



# North Carolina Department of Public Safety

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## Governor's Crime Commission

Roy Cooper, Governor  
Casandra Skinner Hoekstra, Interim Secretary

Robert A. Evans, Chairman  
Caroline Farmer, Executive Director

### MEMORANDUM

**To:** Chairs of the Joint Legislative Oversight Committee on Justice and Public Safety

**From:** Casandra Skinner Hoekstra, Interim Secretary *SHAN*  
Caroline Farmer, Executive Director *CF*

**Re:** Notice of Assessment

**Date:** October 26, 2021

Pursuant to North Carolina General Statute § 143B-1105(c), the [Governor's Crime] Commission shall notify the chairs of the [Joint Legislative Oversight Committee on Justice and Public Safety] Committee of the receipt of any notice of assessment or notice of penalty. The Commission must notify the chairs in writing, within 30 days of the receipt of the notice, and must include a copy of the notice and any subsequent correspondence by the Commission with the agency assessing the penalty.

Please find the following attachments:

- a) Notice of assessment from the U.S. Department of Justice, Office of Justice Programs (OJP).
- b) Governor's Crime Commission supporting documentation, in response to the notice of assessment issued by OJP for the following audit reviews:
  - DOJ FY 17-18 (Audit Report Number TO-50-019-014)
    - 1 DOJ FY 17-18 Audit Report TO-50-09-014
    - 2 DOJ FY 17-18 GCC Audit Response
    - 3 DOJ FY 17-18 Audit Extension Request
    - 4 DOJ FY 17-18 Retroactive Match Waiver Request
    - 5 DOJ FY 17-18 Approval of Retroactive Match Waiver
    - 6 DOJ FY 17-18 Final QC Audit Determination
    - 7 DOJ FY 17-18 Overview QC Audit Detail
  - DOJ FY 18-19 (Audit Report Number TO-50-20-022)
    - 1 DOJ FY 18-19 Audit Report TO-50-20-022
    - 2 DOJ FY 18-19 GCC Audit Response
    - 3 DOJ FY 18-19 Overview QC Audit Detail

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Raleigh, NC 27699-4234

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Fax: 919-733-4625



**U.S. Department of Justice**

*Office of Justice Programs*

*Office of Audit, Assessment, and Management*

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*Washington, D.C. 20531*

**May 27, 2021**

Diane Barber-Whitaker  
Interim Executive Director  
Governor's Crime Commission  
North Carolina Department of Public Safety  
1201 Front Street  
Raleigh, North Carolina 27609  
**VIA: Electronic Mail at: [diane.barber-whitaker@ncdps.gov](mailto:diane.barber-whitaker@ncdps.gov)**

Re: Audit Report No.: TO-50-19-014  
Issue Date: July 25, 2019

Dear Ms. Barber-Whitaker:

Thank you for your various responses and subsequent emails pertaining to the open recommendation and questioned costs included in the State of North Carolina's (State) single audit report for the fiscal year ending June 30, 2018. The report contained **one** recommendation and **\$291,507** in questioned costs. To date, the U.S. Department of Justice (DOJ), Office of the Inspector General (OIG), Chicago Regional Audit Office, has closed the procedural portion of the recommendation and \$8,648 in questioned costs. Based on your responses, in our most recent correspondence to the OIG, we requested closure of an additional \$229,982 in questioned costs in the report. We are awaiting the OIG's final determination of our request. However, additional information is needed to close the open recommendation and remaining questioned costs.

Please be advised that grantees are responsible for ensuring that recommendations related to independent audits and OIG audits are addressed in a timely manner. In addition, grantees with audit report recommendations open for more than one year, with \$500,000 or more in questioned costs, or who do not timely address recommendations in the OIG audit reports are designated as high-risk by the DOJ, and may be subject to administrative action such as increased grant monitoring and reporting; additional special conditions; withholding of Federal grant funds; non-certification of future grant applications; collection of questioned costs through the DOJ's Justice Management Division, Debt Collection Management, or the U.S. Department of Treasury, Treasury Offset Program; or referral to the U.S. Government-Wide Suspension and Debarment List. As of the date of this letter, the audit report has been open for more than one year and ten months. Accordingly, if the State does not provide a written response, which satisfactorily addresses the remaining open questioned costs within 30 days from the date of this letter, the DOJ will proceed with designating the State as a high-risk grantee.

Therefore, within 30 days from the date of this letter, the State must provide the information detailed below:

**Finding 2018-006 – Questioned Costs – \$291,507**

To remedy \$18,960 of the remaining \$52,877 in questioned subrecipient costs, the State has not addressed these costs in their two previous responses to OJP. These costs are related to the State's subrecipients' failure to meet their minimum 20 percent match under Grant Number 2014-VA-GX-0021. Accordingly, the State must submit a written request to OJP's Office for Victims of Crime (OVC), including appropriate justification, for a retroactive, after-the-fact match waiver of these costs, and provide documentation reflecting OVC's approval of these costs. Please note that this is our third and final request for documentation to support these costs. As previously stated, if OVC denies the request, or does not provide retroactive approval, the State must return the \$18,960 in funds to the DOJ, adjust its grant accounting records to remove the costs, and submit a revised final Federal Financial Report (FFR) for Grant Number 2014-VA-GX-0021.

To remedy \$28,839 of the remaining \$33,917 in questioned subrecipient costs, the State provided documentation including: a justification for the amounts charged to the awards, payroll summary reports, time and activity reports, invoices, paystubs, budget reports, and bank statements. However, this documentation was not adequate to address these costs. Specifically, the invoices and bank statements did not directly support the amounts charged to the awards; and employee health insurance and indirect costs calculations did not support the amounts of the reimbursement. In addition, the payroll summary reports, time and activity reports, and pay stubs did not correlate to the specific items identified in the questioned subrecipient costs. As such, the State must provide additional documentation to support \$28,839 in questioned costs, related to subrecipient expenditures charged to Award Numbers 2015-VA-GX-0019. Please note that this is our third and final request for documentation to support these costs. As previously stated, if adequate documentation cannot be provided, the State must return the \$28,839 in funds to the DOJ, adjust their grant accounting records to remove the costs, and submit a revised FFR for the grant.

To remedy the remaining \$5,078 in questioned costs, the State noted that the documentation provided by its subrecipients was not adequate to support the costs that were charged to Grant Numbers 2015-VA-GX-0019 (\$4,473) and 2016-VA-GX-0075 (\$605). As such, the State must promptly return the \$5,078 in funds to the DOJ, adjust their grant accounting records to remove the costs, and submit a revised FFR for each grant.

For your reference, attached is a detailed worksheet for the remaining \$52,877 in questioned costs (see Attachment 1). As this audit report has been open for almost two years, if the State is unable provide adequate support for these costs within 30 days, the State must immediately return the funds for the unsupported costs to the DOJ. If these costs are not timely supported or returned, DOJ may take additional actions to remedy the questioned amounts, including possible collection of the questioned costs through the DOJ's Justice Management Division, Debt Collection Management, or the U.S. Department of Treasury for centralized offset.

Please remit funds to the DOJ, via electronic funds transfer, using Automated Clearing House (ACH) or Fed Wire, and include the applicable award number and Audit Report Number TO-50-19-014, in an email to OJP's Office of the Chief Financial Officer (OCFO) at [ACRBelectronictransfer@ojp.usdoj.gov](mailto:ACRBelectronictransfer@ojp.usdoj.gov) (see Attachment 2). The OCFO will assign a staff accountant to assist you through this process.

Please provide this matter your immediate attention. A written response, along with evidence of wire transfers, if any, is due to me within **30** days at the following email address:

U.S. Department of Justice  
Office of Justice Programs  
Office of Audit, Assessment, and Management  
Audit and Review Division  
Attention: Linda J. Taylor  
810 7<sup>th</sup> Street, NW  
Washington, DC 20531  
E-mail: [Linda.Taylor2@usdoj.gov](mailto:Linda.Taylor2@usdoj.gov)

Thank you in advance for your cooperation. If you have any questions, please contact me at (202) 514-7270.

Sincerely,



Linda J. Taylor  
Lead Auditor, Audit Coordination Branch  
Audit and Review Division

Attachments

cc: Jeffery A. Haley  
Deputy Director, Audit and Review Division  
Office of Audit, Assessment, and Management

Kathrina S. Peterson  
Deputy Director  
Office for Victims of Crime

Catherine Pierce  
Senior Advisor  
Office for Victims of Crime

James Simonson  
Associate Director for Operations  
Office for Victims of Crime

cc: Joel Hall  
Associate Director, State Victim Resource Division  
Office for Victims of Crime

Rachel Johnson  
Acting Chief Financial Officer

Christal McNeil-Wright  
Associate Chief Financial Officer  
Grants Financial Management Division  
Office of the Chief Financial Officer

Joanne M. Suttington  
Associate Chief Financial Officer  
Finance, Accounting, and Analysis Division  
Office of the Chief Financial Officer

Aida Brumme  
Manager, Evaluation and Oversight Branch  
Grants Financial Management Division  
Office of the Chief Financial Officer

Louise Duhamel  
Acting Assistant Director, Audit Liaison Group  
Internal Review and Evaluation Office  
Justice Management Division

Carol S. Taraszka  
Regional Audit Manager  
Chicago Regional Audit Office  
Office of the Inspector General  
(Audit Report No.: TO-50-19-014)

Jorge L. Sosa  
Director, Office of Operations – Audit Division  
Office of the Inspector General

Katrina Agasino  
Director of Federal Compliance  
Governor's Crime Commission  
North Carolina Department of Public Safety  
(Provided electronically at: [katrina.agasino@ncdps.gov](mailto:katrina.agasino@ncdps.gov))



