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# Genesee County

Victims of Crime Act  
Victim Assistance and Targeted Victim Assistance Programs

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

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Audit Report – Issued February 2020

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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

February 20, 2020

Mr. Nerahoo Hemraj, County Controller  
Genesee County  
Administration Building  
1101 Beach Street, 3<sup>rd</sup> Floor  
Flint, Michigan 48502

Dear Mr. Hemraj:

This is our audit report of the Victims of Crime Act (VOCA) Crime Victim Assistance Grant and Targeted Victim Services Grant program administered by Genesee County 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,

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

c: Debra Hallenbeck, MDHHS, Audit  
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Martha Cerna, MDHHS, Victim Services  
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John Gleason, Genesee County  
Chrystal Simpson, Genesee County  
Thomas Johnson, Genesee County  
Tiffany TerBush, Genesee County

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Genesee County 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
<b>REVENUES</b>							
MDHHS Grant	\$ 72,100	\$ 41,026	\$ 41,026	\$ -	\$ -	\$ -	
Local Funds	\$ 18,025	\$ 10,257	\$ 10,257	\$ -	\$ -	\$ -	
Volunteer Match	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Revenues</b>	<b>\$ 90,125</b>	<b>\$ 51,283</b>	<b>\$ 51,283</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>EXPENSES</b>							
Salaries and Wages	\$ 46,740	\$ 31,725	\$ 31,725	\$ -	\$ -	\$ -	
Fringe Benefits	\$ 28,304	\$ 13,482	\$ 13,482	\$ -	\$ -	\$ -	
Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies and Materials	\$ 12,581	\$ 4,076	\$ 4,076	\$ -	\$ -	\$ -	
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Expenses	\$ 2,500	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	
Indirect Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Volunteer Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Volunteer Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Expenses</b>	<b>\$ 90,125</b>	<b>\$ 51,283</b>	<b>\$ 51,283</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

### 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	2018-V2-GX-0067
Federal Grant Award Period	10/01/2017-09/30/2021
MDHHS Agreement Number	E20180607-00
MDHHS Agreement Period	10/01/2017 - 09/30/2018
MDHHS VOCA CVA Number	20545-22V16
Federal Expenditures After Audit	\$ 41,026
Match After Audit	\$ 10,257

## **SCOPE AND METHODOLOGY**

We examined the County's records and activities for the 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 Subrecipient 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
CVA	Crime Victim Assistance
FSR	Financial Status Report
MDHHS	Michigan Department of Health and Human Services
VOCA	Victim of Crime Act