Audit of the Department of Justice's Processes for Identifying and Directing Deposits to the Crime Victims Fund

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AUDIT DIVISION

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Introduction

The Crime Victims Fund (CVF) was created to fund victim services throughout the country and is administered by the Department of Justice (Department or DOJ). The CVF primarily provides grants to states and territories for victim-related programs. CVF funds also support the DOJ Victim Notification System and DOJ personnel assisting victims.

The CVF is funded through the collection of fines and penalties paid by criminal offenders, special assessments, forfeited bail bonds, gifts, and donations. As these sources are inconsistent from year to year, forecasting the fund's balance is difficult. Between fiscal years (FY) 2018 and 2023, CVF distributions exceeded deposits, resulting in a declining fund balance. To stabilize the CVF, Congress passed the VOCA Fix to Sustain the Crime Victims Fund Act (VOCA Fix Act) of 2021. This added an additional funding source to the CVF from monies received pursuant to non-prosecution agreements (NPA) and deferred prosecution agreements (DPA) that are used in resolving corporate criminal investigations without a conviction.[1] However, fluctuations in the CVF funding level continued and concerns remained about maintaining adequate funding. We conducted this audit in part because of these concerns. The objective of this audit was to determine whether the DOJ's processes for identifying and directing deposits to the CVF were effective.

Results in Brief

We found DOJ's use of NPAs and DPAs prior to the VOCA Fix Act significantly contributed to the CVF balance declining between FY 2015 and FY 2021. After the VOCA Fix Act, we found the Department deposited penalties from NPAs and DPAs to the CVF, which amounted to a substantial new source of deposits. However, the fund balance continued to fluctuate due to the varying number of fines collected each year, which remained inconsistent and were significantly impacted by DOJ corporate enforcement policies. Notably, we found DOJ's "anti-piling on" policy, which offset (reduced) monetary penalties for a defendant in instances where there were multiple cases against the defendant, significantly impacted the value of fines collected and deposited into the CVF. We found a variety of approaches and financial outcomes across the Department when applying this policy, and the Department's Criminal Division (CRM) recently issued enhanced guidance for its prosecutors.

We also reviewed 15 of 165 agreements, such as NPAs and DPAs, where the Department allocated or deposited funds to the CVF after the passage of the VOCA Fix Act. We found four agreements with erroneous deposits to the CVF and one agreement with insufficient documentation. Further, we identified two DPAs with debts that were not recorded in the DOJ's Consolidated Debt Collection System (CDCS), as required. The Department promptly addressed these discrepancies, such as redirecting funds to the appropriate place and collecting $50,000 in outstanding debt and depositing it into the CVF.

Conclusion and Recommendations

CVF processes are largely decentralized across DOJ's various components, and the Department should therefore build upon recent improvements to promote consistency and reduce practice disparities that impact CVF deposits. Further, the Department should improve its processes to ensure it accurately records all debts, deposits them appropriately, and has sufficient documentation supporting its allocations. As feasible, the Department should also improve monitoring of CVF deposit accuracy and completeness. These steps will reduce the risk of errors in directing CVF deposits and help ensure a consistent application of priorities when identifying CVF deposits.

We make five recommendations in this report to improve guidance and training for offsetting monetary penalties and to strengthen processes to help ensure the accuracy and completeness of the CVF.

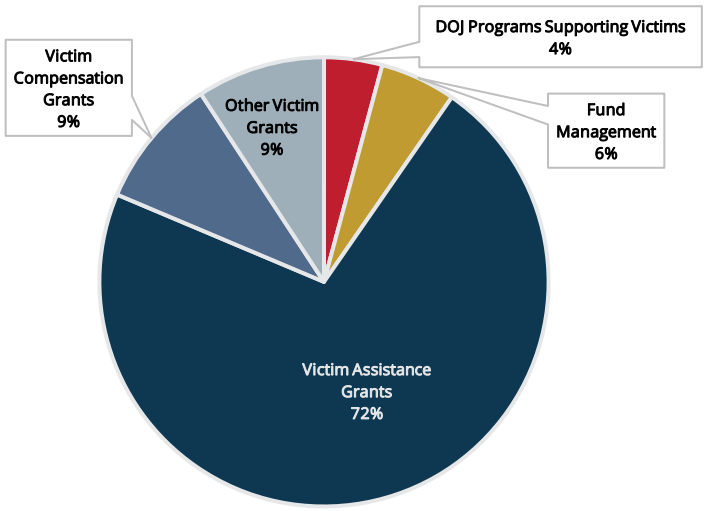
[1] Pub L. No. 117-27.

The Crime Victims Fund

Established by the Victims of Crime Act (VOCA) of 1984, the CVF serves as a major funding source for victim services throughout the country. The Department's Office of Justice Programs (OJP) administers the CVF, which is mostly used to provide grants for state victim assistance and compensation programs. States distribute these grant funds in direct compensation to crime victims and award subgrants to providers that assist a wide range of victims including survivors of domestic violence, sexual assault, child abuse, and human trafficking. A smaller percentage of the CVF is used to fund the DOJ's Office on Violence Against Women and support other victim-related programs, including the DOJ Victim Notification System, Victim Specialists in the Federal Bureau of Investigation, and Victim-Witness Coordinators in U.S. Attorneys' Offices (USAO).[2] Figure 1 shows a summary of CVF allocations in FY 2025.[3]

Figure 1

Allocation of CVF Distributions in FY 2025

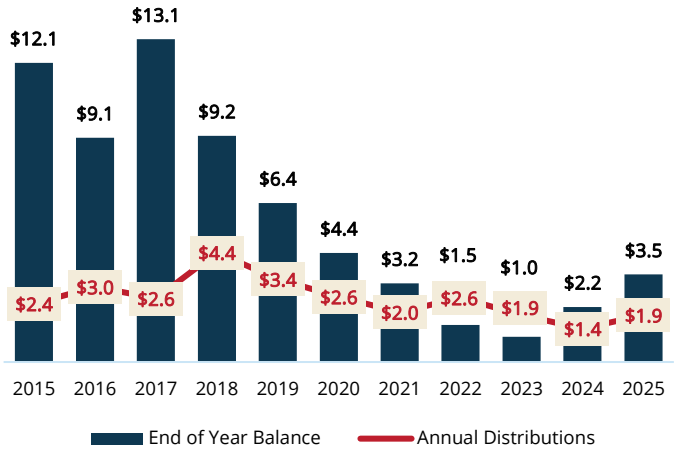


Source: Office of the Inspector General (OIG) Analysis of OJP Data

The CVF is funded from various sources including special assessments, forfeited bail bonds, gifts, donations, and fines and penalties paid by criminal offenders. It is not funded by tax dollars. Forecasting deposits to the CVF is difficult because its sources, including criminal fines, vary each year. CVF distributions exceeded CVF deposits between FY 2018 and FY 2023, resulting in the CVF balance trending lower, as shown in Figure 2.

Figure 2

The Annual Distributions and End of Year Balance of the Crime Victims Fund from FY 2015 to FY 2025 (in Billions)



Source: OJP Data

A lower CVF balance reduces the amount available for victims and programs that help victims survive the aftermath of crime through services and support such as medical care, mental health counseling, lost wages, courtroom advocacy, temporary housing, and funeral costs. To help stabilize the CVF, Congress passed the VOCA Fix Act in 2021.[4]

While this legislation added a substantial new funding source to the CVF, it did not alleviate all balance concerns. Between February 2023 and February 2026, Congress sent five letters to the Department with inquiries and concerns about reduced CVF deposits, citing a historically low balance of the CVF.[5] We conducted this audit in part because of these concerns.