# North Carolina Department of Public Safety

## Governor's Crime Commission

Roy Cooper, Governor  
Erik A. Hooks, Secretary

Robert A. Evans, Chairman  
Diane Barber-Whitaker, Interim Executive Director

July 9, 2021

U.S. Department of Justice  
Office of Justice Programs  
Office of Audit, Assessment, and Management  
Audit and Review Division  
Attention: Linda J. Taylor  
810 7th Street, NW  
Washington, DC 20531  
VIA electronic mail: [Linda.Taylor2@usdoj.gov](mailto:Linda.Taylor2@usdoj.gov)

Re: Audit Report No.: TO-50-19-014

Dear Ms. Taylor,

The Governor's Crime Commission (GCC) of the North Carolina Department of Public Safety (DPS) is in receipt of your letter and report dated May 27, 2021, detailing the review of audit report TO-50-19-014. Per your request, below are the following detailed responses of the GCC to address the remaining questioned costs:

### **Finding 2018-006 – Questioned Costs – \$291,507**

*During our agency's review of the questioned cost, it was determined that the North Carolina Office of the State Auditor (OSA) report did not incorporate calculations for the amounts that were found to be unsupported. In 3 of 5 cases, GCC staff were unsuccessful to reconcile the questioned costs to OSA's calculation. As an alternative, GCC staff analyzed and provided documentation to successfully support the totality of each reimbursement line items instead of the unsupported calculated amounts provided by OSA.*

- 1.) *To remedy \$18,960 of the remaining \$52,877 in questioned subrecipient costs, the State has not addressed these costs in their two previous responses to OJP. These costs are related to the State's subrecipients' failure to meet their minimum 20 percent match under Grant Number 2014-VA-GX-0021. Accordingly, the State must submit a written request to OJP's Office for Victims of Crime (OVC), including appropriate justification, for a retroactive, after-the-fact match waiver of these costs, and provide documentation reflecting OVC's approval of these costs.*

**GCC Response:** This item is pending approval. We are currently working with OJP's Office for Victims of Crime (OVC) in our request for a retroactive, after-the-fact match waiver to clear this finding. Once we are in receipt of OVC's decision, we will provide the final determination to your office.

- 2.) *To remedy \$28,839 of the remaining \$33,917 in questioned subrecipient costs, the State provided documentation including: a justification for the amounts charged to the awards, payroll summary reports, time and activity reports, invoices, paystubs, budget reports, and bank statements. However, this documentation was not adequate to address*

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*these costs. Specifically, the invoices and bank statements did not directly support the amounts charged to the awards; and employee health insurance and indirect costs calculations did not support the amounts of the reimbursement. In addition, the payroll summary reports, time and activity reports, and pay stubs did not correlate to the specific items identified in the questioned subrecipient costs. As such, the State must provide additional documentation to support \$28,839 in questioned costs, related to subrecipient expenditures charged to Award Numbers 2015-VA-GX-0019.*

**GCC Response:** For your review, attached are the supplemental documentation to provide support for \$28,747.54 of the remaining \$28,839 in questioned costs:

- Analysis of Questioned Costs Summary –An overview and index key that addresses the additional documentation submitted for review.
- 1-A University of North Carolina – supporting documentation for payroll services \$27,980.99.
- 9-I Family Services, Inc. – Forsyth County – supporting documentation for indirect costs \$393.20.
- 15-O Reach of Macon County – supporting documentation for Fringe: Hospitalization costs \$373.35.

3.) *To remedy the remaining \$5,078 in questioned costs, the State noted that the documentation provided by its subrecipients was not adequate to support the costs that were charged to Grant Numbers 2015-VA-GX-0019 (\$4,473) and 2016-VA-GX-0075 (\$605). As such, the State must promptly return the \$5,078 in funds to the DOJ, adjust their grant accounting records to remove the costs, and submit a revised FFR for each grant.*

**GCC Response:** The GCC concurs with this finding. We are currently in the process to provide the reimbursement of the unsupported questioned costs to your office for \$5,169. This includes an additional \$90.71 for Grant Number 2015-VA-GC-0019 found unsupported in Audit Item 15-O.

Thank you again for the opportunity to respond to your report and recommendations.

Should you have any questions or require additional information, please contact Katrina Agasino, Director of Federal Compliance at (919) 899-9190 or [katrina.agasino@ncdps.gov](mailto:katrina.agasino@ncdps.gov)

Thank You,

*Diane Barber-Whitaker*

Diane Barber-Whitaker  
Interim Executive Director



# North Carolina Department of Public Safety

## Governor's Crime Commission

Roy Cooper, Governor  
Erik A. Hooks, Secretary

Robert A. Evans, Chairman  
Diane Barber-Whitaker, Interim Executive Director

June 3, 2021

Ms. Linda Taylor  
U.S. Department of Justice  
Office of Justice Programs  
Office of Audit, Assessment, and Management  
Audit and Review Division  
Attention: Linda J. Taylor  
810 7th Street, NW  
Washington, DC 20531  
VIA electronic mail: [Linda.Taylor2@usdoj.gov](mailto:Linda.Taylor2@usdoj.gov)

RE: Audit Report No.: TO-50-19-014

Dear Ms. Taylor,

The Governor's Crime Commission (GCC) of the North Carolina Department of Public Safety is in receipt of your follow up letter regarding Audit Report No.: TO-50-19-014, dated May 27, 2021.

Due to the pandemic and its current restrictions and limitations that place a burden, not just with the GCC, but also with our subrecipients and partners in accessing program documentation, we are compelled to respectfully request a 60-day extension, so we are able to successfully fulfill the recommendations and remaining items detailed in your report.

Should you have any questions or require additional information, please contact Katrina Agasino, GCC Director of Federal Compliance at (919) 899-9190 or [katrina.agasino@ncdps.gov](mailto:katrina.agasino@ncdps.gov).

As always, the GCC is very much appreciative of the consideration and flexibility you to extend to us. We look forward to providing a full resolution to clear the remaining audit findings.

Thank You,

Diane Barber-Whitaker  
Interim Executive Director

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# North Carolina Department of Public Safety

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## Governor's Crime Commission

Roy Cooper, Governor  
Erik A. Hooks, Secretary

Robert A. Evans, Chairman  
Diane Barber-Whitaker, Interim Executive Director

July 19, 2021

U.S. Department of Justice  
Office of Justice of Programs  
Office for Victims of Crime  
810 Seventh Street NW., Second Floor  
Washington, DC 20531  
Attention: Ms. Jalila Sebbata  
VIA electronic mail: [Jalila.Sebbata2@usdoj.gov](mailto:Jalila.Sebbata2@usdoj.gov)

Dear Ms. Sebbata,

Due to a high staff turnover and inadequate training, some of the projects under the Grant Number 2014-VA-GX-0021 were inadvertently closed without completely meeting the minimum 20% match. We have included a supplemental document (*GCC Attachment I Match Detail*) that details the reimbursed federal and match amounts, for the projects in question - along with the percentages of the unsupported match which amounts to 1.40% of the match due for these projects. In addition, I have attached a copy of the SF 425 Report for 2014-VA-GX-0021, which shows that although these particular projects did not meet their individual match, GCC overmatched on the entire 2014 VOCA award – providing \$3,240,674.06 in match spending on federal share expenditures of \$12,786,834.79 (when 20% of the project total would have been met with \$3,196,708.70 in match expenditures).

To rectify this finding, the Governor's Crime Commission (GCC) has implemented the following steps to remedy and improve the process for sponsored projects to successfully meet federal match requirements:

- GCC has revised a number of policies and procedures relating to the grant management process to ensure that projects are not closed without meeting required match. These measures require that all closures must have a secondary approval conducted by a supervisor prior to the closing of the project.
- GCC has taken steps to eliminate and improve upon identified weakness in the CRM system that have previously allowed secondary approvers to confirm their own transactions.
- GCC also increased training for all staff to ensure that our employees fully understand the importance of successfully meeting the match requirements and have a thorough knowledge of the concepts of related federal requirements. Example of the trainings offered are a more robust

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onboarding for new employees, internal operations and grant management training, as well as providing increased opportunities for Management Concepts training and grants management certification. These courses are offered throughout the year and are also provided as course refreshers to ensure that staff are in compliance with the most recent federal regulations and updated state statutes.

- GCC revised the requirements for hiring in the grant administrator position to further emphasize a financial management background and required accounting skills. The revised qualifications provide GCC with applicants (and therefore, employees) with increased financial and grants management knowledge, skills, and abilities in the grant administrator position.

GCC's request for consideration of the approval for an after-the-fact match waiver is crucial in our quest to administer VOCA federal funds so that we ensure that VOCA subrecipients who are already undergoing the effects of decreased funding, reduced volunteer resources, and cancelled fundraising opportunities due to the pandemic have the greatest opportunity for success in providing services to our communities. It will truly be an unexpected hardship for these subrecipients as this 2014 VOCA grant was closed in 9/30/2017. In addition, the majority of the subrecipients impacted are part of disenfranchised communities that are poor, rural, and/or underserved. These nonprofit organizations have just begun to recover from the effects of COVID-19. Additional financial ramifications imposed on these subrecipients will negatively impact their already struggling projects and the organizations as a whole.

We truly appreciate the consideration and flexibility you are able to extend to us as a state administering agency, as well as to GCC's subrecipients who will be directly impacted by your decision.

Should you have any questions or require additional information, please contact Katrina Agasino, Director of Federal Compliance at (919) 899-9190 or [katrina.agasino@ncdps.gov](mailto:katrina.agasino@ncdps.gov)

Thank You,



Diane Barber-Whitaker  
Interim Executive Director



U.S. Department of Justice

Office of Justice Programs

Office for Victims of Crime

Washington, D.C. 20531

Diane Barber-Whitaker, Interim Executive Director  
Governor's Crime Commission  
North Carolina Department of Public Safety  
1201 Front Street  
Raleigh, NC 27609

Dear Ms. Barber-Whitaker:

We received the North Carolina Department of Public Safety's letter, dated July 19, 2021, requesting a retroactive waiver of the match contribution requirement applicable to subrecipients of Victims of Crime Act (VOCA) funding specific to Federal Fiscal Year (FFY) Grant No. 2014-VA-GX-0021. We understand that this request is being made as a result of the State of North Carolina's state single audit report, for the year ending June 30, 2018, where a total of \$18,960 of questioned costs pertaining to unmet VOCA match was identified (Finding 2018-006).

