- **VOCA: FEDERAL AWARD RESPONSIBILITIES VICTIM OF CRIME ACT**

Policy

The VOCA administrator is responsible for all administrative responsibilities required by the Office of Victim of Crime. Annual administrative responsibilities include but are not limited to applying for the VOCA formula grant, submitting to OVC the Subgrant Award Reports (SAR), and Quarterly and Annual Performance Reports. F&A is responsible for coordination of submission of Financial Status Reports (SF269) and making required draw-downs of federal funding. The VOCA administrator is also responsible for other requirements associated with the federal grant award including close-out reports, etc. and any other report or data as requested by the Office for Victims of Crime (OVC), U.S. Department of Justice

VOCA Grant Application and Grant Reporting Responsibilities

1. The VOCA administrator will apply annually for the VOCA Formula Grant. The Department of Justice (DOJ), Office for Victims of Crime (OVC) will notify OAIV on an annual basis of the availability of VOCA funds, the amount available to Mississippi, the time frame for submission of the federal application and other application criteria. All applications must be approved through MSDH policies (refer to Agency Administrative Manual).
2. The application for Federal Assistance Standard Form 424 is completed by the VOCA administrator and submitted through GMS. All pages of the completed application must be saved and placed in the file S:\Health Officer\Office Against Interpersonal Violence\VOCA\FFY20**\Application. GMS will generate a successful application submission email, which must also be saved to pdf and placed in the application folder. Prior to submission, the application package must follow the procedures and receive agency approval pursuant to Section 5.4 of the MSDH General Agency Manual.
3. Prior to application, the OAIV Office Director or Deputy Director will review the complete application package.
4. Federal applications must be submitted on the Grant Management System (GMS) at https://grants.ojp.usdoj.gov/gmsexternal/login.jsp. A GMS login and password are required. The application document typically includes the following components:
   - Application for Federal Assistance Standard Form 424
   - Standard Assurances and Certifications: Regarding Lobbying, Debarment, Suspension, and Other Responsibility Matters, and Drug-Free Workplace Requirements
   - Additional documents (files) as required by OVC. These may include:
     - A statement indicating the amount of the total grant to be used for administrative purposes and the amount of the total grant to be used for training (cannot exceed 5% combined).
     - Grantee Eligibility Requirements Statement: A written certification that Mississippi complies with the requirements of Part II, State Grantee

Eligibility Requirements and will require sub-grantee compliance with Part VI, Sub-grantee Eligibility Requirements.

5. Questions regarding submission of the VOCA application may be answered by contacting the Program Specialist, within the Office for Victims of Crime, assigned to Mississippi. The current Program Specialist for Mississippi is Deserea Jackson, Deserea.jackson@usdoj.gov. Examples of the federal applications may be found in the Federal Awards folder indicating the appropriate federal grant and year.

6. The letter from DOJ/OJP/OVC indicating the application has been approved will be forwarded to the VOCA Administrator via email containing instructions for acceptance of the award. This letter will contain the Grant Award and Special Conditions. At that time, program staff can log into the GMS system and download and save a copy of the award and special conditions document. The Administrator will review all special conditions for the new award against the special conditions for the previous award and prepare an award acceptance package for the Authorized Signing Official, the State Health Officer. Upon notification of the award, the procedures set forth in MSDH General Manual, Section 5.4 with regard to acceptance and notification shall be followed. Once the award returns signed, it is forwarded on to the appropriate acceptance email address for acceptance and the program manager and fiscal manager, Finance and Accounts office (Sharon Dowdy and Johnny Singleton), and the State Health Officer should be copied on this acceptance email. MSDH General Agency Manual Section 5.4 must be followed.

7. This award acceptance package and email documentation should be saved in the appropriate folders on S:\Health Officer\Office Against Interpersonal Violence\VOCA\ FFY20**\Award and Acceptance Documents. Include the entire fully executed GMS award acceptance documentation which is more than what is sent to the acceptance email address. GMS requires some further completion of forms identifying the FPOC and acceptance of some additional conditions to complete the acceptance process.

