

CVF grant program issues. The current public health crisis has heightened these concerns after the DOJ received dedicated grant funding from the CARES Act to address the pandemic.

Pandemic Grant Funds. In addition to managing existing grant programs and awarded contracts, the DOJ must also implement adequate controls on funding from the CARES Act. The infusion of funds that resulted from the pandemic has increased the potential of fraud and misuse of public resources, as we have alerted the DOJ procurement executives in a [May 2020 memorandum](#). In the pandemic section of this TMPC report, we discuss our interim report on OJP's implementation of CARES Act grant funds and our finding that the OJP has awarded Coronavirus Emergency Supplemental Funding (CESF) grants in a timely manner based on our ongoing review. For the OJP and the Department, the additional challenges following the grant awards are ensuring that award recipients use the funds to address the pandemic and mitigating the risk of potential misuse of the monies.

CVF: Audits and Outreach Efforts. In recent years, our TMPC reports have discussed challenges of administering and overseeing [CVF](#) grants due to the significant increase of available funds since FY 2015. Established by the Victims of Crime Act (VOCA) of 1984, the CVF collects criminal fines and penalties which it then distributes annually to all states and most territories to support victim services. From January 2016 to the present, we have issued more than 70 CVF-related audit reports, including two comprehensive audits issued in [2017](#) and [2019](#) on OJP's efforts in managing the CVF. These two comprehensive audit reports found CVF grant recipients struggling with monitoring thousands of subrecipients, as well as some complex and ambiguous criteria. OJP agreed with the 25 recommendations in these two reports on improving its administration of the CVF, and has made significant improvements to address these recommendations by issuing written guidance to clarify reporting discrepancies and offering financial management training to the states and subrecipients.

We also conducted outreach in 2019 and 2020 by co-presenting with the Department's Office for Victims of Crime at the annual training conference of the [National Association of VOCA Assistance Administrators](#). At these conferences, attended by CVF grant awardees, we discussed audit procedures and insights from the more than 200 recommendations in our CVF audit reports to highlight best practices for the grantees, and how they could avoid common pitfalls. While we believe these outreach efforts will enhance compliance with the grant rules, we continue to identify issues of concern in our recent CVF audits. Although these state grantees enhanced their programs serving crime victims, we identified inadequate financial controls, such as inaccurate calculations on state certification forms and ineffective policies to detect unallowable and unsupported expenditures. Closing the OIG's recommendations in connection with CVF awards will greatly assist the Department in its oversight of the substantial funds it receives to award for crime victim services.

Corrective Actions on Audit Recommendations. Federal guidance requires auditees to respond to OIG audit recommendations, including completed or planned courses of action in response to recommendations, and timeframes for final resolution. In March 2020, the OIG issued an [audit report](#) that examined OJP's review of corrective actions for dollar-related recommendations issued by the OIG regarding DOJ grant recipients. The OIG found that OJP remedied these recommendations often by issuing retroactive approvals for costs that we had determined were unallowable by the terms of OJP's grants at the time of the audit, or accepting supporting documentation not made available by grantees to the OIG during the audit. The average timeframe for closing all recommendations in a report for our review scope was over 3 years. OJP agreed with the OIG's three recommendations in this report