The Department Deposited Penalties to the CVF in Accordance with the VOCA Fix Act

We found the Department's use of NPAs and DPAs to resolve corporate criminal investigations without a conviction significantly contributed to the CVF balance trending lower between FY 2015 and FY 2021. NPAs and DPAs occupy a middle ground between pursuing a conviction and declining to prosecute. These agreements often required the offender to pay a monetary penalty (e.g., a fine) and commit to compliance and remediation. Between FY 2015 and FY 2021, when the CVF balance dropped by almost $9 billion, the

[2] The Victim Notification System is an automated system that provides important information and notifications to federal crime victims about their case. FBI Victim Specialists and USAO Victim-Witness Coordinators provide services to and communicate with victims and witnesses associated with investigations and prosecutions of federal crimes.

[3] More information about the CVF can be found at https://ovc.ojp.gov/about/crime-victims-fund.

[4] Pub L. No. 117-27.

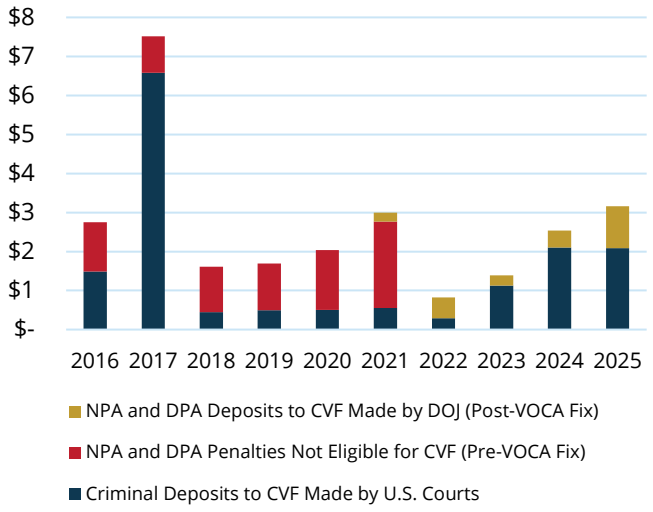
[5] U.S. Senators Charles E. Grassley, Mike Crapo, James E. Risch, Joni K. Ernst, and Susan M. Collins letter to the Honorable Pamela J. Bondi, Attorney General, U.S. Department of Justice, February 11, 2026 (the most recent letter cited here includes references to the other four letters).

Department estimated that it collected over $9.7 billion in fines from NPAs and DPAs that, at that time, were not eligible for deposit to the CVF.

In July 2021, Congress passed the VOCA Fix Act, which directed fines collected from NPAs and DPAs, previously deposited to the general treasury, to be deposited into the CVF. Figure 3 below compares the amount of fines/penalties collected from NPAs, DPAs, and criminal convictions before and after the VOCA Fix Act.

Figure 3

Fines/Penalties from NPAs, DPAs, and Criminal Convictions from FY 2016 to FY 2025 (in Billions)



Source: OIG Analysis of DOJ Data

In accordance with the VOCA Fix Act, we found the Department's Justice Management Division (JMD) deposited penalties collected from NPAs and DPAs to the CVF after July 2021.[6] As of September 2025, JMD had deposited approximately $2.5 billion from these agreements into the CVF, accounting for 31 percent of total CVF deposits following passage of the VOCA Fix Act. As a result, we concluded that the VOCA Fix Act added a significant income stream to the CVF, which appeared to be in line with congressional intentions.

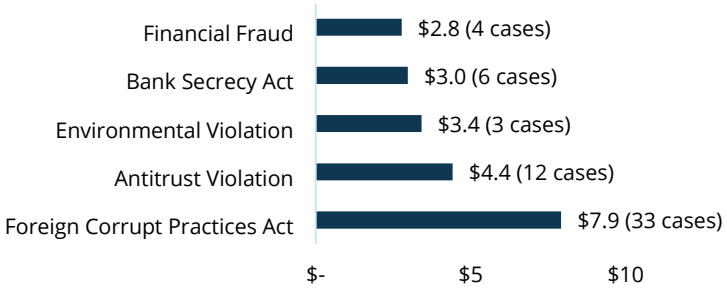
The Department Should Further Build Upon Guidance and Oversight of Financial Outcomes in Coordinated Resolutions

Annual deposits to the CVF fluctuate due to inherent variances, such as the unpredictable nature of crime and the inconsistent number of corporate cases with significant monetary impact. Department policies and decisions made in offsetting monetary penalties also impact the CVF balance, as discussed below.

The Department's various litigating components prosecute many types of corporate crimes that can result in large penalties. Corporate resolutions with penalties over $5 million account for about 90 percent of all CVF-eligible fines over the past decade. In the Department's largest dollar corporate cases between October 2015 and May 2025, each with penalties of at least $100 million, we identified the five categories of criminal violations with the most fines, as shown in Figure 4.

Figure 4

Fines in Large Corporate Resolutions Between October 2015 and May 2025 by the Top Five Violation Types (in Billions)



Note: Corporate resolutions may involve more than one criminal violation. We categorized cases involving multiple violations into a single primary violation or broader category.

Source: OIG Analysis of DOJ Corporate Criminal Resolutions

Consequently, the Department's policies and approach to corporate enforcement have continued to significantly impact CVF deposits. To provide a few examples, the Department's anti-piling on policy instructs prosecutors to coordinate with other agencies to avoid duplicative penalties and has impacted the amount of criminal fines in many large-dollar cases.[7] Additionally, the Department has corporate enforcement policies that incentivize corporations to voluntarily self-disclose misconduct and/or cooperate in DOJ investigations in return for significant reductions to criminal fines. Further, in February 2025, the White House issued an executive order directing the Department to cease initiation of new Foreign Corrupt Practices Act (FCPA) investigations and enforcement for 180 days and to issue

[6] JMD is responsible for the development and operation of Department-wide financial management policies, procedures, and systems. The Department's Debt Accounting Operations Group (DAOG), a component within JMD, is responsible for providing financial services for the receipt, disbursement, accounting, and reporting of payments collected by the Department.

[7] In May 2018, the Department established a policy entitled *Coordination of Corporate Resolution Penalties in Parallel and/or Joint Investigations and Proceedings Arising from the Same Misconduct*, generally referred to as the "anti-piling on" policy. Justice Manual 1-12.100 (May 2018). While the Department's policy was formalized in May 2018, the Department applied a similar approach on coordinated resolutions before that time.

updated guidelines and policies on FCPA.[8] Because FCPA violations have resulted in the most fines of any violation over the past decade, reduced attention on FCPA violations may result in significant impacts on CVF deposits. DOJ efforts and policies on criminal debt enforcement also impact the amount of CVF deposits because debts must be collected to be deposited to the CVF.

While each of the above policies impact CVF deposits, we found the Department's anti-piling on policy had the most significant measurable impact on CVF deposits over the period we reviewed. The Department's anti-piling on policy has been frequently used in large-dollar corporate cases, which often cross multiple jurisdictions and agencies, such as DOJ and other civil, regulatory, state, or foreign agencies. In these cases, the policy instructs prosecutors to coordinate with other agencies to avoid unfair duplicative penalties or "piling on." Such cases are called coordinated resolutions.

In coordinated resolutions, DOJ prosecutors may offset (reduce) penalties based upon the amount the offender paid to other agencies to resolve their investigations into the same misconduct. Whether DOJ prosecutors decide to offset penalties and how they offset penalties in a coordinated resolution determines the degree to which potential recipients (such as the CVF, forfeiture accounts, or others) receive funds.

Our review found that CVF deposits were impacted when prosecutors decided to offset penalties. In particular, we found instances where DOJ prosecutors offset fines in their cases based upon penalties the offender paid to another federal agency. However, the other federal agency that collected the penalties did not deposit them into the CVF and instead deposited them elsewhere, such as to the general treasury. We also identified cases where prosecutors offset fines for the CVF and instead collected penalties pursuant to the government's forfeiture authority used for law enforcement general investigative expenses.