The Office for Victims of Crime (OVC) is approving the request to waive the questioned match amounts for the following subgrants:

Subgrantee Name	Subgrantee Award No.	Match Questioned – To Be Waived	Match Provided
Child Advocacy Center, Inc	PROJ010245	\$626	\$27,336.88
City of Greensboro	PROJ011393	\$542	\$52,111.00
Dragonfly House Children's Advocacy Center	PROJ009841	\$35	\$27,044.65
My Sister's House	PROJ010001	\$1,934	\$19,811.06
OASIS, Inc.	PROJ009701	\$130	\$4,844.78
Onslow County Partnership for Children	PROJ010247	\$28	\$21,336.35
REACH of Haywood County	PROJ010607	\$1,603	\$8,321.11
REACH of Macon County	PROJ009889	\$687	\$31,100.52
Safe Haven of Person County, Inc.	PROJ009917	\$1,110	\$12,386.57

Subgrantee Name	Subgrantee Award No.	Match Questioned – To Be Waived	Match Provided
SAFE, Inc. (Wilkes County)	PROJ010595	\$3,357	\$14,737.79
SAFEchild, Inc.	PROJ009663	\$2,710	\$20,972.78
Southmountain Children and Family Services	PROJ009993	\$175	\$25,431.33
The Charlotte-Mecklenburg Hospital Authority	PROJ009935	\$4,605	\$4,884.49
UNC-Chapel Hill	PROJ010009	\$1,418	\$48,140.03

According to 28 C.F.R. § 94.118(b)(3), OVC may waive the match requirement upon receiving a written request and justification submitted by the State Administering Agency. Based on the information provided, OVC is granting these 14 retroactive match waivers, totaling \$18,960, to remedy unsupported costs related to unmet match identified in Finding 2018-006 of the State of North Carolina's State Single Audit Report No. TO-50-19-014, impacting VOCA Victim Assistance Grant No. 2014-VA-GX-0021.

If you have any questions regarding this matter, please do not hesitate to contact your Grants Management Specialist, Jalila Sebbata, at 202–616–3483, or via email at [Jalila.Sebbata@ojp.usdoj.gov](mailto:Jalila.Sebbata@ojp.usdoj.gov).

Thank you for the critically important work you are doing on behalf of North Carolina crime victims.

Sincerely,

Kristina Rose  
Director

cc: OJP File

Katrina Agasino, Director of Federal Compliance  
Governor's Crime Commission, North Carolina Department of Public Safety

**From:** [Agasino, Katrina](#)  
**To:** [Agasino, Katrina](#)  
**Subject:** FW: [External] RE: GCC Audit Inquiry  
**Date:** Thursday, October 21, 2021 11:07:00 AM  
**Attachments:** [image001.png](#)  
**Importance:** High

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**From:** Wainwright, Jeffri (OJP) <Jeffri.Wainwright@usdoj.gov>  
**Sent:** Wednesday, October 13, 2021 12:41 PM  
**To:** Taylor, Linda (OJP) <Linda.Taylor2@usdoj.gov>; Agasino, Katrina <katrina.agasino@ncdps.gov>  
**Cc:** Aldridge, Philip (OJP) <Philip.Aldridge@usdoj.gov>  
**Subject:** RE: [External] RE: GCC Audit Inquiry

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Hi Katrina,

Linda is correct. In our analysis, we calculate that the remaining unsupported balance for Audit Report TO-50-19-014, is \$5,168.87; allocated to the awards noted in her email. I believe NCDPS' July 9, 2021, response agrees to the same balance. We stated in our last Follow Up letter (May 27, 2021), that the remaining questioned costs was \$52,876.41(\$52,877 rounded). NCDPS provided additional documentation to support \$47,707.54 of the remaining \$52,876.41 in questioned costs, which includes the \$18,960 retroactive match.

Once we receive documentation that the \$5,168.87 has been returned, we will request closure of this audit report. Please let us know if you have any questions.

Thanks,

Jeffri

Jeffri P. Wainwright  
U.S. Department of Justice (DOJ)  
Office of Justice Programs (OJP)  
Office of Audit, Assessment & Management  
Audit and Review Division  
Contractor  
[Jeffri.Wainwright@ojp.usdoj.gov](mailto:Jeffri.Wainwright@ojp.usdoj.gov)  
(202) 353-3347

**From:** [Taylor, Linda \(OJP\)](#)  
**To:** [Agasino, Katrina](#); [Wainwright, Jeffri \(OJP\)](#)  
**Subject:** RE: [External] RE: GCC Audit Inquiry  
**Date:** Tuesday, October 12, 2021 5:57:02 PM  
**Attachments:** [image001.png](#)

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Hi Katrina,

I believe Jeffri has already signed off, but here's the information I found in the audit folder. The exact amount is \$5,168.87, see below. If this is not the case, Jeffri will get back with you on tomorrow, 10/13.

Thanks, Linda

**Amounts to be Returned**

2015-VA-GX-0019	\$4,563.64
2016-VA-GX-0075	605.23
Total	<u>\$5,168.87</u>

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10/20/2021

QC Audit FY 17-18

Project	Receipt	Subrecipient	Amount
PROJ010914	RCT000305635	Family Services Inc (Forsyth)	\$514.24
PROJ010904	RCT000294694	Kids First Inc	\$1,006.29
PROJ011020	RCT000294221	Coastal Horizons Center	\$107.74
PROJ011487	RCT000323975	Family Services of Davidson Cty	\$571.80
PROJ011210	RCT000307668	REACH of Macon County	\$1,176.79
PROJ010846	RCT000294509	Coastal Horizons Center	\$1,094.76
PROJ011172	RCT000318022	Cleveland County Abuse Prevent	\$394.54
PROJ011793	RCT000346667	Help, Inc	\$33.43
PROJ011078	RCT000345773	Hope Harbor Home	\$269.27
			<b>\$5,168.86</b>



**U.S. Department of Justice**

*Office of Justice Programs*

*Office of Audit, Assessment, and Management*

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*Washington, D.C. 20531*

**September 29, 2021**

Diane Barber-Whitaker  
Interim Executive Director  
Governor's Crime Commission  
North Carolina Department of Public Safety  
1201 Front Street  
Raleigh, North Carolina 27609  
**VIA: Electronic Mail at: [diane.barber-whitaker@ncdps.gov](mailto:diane.barber-whitaker@ncdps.gov)**

Re: Audit Report No.: TO-50-20-022  
Issue Date: August 14, 2020

Dear Ms. Barber-Whitaker:

Thank you for your various responses and subsequent emails to address the questioned costs included in the State of North Carolina's (State) audit report for the fiscal year ending June 30, 2019. The report contained one recommendation and **\$15,335** in questioned costs. To date, the U.S. Department of Justice (DOJ), Office of the Inspector General (OIG), Chicago Regional Audit Office, has closed the procedural portion of the recommendation and \$4,318 in questioned costs. Based on your responses, in our most recent correspondence to the OIG, we requested closure of an additional \$2,323 in questioned costs. We are awaiting the OIG's final determination of our request. However, additional information is needed to close the remaining questioned costs.

Please be advised that grantees are responsible for ensuring that recommendations related to independent audits and OIG audits are addressed in a timely manner. Grantees with audit report recommendations open for more than one year, or with questioned costs in excess of \$500,000 are designated as high-risk by the DOJ, and may be subject to administrative action such as increased grant monitoring and reporting; additional special conditions; withholding of Federal grant funds; non-certification of future grant applications; collection of questioned costs through the DOJ's Justice Management Division, Debt Collection Management, or the U.S. Department of Treasury, Treasury Offset Program; or referral to the U.S. Government-Wide Suspension and Debarment List. As of the date of this letter, this audit report has been open for more than one year. Accordingly, if the State does not provide a written response, which satisfactorily addresses the remaining open recommendation and questioned costs within 30 days from the date of this letter, the DOJ will proceed with designating the State as a high-risk grantee.



Within 30 days from the date of this letter, the State must provide a response to address the following:

**Finding 2019-001 – Questioned Costs – \$15,335**

To remedy the remaining \$8,694 in questioned costs, the State noted that the documentation provided by its subrecipients was not adequate to support the costs that were charged to Grant Numbers 2015-VA-GX-0019 (\$451), 2016-VA-GX-0075 (\$7,047) 2017-VA-GX-0050 (\$832), and 2018-V2-GX-0061 (\$364). As such, the State must promptly return the \$8,694 in funds to the DOJ, adjust their grant accounting records to remove the costs, and submit a revised Federal Financial Report for each grant.

For your reference, attached is a detailed worksheet for the remaining \$8,694 in questioned costs (see Attachment 1). Please remit funds to the DOJ, via electronic funds transfer, using Automated Clearing House (ACH) or Fed Wire, and include the applicable award numbers and Audit Report Number TO-50-20-022, in an email to OJP's Office of the Chief Financial Officer (OCFO) at [ACRBelectronictransfer@ojp.usdoj.gov](mailto:ACRBelectronictransfer@ojp.usdoj.gov) (see Attachment 2). The OCFO will assign a staff accountant to assist you through this process.

Please provide this matter your immediate attention. Please forward a written response to me within **30** days from the date of this letter at the following email address:

U.S. Department of Justice  
Office of Justice Programs  
Office of Audit, Assessment, and Management  
Audit and Review Division  
Attention: Linda J. Taylor  
810 7<sup>th</sup> Street, NW  
Washington, DC 20531  
E-mail: [Linda.Taylor2@usdoj.gov](mailto:Linda.Taylor2@usdoj.gov)

Thank you in advance for your cooperation. If you have any questions, please contact me at (202) 514-7270.

