Audit of the Office of Justice Programs Victim Assistance Grants Awarded to the Indiana Criminal Justice Institute, Indianapolis, Indiana

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AUDIT DIVISION

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EXECUTIVE SUMMARY

Audit of the Office of Justice Programs Victim Assistance Grants Awarded to the Indiana Criminal Justice Institute, Indianapolis, Indiana

Objective

The objective of the audit was to evaluate how the Indiana Criminal Justice Institute (Indiana CJI) designed and implemented its crime victim assistance program. To accomplish this objective, we assessed performance in the following areas of grant management: (1) grant program planning and execution, (2) program requirements and performance reporting, (3) grant financial management, and (4) subrecipient monitoring.

Results in Brief

As a result of our audit, we concluded that Indiana CJI used its victim assistance funds to enhance victim services in Indiana and designed and implemented an adequate structure for overseeing its crime victim assistance program. However, we noted that Indiana CJI could enhance its oversight responsibilities through policy updates related to the priority areas funding requirement, subrecipient monitoring, and matching requirement.

Recommendations

Our report contains three recommendations to Office of Justice Programs (OJP) to assist Indiana CJI in improving its grant management and administration. We requested a response to our draft audit report from Indiana CJI and OJP, and their responses can be found in Appendices 2 and 3, respectively. Our analysis of those responses can be found in Appendix 4.

Audit Results

The U.S. Department of Justice Office of the Inspector General completed an audit of three Victims of Crime Act (VOCA) victim assistance formula grants awarded by OJP, Office for Victims of Crime (OVC) to Indiana CJI in Indianapolis, Indiana. The OVC awarded these formula grants, totaling $83,913,624 for fiscal years 2020 through 2022, from the Crime Victims Fund to enhance crime victim services throughout Indiana. As of December 2025, Indiana CJI drew down a cumulative amount of $65,404,625.

Program Planning and Execution

While we did not identify significant concerns related to Indiana CJI's process for planning and executing program requirements, we determined that Indiana CJI did not track its compliance with the priority areas funding requirement prior to awarding grant funds.

Monitoring of Subrecipients

We found that Indiana CJI completed subrecipient monitoring activities. However, approvals for risk assessments should be completed in a timelier manner. Further, Indiana CJI needs to update its policies to reflect its current practices related to desk reviews and compliance monitoring site visits.

Grant Financial Management

We found that Indiana CJI adequately managed the financial aspects of the grants we audited but should ensure the questions used to assess match waiver requests are aligned between Indiana CJI's policy and match waiver request form.

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Introduction

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of three victim assistance formula grants awarded by the Office of Justice Programs (OJP), Office for Victims of Crime (OVC) to the Indiana Criminal Justice Institute (Indiana CJI) in Indianapolis, Indiana. The OVC awards victim assistance grants annually from the Crime Victims Fund (CVF) to state administering agencies (SAA). As shown in Table 1, from fiscal years (FY) 2020 through 2022, these OVC grants totaled nearly $84 million.[1]

Table 1

Audited Grants

Fiscal Years 2020 – 2022

Award Number	Award Date	Award Period Start Date	Original Award Period End Date	Extended Award Period End Date	Award Amount
2020-V2-GX-0011	09/17/2020	10/01/2019	09/30/2023	09/30/2025	$33,793,835
15POVC-21-GG-00625-ASSI	09/16/2021	10/01/2020	09/30/2024	09/30/2025	$21,066,456
15POVC-22-GG-00743-ASSI	08/25/2022	10/01/2021	09/30/2025	09/30/2026	$29,053,333
Total:					**$83,913,624**

Note: Grant funds are generally available for the fiscal year of the award plus 3 additional fiscal years but can be extended. Indiana CJI received two 1-year no-cost extensions for Grant 2020-V2-GX-0011, and a 1-year no-cost extension for Grant 15POVC-21-GG-00625-ASSI and Grant 15POVC-22-GG-00743-ASSI.

Source: JustGrants

Established by the Victims of Crime Act of 1984 (VOCA), the CVF is used to support crime victims through DOJ programs and state and local victim services.[2] The CVF is supported entirely by federal criminal fees, penalties, forfeited bail bonds, gifts, donations, and special assessments. The OVC annually distributes proceeds from the CVF to states and territories. 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 (referred to as the cap).

The OVC allocates the annual victim assistance program awards based on the amount available for victim assistance each year and the states' population. Beginning in FY 2015, Congress significantly raised the cap on CVF disbursements from prior years, which increased funding for victim assistance grants from

[1] Indiana CJI began drawing down funds from its FY 2022 VOCA award in January 2025 and had not drawn down any funds from its FY 2023 or FY 2024 awards when we began the audit. Further, when we began the audit, Indiana CJI had not yet been awarded the FY 2025 VOCA grant. Therefore, we focused our audit on Indiana CJI's FY 2020, FY 2021, and FY 2022 VOCA awards.

[2] The VOCA victim assistance formula program is funded under 34 U.S.C. § 20103.

$456 million in FY 2014 to a high of $3 billion in FY 2018. Since FY 2018, the cap has decreased along with deposits into the CVF, with the cap set at $2 billion for FY 2026.