We concluded it is critical for prosecutors to understand and consider how offsetting different types of penalties in DOJ's cases impacts where penalties are deposited and how they will be used. To the extent the Department or components establish funding priorities, prosecutors should be guided in effectuating those priorities when deciding which penalties to offset.

For example, the intent of the 2018 anti-piling on policy is to avoid repeated punishments and "piling on," but the policy did not provide guidance to prosecutors to consider the factors outlined above, such as how offsetting monetary penalties impacts sources of funding. As a result, prosecutors across the Department have entered coordinated resolutions using different methodologies to offset penalties.

The importance of considering funding priorities when offsetting penalties is evidenced by improved guidance developed by CRM following its identification and correction of a resolution. Specifically, in FY 2024, DOJ prosecutors entered a resolution that offset $1.8 billion in criminal fines, leaving little funds eligible for deposit into the CVF. About 3 weeks later, the Department filed a notice with the court to change the resolution before sentencing to better align the resolution with CRM priorities and instead offset $1.5 billion of the forfeiture in the case. This change resulted in $1.5 billion being deposited to the CVF instead of the Treasury Forfeiture Fund.

Because the initial resolution would not have resulted in the desired financial outcome, senior officials within CRM determined that further guidance and training were needed. In December 2024, CRM issued guidance to its prosecutors on offsetting penalties in coordinated resolutions.[9] Specifically, the guidance stated that prosecutors should gather information about and consider how other agencies plan to use their penalties when entering a coordinated resolution. Additionally, it instructed prosecutors to prioritize penalties used for purposes in the following order: (1) direct payments to victims of the underlying crime, (2) indirect payments to victims, such as general victim support provided by the CVF, and (3) all other penalties, such as forfeiture that will not be used to compensate victims. CRM provided division-wide training to its prosecutors on the guidance. Because CRM's guidance prioritized penalties used to support victims, we found that lower percentages of CVF deposits in its large-dollar coordinated resolutions were offset in FY 2024 and FY 2025, and the CVF balance has increased year over year.[10]

[8] In June 2025, the Department issued new guidelines for FCPA enforcement. Todd Blanche, Deputy Attorney General, U.S. Department of Justice, memorandum for the head of the Criminal Division entitled Guidelines for Investigations and Enforcement of the FCPA, June 9, 2025, https://www.justice.gov/dag/media/1403031/dl (accessed April 23, 2026).

[9] CRM Memorandum, Guidance on Coordinating Corporate Resolution Penalties in Parallel Criminal, Civil, Regulatory, and Administrative Proceedings, June 5, 2025, https://www.justice.gov/criminal/media/1402751/dl (accessed April 23, 2026). While CRM issued its guidance in December 2024, senior CRM officials stated its division updated its approach to coordinated resolutions about a year earlier in December 2023. The CRM guidance was revised again in June 2025 and posted publicly.

[10] Between FY 2017 and FY 2023, total fines were offset at a higher percentage than forfeiture in the cases we reviewed. Following the implementation of CRM's updated approach, the Department offset a lower percentage of fines compared to forfeiture in FY 2024 and FY 2025. This change increased deposits to the CVF. More details on our analysis of large-dollar coordinated resolutions can be found in Appendix 2 of this report.

However, the CRM guidance applies only to its prosecutors and not all litigating components have such guidance. For example, the Executive Office for U.S. Attorneys (EOUSA) has not developed similar guidance for prosecutors throughout the 94 U.S. Attorneys Offices. We believe each litigating component that enforces corporate crimes, such as, but not limited to, the Antitrust Division, Civil Division, Environment and Natural Resources Division, National Security Division, and 94 USAOs nationwide, would similarly benefit by implementing guidance and training on offsetting monetary penalties in coordinated resolutions. Without guidance, a significant risk remains that prosecutors enter into coordinated resolutions that offset penalties in a way that does not align with funding priorities at the time of resolution, such as in the case described above that had to be modified. Further, because large-dollar coordinated resolutions can have significant and various impacts—and are a primary funding source for the CVF—the Department would benefit from additional oversight over how monetary penalties are offset in these cases.

To address these risks, we recommend that the Office of the Deputy Attorney General (ODAG) require each litigating component that prosecutes corporate crime to develop and implement written guidance and training opportunities on offsetting monetary penalties in coordinated resolutions, including its impacts on sources of funding. Because large-dollar coordinated resolutions have a significant impact on several funds, such as the CVF and forfeiture funds, we also recommend that ODAG require components to have appropriate controls that ensure penalties offset in large-dollar coordinated resolutions conform to any established funding priorities.

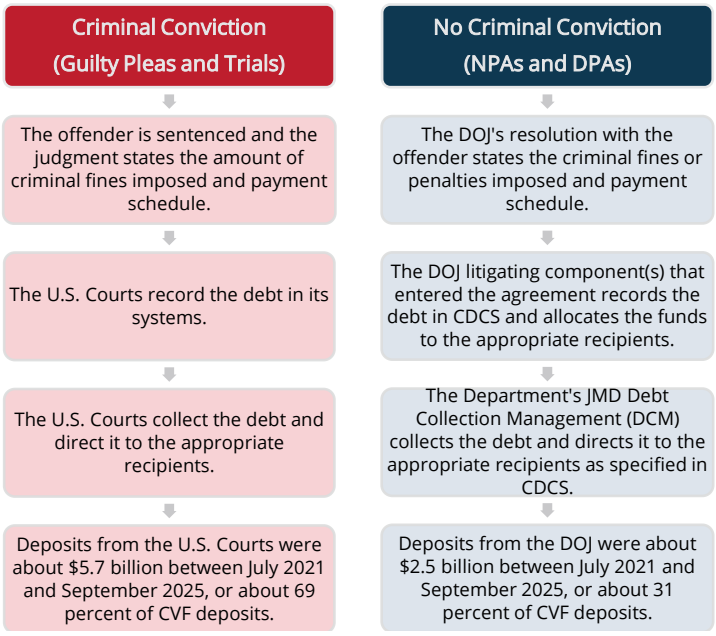
The Department's Processes for CVF Deposits Should Be Strengthened

Following the VOCA Fix Act in July 2021, fines and penalties collected from NPAs and DPAs that would have been deposited to the general treasury were redirected into the CVF. As shown in Figure 5, while the U.S. Courts were responsible for directing criminal fines into the CVF when a criminal is convicted in court, the Department was responsible for directing penalties to the CVF when a case is resolved outside of court with an NPA or DPA.[11]

To accomplish this, each of the approximately 100 litigating offices of the Department nationwide must coordinate with JMD Debt Collection Management (DCM) to ensure the Department accurately records, collects, and deposits debts from each NPA or DPA. After a case is resolved with an NPA or DPA, the litigating component(s) that entered into the agreement must record the debt into the Department-wide system for monitoring debts called CDCS. When recording a debt into CDCS, litigating components use unique accounting codes to allocate funds to recipients, such as the Health Care Fraud and Abuse Control Account, the Treasury's General Fund, or the CVF. Once a debt is collected, DCM staff then deposit the funds to the recipients as specified in CDCS.

Figure 5

The Process for Directing Funds to the CVF from Criminal Convictions and NPA/DPAs



Source: OIG Analysis of DOJ Data

We reviewed 15 of 165 agreements, including NPAs and DPAs, where the Department allocated or deposited funds to the CVF between July 2021 and May 2025. The agreements totaled $575 million of about $2.5 billion in CVF deposits made by DOJ since the VOCA Fix Act. For each agreement, we reviewed whether deposits were made according to the VOCA Fix Act and the terms of the agreement. We found the debts collected in 10 agreements were deposited appropriately, while 5 had discrepancies. Additionally, we reviewed whether debts from publicly available NPAs and DPAs were recorded in CDCS as required and found two missing debts. We summarized the discrepancies into three categories: (1) erroneous deposits; (2) insufficient documentation supporting allocations; and (3) unrecorded debts.

