



441 G St. N.W.
Washington, DC 20548

April 3, 2026

The Honorable Charles E. Grassley
Chairman
Committee on the Judiciary
United States Senate
(Staff members: Brian Randolph, Silvia Symber)

Subject: GAO Review of the Crime Victims Fund

Dear Mr. Chairman,

This letter confirms our commitment to examine the Crime Victims Fund, on the basis of your letter to the Comptroller General. As discussed with your staff on January 29, 2026, we plan to complete our work and send a draft product to the agencies for comment in October 2026. The first enclosure sets forth the key aspects of the engagement and enclosure II lists the co-requesters with whom we will be coordinating our work.

We look forward to working with you and your staff on this engagement. If you have questions, you may contact Gretta Goodwin at [REDACTED] or [REDACTED]@gao.gov, or Jeff Arkin at [REDACTED] or [REDACTED]@gao.gov. You may also contact the Assistant Directors, [REDACTED] or [REDACTED]@gao.gov, or [REDACTED] or [REDACTED]@gao.gov.

Sincerely yours,

Gretta Goodwin
Director
Homeland Security and Justice

Enclosure

cc: Brian Randolph, Silvia Symber

Terms of Work

Objectives/Key Questions

Our review of the Crime Victims Fund will address the following:

1. To what extent do the Department of Justice and federal courts ensure that applicable fines and penalties are received, collected, and deposited into the CVF?
2. What factors have contributed to fluctuations in the CVF balance over the past 10 years, and what are the effects of these fluctuations?
3. To what extent is education or training provided to Department of Justice prosecutors regarding the CVF?

Scope and Methodology

We will evaluate the extent to which the Department of Justice (DOJ) and the Administrative Office of the U.S. Courts (AOUSC) collectively track, collect, and receive fines and penalties to be deposited into the CVF, and on how DOJ and the federal courts ensure that these fines and penalties are deposited into the CVF. We will also describe factors contributing to fluctuations in the CVF balance and describe how these factors affected the CVF balance and its subsequent recipients. Additionally, we will describe the types of education and training provided to DOJ prosecutors.

For our first objective, we will describe the collective roles, responsibilities, and coordination between DOJ and AOUSC related to collecting applicable fines and penalties and ensuring they are deposited into the CVF. We will trace select fines from judgment to deposit into the CVF to illustrate the process by which these monies are collected, received, and deposited into the CVF. We will also describe the process related to uncollected criminal fines that are carried over year-to-year. To do this, we will analyze DOJ data on uncollected debt from fiscal year 2015 through fiscal year 2024. We will interview officials from DOJ and the federal courts and review policies from relevant agencies regarding tracking debts, collecting and receiving payments, and transferring funds to the CVF after they are received.

For our second objective, we will analyze DOJ data on CVF balances from fiscal year 2016 through fiscal year 2025 to determine the extent to which CVF balances fluctuate from year to year during this time period. We will also analyze deposits of \$50 million or more from this same time period to determine the impact of large deposits on the CVF balance. We will also analyze deferred prosecution agreements and non-prosecution agreements from fiscal year 2024 and fiscal year 2025 to describe how the structures of these agreements may affect the amounts deposited in the CVF. We will review literature and interview subject matter experts to determine what is known about fluctuations in the CVF balance. We will also interview representatives of relevant associations to obtain information about the impact of the fluctuations in the CVF balance. We will likely be able to describe several factors affecting the balance of the CVF, but we will not be able to quantify the effect of each factor we identify.

Terms of Work

For our third objective, we will review training materials and interview agency officials to describe the types of training offered, how training is delivered, and the frequency of training.

The work will be done in accordance with generally accepted government auditing standards.

Reporting on Status of Our Work

We will periodically discuss the status of our work with you and/or your staff.

Date to Agencies for Comments

After GAO has developed the product's preliminary message, we will provide a specific date when a draft of the product will be sent to DOJ and AOUSC for comment. Please notify the engagement team if you wish to receive an informational copy of the report when it is sent to the agencies for comment.

Product Issuance Date

Once GAO has received the agencies' comments, we will set a product issuance date and notify you of this date.

List of Requesters

The Honorable Charles E. Grassley
Chairman
Committee on the Judiciary
United States Senate
(Staff Member: Brian Randolph, Silvia Symbor)

The Honorable Susan M. Collins
United States Senate
(Staff Member: Brian Daner)

The Honorable Catherine Cortez Masto
United States Senate
(Staff Member: Natalie Johnson, Jordan Warner)

The Honorable Mike Crapo
United States Senate
(Staff Member: Salvatore Corasaniti)

The Honorable Joni K. Ernst
United States Senate
(Staff Member: Haydyn Hendricks, Alison Whitaker)

The Honorable James E. Risch
United States Senate
(Staff Member: Connor Lynch)