VOCA victim assistance grant funds support the provision of direct services—such as crisis intervention, assistance filing restraining orders, counseling in crises arising from the occurrence of crime, and emergency shelter—to victims of crime. The OVC distributes these assistance grants to states and territories, which in turn, fund subawards to public and private nonprofit organizations that directly provide the services to victims. Eligible services are efforts that: (1) respond to the emotional and physical needs of crime victims, (2) assist victims of crime to stabilize their lives after a victimization, (3) assist victims to understand and participate in the criminal justice system, and (4) provide victims of crime with a measure of safety and security.

The Grantee

Indiana CJI is responsible for planning the state of Indiana's efforts for criminal justice, juvenile justice, traffic safety, and victim services. In addition, Indiana CJI administers state and federal funds to carry out these strategies. As the Indiana SAA, Indiana CJI is responsible for administering the VOCA victim assistance program. To carry out its VOCA responsibilities, Indiana CJI awards funds to subrecipients to provide direct services to crime victims with a focus on domestic violence, sexual assault, child abuse, and underserved populations.

OIG Audit Approach

The objective of the audit was to evaluate how Indiana CJI designed and implemented its crime victim assistance program. To accomplish this objective, we assessed performance in the following areas of grant management: (1) grant program planning and execution, (2) program requirements and performance reporting, (3) grant financial management, and (4) subrecipient monitoring.

We tested compliance with what we considered the most important conditions of the grants. Unless otherwise stated in our report, we applied the authorizing VOCA legislation, the VOCA victim assistance program guidelines and Final Rule (VOCA Guidelines); 2 C.F.R. § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance); and the DOJ Grants Financial Guide as our primary criteria. We also reviewed relevant Indiana CJI grant-related policies, procedures, and records, as well as interviewed Indiana CJI personnel to determine how they administered the VOCA funds.

The results of our analysis are discussed in detail in the following sections of this report. Appendix 1 contains additional information on this audit's objective, scope, and methodology.

Audit Results

Grant Program Planning and Execution

The primary purpose of the VOCA victim assistance grants is to support crime victim services. Indiana CJI, which is the principal recipient of victim assistance grants at the state level in Indiana, must distribute the majority of the funding to organizations that provide direct services to victims, such as rape treatment centers, domestic violence shelters, centers for missing children, and other community-based victim coalitions and support organizations. As the Indiana SAA, Indiana CJI has discretion to select subrecipients from among eligible organizations and to determine the amount of funds each subrecipient receives. The VOCA Guidelines require, however, that SAAs give priority to victims of sexual assault, domestic abuse, and child abuse, as well as make funding available for previously underserved populations of violent crime victims.[3] SAAs must allocate at least 10 percent of available funding to victim populations in each of these categories.

As part of our audit, we assessed Indiana CJI's overall plan to allocate and award victim assistance funding. We reviewed how Indiana CJI planned to distribute its available victim assistance grant funding, made subaward selection decisions, and informed its subrecipients of necessary VOCA requirements. We also assessed whether Indiana CJI met the requirements for funding priority areas and subaward reporting requirements. As discussed below, we did not identify significant concerns with Indiana CJI's processes for selecting subrecipients and communicating requirements. However, we determined that Indiana CJI did not track its compliance with the priority areas funding requirement prior to awarding grant funds.

Subaward Allocation Plan

The OVC requires that state and territory applicants submit a subrecipient funding plan that details their efforts to identify additional victim service needs and subaward strategies for using VOCA funding.[4] Further, the VOCA Guidelines encourage SAAs to develop a funding strategy, which considers the unmet needs and demographic profile of crime victims.

We reviewed Indiana CJI's funding plans and processes and determined that they adequately assessed areas of need and underserved populations throughout Indiana. In particular, we found that Indiana CJI's Research Division collects data from websites, focus groups, and surveys of existing subrecipients to determine underfunded counties and underserved populations within Indiana, and has a documented methodology for selecting subrecipients. However, as discussed in the Priority Areas Funding Requirement section of the report, we found that Indiana CJI did not ensure its allocations were in line with the priority areas funding requirement prior to awarding VOCA funds to its subrecipients.

[3] The VOCA Guidelines state these underserved victims may include, but are not limited to, victims of federal crimes; survivors of homicide victims; or victims of assault, robbery, gang violence, hate and bias crimes, intoxicated drivers, bank robbery, and elder abuse. Further, the VOCA Guidelines indicate that in defining underserved victim populations, states should also identify gaps in available services by victims' demographic characteristics.

[4] The OVC FY 2020 VOCA Victim Assistance Formula Solicitation does not include this request.

Subaward Selection Process

To assess how Indiana CJI granted its subawards, we identified the steps that Indiana CJI took to inform, evaluate, and select subrecipients for VOCA funding. According to Indiana CJI policies and procedures, Indiana CJI awards funding to subrecipients for a 2-year period and posts a formal subrecipient award solicitation on its website, which is followed by an email to potential subrecipients around the state with the solicitation. In addition, Indiana CJI recorded a webinar on the application process that is available on its website. Applicants have at least 28 days from when the solicitation is posted online to submit their applications via Indiana CJI's electronic grant management system.