Sincerely,



Linda J. Taylor  
Lead Auditor, Audit Coordination Branch  
Audit and Review Division

Attachments

cc: Jeffery A. Haley  
Deputy Director, Audit and Review Division  
Office of Audit, Assessment, and Management

James Simonson  
Acting Principal Deputy Director  
Office for Victims of Crime

Kathrina S. Peterson  
Deputy Director  
Office for Victims of Crime

Joel Hall  
Associate Director, State Victim Resource Division  
Office for Victims of Crime

Rachel Johnson  
Acting Chief Financial Officer

Christal McNeil-Wright  
Associate Chief Financial Officer  
Grants Financial Management Division  
Office of the Chief Financial Officer

Joanne M. Suttington  
Associate Chief Financial Officer  
Finance, Accounting, and Analysis Division  
Office of the Chief Financial Officer

Aida Brumme  
Manager, Evaluation and Oversight Branch  
Grants Financial Management Division  
Office of the Chief Financial Officer

Louise Duhamel  
Acting Assistant Director, Audit Liaison Group  
Internal Review and Evaluation Office  
Justice Management Division

Carol S. Taraszka  
Regional Audit Manager  
Chicago Regional Audit Office  
Office of the Inspector General  
(Audit Report No.: TO-50-20-022)

cc: Jorge L. Sosa  
Director, Office of Operations – Audit Division  
Office of the Inspector General

Katrina Agasino  
Director of Federal Compliance  
Governor's Crime Commission  
North Carolina Department of Public Safety  
(Provided electronically at: [katrina.agasino@ncdps.gov](mailto:katrina.agasino@ncdps.gov))



North Carolina DPS-GCC  
TO-50-20-022  
Analysis of Questioned Costs - Summary

Total Questioned Costs: \$15,335.00  
Questioned Costs Closed by OIG \$4,318.00  
Total Remaining Open Questioned Costs \$11,017.00

Amount Tested: \$11,017.27  
Amount Supported: \$2,322.71  
Amount Unsupported: \$0.00  
Amounts to be returned: \$8,694.56

Item Number	Total QC	Amount Tested	Amount Supported	Amount Unsupported	Amounts to be Returned	Revised Docs Submitted	Amount GCC Unsupported/T Requests for o be Returned closure	Revised Docs Submitted	Amount OJP Unsupported/T Requests for o be Returned closure	Variance
	0.00	0.00	0.00	0.00	0.00					
1	663.00	663.00	0.00	0.00	663.00 2016-VA-GX-0075					
2	319.77	319.77	0.00	0.00	319.77 2017-VA-GX-0050					
3	430.77	430.77	0.00	0.00	430.77 2015-VA-GX-0019					
4	3.72	3.72	0.00	0.00	3.72 2016-VA-GX-0075					
5	1,945.00	1,945.00	1,486.27	0.00	458.73 2016-VA-GX-0075	\$ 1,945.00	\$ 415.61 \$ 1,529.39	\$ 1,945.00	\$ 458.73 \$ 1,486.27	\$ 43.12
6	0.00	0.00	0.00	0.00	0.00 2018-V2-GX-0061					
7	364.07	364.07	0.00	0.00	364.07 2018-V2-GX-0061					
8	3,655.00	3,655.00	(0.00)	0.00	3,655.00 2016-VA-GX-0075	\$ 3,655.00	\$ 3,546.91 \$ 108.09	\$ 3,655.00	\$ 3,655.00	\$ 108.09
9	0.00	0.00	0.00	0.00	0.00 2017-VA-GX-0050					
10	659.80	659.80	71.23	0.00	588.57 2016-VA-GX-0075	\$ 659.80	588.57 \$ 71.23	\$ 659.80	588.57 \$ 71.23	\$ -
11	315.54	315.54	304.41	0.00	11.13 2017-VA-GX-0050	\$ 315.54	\$ 11.13 \$ 304.41	\$ 315.54	\$ 11.13 \$ 304.41	\$ -
12	0.00	0.00	0.00	0.00	0.00 2017-VA-GX-0050					
13	127.94	127.94	0.00	0.00	127.94 2017-VA-GX-0050					
14	1,598.00	1,598.00	0.00	0.00	1,598.00 2016-VA-GX-0075					
15	20.41	20.41	0.00	0.00	20.41 2015-VA-GX-0019					
16	0.00	0.00	0.00	0.00	0.00 2016-V2-GX-0075					
17	79.74	79.74	0.00	0.00	79.74 2016-VA-GX-0075					
18	363.51	363.51	0.00	0.00	363.51 2017-VA-GX-0050					
19	471.00	471.00	460.80	0.00	10.20 2017-VA-GX-0050	\$ 471.00	\$ 10.20 \$ 460.80	\$ 471.00	\$ 10.20 \$ 460.80	\$ -
20	0.00	0.00	0.00	0.00	0.00					
21	0.00	0.00	0.00	0.00	0.00					
22	0.00	0.00	0.00	0.00	0.00					
23	0.00	0.00	0.00	0.00	0.00					
<b>TOTAL</b>	<b>11,017.27</b>	<b>11,017.27</b>	<b>2,322.71</b>	<b>0.00</b>	<b>8,694.56</b>	<b>\$7,046.34</b>	<b>\$4,572.42 \$2,473.92</b>	<b>\$7,046.34</b>	<b>\$4,723.63 \$2,322.71</b>	<b>\$151.21</b>

Check Figure 11,017.27  
Variance 0.00

Amounts to be Returned	
2015-VA-GX-0019	451.18
2016-VA-GX-0075	7,046.76
2017-VA-GX-0050	832.55
2018-V2-GX-0061	364.07
	8,694.56

North Carolina DPS-GCC

TO-50-20-022

Analysis of Questioned Costs - Summary

Orig Ques Csts	Closed	Open
\$ 663.00	\$ -	\$ 663.00

Grant Number: 2016-VA-GX-0075  
 Item Number: 1  
 Sub-Grantee Name: NC ADMIN OFFICE OF THE CRTS

Month of Activity:  
 Year of Activity:  
 Total Questioned Costs: \$663.00  
 Amount Addressed by Grantee: \$663.00  
 Amount Supported: \$0.00  
 Amount Unsupported: \$0.00  
 Amount Grantee Agrees to Return: \$663.00

Detail from Grantee		OAAM Review				Summary				
Description	Amount	Supported	Unsupported	To be Returned	Reference	Description	Amount	Supported	Unsupported	To be Returned
Payroll - Salaries	663.00			663	Pgs. 2-4	Payroll - Salaries	663.00	-	-	663.00
Payroll - Salaries					Pgs. 5-12	Payroll - Taxes	-	-	-	-
Payroll - Salaries					Pgs. 13-19	Fringe Benefits	-	-	-	-
Payroll - Salaries					Pgs. 20-21	Travel	-	-	-	-
Payroll - Salaries					Pgs. 22-24	Equipment	-	-	-	-
Payroll - Salaries					Pgs. 25-27	Supplies	-	-	-	-
Fringe Benefits					Pgs. 28-30	Contractual	-	-	-	-
						Other	-	-	-	-
						Indirect Costs	-	-	-	-
<b>TOTAL</b>	<b>663.00</b>	<b>0.00</b>	<b>0.00</b>	<b>663.00</b>			<b>663.00</b>	<b>0.00</b>	<b>0.00</b>	<b>663.00</b>

Check Figure:	663.00	663.00
Variance	0.00	0.00

North Carolina DPS-GCC

TO-50-20-022

Analysis of Questioned Costs - Summary

Orig Ques Csts      Closed      Open  
\$ 319.77      \$ -      \$ 319.77

Grant Number: 2017-VA-GX-0050  
Item Number: 2  
Sub-Grantee Name: NC ADMIN OFFICE OF THE CRTS

Month of Activity:  
Year of Activity:  
Total Questioned Costs: \$319.77  
Amount Addressed by Grantee: \$319.77  
Amount Supported: \$0.00  
Amount Unsupported: \$0.00  
Amount Grantee Agrees to Return: \$319.77

Detail from Grantee		OAAM Review				Summary				
Description	Amount	Supported	Unsupported	To be Returned	Reference	Description	Amount	Supported	Unsupported	To be Returned
Other	319.77			319.77	pgs 1-26	Payroll - Salaries	-	-	-	-
Other					pgs 1-26	Payroll - Taxes	-	-	-	-
Other					pgs 1-26	Fringe Benefits	-	-	-	-
						Travel	-	-	-	-
						Equipment	-	-	-	-
						Supplies	-	-	-	-
						Contractual	-	-	-	-
						Other	319.77	-	-	319.77
						Indirect Costs	-	-	-	-
TOTAL	319.77	0.00	0.00	319.77			319.77	0.00	0.00	319.77

Check Figure: 319.77  
Variance: 0.00

North Carolina DPS-GCC

TO-50-20-022

Orig Ques Csts

Closed

Open

Analysis of Questioned Costs - Summary

\$444.67

\$13.90

430.77

CLOSED

AS OF 4/5/2021 \$13.90 in Questioned Costs are closed

Grant Number: 2015-VA-GX-0019

Item Number: 3

Sub-Grantee Name: Ashe County Partnership for Children

Month of Activity:

Year of Activity:

Total Questioned Costs: \$430.77

Amount Addressed by Grantee: \$430.77

Amount Supported: \$0.00

Amount Unsupported: \$0.00

Amount Grantee Agrees to Return: \$430.77

Detail from Grantee		OAAM Review				Summary				
Description	Amount	Supported	Unsupported	To be Returned	Reference	Description	Amount	Supported	Unsupported	To be Returned
Other	430.77	0.00		430.77	pages 1-32	Payroll - Salaries	-	-	-	-
Other					pages 1-32	Payroll - Taxes	-	-	-	-
Other					pages 6,8	Fringe Benefits	-	-	-	-
Other					pages 1-32	Travel	-	-	-	-
						Equipment	-	-	-	-
						Supplies	-	-	-	-
						Contractual	-	-	-	-
						Other	430.77	-	-	430.77
						Indirect Costs	-	-	-	-
<b>TOTAL</b>	<b>430.77</b>	<b>0.00</b>	<b>0.00</b>	<b>430.77</b>			<b>430.77</b>	<b>0.00</b>	<b>0.00</b>	<b>430.77</b>
Check Figure:				430.77						430.77
Variance				0.00						0.00



North Carolina DPS-GCC

TO-50-20-022

Analysis of Questioned Costs - Summary

Orig Ques Csts      Closed      Open  
\$ 341.00      \$ 337.28      \$ 3.72

**CLOSED**

AS OF 4/5/2021 \$337.28 in Questioned Costs are closed

Grant Number: 2016-VA-GX-0075  
Item Number: 4  
Sub-Grantee Name: County of Alamance

Month of Activity:

Year of Activity:

Total Questioned Costs: \$3.72

Amount Addressed by Grantee: \$3.72

Amount Supported: \$0.00

Amount Unsupported: \$0.00

Amount Grantee Agrees to Return: \$3.72

Detail from Grantee		OAAM Review				Summary				
Description	Amount	Supported	Unsupported	To be Returned	Reference	Description	Amount	Supported	Unsupported	To be Returned
Other	3.72			3.72		Payroll - Salaries	-	-	-	-
Other						Payroll - Taxes	-	-	-	-
Other						Fringe Benefits	-	-	-	-
Other						Travel	-	-	-	-
Other					Addressed more tha	Equipment	-	-	-	-
						Supplies	-	-	-	-
						Contractual	-	-	-	-
						Other	3.72	-	-	3.72
						Indirect Costs	-	-	-	-
<b>TOTAL</b>	<b>3.72</b>	<b>0.00</b>	<b>0.00</b>	<b>3.72</b>			<b>3.72</b>	<b>0.00</b>	<b>0.00</b>	<b>3.72</b>
Check Figure:				3.72						3.72
Variance				0.00						0.00

North Carolina DPS-GCC

TO-50-20-022

Analysis of Questioned Costs - Summary

Orig Ques Csts	Closed	Open
\$ 1,945.00	\$ -	\$ 1,945.00

Grant Number: 2016-VA-GX-0075  
 Item Number: 5  
 Sub-Grantee Name: Families Living Violence Free/Granville

Month of Activity:  
 Year of Activity:  
 Total Questioned Costs: \$1,945.00  
 Amount Addressed by Grantee: \$1,945.00  
 Amount Supported: \$1,486.27  
 Amount Unsupported: \$0.00  
 Amount Grantee Agrees to Return: \$458.73

Detail from Grantee					OAAM Review		Summary			
Description	Amount	Supported	Unsupported	To be Returned	Reference	Description	Amount	Supported	Unsupported	To be Returned
Payroll - Salaries	1,259.00	1,259.00			pg. 2 to 3	Payroll - Salaries	400.51	400.32	-	0.19
Payroll - Salaries	1,648.69	1,648.50		0.19	pg. 4 to 6	Payroll - Taxes	-	-	-	-
Fringe Benefits	551.14	120.95		430.19	pg. 2 to 36	Fringe Benefits	551.14	120.95	-	430.19
Supplies	993.35	965.00		28.35	pg. 37 to 47	Travel	-	-	-	-
						Equipment	-	-	-	-
Payroll - Salaries	(2,507.18)	(2,507.18)			Additional items sub	Supplies	993.35	965.00	-	28.35
						Contractual	-	-	-	-
						Other	-	-	-	-
						Indirect Costs	-	-	-	-
<b>TOTAL</b>	<b>1,945.00</b>	<b>1,486.27</b>	<b>0.00</b>	<b>458.73</b>			<b>1,945.00</b>	<b>1,486.27</b>	<b>0.00</b>	<b>458.73</b>
Check Figure:				1,945.00						1,945.00
Variance				0.00						0.00

North Carolina DPS-GCC

TO-50-20-022

Orig Ques Csts      Closed      Open

Analysis of Questioned Costs - Summary      \$ 1,188.00      \$ 1,188.00      \$ -

**CLOSED**

**AS OF 4/5/2021 \$1,188 in Questioned Costs are closed**

Grant Number: 2018-V2-GX-0061

Item Number: 6

Sub-Grantee Name: Helpmate, Inc

Month of Activity:

Year of Activity:

Total Questioned Costs: \$1,188.00

Amount Addressed by Grantee: \$1,188.00

Amount Supported: \$1,188.00

Amount Unsupported: \$0.00

Amount Grantee Agrees to Return: \$0.00

Detail from Grantee		OAAM Review				Summary				
Description	Amount	Supported	Unsupported	To be Returned	Reference	Description	Amount	Supported	Unsupported	To be Returned
Other	1,188.00	1,188.00			pgs. 2-5	Payroll - Salaries	-	-	-	-
Supplies					pgs. 6-8	Payroll - Taxes	-	-	-	-
Other					pgs. 9-21	Fringe Benefits	-	-	-	-
Other					pgs 22-24	Travel	-	-	-	-
Fringe Benefits					Salaries * .0765	Equipment	-	-	-	-
Fringe Benefits					pgs. 25-29	Supplies	-	-	-	-
Fringe Benefits					pgs. 25-29	Contractual	-	-	-	-
Fringe Benefits					pgs. 25-29	Other	1,188.00	1,188.00	-	-
Payroll - Salaries					pgs. 30-33	Indirect Costs	-	-	-	-
Payroll - Salaries					pgs. 34-39					
Payroll - Salaries					Pgs. 40-44					
Payroll - Salaries					Additional support	provided				
TOTAL	1,188.00	1,188.00	0.00	0.00			1,188.00	1,188.00	0.00	0.00
Check Figure:				1,188.00						1,188.00
Variance				0.00						0.00

North Carolina DPS-GCC

TO-50-20-022

Analysis of Questioned Costs - Summary

Orig Ques Csts	Closed	Open
\$ 337.03	\$ 12.96	\$ 364.07

**CLOSED**

AS OF 4/5/2021 \$12.96 in Questioned Costs are closed

Grant Number: 2018-V2-GX-0061

Item Number: 7

Sub-Grantee Name: Hyde County Hotline, Inc./ Hyde Basic DV

Month of Activity:

Year of Activity:

Total Questioned Costs: \$364.07

Amount Addressed by Grantee: \$364.07

Amount Supported: \$0.00

Amount Unsupported: \$0.00

Amount Grantee Agrees to Return: \$364.07

Detail from Grantee		OAAM Review				Summary				
Description	Amount	Supported	Unsupported	To be Returned	Reference	Description	Amount	Supported	Unsupported	To be Returned
Equipment	364.07	0		364.07	Pages 7- 8	Payroll - Salaries	-	-	-	-
						Payroll - Taxes	-	-	-	-
						Fringe Benefits	-	-	-	-
						Travel	-	-	-	-
						Equipment	364.07	-	-	364.07
						Supplies	-	-	-	-
						Contractual	-	-	-	-
						Other	-	-	-	-
						Indirect Costs	-	-	-	-

North Carolina DPS-GCC

TO-50-20-022

Analysis of Questioned Costs - Summary

Orig Ques Csts      Closed      Open  
\$ 3,655.00      \$ -      \$ 3,655.00

Grant Number: 2016-VA-GX-0075  
Item Number: 8  
Sub-Grantee Name: KIDS FIRST INC

Month of Activity:

Year of Activity:

Total Questioned Costs: \$3,655.00

Amount Addressed by Grantee: \$3,655.00

Amount Supported: (\$0.00)

Amount Unsupported: \$0.00

Amount Grantee Agrees to Return: \$3,655.00

Detail from Grantee		OAAM Review				Summary				
Description	Amount	Supported	Unsupported	To be Returned	Reference	Description	Amount	Supported	Unsupported	To be Returned
Payroll - Salaries	2,666.66	1,668.95		997.71	pgs 2-3	Payroll - Salaries	11,707.52	9,975.78	-	1,731.74
Payroll - Salaries	2,066.66	2,066.66			pgs 4-5	Payroll - Taxes	-	-	-	-
Payroll - Salaries	1,675.00	1,675.00			pgs 6-7	Fringe Benefits	(8,052.52)	(9,975.78)	-	1,923.26
Payroll - Salaries	3,166.66	2,432.63		734.03	pgs 8-9	Travel	-	-	-	-
Payroll - Salaries	2132.54	2132.54			pgs 10-11	Equipment	-	-	-	-
Fringe Benefits	2,500.00	1,590.24		909.76	pgs 12-15	Supplies	-	-	-	-
Fringe Benefits	4,254.36	3,179.90		1,074.46	pgs 19-21	Contractual	-	-	-	-
Fringe Benefits	585.38	585.38			pgs 16-17	Other	-	-	-	-
Fringe Benefits	1,048.62	919.56		129.06	pgs 2-11	Indirect Costs	-	-	-	-
Fringe Benefits	208.48	0.00		208.48	pgs 18					
Fringe Benefits	(16,649.36)	(16,250.86)		(398.50)	Additional items submitted					
<b>TOTAL</b>	<b>3,655.00</b>	<b>0.00</b>	<b>0.00</b>	<b>Over 3,655.00</b>			<b>3,655.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>3,655.00</b>