1. Erroneous Deposits – We identified one case where the USAO for the Western District of Virginia, the District of Massachusetts USAO, and the Civil Division's Consumer Protection Branch entered into a DPA with a company and allocated the $231 million fine to the CVF. The first

[11] This audit did not evaluate the U.S. Courts' processes. We limited our review to the Department's role in these processes.

installment of $38 million, paid in December 2024, was deposited to the CVF. In January 2025, EOUSA identified this allocation for review because it was collected from a health care fraud violation, which is not deposited to the CVF.[12] After its review, the Department withdrew the $38 million from the CVF, deposited the funds in the Medicare Trust Account, and updated the allocations in CDCS accordingly.

We also identified three cases that included deposits to the CVF from civil settlement agreements entered into by the USAOs for the Eastern District of Missouri, Eastern District of Michigan, and Western District of Kentucky. These three unrelated agreements, which included about $8 million in deposits to the CVF, involved violations of the False Claims Act and were not resolved with an NPA or DPA. Such agreements were not eligible sources of CVF funding.[13] After we notified EOUSA of these discrepancies, EOUSA and the respective USAOs reviewed and corrected the errors by withdrawing funds from the CVF, routing them to the Health Care Fraud and Abuse Control Account, and correcting future allocations. In addition, EOUSA implemented corrective action in March 2025 by creating different routing forms for False Claims Act civil settlements and NPA/DPAs (which previously used one combined form) to reduce ambiguity in the allocation of funds.

2. Insufficient Documentation Supporting Allocations – We identified one case in which the Antitrust Division and the USAO for the Eastern District of Pennsylvania entered into a DPA which stated that the company agrees to pay "a monetary penalty in the amount of $225 million to the U.S. Crime Victims Fund." However, the Department only allocated $180 million to the CVF. The remaining $45 million, or 20 percent, was allocated to an external law enforcement partner.

   When we asked about this case, an EOUSA official told us the law enforcement partner was authorized to receive a portion of the penalty by statute and that the allocation amount was based on the investigative contributions of the partner's agents and analysts that spanned 3.5 years.[14] Further, the official stated a 20-percent allocation was approved in several prior cases involving the partner and provided documentation for those cases. However, in this case, the Department was unable to provide documentation supporting its allocation methodology for determining that 20 percent, or $45 million, was the appropriate amount to be shared with the contributing agency. We believe the Department could improve accountability by documenting its methodology when it allocates a portion of penalties to recipients not identified to receive funds as part of an agreement.

3. Unrecorded Debts – We found the Department's list of NPAs and DPAs in CDCS was incomplete, as we identified two DPAs where the litigating component did not record the debts in CDCS as required. The two debts totaled $350,000 in penalties, including $50,000 that had not been collected. The $50,000 uncollected debt was from a DPA entered into by the Civil Division in collaboration with the USAO for the Northern District of Texas, and the remaining $300,000 was from a DPA entered into by the USAO for the Western District of Wisconsin.

   Once we alerted EOUSA to the unrecorded debts, EOUSA worked with the respective litigating components to record the debts into CDCS, collected the $50,000 in outstanding debt, and deposited the $50,000 into the CVF. When we asked why these errors occurred, EOUSA officials stated the litigating components did not document the debts appropriately. Because one case involved more than one litigating component entering into the agreement, it may have caused ambiguity regarding which component was responsible for recording the debt in CDCS.

In summary, the Department promptly addressed the discrepancies described above. However, because errors can result in non-compliance with the VOCA Fix Act and money being directed to unintended funds, the Department needs stronger processes to ensure all debts are accurately recorded in CDCS, deposited to the appropriate accounts, and supported by sufficient documentation. Therefore, we recommend that EOUSA implement sufficient controls to ensure USAOs document their methodology when allocating a portion of penalties to recipients not identified in the agreement, such as law enforcement partners. We also recommend that JMD coordinate with litigating components to ensure all debts from NPAs and DPAs entered since the VOCA Fix Act were appropriately recorded in CDCS and that

[12] 42 U.S.C. § 1395i (k)(2)(C) authorizes criminal fines recovered in cases involving a federal health care offense and civil monetary penalties imposed in health care cases to be deposited to the Health Care Fraud and Abuse Control account. Healthcare offenses are defined in 18 U.S.C. § 24(a). The VOCA Fix Act does not require these funds to be deposited to the CVF because they would not have otherwise been deposited to the Treasury's General Fund.

[13] Fines in these cases were not eligible for the CVF because they were civil penalties, rather than criminal penalties. While the VOCA Fix Act redirected to the CVF civil penalties paid pursuant to NPAs and DPAs, it did not extend to False Claims Act violations resolved with civil settlement agreements. According to 42 U.S.C. § 1395i (k)(2)(C)(iv), penalties and damages obtained under the False Claims Act in cases involving claims related to the provision of health care items and services shall be deposited to the Health Care Fraud and Abuse Control Account.

[14] 34 U.S.C. § 20101 excludes certain funds from the CVF, including those collected by the U.S. Postal Service pursuant 39 U.S.C. § 2601(a)(2).

sufficient controls exist to ensure future debts from NPAs and DPAs are appropriately recorded in CDCS.

The Department Should Explore Options to Improve Monitoring of CVF Deposits

The Department operated decentralized processes to allocate and account for funds intended for the CVF. As a result, no single component in the Department had the responsibility or the ability to attest to the accuracy and completeness of the CVF balance, heightening the risk that deposits can be missed and errors may occur.

The Department's OJP was responsible for accounting for CVF deposits, distributing CVF funds, and overseeing the use of those funds.[15] We found that OJP faced significant challenges in monitoring CVF deposits because it had limited visibility into which criminal cases resulted in specific deposits to the CVF. Most deposits were made in batches by each U.S. Court district, and DOJ lacked authority over the timing or processes used by the courts when making such deposits. As a result, it was difficult for OJP to validate whether fines collected in a specific criminal prosecution were appropriately deposited to the CVF without coordinating with each U.S. Court to receive further information about each deposit.

While we recognize the above challenge, the Department has taken recent steps to better identify expected CVF deposits in its debt collection system which could be used to verify whether large fines collected were received in the CVF. Specifically, in July 2025, the Department updated CDCS to better capture the monetary terms of corporate resolutions with penalties over $5 million, which account for about 90 percent of all CVF-eligible fines over the past decade. Senior JMD officials stated these updates provide visibility into expected amounts to be deposited by tracking corporate resolutions and offsets under the anti-piling on policy.

However, the Department did not implement a process to compare CDCS data on expected CVF deposits maintained by JMD, such as fines imposed and collected, with data on actual CVF deposits maintained by OJP. As a result, the Department did not verify whether funds received in the CVF matched expected amounts. We believe a check by the Department would improve accountability over the accuracy and completeness of the CVF balance and help provide some level of assurance to key stakeholders, such as Congress and victim service providers, that the balance is whole. Additionally, because errors in deposits can occur, such as those identified in this report, such a control would help ensure the Department complies with the VOCA Fix Act by detecting missing deposits or errors in deposited amounts.

As a result, we recommend that OJP coordinate with JMD to explore and implement options to improve monitoring of the accuracy and completeness of CVF deposits.

Recommendations

Given the results of our audit, we recommend that the Office of the Deputy Attorney General:

1. Require each litigating component that prosecutes corporate crime to develop and implement written guidance and training opportunities on offsetting monetary penalties in coordinated resolutions including its impacts on sources of funding.
2. Require components to have appropriate controls that ensure penalties offset in large-dollar coordinated resolutions conform to any established funding priorities.

