



VOCA Program

City Attorney



OBJECTIVES

The objective of the audit is to determine whether effective controls are in place to properly administer the Victims of Crime Act Crime Victim Assistance Program in accordance with applicable policies, statutes, and other requirements.

BACKGROUND

The Victims of Crime Act (VOCA) program was established under the Victims of Crime Act of 1984. The U.S. Department of Justice, Office for Victims of Crime, administers the program and annually awards federal grants to states for victim assistance and compensation programs that offer support and services to those affected by crimes. The Crime Victims Fund is the source for the VOCA funding and is financed mostly by fines, penalties, and bond forfeitures from federal criminal convictions.

Each state has a designated agency to administer the VOCA grants. The Arizona Department of Public Safety (DPS) has been designated as the administrator for the state's VOCA victim's assistance program. DPS is responsible for providing VOCA subgrants to other governments and nonprofit organizations that provide direct services to victims of crime. Examples of these services include information and referral services, personal advocacy and accompaniment services, emotional support and/or safety services, shelter and housing services, criminal and civil justice system services.

For the City of Mesa, the Victim Services Unit (VSU) within the City Prosecutor applies for and receives VOCA funding from DPS. The City Prosecutor prosecutes all misdemeanor crimes, city code violations, and criminal cases within the city limits. The VSU is responsible for assisting and serving the victims of those crimes as well as helping Mesa residents who are seeking assistance with victimization, such as reporting a crime or obtaining a protective order. The VSU also provides information on victims' rights and criminal justice procedures as well as providing victims with resources for emotional and physical healing, safety and security, and economic recovery. During federal fiscal years 2024 and 2025, the VSU was awarded \$510,012 in VOCA funding for each fiscal year.

CONCLUSION

In our opinion, the department has effective controls in place to ensure the VOCA program is properly administered in accordance with applicable policies, statutes, and other requirements.

SCOPE

The scope of the audit was the period from October 1, 2023 through September 30, 2024.

METHODOLOGY

To accomplish our objective, we performed the following:

- Interviewed the Victim Services Administrator to gain an understanding of the department's processes for administering the VOCA program.
- Reviewed the DPS VOCA Grant Guidelines and the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* to determine the requirements applicable to the program.
- Performed a walk-through of the department's case management software, PROSECUTORbyKarpel.
- Selected a sample of VOCA expenditures to ensure they were for allowable costs.
- Reviewed financial and expenditure reports to determine whether the department met the program's matching requirement and verified the source of non-federal matching funds.
- Selected a sample of quarterly program reports to determine whether they were submitted timely and the information reported was accurate and adequately supported.
- Selected a sample of monthly financial reports to determine whether they were submitted timely and the amounts reported were accurate and complete.
- Reviewed the annual report to determine whether the report was submitted timely and the information reported was adequately supported.

AUDIT STANDARDS

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.



The City Auditor's office provides audit, consulting, and investigative services to identify and minimize risk, maximize efficiencies, improve internal controls, and strengthen accountability to Mesa's citizens. We serve as an independent resource to City Management and the City Council, to provide them with timely, accurate, and objective information, assurances, and recommendations pertaining to City of Mesa programs and activities.

Audit Team

Sherry Thomas, Internal Auditor
Michelle Hute, Senior Internal Auditor

City Auditor

Joseph Lisitano, CPA, CIA

Mesa City Auditor's Office

Phone: 480-644-5059

Email: auditor.info@mesaaz.gov

Website: <https://www.mesaaz.gov/government/city-auditor>

Copies of our audit reports are available at:

<https://www.mesaaz.gov/government/city-auditor/audits>