Check Figure: 3,655.00  
Variance: 0.00

North Carolina DPS-GCC

TO-50-20-022

Analysis of Questioned Costs - Summary

Orig Ques Csts	Closed	Open
\$ 89.95	\$ 89.95	\$ 89.95

**CLOSED**

AS OF 4/5/2021 \$89.94 in Questioned Costs are closed

Grant Number: 2017-VA-GX-0050  
 Item Number: 9  
 Sub-Grantee Name: Mitchell County Safeplace, Inc

Month of Activity:  
 Year of Activity:  
 Total Questioned Costs: \$89.95  
 Amount Addressed by Grantee: \$89.95  
 Amount Supported: \$89.95  
 Amount Unsupported: \$0.00  
 Amount Grantee Agrees to Return: \$0.00

Detail from Grantee		OAAM Review				Summary				
Description	Amount	Supported	Unsupported	To be Returned	Reference	Description	Amount	Supported	Unsupported	To be Returned
Payroll - Salaries	89.95	89.95	0.00	0.00	pgs. 2 to 5	Payroll - Salaries	89.95	89.95	-	-
Payroll - Salaries			0.00	0.00	pgs. 6 to 9	Payroll - Taxes	-	-	-	-
Payroll - Salaries			0.00	0.00	pgs. 10 to 13	Fringe Benefits	-	-	-	-
Payroll - Salaries			0.00	0.00	pgs. 14 to 17	Travel	-	-	-	-
Payroll - Salaries			0.00	0.00	pgs. 18 to 21	Equipment	-	-	-	-
Payroll - Salaries			0.00	0.00	pgs. 22 to 25	Supplies	-	-	-	-
Payroll - Salaries			0.00	0.00	pgs. 26 to 29	Contractual	-	-	-	-
Fringe Benefits			0.00	0.00	Pg. 30	Other	-	-	-	-
Fringe Benefits			0.00	0.00	Pg. 30	Indirect Costs	-	-	-	-
Fringe Benefits			0.00	0.00	Pg. 30					
Fringe Benefits			0.00	0.00	Pg. 30					
Fringe Benefits			0.00	0.00	Pg. 30					
Fringe Benefits			0.00	0.00	Pg. 30					
Indirect Costs			0.00	0.00	Pg. 30					
<b>TOTAL</b>	<b>89.95</b>	<b>89.95</b>	<b>0.00</b>	<b>0.00</b>			<b>89.95</b>	<b>89.95</b>	<b>0.00</b>	<b>0.00</b>
Check Figure:				89.95						89.95
Variance				0.00						0.00

North Carolina DPS-GCC

TO-50-20-022

Analysis of Questioned Costs - Summary

Orig Ques Csts    Closed    Open  
\$ 1,609.00    \$ 949.20    \$ 659.80

**CLOSED**

**AS OF 4/5/2021 \$949.20 in Questioned Costs are closed**

Grant Number: 2016-VA-GX-0075

Item Number: 10

Sub-Grantee Name: Coastal Horizons Ctr/ New Hanover/Brunswick

Month of Activity:

Year of Activity:

Total Questioned Costs: \$659.80

Amount Addressed by Grantee: \$659.80

Amount Supported: \$71.23

Amount Unsupported: \$0.00

Amount Grantee Agrees to Return: \$588.57

Detail from Grantee		OAAM Review				Summary				
Description	Amount	Supported	Unsupported	To be Returned	Reference	Description	Amount	Supported	Unsupported	To be Returned
Payroll - Salaries	1,240.12	834.13		405.99	pg 2-10	Payroll - Salaries	(124.21)	(530.20)	-	405.99
Fringe Benefits	784.01	601.43		182.58	pg 11-24	Payroll - Taxes	-	-	-	-
						Fringe Benefits	784.01	601.43	-	182.58
Payroll - Salaries	(1,364.33)	(1,364.33)			Additional items sub	Travel	-	-	-	-
						Equipment	-	-	-	-
						Supplies	-	-	-	-
						Contractual	-	-	-	-
						Other	-	-	-	-
						Indirect Costs	-	-	-	-
TOTAL	659.80	71.23	0.00	588.57			659.80	71.23	0.00	588.57

Check Figure: 659.80

Variance 0.00

North Carolina DPS-GCC

TO-50-20-022

Analysis of Questioned Costs - Summary

Orig Ques Csts	Closed	Open
\$ 315.54	\$ -	\$ 315.54

Grant Number: 2017-VA-GX-0050  
 Item Number: 11  
 Sub-Grantee Name: New Hope of McDowell/McDowell New Hope DV

Month of Activity:

Year of Activity:

Total Questioned Costs: \$315.54

Amount Addressed by Grantee: \$315.54

Amount Supported: \$304.41

Amount Unsupported: \$0.00

Amount Grantee Agrees to Return: \$11.13

Detail from Grantee		OAAM Review				Summary				
Description	Amount	Supported	Unsupported	To be Returned	Reference	Description	Amount	Supported	Unsupported	To be Returned
Payroll - Salaries	1,019.70	1,008.57		11.13	pgs 2-6	Payroll - Salaries	315.54	304.41	-	11.13
Payroll - Salaries	644.00	644.00			pgs 7-9	Payroll - Taxes	-	-	-	-
Payroll - Salaries	1,216.00	1,216.00			pgs 10-12	Fringe Benefits	-	-	-	-
Payroll - Salaries	155.00	155.00			pgs 13-14	Travel	-	-	-	-
Payroll - Salaries	266.00	266.00			pgs 15-16	Equipment	-	-	-	-
Payroll - Salaries	1,920.00	1,920.00			pgs 17-19	Supplies	-	-	-	-
Payroll - Salaries	1,412.00	1,412.00			pgs 20-24	Contractual	-	-	-	-
Payroll - Salaries	76.00	76.00			pgs 25-26	Other	-	-	-	-
Payroll - Salaries	504.46	504.46			pgs 2-26	Indirect Costs	-	-	-	-
Payroll - Salaries	(6,897.62)	(6,897.62)			Submitted additional documentation					
<b>TOTAL</b>	<b>315.54</b>	<b>304.41</b>	<b>0.00</b>	<b>11.13</b>			<b>315.54</b>	<b>304.41</b>	<b>0.00</b>	<b>11.13</b>

Check Figure: 315.54  
 Variance: 0.00



North Carolina DPS-GCC

TO-50-20-022

Analysis of Questioned Costs - Summary

Orig Ques Csts      Closed      Open  
\$ 178.00      \$ 178.00      \$ 178.00

**CLOSED**

**AS OF 4/5/2021 \$178.90 in Questioned Costs are closed**

Grant Number: 2017-VA-GX-0050  
Item Number: 12  
Sub-Grantee Name: The Women's Ctr/ Orange Crisis & Enhanced Ser

Month of Activity:  
Year of Activity:  
Total Questioned Costs: \$178.90  
Amount Addressed by Grantee: \$178.90  
Amount Supported: \$178.90  
Amount Unsupported: \$0.00  
Amount Grantee Agrees to Return: \$0.00

Detail from Grantee		OAAM Review				Summary				
Description	Amount	Supported	Unsupported	To be Returned	Reference	Description	Amount	Supported	Unsupported	To be Returned
Payroll - Salaries	178.90	178.90	0.00		pg 6-9,10	Payroll - Salaries	178.90	178.90	-	-
Supplies			0.00		pg 15-18	Payroll - Taxes	-	-	-	-
Other			0.00		pg 19-20,23,25	Fringe Benefits	-	-	-	-
Other			0.00		pg 20,23,25	Travel	-	-	-	-
Fringe Benefits			0.00		pg 2, 5-7	Equipment	-	-	-	-
Fringe Benefits			0.00		pg 2, 5-7	Supplies	-	-	-	-
Fringe Benefits			0.00		pg 2, 5-7	Contractual	-	-	-	-
Payroll - Salaries			0.00		pg 3, 27, 30	Other	-	-	-	-
Payroll - Salaries			0.00		pg 3, 27, 33	Indirect Costs	-	-	-	-
Payroll - Salaries			0.00		pg 3, 27, 30					
Payroll - Salaries			0.00		pg 3,27,-31					

Check Figure: 178.90 178.90  
Variance: 0.00 0.00

North Carolina DPS-GCC

TO-50-20-022

Analysis of Questioned Costs - Summary

Orig Ques Csts      Closed      Open  
\$ 824.50      \$ 696.56      \$ 127.94

**CLOSED**

**AS OF 4/5/2021 \$696.56 in Questioned Costs are closed**

Grant Number: 2017-VA-GX-0050  
Item Number: 13  
Sub-Grantee Name: Safe Haven of Person County/ Person Basic DV

Month of Activity:

Year of Activity:

Total Questioned Costs: \$127.94

Amount Addressed by Grantee: \$127.94

Amount Supported: \$0.00

Amount Unsupported: \$0.00

Amount Grantee Agrees to Return: \$127.94

Detail from Grantee		OAAM Review				Summary				
Description	Amount	Supported	Unsupported	To be Returned	Reference	Description	Amount	Supported	Unsupported	To be Returned
Payroll - Salaries	127.94			127.94	Page 8-10	Payroll - Salaries	127.94	-	-	127.94
Payroll - Salaries			0		Page 8-10	Payroll - Taxes	-	-	-	-
						Fringe Benefits	-	-	-	-
						Travel	-	-	-	-
						Equipment	-	-	-	-
						Supplies	-	-	-	-
						Contractual	-	-	-	-
						Other	-	-	-	-
						Indirect Costs	-	-	-	-
<b>TOTAL</b>	<b>127.94</b>	<b>0.00</b>	<b>0.00</b>	<b>127.94</b>			<b>127.94</b>	<b>0.00</b>	<b>0.00</b>	<b>127.94</b>

Check Figure: 127.94  
Variance: 0.00

North Carolina DPS-GCC

TO-50-20-022

Analysis of Questioned Costs - Summary

Orig Ques Csts	Closed	Open
\$ 1,598.00	\$ -	\$ 1,598.00

Grant Number: 2016-VA-GX-0075  
 Item Number: 14  
 Sub-Grantee Name: REACH of Clay Co., Inc./ Clay DV/SA 2015