We recommend that the Executive Office for U.S. Attorneys:

3. Implement sufficient controls to ensure USAOs document their methodology when allocating a portion of penalties to recipients not identified in the agreement, such as law enforcement partners.

We recommend that the Justice Management Division:

4. Coordinate with litigating components to ensure all debts from NPAs and DPAs entered since the VOCA Fix Act were appropriately recorded in CDCS and that sufficient controls exist to ensure future debts from NPAs and DPAs are appropriately recorded in CDCS.

We recommend that the Office of Justice Programs:

5. Coordinate with JMD to explore and implement options to improve monitoring of the accuracy and completeness of CVF deposits.

The DOJ concurred with our recommendations in response to a draft of this report; the responses can be found in Appendices 3-6. Our analysis of DOJ's responses and actions needed to close the report can be found in Appendix 7.

[15] 34 U.S.C. § 20111 established the Office for Victims of Crime (OVC) within OJP and tasked the OVC with the administration of the CVF.

APPENDIX 1: Audit Scope and Methodology

Scope and Methodology

The scope of our audit covered deposits into the Crime Victims Fund (CVF) made between October 1, 2015, and August 6, 2025, the most recent data available at the time of our request. In establishing our scope, we considered concerns expressed by Congress in letters to the Department of Justice (Department or DOJ) dated between June 2020 and April 2025. We also considered that the processes for identifying and directing deposits to the CVF involved components outside of the Department. For example, the U.S. Courts were responsible for directing fines from criminal convictions to the CVF. Our scope was limited to the role of the Department.

To accomplish our objective, we reviewed DOJ policies including the Justice Manual, corporate enforcement policies for each litigating component, and other relevant policies governing deposits to the CVF. We reviewed data on monetary penalties in federal cases from the Department's Consolidated Debt Collection System (CDCS) and data on deposits to the CVF reported in the Treasury's Central Accounting Reporting System.[16] We conducted interviews with officials within the Office of Justice Programs' (OJP) Office of the Chief Financial Officer and Office for Victims of Crime, the Justice Management Division (JMD), the Executive Office for U.S. Attorneys (EOUSA), and Department litigating components. We reviewed agreements and other documents in 99 corporate criminal resolutions, each with monetary penalties of at least $100 million, between October 1, 2015, and May 31, 2025. We judgmentally selected a sample of 10 of the 99 corporate criminal resolutions and reviewed documentation supporting the Department's identification of monetary penalties. Additionally, we judgmentally selected 15 of 165 resolutions where the Department allocated or deposited money to the CVF between July 22, 2021, and May 12, 2025, to determine whether the Department directed monetary penalties in compliance with the terms of the agreement and the VOCA Fix to Sustain the Crime Victims Fund Act (VOCA Fix Act).

Beginning in fiscal year (FY) 2015, Congress allocated $10 million annually from the CVF to the DOJ Office of the Inspector General (OIG) to provide oversight and conduct audits of the CVF and activities administered by the Department's OJP Office for Victims of Crime. Since then, over $30 billion has been made available for distribution from the CVF, with the OIG receiving $120 million to conduct its oversight.

Throughout the audit, we obtained feedback from responsible officials on our preliminary audit results. As appropriate, these views are reflected in our report.

Statement on Compliance with Generally Accepted Government Auditing Standards

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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Internal Controls

In this audit, we performed testing of internal controls significant within the context of our audit objectives including controls covering the Department's processes for identifying and directing CVF deposits. We did not evaluate the internal controls of the Department to provide assurance on its internal control structure as a whole. Department management is responsible for the establishment and maintenance of internal controls in accordance with OMB Circular A-123. Because we do not express an opinion on the Department's internal control structure as a whole, we offer this statement solely for the information and use of the Department.[17]

We identified deficiencies that could impact the Department's ability to effectively identify and direct CVF deposits. 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 objectives of this audit, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

[16] Since our audit's scope was limited to the role of the Department, we did not obtain reports from the U.S. Courts on monetary penalties collected in federal criminal cases. Instead, we relied on data DOJ received from the U.S. Courts.

[17] This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Compliance with Laws and Regulations

In this audit, we also tested, as appropriate given our audit objectives and scope, selected transactions, records, procedures, and practices, to obtain reasonable assurance that the Department's management complied with federal laws and regulations for which non-compliance, in our judgment, could have a material effect on the results of our audit. Our audit included examining, on a test basis, the Department's compliance with Public Law No. 117-27 – VOCA Fix to Sustain the Crime Victims Fund Act of 2021, which could have a material effect on the Department's operations.

This testing included interviewing Department officials, assessing internal controls, and reviewing a sample of deposits to the CVF to determine whether they were allowable. As noted in the Audit Results section of this report, we found that the Department deposited penalties from civil settlement agreements arising from False Claims Act violations to the CVF, which were not an allowable funding source under Public Law No. 117-27 or other applicable federal statutes. During our audit, the Department corrected the errors we identified.

Sample-Based Testing

To accomplish our audit objective, we performed sample-based testing to evaluate the Department's processes for identifying and directing fines to the CVF. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the areas we reviewed. This non-statistical sample design did not allow projection of the test results to the universe from which the samples were selected.

Computer-Processed Data

During our audit, we obtained information from the Department's Unified Financial Management System, CDCS, and the Treasury's Central Accounting Reporting System. 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.

APPENDIX 2: Illustrative Figures and Analysis of Monetary Penalty Offsets in the Department's Large-Dollar Coordinated Resolutions

Figure 6

Example Demonstrating the Department's Process for Offsetting Monetary Penalties in Coordinated Resolutions