As mentioned previously, we audited Indiana CJI's FYs 2020, 2021, and 2022 VOCA grants, and Indiana CJI awarded these funds to subrecipients during Indiana CJI's award cycles that covered FY 2022 through FY 2026.[5] We analyzed Indiana CJI's subaward recipient list for these two award cycles and found that it awarded 207 subawards in FY 2022 and 232 subawards in FY 2024. We found that during the application process, Indiana CJI: (1) assessed the proposed projects' goals, objectives, and overall need; (2) forwarded the applications to a subcommittee of its board of directors for review, (3) worked with the subcommittee to make a funding recommendation (approved or denied), and (4) notified approved subrecipients of their award amount for the 2-year period.

Subaward Requirements

According to the DOJ Grants Financial Guide, grant recipients, such as SAAs, must adequately communicate VOCA requirements to their subrecipients. We reviewed Indiana CJI's subaward solicitations and subaward packages, including special conditions, and found that Indiana CJI adequately communicated to subrecipients the subaward requirements, applicant eligibility requirements, eligible program areas, restrictions on use of funds, and reporting requirements. We also confirmed that Indiana CJI's subrecipient agreements and supporting documentation included required information about the award, including federal award identification numbers, federal award date, federal award project description, and amount of federal funds obligated.

Priority Areas Funding Requirement

The VOCA Guidelines require that SAAs award a minimum of 10 percent of the total grant funds to programs that serve victims in each of the four following categories: (1) child abuse, (2) domestic abuse, (3) sexual assault, and (4) previously underserved. The VOCA Guidelines give each SAA the latitude for determining the method for identifying "previously underserved" crime victims.[6] We reviewed the amounts for each of the four categories that were reflected in Indiana's Subgrant Award Report (SAR) for the FY 2020, FY 2021, and FY 2022 VOCA grants that we audited and determined that Indiana CJI met the priority areas allocation requirement. However, as part of our review, we found that Indiana CJI did not have an established process for ensuring it allocated funds to meet these requirements prior to granting the subawards. Without a formalized process, there is an increased risk that Indiana CJI would not allocate grant

[5] Indiana CJI's fiscal year runs from July 1 through June 30.

[6] Methods for identifying "previously underserved" victims may include public hearings, needs assessments, task forces, and meetings with statewide victim services agencies. For the grants we audited, Indiana CJI applied the federal definition of underserved victims, which is found within the VOCA Guidelines.

funds in accordance with VOCA requirements. Therefore, we recommend that OJP ensure Indiana CJI develops and implements a formalized process with adequate controls for ensuring compliance with victim assistance priority areas funding requirements.

Monitoring of Subrecipients

According to the DOJ Grants Financial Guide, the purpose of subrecipient monitoring is to ensure that subrecipients: (1) use grant funds for authorized purposes; (2) comply with the federal program and grant requirements, laws, and regulations; and (3) achieve subaward performance goals. As the primary grant recipient, Indiana CJI must develop policies and procedures to monitor subrecipients. To assess the adequacy of Indiana CJI's monitoring of its VOCA subrecipients, we interviewed Indiana CJI personnel, as well as reviewed Indiana CJI's monitoring procedures, records of Indiana CJI's interactions with its subrecipients, and completed monitoring activities for a sample of nine subrecipients. Overall, as described below, we concluded that Indiana CJI provided appropriate monitoring of its subrecipients; however, we believe Indiana CJI should update its policies to reflect its current practices.

The following summarizes Indiana CJI monitoring activities:

- Risk Assessments – According to Indiana CJI policy, at the beginning of each calendar year, Indiana CJI assesses each subrecipient and assigns a risk score (low, medium, high).[7] Indiana CJI uses that risk score to determine the depth and frequency of monitoring individual subrecipients. For example, Indiana CJI is to complete an on-site programmatic monitoring visit within 1 year of the completed risk assessment for subrecipients that are designated high risk.

- Desk Reviews – According to Indiana CJI policy, Indiana CJI performs desk reviews of all subrecipients during the first quarter of each federal fiscal year. During these desk reviews, Indiana CJI reviews the subrecipients' applications; executed grant agreements; program reports; fiscal reports, which include supporting documents for expenditures; and any financial audits that have been submitted or otherwise provided in the past calendar year. The results are documented on Indiana CJI's Annual Desk Review Form. For any concerns identified, Indiana CJI is to develop a plan of action to ensure compliance and mitigate risk.

- On-Site Programmatic Visits – According to Indiana CJI policy, Indiana CJI is to conduct an on-site programmatic visit of each subrecipient once every 2 years. During these visits, Indiana CJI conducts an entrance meeting; tours the facility; reviews relevant documentation and materials to include an analysis of several different procedures noted in Indiana CJI's policy; and conducts an exit conference. The results of these visits are documented on Indiana CJI's monitoring visit review form.

- Compliance Monitoring Site Visits – According to Indiana CJI Policy and Procedures for Regulatory Compliance Monitoring, the monitoring activities above can result in a compliance monitoring site visit. The Indiana CJI Regulatory Compliance Team is the primary party responsible for review of

[7] For entities that have not received funding in the previous federal fiscal year, Indiana CJI conducts a risk assessment of that entity at the time the entity applies for funding.

fiscal compliance related to state and federal laws. Subrecipients may be selected for review based on the date of the last review, internal/external referrals, amount of funding awarded, risk level, and other relevant factors. According to Indiana CJI Policy and Procedures for Regulatory Compliance Monitoring, compliance monitoring site visits are to be performed on all subrecipients once every 2 years, similar to the on-site programmatic visits.