8. The VOCA Administrator will be responsible for any Grant Adjustment Notices (GANs) received for the grant(s). All GANs must be approved by the OAIV Director or Deputy Director prior to submission.
    - The Administrator (Fund Source POC) creates the GAN in GMS under the respective federal award(s). GANs are created to change the POC, request a change in Project Scope, request a grant extension or to request approval for certain actions related to an award.
    - The Administrator (Fund Source POC) receives notification from GMS of a GAN approval.
    - The Administrator saves the GAN to the Grant Award Notebook (Folder) and forwards the approved GAN via email to the OAIV Director.

9. The VOCA Administrator, subject to the direction of the OAIV Director or Deputy Director is responsible for coordination of all activities related to the administration of the VOCA program. The VOCA Administrator will be responsible for the supervision of three VOCA Teams, which are organized consistent with the State Health Department Regions – North, Central and South. Each team will consist of a Program Manager, Fiscal Officer and a Project Officer.

10. The VOCA administrator and/or assigned program officer is responsible for submitting three types of reports on a regular basis.

- Subgrant Award Reports (SARs): A separate report must be submitted for each individual subgrant awarded by OAIV. This data is gathered from the sub-recipients report submitted to OAIV no later than thirty days after the beginning date of the award. VOCA staff completes preliminary information, based upon data provided by the sub-recipient. VOCA staff will verify information provided by the sub-recipient by reviewing the sub-award narrative and budget, and also ensure accuracy of the organizational DUNS # and current registration in SAM. Once the preliminary agency information is verified and submitted, the subgrantee will be notified to complete the remainder of the SAR. Subgrantees should be permitted rights to enter data. The SAR must be submitted to OVC via the PMT system within 90 days of the subgrant award. For example, if the subgrant award has a start date of July 1st, then the SAR would need to be submitted no later than September 30th. The SAR should be updated during the course of the project period as changes or modifications to the subgrant award are made. The Subgrant Reporting system can be accessed by logging onto the performance measurement platform at https://ovcpmt.ojp.gov/. The program manager is to make corrections necessary to maintain accurate program information, with the assistance of the project officer. Individual Program Officers, under the direction of the Administrator are responsible for ensuring the SAR for their assigned sub-recipient programs are entered correctly and are updated when required. The VOCA administrator and program officers are responsible for ensuring that the project expense adheres to the financial restraints noted in the SAR. The assigned program officer will monitor expenditures on a monthly basis to make sure the programs do not exceed the estimated amounts. Program officers are also responsible for updating the SAR in the event a modification of the sub-award is executed which alters either the amount of the award or the distribution of funding. The OVC PMT Helpdesk is available to provide assistance in the entry of SARs. OVCPMT@ojp.gov or 844-884-2503.

- Performance Report: This report contains both quantitative and narrative information collected from the subgrantees. The narrative portions asks for information concerning major issues that hinder assisting crime victims with compensation benefits, efforts to promote coordinated public and private efforts, efforts taken to serve federal crime victims, notable activities conducted at the state or subgrant level to improve delivery of services, emerging issues or trends impacting crime victims, how the administrative funds are used and anecdotal information including individual case histories. The VOCA administrator will want to request several of the subgrantees to provide the case histories for the report. The case histories must illustrate at least four ways (child abuse, sexual assault, domestic violence, previously underserved) in which VOCA funds have been used to assist crime victims. The information for the quantitative portion of the Performance Report contains the aggregated data collected from the subgrantees' annual output reports. All subgrantees are notified of the requirement to submit quarterly performance reports at the orientation meeting. Each quarter, the program manager will send reminder emails that quarterly reports must be submitted and establish a deadline. Program managers are

responsible for monitoring performance reports submitted by subgrantees, contacting subgrantees for clarification or questions, and ensuring the data entered is accurate. This means that the program manager should, at a minimum, review each sub-recipient's report prior to submission of the final quarterly report for obvious errors or inconsistencies. Additionally, spot checks should be conducted by comparing monthly activity reports and client tracking sheets with the information reported in the sub-recipient's quarterly report. The VOCA Administrator and each program manager must participate in training on the PMT system and entry of data conducted either by OVC or the PMT Helpdesk. Although the federal fiscal year runs from October through September, OAIV has received clarification from OVC PMT Tier 4 that if the sub-award period begins in July, the July through September quarter should be counted as the first quarter. The OVC PMT Helpdesk is available to provide assistance in the entry of data in the PMT system. OVCPMT@ojp.gov or 844-884-2503.