Month of Activity:  
 Year of Activity:  
 Total Questioned Costs: \$1,598.00  
 Amount Addressed by Grantee: \$1,598.00  
 Amount Supported: \$0.00  
 Amount Unsupported: \$0.00  
 Amount Grantee Agrees to Return: \$1,598.00

Detail from Grantee		OAAM Review				Summary				
Description	Amount	Supported	Unsupported	To be Returned	Reference	Description	Amount	Supported	Unsupported	To be Returned
Supplies	1,598.00	0.00		1598.00	pgs. 2 and 3	Payroll - Salaries	-	-	-	-
Other			0.00		pgs. 2 and 3	Payroll - Taxes	-	-	-	-
Other			0.00		pgs. 2 and 3	Fringe Benefits	-	-	-	-
Payroll - Salaries			0.00		pgs. 4 and 5	Travel	-	-	-	-
Other			0.00		pg. 6	Equipment	-	-	-	-
Contractual			0.00		pgs. 7 - 11	Supplies	1,598.00	-	-	1,598.00
Contractual			0.00		pgs. 12-15	Contractual	-	-	-	-
						Other	-	-	-	-
						Indirect Costs	-	-	-	-
<b>TOTAL</b>	<b>1,598.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,598.00</b>			<b>1,598.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,598.00</b>
Check Figure:				1,598.00						1,598.00
Variance				0.00						0.00

North Carolina DPS-GCC

TO-50-20-022

Analysis of Questioned Costs - Summary

Orig Ques Csts      Closed      Open  
\$ 249.91      \$ 229.50      \$ 20.41

**CLOSED**

**AS OF 4/5/2021 \$229.50 in Questioned Costs are closed**

Grant Number: 2015-VA-GX-0019  
Item Number: 15  
Sub-Grantee Name: REACH of Clay Co., Inc./ Clay DV/SA 2015

Month of Activity:

Year of Activity:

Total Questioned Costs: \$20.41

Amount Addressed by Grantee: \$20.41

Amount Supported: \$0.00

Amount Unsupported: \$0.00

**Amount Grantee Agrees to Return: \$20.41**

Detail from Grantee		OAAM Review				Summary				
		To be								
Description	Amount	Supported	Unsupported	Returned	Reference	Description	Amount	Supported	Unsupported	To be Returned
Payroll - Salaries	20.41			20.41	pg 3, 4, 14-19	Payroll - Salaries	20.41	-	-	20.41
Payroll - Salaries					pg 3, 4, 20-25	Payroll - Taxes	-	-	-	-
Payroll - Salaries					pg 3, 4, 8-13	Fringe Benefits	-	-	-	-
Fringe Benefits					pg 7,28,29,30,47-49	Travel	-	-	-	-
Fringe Benefits					pg 7, 26, 27, 40-47	Equipment	-	-	-	-
Supplies					pg 4, 33-39	Supplies	-	-	-	-
Fringe Benefits					pg 52	Contractual	-	-	-	-
<b>Fringe Benefits</b>					<b>Frm 10/29/19 submission</b>	Other	-	-	-	-
						Indirect Costs	-	-	-	-
<b>TOTAL</b>	<b>20.41</b>	<b>0.00</b>	<b>0.00</b>	<b>20.41</b>			<b>20.41</b>	<b>0.00</b>	<b>0.00</b>	<b>20.41</b>

Check Figure: 20.41  
Variance: 0.00

North Carolina DPS-GCC

TO-50-20-022

Orig Ques Csts

Closed

Open

Analysis of Questioned Costs - Summary

453.18

453.18

453.18

CLOSED

AS OF 4/5/2021 \$453.18 in Questioned Costs are closed

Grant Number: 2016-V2-GX-0075

Item Number: 16

Sub-Grantee Name: Safe Alliance, Inc/ Mecklenburg OVS 2016

Month of Activity:

Year of Activity:

Total Questioned Costs: \$453.18

Amount Addressed by Grantee: \$453.18

Amount Supported: \$453.18

Amount Unsupported: -

Amount Grantee Agrees to Return: \$0.00

Detail from Grantee		OAAM Review				Summary				
Description	Amount	Supported	Unsupported	To be Returned	Reference	Description	Amount	Supported	Unsupported	To be Returned
Other	453.18	453.18			pgs 2-9	Payroll - Salaries	-	-	-	-
Payroll - Salaries					pgs 10-17	Payroll - Taxes	-	-	-	-
						Fringe Benefits	-	-	-	-
						Travel	-	-	-	-
						Equipment	-	-	-	-
						Supplies	-	-	-	-
						Contractual	-	-	-	-
						Other	453.18	453.18	-	-
						Indirect Costs	-	-	-	-
TOTAL	453.18	453.18	0.00	0.00			453.18	453.18	0.00	0.00
Check Figure:				453.18						453.18
Variance				0.00						0.00

TO-50-20-022

Orig Ques Csts	Closed	Open
\$ 248.00	\$ 168.26	\$ 79.74

**AS OF 4/5/2021 \$229.50 in Questioned Costs are closed**

**Amount Grantee Agrees to Return:** **\$79.74**

18

North Carolina DPS-GCC

TO-50-20-022

Analysis of Questioned Costs - Summary

Orig Ques Csts	Closed	Open
\$ 363.51	\$ -	\$ 363.51

Grant Number: 2017-VA-GX-0050  
 Item Number: 18  
 Sub-Grantee Name: 30th Judicial Dist. DV/SA Alliance, Inc /WNC Imm.

Month of Activity:  
 Year of Activity:  
 Total Questioned Costs: \$363.51  
 Amount Addressed by Grantee: \$363.51  
 Amount Supported: \$0.00  
 Amount Unsupported: -  
 Amount Grantee Agrees to Return: \$363.51

Detail from Grantee						OAAM Review					Summary				
Description	Amount	Supported	Unsupported	To be Returned	Reference	Description	Amount	Supported	Unsupported	To be Returned	Description	Amount	Supported	Unsupported	To be Returned
Payroll - Salaries	363.51	0.00	0.00	363.51	pg 2,3,4	Payroll - Salaries	363.51	-	-	363.51	Payroll - Salaries	363.51	-	-	363.51
Payroll - Salaries			0.00	0.00	pg 2,3,5	Payroll - Taxes	-	-	-	-	Payroll - Taxes	-	-	-	-
Payroll - Salaries			0.00	0	pg 2,3,6	Fringe Benefits	-	-	-	-	Fringe Benefits	-	-	-	-
Payroll - Salaries			0.00	0.00	pg 2,3,7	Travel	-	-	-	-	Travel	-	-	-	-
Payroll - Salaries			0.00	0	pg 2,3,8	Equipment	-	-	-	-	Equipment	-	-	-	-
Payroll - Salaries			0.00	0.00	pg 2,3,9	Supplies	-	-	-	-	Supplies	-	-	-	-
Fringe Benefits			0.00	0.00	pg 2-9	Contractual	-	-	-	-	Contractual	-	-	-	-
						Other	-	-	-	-	Other	-	-	-	-
						Indirect Costs	-	-	-	-	Indirect Costs	-	-	-	-
<b>TOTAL</b>	<b>363.51</b>	<b>0.00</b>	<b>0.00</b>	<b>363.51</b>			<b>363.51</b>	<b>0.00</b>	<b>0.00</b>	<b>363.51</b>		<b>363.51</b>	<b>0.00</b>	<b>0.00</b>	<b>363.51</b>
Check Figure:				363.51											363.51
Variance				0.00											0.00

North Carolina DPS-GCC

TO-50-20-022

Analysis of Questioned Costs - Summary

Orig Ques Csts	Closed	Open
\$ 471.00	\$ -	\$ 471.00

Grant Number: 2017-VA-GX-0050  
 Item Number: 19  
 Sub-Grantee Name: Friend to Friend

Month of Activity:  
 Year of Activity:  
 Total Questioned Costs: \$471.00  
 Amount Addressed by Grantee: \$471.00  
 Amount Supported: \$460.80  
 Amount Unsupported: -  
 Amount Grantee Agrees to Return: \$10.20

Detail from Grantee	OAAM Review					Summary				
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Description	Amount	Supported	Unsupported	To be Returned	Reference	Description	Amount	Supported	Unsupported	To be Returned
Payroll - Salaries	471.00	460.80		10.20	pgs. 2-15	Payroll - Salaries	471.00	460.80	-	10.20
						Payroll - Taxes	-	-	-	-
						Fringe Benefits	-	-	-	-
						Travel	-	-	-	-
						Equipment	-	-	-	-
						Supplies	-	-	-	-
						Contractual	-	-	-	-
						Other	-	-	-	-
						Indirect Costs	-	-	-	-

<b>TOTAL</b>	<b>471.00</b>	<b>460.80</b>	<b>0.00</b>	<b>10.20</b>		<b>471.00</b>	<b>460.80</b>	<b>0.00</b>	<b>10.20</b>
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Check Figure:	471.00
Variance	0.00







## U.S. Department of Justice

### Office of Justice Programs

#### *Office of the Chief Financial Officer*

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*Washington, D.C. 20531*

April 28, 2020

In the normal course of grant operations, there are situations in which grantees must make refunds to the Office of Justice Programs (OJP), Community Oriented Policing Services (COPS), or Office on Violence Against Women (OVW), all of which are processed by OJP's OCFO. Due to workplace disruptions caused by COVID-19, OJP recognizes that some entities and individuals may have difficulty providing refunds through hard copy mail using paper negotiable instruments such as money orders, paper checks, bank drafts, and cashier checks.

