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I. INTRODUCTION

The purpose of these guidelines issued July 31, 2018 is to assist and benefit the Victims of Crime Act (VOCA) program administered by the Office of the Attorney General (OAG) of Guam through a grant received by the U.S. Department of Justice (USDOJ), Office of Justice Programs (OJP), Office for Victims of Crime (OVC). The goal is to operate a fiscally sound program and maintain compliance with federal and local statutes, regulations, provisions and policies.

These guidelines consist of eight primary sections that are interdependent and collectively serve as the basis for effective VOCA program management and administration at the local grantee level. They are: Section I. - Introduction; Section II. - Program Management; Section III. - Grant Review and Selection Process; Section IV. - Program Progress Reporting; Section V. - Program Fiscal Reporting; Section VI. - Risk Based Program Management & Monitoring; Section VII. - Training and Technical Assistance (T&TA); Section VIII. - Grant Close-Out Procedures.

Throughout these guidelines, the term program and subrecipient are used interchangeably. The Glossary of VOCA terms can be found in the Final Victim Assistance Program Guidelines available at [http://www.navaa.org/members/SubgMon/Toolkit.pdf](http://www.navaa.org/members/SubgMon/Toolkit.pdf).

Please send your comments to Jeanette M. Gomez or Erica Leon Guerrero at jmgomez@guam.org or eleonguerreno@guam.org. They can also be contacted by fax at 671-477-4703 or phone at 671-475-3324 extensions 5431 and 5432, respectively.

A copy of these guidelines and the forms can be made available upon receipt of written request.

Sincerely,

Jeanette M. Gomez  
Program Coordinator IV  
VOCA Grant Administrator

Concurred:

Jacqueline Z. Cruz  
Chief of Staff  
Administration Division

Approved:

ELIZABETH BARRETT-ANDERSON  
Attorney General of Guam
II. PURPOSE

A. PURPOSE

The purpose of these guidelines is to provide program staff with operational policies and procedures to effectively select, monitor, manage, and support local VOCA programs. The legal and regulatory requirements that fortify VOCA programs are extensive and serve as the basic foundation by which the OAG and VOCA programs must operate. It is the OAG's responsibility to clearly communicate VOCA program requirements and expectations to all subrecipients in Guam. These guidelines will clearly outline the policies, procedures, and technical assistance opportunities that support quality and productive VOCA programs. Although this document is primarily geared toward subrecipients, OAG staff will also find this is a valuable resource for understanding the basic expectations and requirements for operating local VOCA programs.

B. DRUG-FREE WORKPLACE CERTIFICATION (Title 28 C.F.R. Part 83)

All subrecipients must meet the requirements in Title 28 C.F.R. Part 83 in order to receive Federal funds and implement the statutory requirements of the Drug-Free Workplace Act of 1988. All subrecipients, regardless of award amount, must certify that a drug-free workplace will be maintained. Any false certification is subject to suspension, termination, and debarment.

Definitions:

1. “Drug-free workplace” means a site for the performance of work in connection with a specific award, grant or contract at which employees of the recipient are prohibited from engaging in the unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance.

2. “Employee” means the employee of a recipient, grantee or contractor directly engaged in the performance of work under the award, grant or contract.

3. “Controlled substance” means a controlled substance in schedules I through V of the Controlled Substances Act (21 U.S.C. Section 812), and as further defined by regulation at 21 CFR 1308.11 through 1308.15.

4. “Grantee” means the department, division, or other unit of an organization responsible for the performance under the grant.

5. “Contractor” means the department, division, or other unit of a person or organization responsible for the performance under the contract.
Requirements for Certification
Every person or organization awarded a contract or a grant for the procurement of any property or services shall certify that it will provide a drug-free workplace by doing all of the following:

A. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensation, possession, or use of controlled substance are prohibited in the workplace and specify that actions that will be taken against employees for violations of the prohibition.

B. Establish a drug-free awareness program to inform employees about all of the following:

1. The dangers of drug abuse in the workplace;
2. The policy of maintaining a drug-free workplace;
3. Any available drug counseling, rehabilitation, and employee assistance programs; and
4. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace.

Certification of Compliance
Requires that each employee engaged in the performance of the award be given a copy of the employer’s statement about drugs in the workplace.

Notify employee(s) that, as a condition of employment under the award, he/she must: 1) Abide by the terms of the statement, and 2) Must notify the employer in writing of any criminal drug statute conviction for a violation occurring in the workplace no later than five (5) calendar days after such conviction.