- Financial Status Reports (SF269): This report is required for every calendar quarter and a final report for each federal grant. The report is submitted electronically via GMS. The quarterly report must be received by OJP no later than 45 days after the end of each quarter. The final report is due 90 days after the end of the grant. The staff responsible for submitting this report is located in F&A. The VOCA administrator will coordinate with the grant specialist in F & A to ensure the reports are submitted in a timely manner.

11. The VOCA administrator is responsible for closing out each VOCA grant within 90 calendar days from the end of the grant project period. Since a grant period ends on September 30th, the grant must be closed out no later than December 29th of the same year. The closeout process is completed with the assistance of F&A staff. According to the OJP Financial Guide, funds that have been obligated by the end of the project period must be expended within 75 days. The objective is to make sure all funds have been expended. For the grant to be closed out, the totals as reported on the Final FSR must be consistent with the information contained in the SARS for all subgrants awarded under the grant. The VOCA fiscal officer shall assist with this by preparing a spreadsheet of the VOCA subgrants and the final amount expended. This amount should be the same figure indicated in the SAR. If the expenditures do not match, the SAR report should be updated to reflect exactly the amount that was expended by the subgrantee.

12. The VOCA program manager(s) is responsible for assuring that all VOCA subgrantee required reports will be completed and submitted in a timely manner. The VOCA program managers will assure that all subgrantees report output and outcome data on their projects to OAIV annually. The VOCA program managers will notify the subgrantees when the report is due and the method for completing and submitting the report (online or by email). The following reports are required of the subgrantees:

- Subgrant Award (Projection) Report (SAR): This report is required for each organization that receives VOCA funds. Applications for VOCA funds submitted to OAIV must contain a preliminary SAR. Upon award of funding, the SAR must be updated no later than 30 days from the start date of the award for which the report is completed. A new SAR must be completed for each fiscal year for which grant dollars are received by an agency. The information submitted is a projection

of how funding will be allocated to victim services throughout the grant period. Quarterly Reports .Oct – December considered first quarter. Pursuant to

- Annual Report Federal fiscal year – October through September of each year
- Regular monthly reports containing reimbursement requests and monthly activity reports.

13. The VOCA Administrator, program manager(s), fiscal officer(s) and project officer(s) are expected to attend the annual VOCA State Administrator's Meeting. Once notice of the date and location of the meeting is provided to the program manager, a travel authorization request is prepared, reviewed by the OAIV Director, and once approved by the Director, submitted for final approval by the State Health Officer. Travel authorizations requests are to be completed on the form available on the MSDH intranet, and following the procedures outlined in the MSDH Administrative Manual.

Heather Wagner

CHAPTER 7: REIMBURSEMENT OF PROJECT EXPENSES

A.   All employees of OAIV shall receive training on the processes for reimbursement requests within five (5) days of employment. The Director and Deputy Director shall be responsible for ensuring such training is completed.

B.   Each sub-grantee shall submit reimbursement requests for sub-grant related expenditures to the assigned fiscal officer on a monthly basis. The spreadsheet prepared and provided by OAIV must be included in each month's reimbursement request. All reimbursement requests must include the sub-grant award number and the name of the sub-grantee organization. Reimbursement requests must be mailed and must be signed by the authorized signatory or designee.

C. The request shall be made on official organizational letterhead and shall include, at a minimum, all information required by the MSDH Sub-grantee Manual, with the spreadsheet referenced above. When required by the funding source of the sub-grant, documentation of any required match shall be included. OAIV staff will request appropriate match documentation be provided by the sub-grantee.

D. As a general rule, reimbursement requests are to be submitted to OAIV no later than the 25th day of the subsequent month. Failure to submit timely requests for reimbursement may result in delay or denial of the reimbursement request.

