment (unit cost of \$5,000 or greater) charged to the grants, as well as the accounting records to support the purchase of these items.
4. Documentation of any OJP site visits or grant monitoring activities.
5. The most recent financial statement and single audit report covering your agency, as well as any management correspondence issued by the independent auditor in conjunction with the audit and documentation that the findings were adequately addressed.
6. Any other prior audits or reviews that cover these grants.
7. Any program evaluation documents that may exist at the state level (beyond the federal performance reporting requirements) assessing the extent to which the grants are meeting their stated goals and objectives. Include a summary of any specific grant-related activities that remain to be completed.
8. Announcements of solicitation for subrecipient applications for each assistance grant in the audit scope.
9. Policies and procedures regarding the application and selection process for sub-awards, along with a sample sub-award agreement.
10. Policies and procedures for monitoring subrecipients.
11. List of subrecipients selected to receive funding for each assistance grant within our review, including the amount of the sub-award, project period, and reimbursement requests to date.

At the conclusion of our fieldwork, an exit conference will be held to discuss our audit findings and obtain your comments. As applicable, the results of the audit will be reported to your office and the Department of Justice for resolution of our findings and recommendations.

Further, the Director (or equivalent) and Chief Financial Officer (or equivalent) will be asked to sign a management representation letter attesting to the completeness and accuracy of the data provided to us (see Enclosure). If you have any questions, please contact me or Allison Russo, at 703-413-1821.

Finally, to learn more about the audit process, you may view the OIG's Grant Award Audit Process webinar series at <https://oig.justice.gov/about/grant-audits.htm>.

Your assistance and cooperation are appreciated.

Sincerely,


John Manning
Regional Audit Manager

Enclosure

cc: Maureen A. Henneberg
Deputy Assistant Attorney General
for Operations and Management
Office of Justice Programs

Ralph E. Martin
Director
Audit and Review Division
Office of Audit, Assessment, and Management
Office of Justice Programs

Jeffery A. Haley
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Ashley Hines
Audit Liaison
Internal Review and Evaluation Office
Justice Management Division

Neil Ryder
Internal Review and Evaluation Office
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Enclosure

{DATE}

John Manning
Regional Audit Manager
Washington Regional Audit Office
Office of the Inspector General
U.S. Department of Justice
Jefferson Plaza, Suite 900
Washington, D.C 20530

Dear Mr. Manning:

I understand the objective of the Department of Justice (DOJ) Office of the Inspector General's (OIG) audit was to evaluate the grantee's design and implementation of its crime victim assistance program for the grants reviewed, as identified in the following table:

Grant Number	Grant Name	Amount Awarded
2015-VA-GX-0043	OVC FY15 VOCA Victim Assistance	\$50,330,687
2016-VA-GX-0039	OVC FY16 VOCA Victim Assistance	\$56,993,066
2017-VA-GX-0018	OVC FY17 VOCA Victim Assistance	\$47,315,341

This letter is to confirm, in view of the audit objective and understanding of the audit's scope and to the best of my knowledge and belief as of [insert date of response to the draft report], the following representations made to you or your staff during the audit are complete and accurate.

- The Virginia Department of Criminal Justice Services has provided the OIG with the names and titles of all appropriate management officials and other individuals, and that these persons were made available for interviews.
- The Virginia Department of Criminal Justice Services provided to the OIG full access to its facilities relevant to the audit.
- The Virginia Department of Criminal Justice Services provided to the OIG all policies, procedures, directives, laws, and guidance related to the DOJ Office of Justice Programs (OJP) grants reviewed.
- The Virginia Department of Criminal Justice Services provided in a complete, accurate, and unaltered form all data and records requested by the OIG.

- The Virginia Department of Criminal Justice Services did not intentionally withhold from the OIG any potentially relevant information.
- The Virginia Department of Criminal Justice Services provided to the OIG all relevant internal reports, memoranda, and other documentation that could reasonably be identified addressing the Virginia Department of Criminal Justice Services implementation of the OJP grants reviewed.
- The Virginia Department of Criminal Justice Services informed the OIG of entities outside the Virginia Department of Criminal Justice Services that are involved in DOJ efforts related to the OJP grants reviewed, and the Virginia Department of Criminal Justice Services assisted the OIG, as requested, in facilitating meetings with these other entities' personnel.
- The Virginia Department of Criminal Justice Services disclosed to the OIG all known violations or possible violations of laws or regulations whose effects should be considered for disclosure in your audit report, or for referral to responsible authorities.
- The Virginia Department of Criminal Justice Services is not aware of any relevant internal control matters; issues concerning compliance with laws and regulations; financial considerations; contingencies; irregularities; or instances of fraud, waste or mismanagement of which the OIG has not been made aware.
- The Virginia Department of Criminal Justice Services has disclosed to the OIG any communications from oversight agencies, internal auditors, and other practitioners concerning possible non-compliance with requirements involving the OJP grants reviewed.

Sincerely,

[Signature]

[Insert Senior Responsible Official's Name, and Title]

[Signature]

[Other Responsible Official's Name, and Title, insert as many persons as appropriate]