Based upon documentation provided by Indiana CJI, we determined that it completed subrecipient monitoring activities, including examination of supporting documents for expenditure and single audit requirements; but we also identified areas where Indiana CJI can improve its subrecipient monitoring. For example, we found that while Indiana CJI reviews the risk scores, those reviews were not approved by a manager for up to 6 months after the completion of the risk assessments. While Indiana CJI policy does not require management to approve the risk assessments, its tracking document does. Given risk scores determine the depth and frequency of monitoring individual subrecipients, we believe Indiana CJI should ensure the risk assessments are reviewed by appropriate personnel in a timelier fashion and update its policy to reflect its practice.

In addition, we found Indiana CJI did not always complete desk reviews during the first quarter of each federal fiscal year, according to Indiana CJI policy. Specifically, during our sample testing we found that 3 out of 26 desk reviews were conducted during the first quarter. According to Indiana CJI official, it was difficult to complete these desk reviews during the first quarter, and they adjusted the process, so the reviews happened in the second quarter. The Indiana CJI official further explained that they had not updated policy yet to reflect the new process.

Finally, while we determined that Indiana CJI completed on-site programmatic visits as required, it did not complete its compliance monitoring site visits once every 2 years as required by its policy. An Indiana CJI official told us that compliance monitors (those conducting the compliance monitoring site visits) cannot review all of its subrecipients within the 2-year cycle. Instead, their goal is to review 6 to 12 subrecipients per year. To help improve its subrecipient monitoring, we recommend that OJP ensure Indiana CJI updates its policy to implement timelier approvals of risk assessments and to reflect its current practice of conducting desk reviews and compliance monitoring site visits.

Subaward Expenditures

As noted in its policies, Indiana CJI requires subrecipients to submit documentation (e.g., invoices) supporting all expenses reflected on subrecipient reimbursement requests. Moreover, Indiana CJI staff are to review that documentation and ensure the costs claimed for reimbursement are adequately supported. As of December 31, 2025, we computed that Indiana CJI paid its subrecipients a total of $64,519,769 in VOCA victim assistance funds for the grants we audited. To evaluate Indiana CJI's financial controls over VOCA victim assistance grant expenditures, we reviewed a sample of subrecipient reimbursement requests. Specifically, we judgmentally selected 18 reimbursement requests totaling $327,349, which were primarily for salary and fringe benefit costs and associated with 9 different subrecipients. We determined that Indiana CJI's payments for these 18 reimbursement requests were accurate, allowable, and in accordance with the VOCA Guidelines. Moreover, we confirmed that the nine subrecipients had submitted adequate documentation to support the costs claimed for reimbursement, and that the reimbursement requests we reviewed contained evidence of Indiana CJI's review, including communication with subrecipients to obtain sufficient supporting documentation.

Single Audit Requirements

Non-federal entities that receive federal financial assistance are required to comply with the Single Audit Act of 1984, as amended (Single Audit Act). The Single Audit Act provides for recipients of federal funding above a certain threshold to receive an annual audit of their financial statements and federal expenditures. Under the Uniform Guidance, such entities that expend $1 million or more in federal funds within the entity's fiscal year must have a single audit performed covering all federal funds expended that year.[8]

According to the DOJ Grants Financial Guide, primary recipients are required to ensure subrecipients have single audits completed when required and, as appropriate, corrective actions on all audit findings have been implemented. Further, according to the Uniform Guidance, the agency or pass-through entity responsible for oversight is required to issue a management decision on audit findings within 6 months after receipt of the single audit report by the Federal Audit Clearinghouse and ensure that the subrecipient takes appropriate and timely corrective action. According to Indiana CJI's policies, Indiana CJI collects and reviews single audit information for its subrecipients during the application process and, if applicable, during Indiana CJI's desk reviews, which are completed annually on all subrecipients. We selected a judgmental sample of 13 subrecipients and determined that Indiana CJI documented single audit information for all 13 subrecipients. Moreover, for those with relevant findings, we found that Indiana CJI documented follow-up actions, including review of corrective action plans with those subrecipients. Overall, we believe that Indiana CJI appropriately collects and reviews subrecipient single audits, and monitors identified concerns, consistent with the guidelines in the Uniform Guidance.

Performance and Subaward Reporting

Each SAA must annually report to the OVC on activity funded by any VOCA awards active during the federal fiscal year. The OVC requires states to submit performance data quarterly through OJP's Performance Measurement Tool (PMT). States must report the number of agencies funded, VOCA subawards, victims served, and victim services funded by these awards. Additionally, states must collect and provide the OVC with data that measures the performance and effectiveness of activities funded by the awards.

According to its policies and procedures, Indiana CJI selects and verifies PMT data of five subrecipients each quarter. To assess whether Indiana CJI's quarterly performance reports to the OVC fairly reflected the performance figures its subrecipients had reported to the state, we reconciled quarterly performance data from five subrecipient performance reports to Indiana CJI's supporting documentation. In general, we found that the subrecipient documentation sufficiently supported the reported performance figures. Further, we noted Indiana CJI's process for verifying PMT numbers from subrecipients, which includes obtaining answers from subrecipients about how they validate their PMT data.