E. Upon receipt by OAIV, each reimbursement request will be date stamped and initialed by the staff member receiving it. Each reimbursement will be forwarded to the appropriate OAIV fiscal staff person responsible for sub-grants under the funding source. Reimbursement requests will be reviewed for budget compliance and correctness prior to being forwarded for review for compliance with programmatic aspects and the scope of services. The fiscal staff person shall prepare the MSDH reimbursement request form and internal tracking sheet upon completion of satisfactory fiscal review. The reimbursement request will then be forwarded to the appropriate program manager. During any part of the review process, should it be determined that any required information is not included, or if further explanation of any expenditure is needed, the OAIV staff member (fiscal or programmatic) shall contact the sub-grantee point of contact to request the needed information. It shall be the responsibility of all levels of the review process to ascertain whether the costs incurred are allowable within the parameters of the relevant federal or state funding source. All questions with regard to allowability of costs shall be resolved by the Director or Deputy Director of OAIV. Upon satisfactory review of both budgetary and programmatic aspects of the reimbursement request by appropriate staff of OAIV, the request shall be forwarded to the administrator for final approval.

F. Upon approval of the OAIV Director or designee, the request shall be returned to the appropriate OAIV fiscal staff, who shall update the appropriate spreadsheet documenting the expenditure and forward the original reimbursement to the Office of Finance and Accounting for processing.   The fiscal officer is to make a copy of the full request and all supporting documentation, retain the original internal tracking sheet, and place a hard copy in the subgrantee's reimbursement file folder.

G. It is the goal of OAIV that all reimbursement requests will be processed by OAIV and forwarded to Finance and Accounting within ten (10) days of receipt, unless additional information is requested from the sub-grantee.

H. All sub-grantees shall be provided with the following list, specifying items required of subgrantees supporting documentation for reimbursement requests:

☐ Sub grantee's Cover Letter signed by signature authority
- o Sub award number
- o Amount
- o Month of request
- o Signature
- o On agency letterhead
- o Original (Cover Letters have to be mailed. Finance will only accept originals)

☐ Monthly Financial Reporting Worksheet (Excel)

☐ Salary Documents
- o Proof of payment
- o Pay stubs or Quick Books

☐ Fringe Documents

Proof of payment	Statement/Invoice
o FICA	o FICA
o Retirement	o Retirement
o Insurance	o Insurance
o Assurant	o Assurant
o Employee Benefits (Single)	o Employee Benefits (Single)
o Unemployment	o Unemployment
o Worker's Comp	o Worker's Comp

☐ Equipment Documents
- o Proof of payment
- o Receipts
- o Over $5,000, 3 quotes

☐ Travel Documents
- o Travel voucher with receipt
- o Meals, you must stay overnight.
- o DFA rules on per diems
- o Travel log or odometer documentation of miles traveled @.545
- o Conference Agenda
- o Proof employee was reimburse
- o Prior approval for out of state

☐ Operating Expenses Documents
- o Proof of payment
- o Receipts/invoices

☐ Contractual Expenses Documents
- o Proof of payment
- o Receipts/invoices
- o Copies of quotes/bid if applicable

☐ Miscellaneous Documents
- o Proof of payment
- o Receipts/invoices

☐ Indirect Cost Documents
- o Proof of payment
- o Receipts/invoices

- o Description of what those indirect costs apply to and federal rate (Should be in file)
- ☐ Monthly Sub grantee Project Activity Progress Report
- ☐ Activity reports for each employee charged to the grant

OAIV reserves the right to ask for additional documentation at any point during the review process, or after the review process for a period of up to three (3) years after the close of the sub-grant. Any amounts later determined to be unallowed by either OAIV or a federal funding source may be recovered from the sub-grantee.

CHAPTER 8: MODIFICATIONS TO SUBGRANTS

Modifications to the approved project Scope of Work and/or budget may be requested by sub-grantees and are warranted when necessary to ensure a successful outcome for the program funded by OAIV.

    A. The request for a modification should be sent to the OAIV program manager assigned to the particular funding source/grant. Modification requests may be sent via electronic means.

    B. Upon receipt of a request for modification, the program manager will date stamp and initial the request, and conduct a review to determine programmatic appropriateness and whether the request meets OAIV criteria. If satisfied, the modification is ready for fiscal review, to ensure it is correct and does not exceed the approved agency budget. (This step is not required if the modification is only for a change in scope or change in personnel not resulting in a modification to the budget). Upon completion of the fiscal review, the modification will be routed to the administrator for final approval. If approved, the modification request will be returned to the fiscal officer, who shall note any budget modifications on the budgetary spreadsheet.