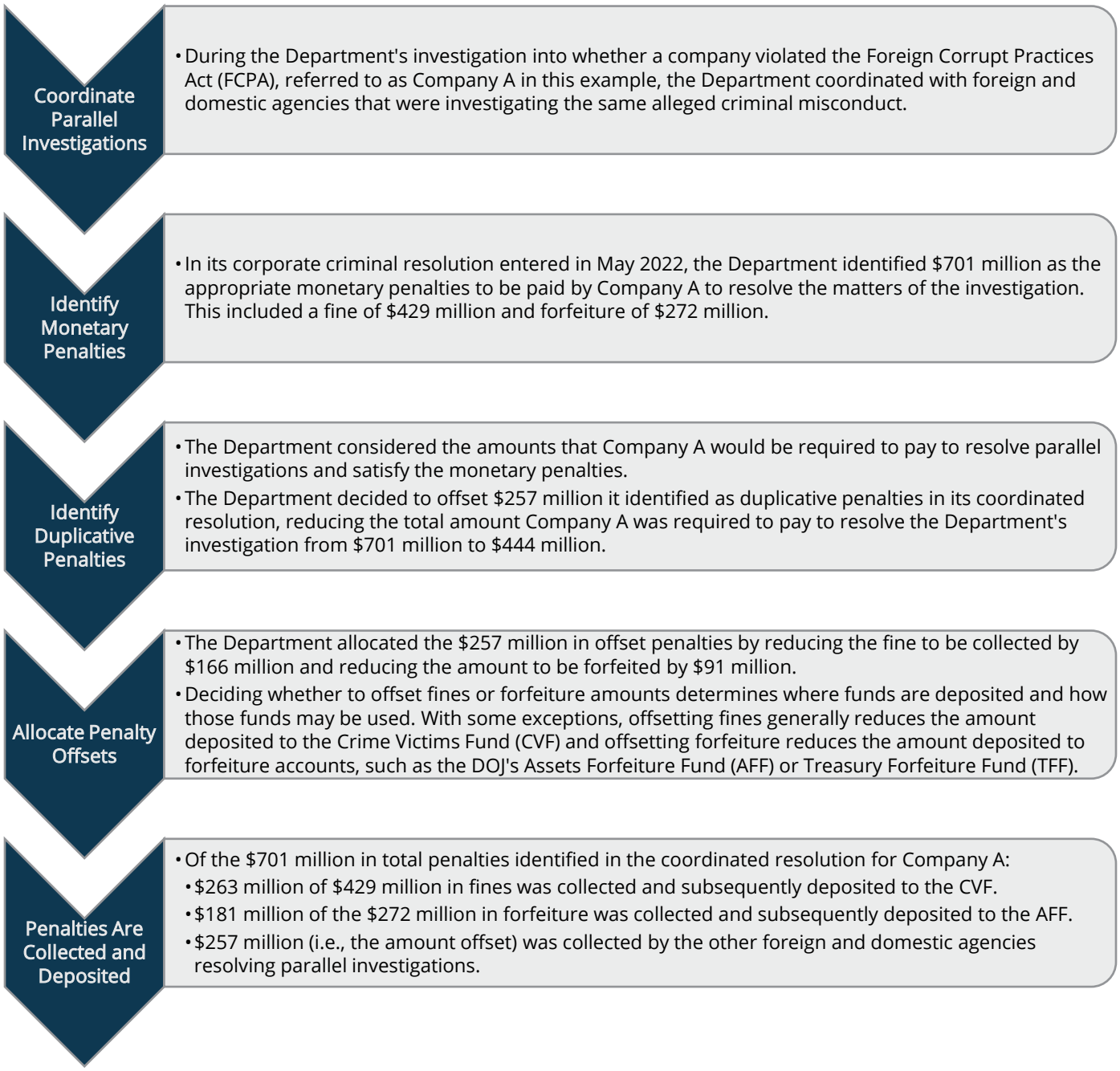
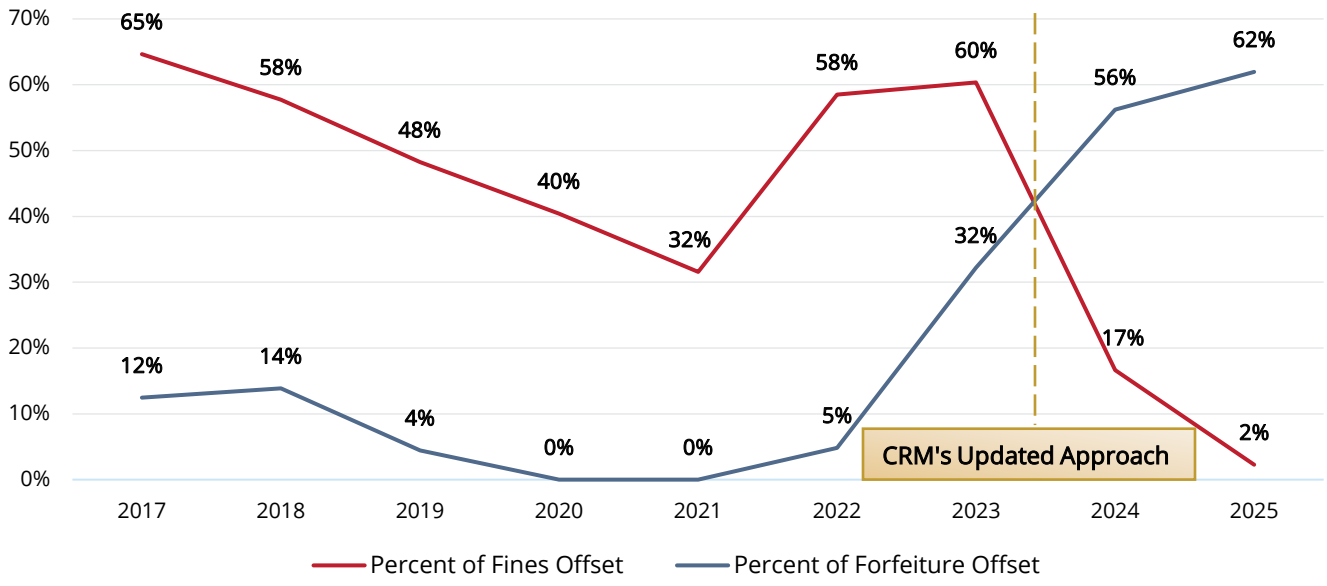


Figure 7

Total Percentage of Fines and Forfeiture Subject to Offset Decisions in Large-Dollar Corporate Criminal Resolutions Between FY 2017 and 2025 (as of May 2025)



Notes: We reviewed monetary penalties in 99 of the Department's large-dollar criminal corporate resolutions, each with monetary penalties of at least $100 million, between October 2015 and May 2025. As depicted in Figure 7, we found that between FY 2017 and FY 2023, the Department offset a higher percentage of its fines compared to forfeiture amounts in the cases we reviewed. Because funds received from fines are deposited into the CVF and funds received through forfeiture actions are deposited into non-CVF related forfeiture accounts, this practice resulted in less money being deposited into the CVF. In FYs 2024 and 2025, the years since Criminal Division (CRM) senior officials stated that its division updated its approach to offsetting penalties in coordinated resolutions, the Department offset a lower percentage of fines compared to forfeiture in the cases we reviewed. This change appears aligned with CRM's new guidance advising prosecutors to prioritize recoveries and assistance to victims of crime because it allows more penalties to be deposited to the CVF. In FY 2024 and FY 2025, the CVF balance has also increased, which can be attributed, in part, to CRM's updated approach.

Source: OIG Analysis of DOJ Coordinated Resolutions

Table 1

Offsets to Fines and Forfeiture in Ten Sampled Large-Dollar Criminal Corporate Resolutions (in Millions)

Company (Resolution Date)	Fines	Fines Offset (Percent of Fines Offset)	Forfeiture[a]	Forfeiture Offset (Percent of Forfeiture Offset)	Which Fund Was Prioritized in Offset Action?[b]
Company 1 (2019)	$468	$468 (100%)	$414	$97 (23%)	Victims of State Sponsored Terrorism Fund
Company 2 (2020)	$436	$436 (100%)	N/A	N/A	N/A
Company 3 (2021)	$115	$0 (0%)	N/A	N/A	N/A
Company 4 (2023)	$286	$286 (100%)	$2,060	$851 (41%)	DOJ Assets Forfeiture Fund
Company 5 (2023)	$98	$0 (0%)	$99	$82 (83%)	Crime Victims Fund
Company 6 (2024)	$17	$17 (100%)	$73	$0 (0%)	DOJ Assets Forfeiture Fund
Company 7 (2024)	$80	$27 (33%)	$47	$0 (0%)	DOJ Assets Forfeiture Fund
Company 8 (2024)	$375	$187 (50%)	$287	$0 (0%)	DOJ Assets Forfeiture Fund
Company 9 (2025)	$104	$0 (0%)	N/A	N/A	N/A
Company 10 (2025)	$1,435	$0 (0%)	$452	$124 (27%)	Crime Victims Fund
Total[c]	**$3,414**	**$1,422 (42%)**	**$3,431**	**$1,153 (34%)**	

Notes: We reviewed how the Department identified monetary penalties, including its approach to offsetting penalties, by judgmentally selecting 10 of 99 DOJ large-dollar criminal corporate resolutions between October 2015 and May 2025, each with monetary penalties of at least $100 million. For each resolution, we requested supporting documentation on the Department's decision to offset penalties, including how it identified the amount of penalties to offset and how it allocated those offsets between fines and forfeiture. As demonstrated in Table 1, our sample included resolutions that offset various percentages of fines and forfeiture. A higher percentage of the forfeiture was offset in two cases, and a higher percentage of the fines was offset in five cases. The documentation for these resolutions did not make it apparent which factors led to these different outcomes when allocating offsets between fines and forfeiture.