Subrecipients must notify the OAG in writing no more than 10 calendar days after receiving notice from an employee or otherwise receiving actual notice of such conviction.

1. Take appropriate personnel action against such an employee, up to and including termination; or
2. Require the employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency.

Termination of Contract or Grant
1. Determination of noncompliance will jeopardize eligibility for continued grant funding. Each contract or grant award may be subject to suspension of payments or termination of the contract or grant, or both, and the subrecipient may be subject to debarment, in accordance with the requirements of Title 28 C.F.R Part § 83.630 of the Drug-Free Workplace Act of 1988, if the OAG determines that any of the following has occurred:

a. The subrecipient made a false certification.
b. The subrecipient violates the certification by failing to carry out the requirements.

2. The OAG shall immediately notify OVC and the Guam Department of Administration (DOA) of any individual or organization that has an award canceled on the basis of any violation of these provisions. In doing so, the OAG will prepare a memorandum to DOA to memorialize this action.

C. LOBBYING (28 C.F.R Part 69)

Federal funds may not be used by the subrecipient ("subgrantee") at any tier, either directly or indirectly, to support or oppose the enactment, repeal, modification or adoption of any law, regulation, or policy, at any level of government without written approval from DOJ. Should any question arise as to whether a particular use of Federal funds by a subrecipient would or might fall within the scope of this prohibition, the subrecipient is to contact OAG. In these circumstances, OAG will contact OVC for guidance, and the subrecipient may not proceed without written approval from the OAG and DOJ.

This prohibition will be applied to both federal and state-funded grants. Any expenditure or use of funds, grant property, or grant funded positions for any lobbying activities are disallowed costs.

Additional restrictions on lobbying applicable to all recipients and subrecipients are:

- 18 United States Code (U.S.C.) 1913
- Interim Financial Guidance for New Restrictions on Lobbying
- Lobbying Disclosure Act of 1995
- 31 U.S.C. § 1352
III. GRANT REVIEW AND SELECTION PROCESS

A. OVERVIEW

The OAG publishes a Notice of Funding Availability, reviews and selects quality service programs that reflect the needs and priorities of victims of crime as determined by the OAG and its constituents. In establishing local priorities, the OAG consults with stakeholders, victim advisory groups and with the USDOJ. The OAG’s decision to seek applicants is based on criterion established in block, formula, and discretionary eligibility requirements, the availability of funds from the USDOJ, the capacity of the OAG to effectively monitor and support VOCA subrecipients, and the prospective subrecipient’s capacity to implement the project. This requires the OAG to review and assess each application to determine if:

- The applicant is eligible for the specified program.
- The costs and activities in the application are allowable, allocable, necessary, and reasonable costs.
- The applicant possesses the responsibility, financial management, fiscal integrity, and financial capability to administer federal funds adequately and appropriately.

Currently only formula funding is available to potential VOCA applicants, which are awarded to those organizations who provide a direct service to victims of crime. Availability of funds are determined by Congress and allocated to Guam on a formula basis.

The DOJ makes awards for a specified period of time, usually referred to as the award of project period. The award period is established for each award and is included in the award document. Award periods usually range from 12 to 36 months (the period can be shorter or longer depending on the specific program). It is important to review the award document in detail and pay particular attention to the project start and end dates. It is the intention of the OAG to disburse grant funds on a one-year cycle per grant but reserves the right to disburse beyond that.
B. GRANT REVIEW PROCESS

The OAG developed a standard grant review process to ensure that only the highest quality proposals that are following law, regulations, and grant requirements are presented to the review team for recommendations. The standard grant review process consists of the following components: Notice of Funding Availability; Request for Proposals; Training & Technical Assistance Sessions; Project Proposal Reviews and Selection; Negotiations; and Contract Development.

C. GRANT REVIEW SCHEDULE

The OAG will develop a grant review schedule prior to the start of the program year that clearly outlines anticipated grant review activities for the year (sample schedule included for reference). The grant review schedule will include submission deadlines for all applicant activities and proposed time frames for the OAG.