    C. Sub-grantees will be notified of the status of the request for modification within ten (10) business days of receipt by OAIV.

    D. Modifications are granted according to the following guidelines:

        1. All modification requests must be submitted on letterhead of the sub-grantee, and must specify the agency's name, the program/project for which the modification is being requested, the award number and the effective date of the modification. Modification requests will be accepted via mail, fax or e-mail.

        2. Modifications may be requested for scope of work changes or budget changes, or both.

        3. All requests for modification (scope of work or budget) must include an appropriate narrative explanation.

        4. Modifications to the project scope of work or project budget must not fall outside of the permitted/allowable uses for funding under the particular program.

        5. A change in funded staff does not require approval of OAIV if the change will not result in any programmatic or budgetary changes, however, notice must be provided to program manager of staff changes as soon as possible. All notifications of new staff must be accompanied by a job description and resume for the new staff member. OAIV reserves the right to request additional information related the qualifications of the new staff member.

CHAPTER 9: MONITORING

Monitoring is the review process used to determine a subgrantee's compliance with the requirements of a state and/or federal program, applicable laws and regulations, and stated results and outcomes. Monitoring also includes the review of internal controls to determine if the financial management and the accounting system are adequate to account for program funds in accordance with state and/or federal requirements. Monitoring should result in the identification of areas of non-compliance with the expectation that corrective action will be taken to ensure compliance. Programmatic and Fiscal monitoring will be conducted concurrently.

All monitoring staff should maintain objectivity and be free of conflicts of interest in discharging professional responsibilities. All staff members should be independent in fact and appearance, to the extent possible, when conducting monitoring on behalf of OAIV. Objectivity is a state of mind, a quality that lends value to a member's services. The principle of objectivity imposes the obligation to be impartial, intellectually honest, and free of conflicts of interest. Independence precludes relationships that may appear to impair staff's objectivity in conducting monitoring. Staff should protect the integrity of their work, maintain objectivity, and avoid any subordination of their judgment. Strict standards of confidentiality of records and information shall be maintained in accordance with applicable state and federal law. All material and information, regardless of form, medium or method of communication, provided to the State or acquired by the State shall be regarded as confidential information in accordance with the provisions of applicable state and federal law, state and federal rules and regulations, departmental policy and ethical standards.

Core Monitoring Areas: In addition to state and/or federal program specific monitoring requirements, monitoring activities undertaken by any state agency should address the following areas:

- Activities allowed or un-allowed
- Allowable costs/cost principles
- Cash management
- Eligibility
- Equipment and real property management
- Matching, level of effort, and earmarking
- Period of availability of funds
- Procurement, suspension and debarment
- Program income
- Reporting
- Civil rights compliance
- Staff/employee/volunteer training

The Office Against Interpersonal Violence (OAIV) will strive to conduct one in-depth monitoring review of sub-grantees during the fiscal year. The in-depth review shall include both fiscal and programmatic practices. Monitoring reviews shall be conducted according to the following general guidelines:

A. Notification - Sub-grantees will be notified in writing one month prior to a routine on-site review. Such written notification will include the date and time of the arrival, appropriate staff to be present, times for the entry and exit interviews, and the OAIV contact person for the review, and will also include any requests for documents and the personnel/volunteer certification if required, with a specific response date. On-site review may be conducted on an as-needed basis without prior notice to the sub-grantee upon direction of the OAIV director or deputy director.

B. Desk Review - Each OAIV staff person assigned to monitor a sub-grantee will conduct a desk review prior to each on-site review. Each desk review will consist of review, analysis, and notation of:

-Subcontract
-Subcontract modifications
-Correspondence
-Expenditure reports and request for cash, if applicable
-Programmatic reports
-Prior monitoring and audit reports

Tips:

- Review and highlight key points.
- Make sure you understand the purpose, goals, objectives, and activities of the grant project(s).
- Be aware of staff paid by the grant and percentages and volunteers. Read for understanding the qualifications and duties.
- Pay attention to the year of the grant – i.e., first year, last year, continuation grant from previous years. Look for any timelines or milestones indicated. This will contribute to understanding where in the project an agency should be expected to be.
- Double-check that all expenses were for allowable activities under the relevant federal award
- Review the budget and any budget details. Review revisions and subcontracts.