In order to avoid disruptions and delays in the refund process, OJP is strongly encouraging grantees to submit deposits electronically (using Automated Clearing House (ACH) or Fed wire). This will eliminate a delay in reflecting the refund on grant or vendor account balances.

To that end, if situations arise that require a grantee to return funds, please advise the grantee to submit their refund electronically using ACH or Fed wire. Templates with instructions are attached. Upon notification to the grantee to return funds, please email OCFO/FAAD/ACRB at [ACRBelectronictransfer@ojp.usdoj.gov](mailto:ACRBelectronictransfer@ojp.usdoj.gov). ACRB will assign an accountant to assist the grantee with the process.

We aim to continue providing the best customer service in the midst of many changes.

## ACH TEMPLATE INSTRUCTIONS

### UNITED STATES DEPARTMENT OF JUSTICE OFFICE OF JUSTICE PROGRAMS

#### *ACH Credit Instructions*

Please provide the following instructions to your Financial Institution for the remittance of Automated Clearing House (ACH) credits to the US Department of Justice, Office of Justice Programs. The grantee (remitter) is responsible for completing the **highlighted lines**. Instructions to help populate each line are on page 2. **The information for all other lines have been pre-populated and cannot be changed. All National Automated Clearing House Association (NACHA) Data Element Lines are required.**

	NACHA Record  Type Code	NACHA Field	NACHA Data Element Name	Required Information
<b>1</b>	<b>5</b>	<b>3</b>	<b>Grantee Name</b>	<b>(Grantee)</b>
	5	6	Standard Entry Class Code	<b>CCD</b>
<b>2</b>	<b>5</b>	<b>9</b>	<b>Date of Payment</b>	<b>(Date of Payment; similar to check date)</b>
	6	2	Transaction Code	<b>22</b>
	6	3 & 4	Receiving DFI Identification (ABA routing #)	<b>051036706</b>
	6	5	DFI Account Number	<b>815040001003</b>
<b>3</b>	<b>6</b>	<b>6</b>	<b>Amount</b>	<b>(Refund Amount)</b>
<b>4</b>	6	8	Office of Justice Programs	<b>(enter grant number – up to 22 characters)</b>

**\*ACH debits are not permitted to this ABA routing number. All debits received will be automatically returned.**

Questions regarding these instructions should be directed to [ACRBelectronictransfer@ojp.usdoj.gov](mailto:ACRBelectronictransfer@ojp.usdoj.gov) or (800) 458-0786.

***ACH Credit Instructions***

1. Grantee Name – Enter the grantee name exactly as it is assigned on your grant award document.
2. Effective Date - Enter the payment date (similar to the check date).
3. Amount - Enter the refund dollar amount.
4. Receiving Company Name – Office of Justice Programs – Enter the grant number.

## **FEDWIRE TEMPLATE INSTRUCTIONS**

### **UNITED STATES DEPARTMENT OF JUSTICE OFFICE OF JUSTICE PROGRAMS**

Please provide the following instructions to your Financial Institution for the remittance of Fedwire payments to the US Department of Justice, Office of Justice Programs. The grantee (remitter) is responsible for completing the **highlighted lines**. Instructions to help populate each line are on page 2. **The information for all other lines have been pre-populated and cannot be changed. All Fedwire Field Lines are required.**

	Fedwire Field Tag	Fedwire Field Name	Required Information
	{1510}	Type/Subtype	<b>1000</b>
<b>1</b>	<b>{2000}</b>	<b>Refund Amount</b>	
	{3400}	Receiver ABA routing number *	<b>021030004</b>
	{3400}	Receiver ABA short name	<b>TREAS NYC</b>
	{3600}	Business Function Code	<b>CTR</b>
	{4200}	Beneficiary Identifier (account number)	<b>815040001003</b>
	{4200}	Beneficiary Name	<b>Office of Justice Programs</b>
<b>2</b>	<b>{5000}</b>	<b>Grantee Name</b>	
<b>3</b>	<b>{6000}</b>	<b>Grant Number</b>	
<b>3</b>	<b>{6000}</b>	<b>Grant Number/Grant Information</b>	
<b>3</b>	<b>{6000}</b>	<b>Grant Number/Grant Information</b>	
<b>3</b>	<b>{6000}</b>	<b>Grant Number/Grant Information</b>	

**\*The financial institution address for Treasury's routing number is 33 Liberty Street, New York, NY 10045**

Questions regarding these instructions should be directed to [ACRBelectronictransfer@ojp.usdoj.gov](mailto:ACRBelectronictransfer@ojp.usdoj.gov) or (800) 458-0786.

## **FEDWIRE TEMPLATE INSTRUCTIONS**

1. For Fedwire Field Tag {2000} Amount - Enter the refund dollar amount
2. For Fedwire Field Tag {5000} Grantee name - Enter the grantee name assigned to the grant
3. For Fedwire Field Tag {6000} Originator to Beneficiary Information – Lines 1 through 4 –
  - Line 1- Includes the grant number associated with refund. **This line is mandatory.**
  - Lines 2-4- Include any other identifying or pertinent information for the refund. i.e. reason, split between grant refund or interest income. **There is a 22 character limit per line.**



# North Carolina Department of Public Safety

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## Governor's Crime Commission

Roy Cooper, Governor  
Erik A. Hooks, Secretary

Robert A. Evans, Chairman  
Diane Barber-Whitaker, Interim Executive Director

October 14, 2021

U.S. Department of Justice  
Office of Justice Programs  
Office of Audit, Assessment, and Management  
Audit and Review Division  
Attention: Linda J. Taylor  
810 7th Street, NW  
Washington, DC 20531  
VIA electronic mail: [Linda.Taylor2@usdoj.gov](mailto:Linda.Taylor2@usdoj.gov)

Re: Audit Report No.: TO-50-20-022

Dear Ms. Taylor,

The Governor's Crime Commission (GCC) of the North Carolina Department of Public Safety (DPS) is in receipt of your letter and report dated September 29, 2021, detailing the review of audit report TO-50-20-022

To facilitate the closing of this audit report, GCC has implemented the following corrective action steps to address the recommendation in your report which are as follows:

- **Finding 2019-001 – Questioned Costs – \$8,694**

The GCC concurs with this finding. The GCC acknowledges that adequate supporting documentation will not be presented to provide justification for the following costs:

- 2015-VA-GX-0019 - \$451.00 \*
- 2016-VA-GX-0075 - \$7,047.00 \*
- 2017-VA-GX-0050 - \$832.00
- 2018-V2-GX-0061 - \$364.00

The GCC is in the process of recouping the unsupported questioned costs that will be returned to DOJ and adjusting our accounting records to reflect the removal of these costs. The NC Department of Public Safety will also submit a revised Federal Financial Report for each of the grants above.

**Mailing Address:**  
4234 Mail Service Center  
Raleigh, NC 27699-4234

[www.ncdps.gov/gcc](http://www.ncdps.gov/gcc)



An Equal Opportunity Employer

**Office Location:**  
1201 Front Street  
Raleigh, NC 27609  
Phone: 919-733-4564  
Fax: 919-733-4625

***\* Based on a previous audit recommendation (Audit Report TO-50-21-012) that identifies the submission of a revised FFR report for Grant Number 2016-VA-GX-0075, the GCC was advised by your office that a revised FFR report was no longer needed due to the closure of the grant on the U.S. DOJ-OVP's side. With that determination, GCC would like to confirm if revised FFR reports for Grant Numbers 2015-VA-GX-0019 and 2016-VA-GX-0075 are no longer required to be submitted.***

The GCC is committed to providing high-quality grant administration services to both our federal and subrecipient partners while continuing to remain in compliance with our federal, state, and local requirements. The person responsible for the corrective action plan is Diane Barber-Whitaker, GCC Interim Executive Director/Deputy Director (919) 733-4564.

Thank you again for the opportunity to respond to your report and recommendations. Should you have any questions, or require additional information, please contact Katrina Agasino, Director of Federal Compliance at (919) 899-9190 or [katrina.agasino@ncdps.gov](mailto:katrina.agasino@ncdps.gov).

Thank You,

DocuSigned by:

*Diane Barber-Whitaker*

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Diane Barber-Whitaker

Interim Executive Director/Deputy Director



10/20/2021

QC Audit FY 18-19

Project #	Receipt#	Subrecipient	Amount
PROJ012351	RCT000350794	NC ADMINISTRATIVE OFFICE OF THE COURTS	\$663.00
PROJ012436	RCT000347220	NC ADMINISTRATIVE OFFICE OF THE COURTS	\$319.77
PROJ010945	RCT000347489	ASHE COUNTY PARTNERSHIP FOR CHILDREN	\$430.77
PROJ011904	RCT000349312	COUNTY OF ALAMANCE	\$3.72
PROJ011788	RCT000349451	FAMILIES LIVING VIOLENCE - FREE	\$458.73
PROJ012863	RCT000350530	HYDE COUNTY HOTLINE, INC.	\$364.07
PROJ012336	RCT000349912	KIDS FIRST INC.	\$3,655.00
PROJ011468	RCT000349337	COASTAL HORIZONS CENTER, INC.	\$588.57
PROJ012667	RCT000350183	NEW HOPE OF MCDOWELL	\$11.13
PROJ012233	RCT000348037	SAFE HAVEN OF PERSON COUNTY, INC	\$127.94
PROJ011628	RCT000348603	EAST CAROLINA UNIVERSITY	\$1,598.00
PROJ011034	RCT000347664	REACH OF CLAY CO., INC.	\$20.41
PROJ011750	RCT000348000	SAFE ALLIANCE, INC	\$0.00
PROJ011762	RCT000347491	SAFELIGHT, INC. DBA MAINSTAY,	\$79.74
PROJ012328	RCT000347559	30TH JUD. DIS. DV&SA ALLIANCE,	\$363.51
PROJ012148	RCT000347808	FRIEND TO FRIEND	\$10.20
			<b>\$8,694.56</b>