In addition to the annual reporting requirement, states must submit to the OVC a SAR via OJP's PMT for each subrecipient of VOCA victim assistance funds within 90 days of awarding funds to subrecipients. Any changes or revisions to the awards that occur before the end of the project period must be made in the SAR within 30 days of the change taking effect. The SARs allow the OVC to collect basic information from states on subrecipients and program activities to be implemented with VOCA funds. We compared information in

[8] The audit is referred to as "single" because it includes all federal financial assistance that the entity has received and expended. Prior to October 1, 2024, the threshold for single audit requirements was $750,000.

the SAR database, as of March 2025, to Indiana CJI records. Specifically, we judgmentally selected information from 10 subrecipients and found that the information reported by Indiana CJI for our sample was accurate.

Grant Financial Management

According to the DOJ Grants Financial Guide, award recipients must establish an adequate accounting system and maintain financial records that accurately account for awarded funds. To assess the adequacy of Indiana CJI's financial management of the VOCA grants, we reviewed Indiana CJI's process for administering these funds by examining grant expenditures, drawdown requests, match contributions, and financial reports. To further evaluate Indiana CJI's financial management of the VOCA grants, we also reviewed the FY 2023 Single Audit Report and did not identify significant deficiencies or material weaknesses related to Indiana CJI. We also interviewed Indiana CJI personnel who were responsible for financial aspects of the grants, reviewed Indiana CJI written policies and procedures, inspected award documents, and reviewed financial records. Overall, and as described in detail below, we determined that Indiana CJI adequately managed the financial aspects of the grants we audited. However, we found that Indiana CJI did not require its subrecipients to provide appropriate justification when requesting match waivers as required by its policy.

Administrative Expenditures

SAA victim assistance expenses fall into two overarching categories: (1) reimbursements to subrecipients—which constitute the vast majority of total expenses, and (2) administrative expenses—which are allowed to total up to 5 percent of each award to pay for administering an SAA's crime victim assistance program and for training. According to the VOCA Final Rule, such administrative costs must derive from efforts to expand, enhance, or improve how the SAA administers the state crime victim assistance program and to support activities and costs that impact the delivery and quality of services to crime victims throughout the state. While federal grant-funded administrative costs generally must relate to a specific program, for VOCA assistance awards, the VOCA Final Rule states that funds for administration may be used to pay for costs directly associated with administering a state's victim assistance program.[9]

We tested Indiana CJI's compliance with the 5-percent limit on administrative expenses for the FY 2020 and FY 2021 VOCA grants by comparing the total administrative expenditures charged to the grants, as of December 31, 2025, to the general ledger. We determined that Indiana CJI did not exceed the 5-percent limit, as shown in Table 2.

[9] OVC officials have indicated that the definition of a state's "victim assistance program" may include both VOCA and non-VOCA activities supported by the SAA as long as the activities relate to victim assistance.

Table 2

Administrative Expenditures as of December 31, 2025

Award Number	Total Award	State Administrative Expenditures	Administrative Percentage
2020-V2-GX-0011	$33,793,835	$866,064	2.56%
15POVC-21-GG-00625-ASSI	$21,066,456	$18,792	0.09%

Note: As of December 31, 2025, Indiana CJI had not incurred administrative expenditures from its FY 2022 VOCA award.

Source: Indiana CJI accounting records

In addition to testing Indiana CJI's compliance with the 5-percent administrative allowance, we also tested a sample of these administrative expenditures to determine if the expenditures were allowable and supported. We judgmentally selected 30 administrative transactions totaling $114,552, consisting of personnel and other costs, such as annual audits and travel for subrecipient monitoring. We found that the sample transactions we tested were allowable and supported.

Drawdowns

Award recipients should request funds based upon immediate disbursement or reimbursement needs, and the grantee should time drawdown requests to ensure that the federal cash on hand is the minimum needed for reimbursements or disbursements made immediately or within 10 days. Table 3 shows the total amount drawn down for each grant as of December 31, 2025.

Table 3

Amount Drawn Down for Each Grant as of December 31, 2025

Award Number	Total Award	Award Period End Date	Amount Drawn Down	Amount Remaining
2020-V2-GX-0011	$33,793,835	09/30/2025	$33,049,484	$744,351
15POVC-21-GG-00625-ASSI	$21,066,456	09/30/2025	$20,690,235	$376,221
15POVC-22-GG-00743-ASSI	$29,053,333	09/30/2026	$11,664,905	$17,388,428
Total:			$65,404,625	$18,509,000

Note: Any differences in the table amounts are due to rounding.

Source: JustGrants

To assess whether Indiana CJI managed grant receipts in accordance with these federal requirements, we compared the total amount reimbursed to the total expenditures in Indiana CJI's accounting system and accompanying financial records. We did not identify any concerns related to drawdowns. We also noted a significant remaining balance for the FY 2022 award (15POV-22-GG-00743-ASSI), which is scheduled to end

on September 30, 2026. Based on a follow-up conversation with Indiana CJI officials and a review of supporting documentation provided in March 2026, we believe Indiana CJI is on track to spend nearly all of the FY 2022 award funds and is expected to have less than $600,000 remaining to obligate and spend before the end of the award period.