[a] Cases with N/A did not have forfeiture penalties.

[b] The Crime Victims Fund and Victims of State Sponsored Terrorism Fund are accounts used to support victims. The DOJ Assets Forfeiture Fund is used for general investigative expenses and sharing with contributing investigative partners. The "Which Fund Was Prioritized in Offset Action" column was determined based upon the percentages offset, rather than amounts offset.

[c] Any differences are due to rounding.

Source: OIG Analysis of Coordinated Resolutions and Documents Provided by DOJ

APPENDIX 3: The Office of the Deputy Attorney General's Response to the Draft Audit Report

U.S. Department of Justice

Office of the Deputy Attorney General

950 Pennsylvania Ave., N.W.
RFK Main Justice Bldg.
Washington, D.C. 20530

MEMORANDUM

TO: Jason R. Malmstrom
Assistant Inspector General for Audit
Audit Division
Office of the Inspector General

FROM: Yamileth G. Davila
Senior Counsel to the Deputy Attorney General
Office of the Deputy Attorney General (ODAG)

DATE: August 28, 2026

SUBJECT: Department of Justice's Response to Draft Audit Report "The Department of Justice's Processes for Identifying and Directing Crime Victim Fund Deposits"

Thank you for the opportunity to respond to the Office of the Inspector General (OIG) Report titled, "The Department of Justice's Processes for Identifying and Directing Crime Victim Fund Deposits." The OIG Report assesses the Department's processes for identifying and directing deposits to the Crime Victim Fund (CVF). The Report provides valuable insights to the Department. The OIG report found CVF processes are largely decentralized across the Department's various components, and the Department should therefore build upon recent improvements to promote consistency and reduce practice disparities that impact CVF deposits. Further, OIG recommended the Department improve its processes to ensure it accurately records all debts, deposits them appropriately, and has sufficient documentation supporting its allocations. OIG made recommendations in this report to improve guidance and training for offsetting monetary penalties and strengthen processes to help ensure the accuracy and completeness of the CVF.

OIG made two recommendations to the Office of the Deputy Attorney General (ODAG):

1. Require each litigating component that prosecutes corporate crime to develop and implement written guidance and training opportunities on offsetting monetary penalties in coordinated resolutions including its impacts on sources of funding.
2. Require components to have appropriate controls that ensure penalties offset in large-dollar coordinated resolutions conform to any established funding priorities.

We concur with these recommendations. ODAG will work to address uniformity across the Department. ODAG will direct the Criminal Division (CRM), Antitrust Division, Civil Division, Environment and Natural Resources Division, National Security Division, Offices of the United States Attorneys, and any other litigating component that enforces corporate crimes, to develop and implement guidance and training on offsetting monetary penalties in coordinated resolutions including its impacts on sources of funding. ODAG will likewise require litigating components to implement appropriate controls that ensure penalties offset in large-dollar coordinated resolutions conform to any established funding priorities. Specifically, the Acting Deputy Attorney General Trent McCotter will issue a Memorandum for Heads of Components emphasizing the Department's commitment to the CVF and directing these actions be taken within 120 days.

We appreciate OIG's recommendations on this important topic, which has been and remains an important priority of the Department.

APPENDIX 4: The Executive Office for U.S. Attorneys' Response to the Draft Audit Report

U.S. Department of Justice

Executive Office for United States Attorneys

Office of the Director

Room 2261, RFK Main Justice Building
950 Pennsylvania Avenue, NW
Washington, DC 20530

(202) 252-1000

MEMORANDUM

DATE: July 31, 2026

TO: Jason R. Malmstrom
Assistant Inspector General for Audit
Office of the Inspector General

FROM: Francey Hakes
Director

SUBJECT: Response to the Inspector General's Draft Audit Report, *The Department of Justice's Processes for Identifying and Directing Crime Victim Fund Deposits*

The Executive Office for United States Attorneys (EOUSA) appreciates the opportunity to review the Office of the Inspector General's (OIG) draft audit report titled, *The Department of Justice's Processes for Identifying and Directing Crime Victim Fund Deposits* and provides the below response to the recommendation directed to EOUSA.

Recommendation No. 3: Implement sufficient controls to ensure USAOs document their methodology when allocating a portion of penalties to recipients not identified in the agreement, such as law enforcement partners.

EOUSA's Response: EOUSA concurs with this recommendation. To address OIG's concern, EOUSA will revise its *NPA/DPA/PTD Referral Form* to enable United States Attorneys' offices (USAOs) to document their methodology when allocating a portion of penalties to recipients not identified in the agreement, such as law enforcement partners. This form is used by all USAOs for transmitting the recording of monetary penalties to DOJ's Consolidated Debt Collection System. The form identifies the parties, the monetary penalty, and the fund(s) to which the penalty will be directed, including the Crime Victims Fund.

Further, EOUSA established and implemented an additional review validation process for judgments and settlements in the amount of $1 million or more. These additional reviews are conducted centrally by EOUSA and provide an extra layer of quality control aimed at minimizing data entry errors and ensuring accurate fund allocation.

Together, these measures significantly strengthen EOUSA/the USAOs' controls, reduce the likelihood of allocation errors, and enhance the transparency and reliability of financial

reporting across all case types. These enhancements also ensure that USAOs fully document their methodology when allocating penalties to recipients not identified in the underlying agreement, including law enforcement partners.

EOUSA anticipates the revised form will be completed and disseminated to the USAO community prior to the first 90-day status update.

If you have any questions or concerns regarding this response, please contact Curt Klun, Audit Liaison at USAEO.EOUSA.Audit.Liaison@usdoj.gov.

APPENDIX 5: The Justice Management Division's Response to the Draft Audit Report

United States Department of Justice
Justice Management Division
Debt Collection Management Staff

Washington, DC 20002

MEMORANDUM

DATE: August 10, 2026

TO: Jason R. Malmstrom
Assistant Inspector General for Audit
Office of the Inspector General

FROM: Dennis Dauphin
Director

DENNIS DAUPHIN Digitally signed by DENNIS DAUPHIN Date: 2026.08.10 15:29:06 -04'00'

SUBJECT: Response to the Inspector General's Draft Audit Report, *The Department of Justice's Processes for Identifying and Directing Crime Victim Fund Deposits*

The Debt Collection Management Staff (DCM) appreciates the opportunity to review the Office of the Inspector General's (OIG) draft audit report titled, *The Department of Justice's Processes for Identifying and Directing Crime Victim Fund Deposits* and provides the below response to the recommendation directed to DCM.

Recommendation No. 4: Coordinate with litigating components to ensure all debts from NPAs and DPAs entered since the VOCA Fix Act were appropriately recorded in CDCS and that sufficient controls exist to ensure future debts from NPAs and DPAs are appropriately recorded in CDCS.

DCM's Response: DCM concurs with this recommendation. To address OIG's concern, DCM will issue a memorandum to all litigating divisions reminding them of the importance to ensure that all debts should be entered into the Department's Consolidated Debt Collection System (CDCS) in a timely manner and should ensure that the data is accurate. DCM anticipates that the memo will be issued prior to the first 90-day status update.

In addition, DCM has established and implemented a data quality review team consisting of DCM staff and litigating components to help establish best practices for the litigating components to periodically review their debts in CDCS to ensure that the data contained therein is both accurate, complete and updated in a timely manner.

If you have any questions or concerns regarding this response, please do not hesitate to contact me.