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<td>Prepare application materials for distribution</td>
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<tr>
<td></td>
<td>Prepare Request for Proposal (RFP)</td>
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<tr>
<td>January</td>
<td>Provide notice of funding availability and publish an RFP in local newspaper</td>
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<tr>
<td>March</td>
<td>Potential sub-grantee applications due to the OAG</td>
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<td>April</td>
<td>Review &amp; selection of proposal(s) submitted to the OAG</td>
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<tr>
<td>June</td>
<td>Preparation and processing of a Memoranda of Understanding (MOUs)</td>
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<tr>
<td>October</td>
<td>VOCA programs funded begin new program year</td>
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D. NOTICE OF FUNDING AVAILABILITY (NOFA) and REQUEST FOR PROPOSALS (RFP)

Once the OAG receives the grant award letter for the formula funds (prime application) from the USDOJ, the OAG will publish a NOFA in a local newspaper to inform the general public of VOCA funding availability. This is accomplished through website posting, facsimiles, press releases, email, and newspaper publications. The NOFA highlights the RFP with dates for VOCA application deadlines, required forms, and introduction of the grant process.

E. TRAINING AND TECHNICAL ASSISTANCE

The OAG may conduct training and technical assistance for new and/or continuing program applicants following publication of a NOFA/RFP. The primary purpose is to provide potential applicants with basic information regarding the VOCA program application including programmatic and fiscal requirements and grant review criteria.
F. INITIAL REVIEWS

The OAG reviews all proposals, primarily checking the application for submission completeness and compliance issues prior to the review process (an initial intake assessment). Proposals may be disqualified if required portions of the application are missing or incomplete. The OAG may negotiate the proposal with willing applicants.

G. FINAL REVIEWS

For new proposals, the OAG analyzes the strengths and weaknesses as well as conformance to VOCA guidelines. For continuing proposals, the OAG conducts formal reviews of both past performance and future plans. Formal funding recommendations are presented by the VOCA Administrator to the Chief of Staff for concurrence, and the Attorney General for consideration.

H. RECOMMENDATIONS AND NEGOTIATIONS PHASE

The OAG reviews all VOCA proposals and may request additional information from applicants. Although a proposal may be recommended for funding, the OAG may identify areas that must be addressed by the applicant prior to awarding a grant (negotiation phase). The negotiations in no way imply that an award will be made. The final determination rests with the Attorney General. The OAG retains the right to select and recommend a compendium of programs for funding that best meets the goals and objectives of the VOCA grant program. Based on the OAG review, recommendations are forwarded to the Attorney General for final approval or denial of funding.

I. PRE-AWARD RISK ASSESSMENTS

The OAG conducts a pre-award risk assessment for all applicants regarding financial and organizational capacity to administer federal grants. The OAG will request a copy of the applicant's most recent audit if available. The information contained in the assessment is intended to help the OAG understand an applicant’s agency/organization and to evaluate its overall operational and financial controls. The OAG will review all assessments prior to making a grant award. If the OAG determines that an applicant’s operational and financial controls are deficient, the OAG may postpone the grant award until sufficient remedial action is completed or refrain from awarding the grant altogether.

J. DEVELOPMENT OF A VICTIM SERVICES AGREEMENT

Once the Attorney General approves funding, a Victim Services Agreement (Memoranda of Understanding) will be developed and routed for processing (with appropriate signatures). Funds will be available when the account is established with DOA’s Division of Accounts. Programs may not commence prior to the start date of the approved grant period. Funds are typically disbursed on a monthly basis by DOA.
IV. PROGRAM PROGRESS REPORTS

A. OVERVIEW

The OAG complies with reporting requirements set forth by funding agencies, including quarterly progress reports and an annual progress report. Copies of all reports, data and forms are retained on file with the VOCA Administrator after submission to funding agencies.

B. PROGRESS REPORTS

Funded programs are required to participate in data collection and submit quarterly, semi-annual and annual progress reports. Accurate records to document the program’s progress in achieving their objectives. These records must be retained by the program for at least three years from the date of termination of the grant or the date the final financial and program reports are submitted to the OAG, whichever is later. During the Grants Management Review (GMR), the OAG may review these records for accuracy and compare data to the progress reports submitted by the program. Progress reports provide the OAG and the Office of Justice Programs, Office for Victims of Crime with a formal process to document ongoing grant activities and program progress toward the achievement of stated program goals and objectives. Acceptance of a grant obligates the program to allow employees and/or agents of the OAG unrestricted access to all program books, documents, papers, and records, including confidential client records, for inspection, copying and auditing.