Financial Reporting

According to the DOJ Grants Financial Guide, recipients shall report the actual expenditures, program income, and unliquidated obligations incurred for the reporting period, as well as cumulative expenditures on each financial report. To determine whether Indiana CJI submitted accurate Federal Financial Reports, we compared the reports submitted for each grant to Indiana CJI's accounting records. We determined that the cumulative expenditures for these reports reconciled to the accounting records.

Matching Requirement

VOCA Guidelines require that subrecipients match 20 percent of the project cost. Match contributions must come from non-federal sources and can be either cash or an in-kind match.[10] The SAA has primary responsibility for ensuring subrecipient compliance with the match requirements.

In July 2021, Congress enacted the VOCA Fix Act to Sustain the Crime Victims Fund Act (VOCA Fix), which required SAAs to give subrecipients waivers in response to the COVID-19 pandemic.[11] In October 2021, Indiana CJI issued a letter to its subrecipients to inform them of the VOCA Fix and Indiana CJI's updated policy that incorporated the VOCA Fix requirements. In May 2024, SAAs were no longer required to automatically waive subrecipient match requirements. At that time, Indiana CJI reinstated match requirements, with the possibility of obtaining waivers. We reviewed a judgmentally selected sample of 16 subrecipients' match contributions totaling $884,283 to determine compliance with match requirements. While we determined that Indiana CJI was compliant with match requirements, we found that Indiana CJI did not require its subrecipients to provide appropriate justification when requesting match waivers as required by its policy.

According to Indiana CJI's Match Waiver Policy, subrecipients must answer a list of eight questions at the time of requesting a match waiver. However, when we reviewed the match waiver request form, we found that only four of the eight questions are listed. The following table compares the questions in Indiana CJI's policy and request form.

[10] In-kind match contributions may include donations of expendable equipment, office supplies, and workshop or classroom materials; the use of office space; or the value of time contributed by those providing integral services to the funded project.

[11] Pub. L. No. 117-27, § 3(b), 135 Stat. 302.

Figure 1

Comparison of Questions in Indiana CJI Policy Versus the Match Waiver Request Form

Match Waiver Policy Questions	Match Waiver Request Form Questions
1. Brief description of the project/services provided by the subrecipient.	Brief summary of VOCA project and services provided:
2. If applicant currently receives a VOCA grant, how is the match currently being met?	If received VOCA previously, how was match met and how has the circumstance changed that this match source is now not available?
3. What justification exists that impedes the applicant's ability to fully or partially match the VOCA grant funds requested?	Provide justification for match waiver, including practical or logistical obstacles to providing match, including local resource constraints:
4. What sources of match and methods has the applicant considered in meeting the match requirement?	
5. What steps does the applicant plan to take in order to meet the match requirement in the future?	
6. If the match waiver is approved, does the organization anticipate this will be a one-time request or are there continued extenuating circumstances that will require a waiver request in the next application?	
7. How would a denial of the match waiver request impact the VOCA project?	How would a denial of the match waiver request impact this VOCA project?
8. Would the program have to decline all or part of the award if a match waiver is not approved?	
	Any additional information that will assist Indiana CJI in reviewing the request?

Source: Indiana CJI

According to an Indiana CJI official, the four questions in the match waiver request form capture the same information as would be captured by the eight questions in Indiana CJI's policy. While we acknowledge that a subrecipient's responses to the four questions on the request form may answer all eight questions contained in the policy, we also believe the four questions in Indiana CJI's policy that are not on the request form are focused on specific aspects that may not be addressed by a subrecipient in answering the questions on the request form. If Indiana CJI believes the eight questions contained in its policy are necessary for evaluating and determining whether to waive matching costs, then Indiana CJI should ensure its request form also contains these questions. Therefore, we recommend that OJP ensure that Indiana CJI determines the information necessary for evaluating match waiver requests and confirms that its match waiver policy and match waiver request form are in alignment.

Conclusion and Recommendations

Our audit concluded that Indiana CJI used its grant funds to distribute VOCA funding to organizations that provided direct services to crime victims within Indiana. Overall, we found that Indiana CJI designed and implemented a structure for adequately overseeing its crime victim assistance program. For example, Indiana CJI actively monitored subrecipients, including requiring subrecipients to provide documentation supporting all costs claimed for reimbursement. However, we identified areas where Indiana CJI can enhance its oversight responsibilities. Specifically, we found that Indiana CJI needs to formalize a process to ensure it is meeting priority areas funding requirements. We also found that Indiana CJI should update its policy to reflect current practices for desk reviews and compliance monitoring site visits. Finally, Indiana CJI should ensure the questions used for assessing match waiver requests are consistent between its policy and match waiver request form. We provide three recommendations to OJP to address these areas of improvement.

We recommend that OJP:

1. Ensure Indiana CJI develops and implements a formalized process with adequate controls for ensuring compliance with victim assistance priority areas funding requirements.

2. Ensure Indiana CJI updates its policy to implement timelier approvals of risk assessments and to reflect its current practice of conducting desk reviews and compliance monitoring site visits.

3. Ensure that Indiana CJI determines the information necessary for evaluating match waiver requests and confirms that its match waiver policy and match waiver request form are in alignment.