APPENDIX 6: The Office of Justice Programs' Response to the Draft Audit Report

U.S. Department of Justice

Office of Justice Programs

Office of the Assistant Attorney General

Washington, D.C. 20531

August 7, 2026

MEMORANDUM FOR: M. Sean O'Neill
Assistant Inspector General
Performing the Duties of the Inspector General
United States Department of Justice

THROUGH: Jason R. Malmstrom
Assistant Inspector General for Audit
Office of the Inspector General
United States Department of Justice

FROM: Maureen A. Henneberg
Deputy Assistant Attorney General
Office of Justice Programs

SUBJECT: Response to the Office of the Inspector General's Draft Audit Report, *Audit of the Department of Justice's Processes for Identifying and Directing Deposits to the Crime Victims Fund*

This memorandum provides a response to the Office of the Inspector General's (OIG) draft audit report titled *Audit of the Department of Justice's Processes for Identifying and Directing Deposits to the Crime Victims Fund* dated July 15, 2026. The Office of Justice Programs (OJP) appreciates the OIG's review of the Department's process for identifying and directing deposits into the CVF.

The Crime Victims Fund (CVF) serves as a major funding source for victim services throughout the country. OJP believes it is vital to keep the CVF solvent to provide crime victims with essential support and assistance in the aftermath of a crime. Through the CVF, OJP's Office for Victims of Crime (OVC) awards grants to state victim assistance and compensation programs, who in turn awards subgrants for direct compensation to crime victims or to providers that provide a wide range of victims. In Fiscal Year 2025, the CVF supported over 6,600 organizations that provided 51,641,511 crime victim services.

The draft audit report contains five recommendations. Recommendation 5 is directed to OJP. For ease of review, the recommendation is summarized below and is followed by OJP's response.

We recommend that OJP:

5. **Coordinate with JMD to explore and implement options to improve monitoring of the accuracy and completeness of CVF deposits.**

OJP agrees with this recommendation. As discussed in the draft report, OJP is responsible for tracking the use of CVF deposits once received by OJP, distributing CVF funds, and overseeing the use of those funds. However, OJP has limited knowledge into which criminal cases result in specific deposits to the CVF and the timing of those deposits. OJP's OVC and the Office of the Chief Financial Officer will coordinate with JMD to explore and implement options to improve the monitoring of the accuracy and completeness of CVF deposits.

The Office of Justice Programs appreciates the opportunity to review and comment on the draft report. If you have any questions regarding this response, please contact LeToya Johnson, Acting Deputy Director, Audit and Review Division, Office of Audit, Assessment, and Management, by phone on (202) 353-5744 or by email at: LeToya.Johnson@usdoj.gov.

cc: LeToya A. Johnson, CPA
Acting Deputy Director, Audit and Review Division
Office of Audit, Assessment, and Management

Katherine Darke Schmitt
Acting Director
Office of Victims of Crime

Rachel Johnson
Chief Financial Officer
Office of Justice Programs

Matthew Scodellaro
Acting General Counsel
Office of Justice Programs

Phillip Merkle
Acting Director
Office of Communications

Louise Duhamel
Assistant Director, Audit Liaison Group
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
Correspondence Control Number: OCOM002258

APPENDIX 7: Office of the Inspector General Analysis and Summary of Actions Necessary to Close the Audit Report

The OIG provided a draft of this audit report to the Office of the Deputy Attorney General (ODAG), the Executive Office for U.S. Attorneys (EOUSA), the Justice Management Division (JMD), and the Office of Justice Programs (OJP). Each provided a written response that is incorporated in Appendices 3 through 6, respectively, of this final report. In these responses, the ODAG, EOUSA, and JMD concurred, and OJP agreed with our recommendations; and each discussed the actions it will implement in response to our findings. As a result, the status of the audit report is resolved. The following provides the OIG analysis of the responses and summary of actions necessary to close the report.

Recommendations for ODAG:

1. **Require each litigating component that prosecutes corporate crime to develop and implement written guidance and training opportunities on offsetting monetary penalties in coordinated resolutions including its impacts on sources of funding.**

   Resolved. The ODAG concurred with our recommendation. The ODAG stated in its response that it will direct all litigating components that enforce corporate crimes to develop and implement guidance and training on offsetting monetary penalties in coordinated resolutions including its impacts on sources of funding. The ODAG also stated that the Acting Deputy Attorney General (DAG) will issue a Memorandum for Heads of Components emphasizing the Department's commitment to the CVF and directing action be taken within 120 days. As a result, this recommendation is resolved.

   This recommendation can be closed when we receive evidence that the ODAG has required each litigating component that prosecutes corporate crime to develop and implement written guidance and training opportunities on offsetting monetary penalties in coordinated resolutions including its impact on sources of funding.

2. **Require components to have appropriate controls that ensure penalties offset in large-dollar coordinated resolutions conform to any established funding priorities.**

   Resolved. The ODAG concurred with our recommendation. The ODAG stated in its response that it will require litigating components to implement appropriate controls that ensure penalties offset in large-dollar coordinated resolutions conform to any established funding priorities. Specifically, the ODAG stated that the Acting DAG will issue a Memorandum for Heads of Components emphasizing the Department's commitment to the CVF and directing action be taken within 120 days. As a result, this recommendation is resolved.

   This recommendation can be closed when we receive evidence that the ODAG has required components to have appropriate controls to ensure penalties offset in large-dollar coordinated resolutions conform to any established funding priorities.

Recommendation for EOUSA:

3. Implement sufficient controls to ensure USAOs document their methodology when allocating a portion of penalties to recipients not identified in the agreement, such as law enforcement partners.

   Resolved. EOUSA concurred with our recommendation. EOUSA stated in its response that it will revise its *NPA/DPA/PTD Referral Form*, a form used by all USAOs for transmitting the recording of monetary penalties to DOJ's Consolidated Debt Collection System, to enable USAOs to document their methodology. Further, EOUSA stated it established and implemented an additional review validation process for judgments and settlements in the amount of $1 million or more, which will provide an extra layer of quality control aimed at minimizing data entry errors and ensuring accurate fund allocation. EOUSA also stated that the revised form would be completed and disseminated to the USAO community prior to the first 90-day status update to the OIG on the implementation of this recommendation. As a result, this recommendation is resolved.

   This recommendation can be closed when we receive evidence that EOUSA has implemented sufficient controls to ensure USAOs document their methodology when allocating a portion of penalties to recipients not identified in the agreement.

Recommendation for JMD:

4. Coordinate with litigating components to ensure all debts from NPAs and DPAs entered since the VOCA Fix Act were appropriately recorded in CDCS and that sufficient controls exist to ensure future debts from NPAs and DPAs are appropriately recorded in CDCS.

   Resolved. JMD concurred with our recommendation. JMD stated in its response that it will issue a memorandum to all litigating divisions reminding them of the importance of ensuring that all debts are accurately entered into the Department's Consolidated Debt Collection System (CDCS) in a timely manner. In addition, JMD stated it established and implemented a data quality review team consisting of JMD Debt Collection Management staff and litigating components to help establish best practices for the litigating components to periodically review their debts in CDCS to ensure that the data contained therein is accurate, complete, and updated in a timely manner. As a result, this recommendation is resolved.

   This recommendation can be closed when we receive evidence that JMD has coordinated with litigating components to ensure all debts from NPAs and DPAs entered since the VOCA Fix Act were appropriately recorded in CDCS and sufficient controls exist to ensure future debts from NPAs and DPAs are appropriately recorded in CDCS.

Recommendation for OJP:

5. Coordinate with JMD to explore and implement options to improve monitoring of the accuracy and completeness of CVF deposits.

   Resolved. OJP agreed with our recommendation. OJP stated in its response that its Office for Victims of Crime (OVC) and Office of the Chief Financial Officer will coordinate with JMD to explore and

implement options to improve monitoring of the accuracy and completeness of CVF deposits. As a result, this recommendation is resolved.

This recommendation can be closed when we receive evidence that OJP has coordinated with JMD to improve monitoring of the accuracy and completeness of CVF deposits.