
Communities Overcoming Violent Encounters

Victims of Crime Act
Victim Assistance and Targeted Victim Assistance Programs

For the Period October 1, 2017, through September 30, 2018

Audit Report – Issued December 2019

State of Michigan
Department of Health and Human Services
Bureau of Audit
Audit Division





STATE OF MICHIGAN
DEPARTMENT OF HEALTH AND HUMAN SERVICES
LANSING

GRETCHEN WHITMER
GOVERNOR

ROBERT GORDON
DIRECTOR

December 13, 2019

Ms. Tracy Davis, Executive Director
Communities Overcoming Violent Encounters - COVE
906 East Ludington Avenue
Ludington, Michigan 49431

Dear Ms. Davis:

This is our audit report of the Victim of Crime Act (VOCA) Crime Victim Assistance Grant and Targeted Victim Services Grant programs administered by Communities Overcoming Violent Encounters - COVE for the audit period October 1, 2017 through September 30, 2018.

The Michigan Department of Health and Human Services (MDHHS) is committed to ensuring high standards of integrity and accountability for public funds. To that end, we periodically perform audits to assess the agency's compliance with fiscal reporting and other requirements contained in MDHHS agreements, and policies and procedures; and Federal regulations.

The report includes the Statement of Audited Grant Revenues and Expenses, Federal and State Grant Award Information, and Scope and Methodology. We noted no exceptions during our review.

Final reports are posted for public viewing on the [MDHHS website](#).

Thank you for the cooperation extended throughout the audit process.

Sincerely,

A handwritten signature in black ink that reads "Shannah M. Havens".

Shannah M. Havens, CPA, MBA
Audit Section Manager
Public Health and Community Services Programs Section
Audit Division

- c: Debra Hallenbeck, Director, Audit Division
Debi Cain, Director, Division of Victim Services
Crime Victim Services Commission Mailbox
Jacob Hufnagel, Student Assistant, Public Health and Community Services Programs Section
Lisa McGregor, Financial Director, Communities Overcoming Violent Encounters

TABLE OF CONTENTS

Statement of Audited Grant Revenues and Expenses

Crime Victim Assistance.....	1
Federal and State Grant Award Information.....	1
Scope and Methodology.....	2
Glossary of Abbreviations and Terms	3

Communities Overcoming Violent Encounters VOCA Crime Victim Assistance Grant Statement of Audited Grant Revenues and Expenses 10/01/2017 - 09/30/2018							
	BUDGETED	REPORTED	AUDITED	AUDIT ADJUSTMENTS			
				TOTAL	FEDERAL (80%)	MATCH (20%)	EXCEPTION REFERENCE
REVENUES							
MDHHS Grant	\$ 234,160	\$ 214,140	\$ 214,140	\$ -	\$ -	\$ -	
Volunteer Match	\$ 47,469	\$ 43,024	\$ 43,024	\$ -	\$ -	\$ -	
Other	\$ 11,071	\$ 10,511	\$ 10,511	\$ -	\$ -	\$ -	
Total Revenues	\$ 292,700	\$ 267,675	\$ 267,675	\$ -	\$ -	\$ -	
EXPENSES							
Salaries and Wages	\$ 144,090	\$ 131,166	\$ 131,166	\$ -	\$ -	\$ -	
Fringe Benefits	\$ 42,612	\$ 37,217	\$ 37,217	\$ -	\$ -	\$ -	
Travel	\$ 5,467	\$ 4,850	\$ 4,850	\$ -	\$ -	\$ -	
Supplies and Materials	\$ 29,050	\$ 31,366	\$ 31,366	\$ -	\$ -	\$ -	
Contractual Services	\$ 13,000	\$ 9,050	\$ 9,050	\$ -	\$ -	\$ -	
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Expenses	\$ 11,012	\$ 11,002	\$ 11,002	\$ -	\$ -	\$ -	
Indirect Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Volunteer Wages	\$ 44,096	\$ 40,038	\$ 40,038	\$ -	\$ -	\$ -	
Volunteer Fringe Benefits	\$ 3,373	\$ 2,986	\$ 2,986	\$ -	\$ -	\$ -	
Total Expenses	\$ 292,700	\$ 267,675	\$ 267,675	\$ -	\$ -	\$ -	

FEDERAL AND STATE GRANT AWARD INFORMATION

Program Title	Victim Assistance Program
Federal Agency	U.S. Department of Justice
Federal Sub-Tier	Office of Justice Programs
Federal Program Title	Crime Victim Assistance
CFDA Number	16.575
Federal Grant Award Number	2015-VA-GX-0044
Federal Grant Award Period	10/01/2017-9/30/2018
MDHHS Agreement Number	E20182610-00
MDHHS Agreement Period	10/01/2017-9/30/2018
MDHHS VOCA CVA Number	20043-21V15
Exceptions Related to Program	0
Federal Expenditures After Audit	\$ 214,140
Match After Audit	\$ 53,535

SCOPE AND METHODOLOGY

We examined the Agency's records and activities for the fiscal period October 1, 2017, through September 30, 2018.

Our audit procedures included the following:

- Reviewed the most recent Single Audit Report for Program concerns.
- Reviewed the Grant Agreement, Budget, Program Assurances, Trial Balance and General Ledger.
- Reviewed policies to ensure they meet applicable requirements and guidelines.
- Reviewed the most recently completed Fiscal Questionnaire.
- Reconciled the Final VOCA Program FSR and MDHHS payment schedule to the accounting records.
- Reviewed required match for Program compliance.
- Tested a selection of payroll and non-payroll expenditures for program compliance; and adherence to policies, Federal and program guidelines, and approval procedures.
- Reviewed financial records to ensure supplanting of Federal awards did not occur.

Our audit did not include a review of program content or quality of services provided.

GLOSSARY OF ABBREVIATIONS AND TERMS

CFR	Code of Federal Regulations
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CVA	Crime Victim Assistance
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FSR	Financial Status Report
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MDHHS	Michigan Department of Health and Human Services
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VOCA	Victim of Crime Act
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