APPENDIX 1: Objective, Scope, and Methodology

Objective

The objective of the audit was to evaluate how the Indiana Criminal Justice Institute (Indiana CJI) designed and implemented its crime victim assistance program. To accomplish this objective, we assessed performance in the following areas of grant management: (1) grant program planning and execution, (2) program requirements and performance reporting, (3) grant financial management, and (4) subrecipient monitoring.

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 Victims of Crime Act (VOCA) victim assistance formula grants 2020-V2-GX-0011, 15POVC-21-GG-00625-ASSI, and 15POVC-22-GG-00743-ASSI from the Crime Victims Fund awarded to Indiana CJI. The Office of Justice Programs (OJP), Office for Victims of Crime awarded these grants totaling $83,913,624 to Indiana CJI, which serves as the state administering agency. Our audit concentrated on, but was not limited to, the period of January 2019 through March 2025. As of December 2025, Indiana CJI had drawn down a total of $65,404,625 from the three audited grants.

The authorizing VOCA legislation, the VOCA victim assistance program guidelines; the DOJ Grants Financial Guides; 2 C.F.R. § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; and the 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 Indiana CJI's activities related to the audited grants, which included conducting interviews with state of Indiana's financial staff, examining policies and procedures, and reviewing grant documentation and financial records. We performed sample-based audit testing for subrecipient performance monitoring (including onsite, desk, risk assessment, and compliance reviews), Performance Measurement Tool reports, administrative expenditures, subrecipient expenditures, drawdowns, and match contributions. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the grants reviewed. This nonstatistical 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 and Indiana CJI's accounting system 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 Indiana CJI to provide assurance on its internal control structure as a whole. Indiana CJI's management is responsible for the establishment and maintenance of internal controls in accordance with 2 C.F.R. § 200 for grantees. Because we do not express an opinion on Indiana CJI's internal control structure as a whole, we offer this statement solely for the information and use of Indiana CJI and OJP.[12]

In planning and performing our audit, we identified internal control components and underlying internal control principles as significant to the audit objective. Specifically, we tested compliance with what we considered to be the most important conditions of Indiana CJI's activities related to the audited grants, which included interviews of financial personnel, examining policies and procedures, and reviewing grant documents and financial records.

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 audit objective, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

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

APPENDIX 2: The Indiana Criminal Justice Institute Response to the Draft Report

INDIANA CRIMINAL JUSTICE INSTITUTE

Mike Braun, Governor
Douglas W. Huntsinger, Executive Director

June 2, 2026

Todd A. Anderson
Regional Audit Manager
Chicago Regional Audit Office
Office of the Inspector General
U.S. Department of Justice
500 West Madison Street, Suite 1121
Chicago, IL 60661

Dear Mr. Anderson:

Re: Audit of the OJP Victim Assistance Grants

The Indiana Criminal Justice Institute (ICJI) is thankful for the opportunity to provide a written response to the Draft Audit Report of the OJP Victim Assistance Grants, awarded to ICJI. This letter serves as our official response to the audit recommendations issued by the Office of Inspector General to the Office of Justice Programs (OJP) on May 19, 2026.

The report included three recommendations for ICJI. Our response to each recommendation is as follows.

Recommendation 1: Ensure Indiana CJI develops and implements a formalized process with adequate controls for ensuring compliance with victim assistance priority areas funding requirements.

ICJI concurs with this recommendation.

ICJI has implemented, as of April 2026, a formalized process for ensuring compliance with victim assistance priority area funding requirements prior to awarding grant funds.

Recommendation 2: Ensure Indiana CJI updates its policy to implement timelier approvals of risk assessments and to reflect its current practice of conducting desk reviews and compliance monitoring site visits.

ICJI concurs with this recommendation.

ICJI has implemented timelier approval of risk assessments as of December 2025. ICJI has updated, as of January 2026, the desk review policy to reflect the current practice of conducting desk reviews in the 2nd quarter of the federal fiscal year. Additionally, ICJI is in the process of

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402 West Washington Street, Indianapolis, Indiana 46204 | www.in.gov/cji | 317-232-1233 | Fax 317-232-4979

updating its monitoring policies to reflect current practices. This is expected to be completed by July 31, 2026.

Recommendation 2: Ensure that Indiana CJI determines the information necessary for evaluating match waiver requests and confirms that its match waiver policy and match waiver request form are in alignment.

ICJI concurs with this recommendation.

ICJI evaluated our match waiver requests and the match waiver policy to ensure they are in alignment. The VOCA match waiver request was updated in February 2026 to align with the match waiver policy.

Thank you for the opportunity to respond to the recommendations in the report. We appreciate the review of the Indiana VOCA Victim Assistance program. We welcome the feedback and opportunity to improve the program. If you have any questions regarding our responses, please do not hesitate to contact us.

Sincerely,

Douglas W. Huntsinger
Executive Director

APPENDIX 3: 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, DC 20531

June 17, 2026

MEMORANDUM TO: Todd A. Anderson
Regional Audit Manager
Chicago Regional Audit Office
Office of the Inspector General

FROM: LeToya A. Johnson, CPA
Acting Deputy Director
Audit and Review Division

SUBJECT: Response to the Draft Report, *Audit of the Office of Justice Programs Victim Assistance Grant Funds, Awarded to the Indiana Criminal Justice Institute, Indianapolis, Indiana*

This memorandum is in reference to your correspondence dated May 19, 2026, transmitting the above-referenced draft audit report for the Indiana Criminal Justice Institute (Indiana CJI). Indiana CJI received grant funds under the Office of Justice Programs' (OJP), Office for Victims of Crime (OVC), Victims of Crime Act (VOCA), Victim Assistance Formula Grant Program, Grant Numbers 2020-V2-GX-0011, 15POVC-21-GG-00625-ASSI and 15POVC-22-GG-00743-ASSI. We consider the subject report resolved and request written acceptance of this action from your office.

