

support those impacted by illicit drugs. In [March 2024](#), the OIG issued an [audit report](#) of the OJP Bureau of Justice Assistance's (BJA) administration of the precursor program of COSSUP, the Comprehensive Opioid, Stimulant, and Substance Abuse Program (COSSAP). The OIG found that BJA did not consistently apply or fully disclose preferences used to evaluate COSSAP applications. BJA's failure to provide notice to all prospective COSSAP applicants of significant evaluation preferences undercut requirements that federal funding opportunities be transparent to maximize fairness of the process, as well as OJP's commitment to ensuring a fair and open process for making awards.

Finally, the OIG has identified recurring findings related to financial management including unsupported and unallowable grant expenditures. For example, an August 2024 [audit](#) concluded that the grantee did not maintain adequate supporting documentation for grant expenditures, charged unbudgeted expenses to the grants, did not adequately track its matching costs expenses, and did not use the correct methodology to charge indirect costs to the grants. These failures resulted in the OIG questioning costs in the amount of \$247,326 of the \$1,555,732 grant funds received by the grantee during the audited period.

## **Crime Victims Fund**

In 1988, the [Office for Victims of Crimes](#) (OVC) was authorized by an amendment to the Victims of Crime Act (VOCA) of 1984 to administer the Crime Victims Fund (CVF). The CVF receives monies from fines, special assessments, and forfeited bail paid by people who are convicted of federal crimes in U.S. courts around the country. OVC distributes these funds to (1) state administering agencies (SAA) through the VOCA victim assistance and compensation formula grants and (2) state and local governments, individuals, educational institutions, and private nonprofit organizations through discretionary grants. Congress has [allocated](#) \$10 million each FY in VOCA funds to the OIG, beginning in 2015, for use in auditing and assessing risks and deficiencies in the management of OVC programs. Since 2016, the OIG has released over 110 reports resulting in about 700 recommendations and approximately \$15 million in questioned costs in conducting oversight of the use of these grant funds.

### ***CVF State Administering Agencies***

With the CVF funds, SAAs provide pass-through funding to providers of direct services for victims of crime. Such assistance can include crisis intervention, emergency shelter, transportation, legal assistance, and crisis counseling. The OIG has found that the SAAs struggled with monitoring of subrecipients as identified. The purpose of subrecipient monitoring is to ensure that the subaward is being used for the authorized purpose, in compliance with the federal program and grant requirements, laws, and regulations, and the subaward performance goals are achieved.

As an example, a CVF [audit](#) issued in March 2024 found that the Arizona Department of Public Safety, which administers the VOCA victim assistance programs that ensure appropriate and accessible services are available to crime victims, had not performed an on-site monitoring visit for all 150 subrecipients who received subawards between FY 2021 and FY 2023. More specifically, 85 subrecipients had not had an on-site Arizona Department of Public Safety monitoring visit in 4 years, and of those 29 subrecipients had not been visited in 10 years. An on-site monitoring visit consists of reviewing supporting documentation related to subgrant financial transactions or performance and evaluating whether a subrecipient's costs comply with VOCA Guidelines, as well as