Deficiencies and potential problems will be noted and examined in greater detail during the on-site review. Reported fiscal and programmatic data will be verified during the on-site review. The form of documentation for desk reviews will be according to specifications of particular federal/state requirements. The desk review will be written and maintained on file and saved in the subgrantee's monitoring file.

C. Entry Interview - Each on-site review will begin with a conference in which the monitor will brief the sub-grantee signatory official (or designee), project director, fiscal officer, and other appropriate sub-grantee staff. During the entry interview, the OAIV monitor will explain the purpose of the review and the areas to be examined, make appointments with appropriate staff, itemize required records, make logistical arrangements (work space, office hours, etc.) and answer any staff questions.

D. On-site Review - Written monitoring instruments, to include OAIV Programmatic Monitoring Report, shall be used to monitor projects and will be completed during the review. The response to each question will be based on the most accurate source of information, primarily written documentation, such as procedures and records. Each response will contain a brief narrative explanation. Responses implying non-compliance should include copies of documentation sufficient to support the finding where possible.

E. Reviewing of Client Files – During the on-site review the monitor will review a random number of files, specifically Victims Services Tracking Sheet or other tracking mechanism utilized by the subgrantee. Each report monitoring report should review 5-10 client files at random to ensure that direct care services are being provided directly to the clients served. A system will be in place to ensure no personal information will be revealed which would identify the victim. The purpose of this review is solely to ensure that the clients are given access to all program services, information about client is being kept in a confidential and organized manner, and that OAIV staff has a clear picture of how clients transition through program from entry to exit.

F. Exit Interview - Each monitoring review will conclude with an exit interview in which the monitor will brief the sub-grantee signatory official (or designee), project director, fiscal officer, and other appropriate staff of the findings of review and recommendations which the monitor will make to the OAIV Director. Recommendations are not official until the sub-grantee receives them in writing from the OAIV Program Manager.

G. Written Report - Upon return from an on-site review, the monitor will prepare a written report according to the following standard report format:

    1. The standard OAIV monitoring report consists of a face page and a sequential listing of findings and recommendations.

        a. Finding: An objective narrative description of a violation of Federal regulations, subcontract, applicable OMB circulars, or any other state, federal, or OAIV/Mississippi State Department of Health policy or law. The narrative should be simply written but contain all pertinent information, such as dates, names, amounts, sources, etc. Documentation necessary to support the findings should be referenced and included as an attachment.

        b. Findings should be broken down as follows:

            1. Condition - What is the current condition of the item under review

            2. Criteria - What are the requirements or standards for this item?

            3. Cause - Show the reason for the variance between criteria and condition.

            4. Effect - This is the most important element. What effect does this finding have in the overall operation?

        c. Recommendation - Each finding must be followed by a recommendation, recommending the most appropriate action to correct the deficiency or violation noted in the findings. State changes that should be implemented in order to correct the condition.

        d. Programmatic - There should be a comment on how well the subgrant objectives are being achieved.

2. The report should be written in a manner that will permit distribution to the subgrantee and program personnel.
3. The final report will be completed within twenty (20) business days after the exit interview.

H. Corrective Action Process - Each report will be submitted to the administrator.

The program manager, upon approval of the recommendations, will insure the report is forwarded to sub-grantee with a transmittal letter which will contain any other pertinent information deemed necessary by the director. The transmittal letter will require a written response from the sub-grantee within ten (10) business days which will identify specific corrective measures implemented or planned by the sub-grantee for each finding and recommendation. If monitoring indicates that payments were made to the subgrantee for activities not allowable under the particular grant program, the sub-grantee will be formally requested to justify the expenditures. Upon receipt of the letter from the sub-grantee, the program manager will assess each corrective response for adequacy. If all responses are adequate, program manager will recommend acceptance to the administrator. Once accepted, the subgrantee will be notified by letter. If any responses do not adequately address the finding/recommendation, the subgrantee will be notified in writing and another response required within ten (10) business days.