The draft report contains **three** recommendations and **no** questioned costs. The following is the Office of Justice Programs' (OJP) analysis of the draft audit report recommendations. For ease of review, the recommendations are restated in bold and are followed by our response.

1. **We recommend that OJP ensure Indiana CJI develops and implements a formalized process with adequate controls for ensuring compliance with victim assistance priority areas funding requirements.**

   OJP agrees with this recommendation. We will coordinate with Indiana CJI to obtain documentation to support that it developed and implemented controls for ensuring compliance with the victim assistance priority areas funding requirements.

2. **We recommend that OJP ensure Indiana CJI updates its policy to implement timelier approvals of risk assessments and to reflect its current practice of conducting desk reviews and compliance monitoring site visits.**

   OJP agrees with this recommendation. We will coordinate with Indiana CJI to obtain updated procedures for ensuring that risk assessments are timely approved and reflect its current practice of conducting desk reviews and compliance monitoring site visits.

3. **We recommend that OJP ensure that Indiana CJI determines the information necessary for evaluating match waiver requests and confirms that its match waiver policy and match waiver request form are in alignment.**

   OJP agrees with this recommendation. We will coordinate with Indiana CJI to obtain an updated match waiver policy that describes the information required for evaluating match waiver requests and aligns with the match waiver request form.

We appreciate the opportunity to review and comment on the draft audit report. If you have any questions or require additional information, please contact me by email at by email at LeToya.Johnson@usdoj.gov or by phone on (202) 353-5744.

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

Katherine Darke Schmitt
Acting Director
Office for Victims of Crime

Nathanial Kenser
Acting Deputy General Counsel
Office of Justice Programs

Phillip Merkle
Acting Director
Office of Communications

Rachel Johnson
Chief Financial Officer
Office of Justice Programs

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 OCOM002143

APPENDIX 4: Office of the Inspector General Analysis and Summary of Actions Necessary to Close the Audit Report

The Office of the Inspector General (OIG) provided a draft of this audit report to the Office of Justice Programs (OJP) and the Indiana Criminal Justice Institute (Indiana CJI). Indiana CJI's response is incorporated in Appendix 2, and OJP's response is incorporated in Appendix 3 of this final report. In response to our draft audit report, OJP agreed with all three of our recommendations; as a result, the status of the audit report is resolved. Indiana CJI concurred with all three of our recommendations. The following provides the OIG analysis of the responses and summary of actions necessary to close the report.

Recommendations for OJP:

1. **Ensure Indiana CJI develops and implements a formalized process with adequate controls for ensuring compliance with victim assistance priority areas funding requirements.**

   Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with Indiana CJI to obtain documentation to support that Indiana CJI developed and implemented controls for ensuring compliance with the victim assistance priority areas funding requirements.

   Indiana CJI concurred with our recommendation. In its response, Indiana CJI stated that as of April 2026, it implemented a formalized process for ensuring compliance with victim assistance priority area funding requirements prior to awarding grant funds.

   This recommendation can be closed when we receive evidence that Indiana CJI developed and implemented a formalized process with adequate controls for ensuring compliance with victim assistance priority areas funding requirements.

2. **Ensure Indiana CJI updates its policy to implement timelier approvals of risk assessments and to reflect its current practice of conducting desk reviews and compliance monitoring site visits.**

   Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with Indiana CJI to obtain updated procedures for ensuring that risk assessments are timely approved and reflect Indiana CJI's current practice of conducting desk reviews and compliance monitoring site visits.

   Indiana CJI concurred with our recommendation. In its response, Indiana CJI stated that as of December 2025, it implemented timelier approval of risk assessments. Additionally, Indiana CJI stated that as of January 2026, it updated the desk review policy to reflect the current practice of conducting desk reviews in the second quarter of the federal fiscal year. Further, Indiana CJI stated that it is in the process of updating its monitoring policies to reflect current practices and expects the updated policies to be completed by July 31, 2026.

This recommendation can be closed when we receive evidence that Indiana CJI updated its policy to implement timelier approvals of risk assessments and to reflect its current practice of conducting desk reviews and compliance monitoring site visits.

3. **Ensure that Indiana CJI determines the information necessary for evaluating match waiver requests and confirms that its match waiver policy and match waiver request form are in alignment.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with Indiana CJI to obtain an updated match waiver policy that describes the information required for evaluating match waiver requests and aligns with the match waiver request form.

Indiana CJI concurred with our recommendation. In its response, Indiana CJI stated that it evaluated its match waiver requests and the match waiver policy to ensure they are in alignment and updated the match waiver request accordingly in February 2026.

This recommendation can be closed when we receive evidence that Indiana CJI determined the information necessary for evaluating match waiver requests and confirmed that Indiana CJI's match waiver policy and match waiver request form are aligned.