I. Discovery of Possible Fraud, Mismanagement, or Program Abuse - In the event that a monitor discovers indication of possible fraud, mismanagement, or program abuse during the course of an on-site review, the monitor will immediately notify the administrator for consultation with the appropriate state or federal agency and MSDH legal or audit staff. The administrator will decide the monitor's course of action, to include determination of the degree of disclosure to sub-grantee personnel, and will relay these instructions to the monitor. If applicable, the funding source will be promptly notified of any illegal acts or irregularities, and of proposed and actual actions, if any. The format for reporting such incidents upon the monitor's return will be determined by the administrator and/or designee after consultation with the appropriate state or federal agency. J. OAIV may choose to vary the scope of reviews and the techniques used based on factors such as the risk level of the subgrantee, the value of the contract/s, the result of prior reviews and audits, etc. This variance in scope could result in, among other things, changes to the sample size, changes in the monitoring techniques used, or a decision to conduct a desk review instead of an on-site review. While the scope of a review may vary it must include, at a minimum, the program specific monitoring requirements as well as the applicable core monitoring areas.

Monitoring work-papers: All information that is produced or gathered in the provision of completing the monitoring of an agency is saved to the S drive. Specific instructions for preparing and saving the work papers are contained in a separate document. These work-papers will be maintained for five (5) federal fiscal years after the close of the federal award.

The work-papers consist of the following sections and the most common supporting documents:

1. Report – to be completed after review and workpapers are all completed
2. Planning - Notification Letter
3. Program

Activities Allowed& Required:
- Program Detail Review Guide for grant being reviewed.
- Supporting documents
- Eligibility Requirements- tested by reading contract, federal requirements, reviewing case records to make sure the client is eligible for services.
- Individual Case Record Guide – this guide is used as a grant specific work paper to test individual cases (client or participants) the agency is servicing.
- Any forms used by the agency to determine eligibility (i.e., intake forms).

1. Reporting
   - Review program Annual Reports (Include a copy if related to a finding.)
   - Review and include Program Year to Date Reports (Include a copy if related to a finding.)
   - Review and record data collection methods and use
   - Personnel/Volunteer Certification – completed by the agency and emailed to the Program manager prior to the review.

2. Subcontracts (if any): The monitor reviews the subcontracts, personnel performing the services, makes sure subcontracts are approved by OAIV prior to agency uses of these services, and develop an understanding of how the agency monitors the subcontracts. (Include a copy if related to a finding.)

3. Fiscal (Complete the Fiscal Detail Review Guide as follows)
   - Allowable Costs / Cost Principles: documentation for this section will be provided by the fiscal auditor. All documentation should be reviewed for clarity and understanding.
   - Cash Management
   - Reporting
   - Cost Allocation Plan
   - Equipment and Real Property Management: (if applicable)
   - Inventory lists
   - Property descriptions
   - Matching, Level of Effort, Earmarking
   - Period of Availability of funds
   - Procurement, Suspension and Debarment
   - Purchasing policy
   - Program Income
   - Income Statement
   - Quarterly Income Report (copy)

Risk Assessment Overview:

Once baselines are established, program managers and fiscal monitors will receive their assignment of reviews near the beginning of each state fiscal year. The selection of agencies/contracts for review is determined by the Program Manager's completion of risk assessments. The assessment process includes a scoring mechanism which determines the level

of risk for a contract as Low, Medium or High. This scoring mechanism then assists in determining whether a monitoring review will be conducted for that agency. The type of review will be determined by the type and complexity of the project. The Risk Assessment form is located on the database for each FY. The Contract Program Manager will complete the Risk Assessment based on the details of the contract, contact notes, previous monitoring, reporting, and other information obtained from the contract file. As values are entered in the fields the risk score is calculated to populate the database table. Agencies may not be monitored programmatically and fiscally in any given year but a program and fiscal review will be conducted at least once in the life of the contract. All agencies with a risk score level of High will be monitored in that area (Program or Fiscal). The type of monitoring (desk, on-site, close-out) will be determined by the type of project.