C. FINANCIAL REPORTING

Reimbursement Requests

All non-government organization programs must submit monthly reimbursement forms for approval by the OAG. Government agencies must submit monthly financial statements. Both of the forms must be accompanied by supporting documents. Subrecipients are required to submit reimbursement requests along with the VOCA financial forms which include the reimbursement request, replenishment and expenditure voucher, and copies of supporting documents (i.e., invoices, purchase orders). Requests for reimbursements are due monthly, no later than the 10th of the following month except for the month of September, in which it is due on the 5th of October, 5 days after the budget end date of the award, or any extension thereof, or upon exhaustion of funds, whichever occurs first. In the event that the due date falls on a holiday or weekend, the report described above will be due the business day before the due date.
Quarterly Performance Reports

The subrecipient agrees to submit quarterly performance reports on the performance metrics identified by OAG and/or OVC, and in the manner required by OVC. Information on the activities supported by funding will assist in assessing the effects that VOCA Victim Assistance funds have had on VOCA services to crime victims within the jurisdiction.

The OAG expects that all progress reports will be thoughtfully constructed in such a way to provide an accurate reflection of the program’s accomplishments and challenges for the reporting period. Progress reports must ensure that:

- All questions are thoroughly answered;
- Program impact is clearly stated in the objectives section;
- Challenges are clearly outlined;
- Measures to address challenges, improve the program, and/or comply with federal laws and regulations are clearly identified; and
- The final report shall include pre/post test samples, measurements and evaluation determinations.

Financial Reports Review

Grant financial reports undergo a four-tier internal agency financial review process. (1) The assigned Program Coordinator or designated Financial Point of Contact (FPOC) prepares the grant financial reports. (2) Ensure that the General Accounting Supervisor reviews and initials the grant financial reports. (3) Obtain the signature of the Chief of Staff for review and approval. (4) Obtain the review and signature of the Attorney General for grant file purposes. **Under no circumstances** should Program Coordinators submit online reports without following this process. Applicable due dates are stated in each Grant Award or MOU. It is the assigned Program Coordinator’s responsibility to calendar all relevant due dates in Google Mail, and copy the General Accounting Supervisor and Chief of Staff. This will ensure all are aware of financial report due dates per project.

D. FINAL PROGRESS REPORT

Close-out reports or final reports must summarize progress toward achieving the goals and objectives of the award, significant results, and any products produced with project funds. This report should include (1) an assessment of whether stated goals and objectives were achieved; (2) information on the effectiveness of the activities carried out with the amounts made available to carry out the program, including number of persons served and the number of persons seeking services who could not be served; (3) such other information as the OAG may prescribe. This report is due to OAG thirty (30) days after the budget end date of the award, or any extension thereof, or upon exhaustion of funds, whichever occurs first. Non-compliance to reporting requirements may result in project suspension or termination. In the event that the due date falls on a holiday or weekend, the report described above will be due the business day before the due date.
E. STATE PERFORMANCE REPORT (SPR)

The State Performance Report (SPR) is a federal requirement of the VOCA grant for every program year that the grant is disbursed. It summarizes the activities, accomplishments and challenges during the program year.

Each subrecipient is required to submit a SPR for the grant period in which it received funding (October 1 – September 30). The forms will be provided to the subrecipient by the VOCA Administrator.
V. PROGRAM FISCAL REPORTING

A. OVERVIEW

B. GENERAL ACCOUNTING ITEMS

C. ADMINISTRATIVE COSTS

D. WITHHOLDING OR DISALLOWANCE OF GRANT FUNDS

E. BUDGET MODIFICATIONS AND PROGRAMMATIC CHANGES

F. PERSONNEL SERVICES – SALARIES AND BENEFITS

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I. FINANCIAL STATUS REPORTS AND PROGRAM EXPENDITURE SUMMARIES

J. PAYMENT OF REIMBURSEMENT CLAIMS

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M. EQUIPMENT

N. PROCUREMENT PROCEDURES

O. PROPERTY MANAGEMENT

A. OVERVIEW

A sound internal financial management system is necessary for proper grants management. Standard operating procedures and accounting practices, general ledgers and similar books of record supported by source documentation are used to establish a clear audit trail. The following is a list of requirements the program must demonstrate:

- Maintain financial reports that clearly reflect data contained in ledgers and source documents
- Document payroll through signed and approved time and attendance records and payroll tax records
- Maintain written cost allocation procedures and individual time distribution records which allow the programs to identify and segregate costs chargeable to the grant
- Separate financial responsibilities (for example: having one person sign the checks and another reconcile the bank statement, or one person authorizing expenditures and another posting them in the ledger and balancing the books)
- Ensure, maintain, and keep track of the program’s assets
- Protect organizations through liability insurance
- Document and track in-kind and cash match to the grant award
- Follow Office of Management and Budget (OMB) audit requirements and procedures applicable to the agency

The OAG uses several methods to monitor financial compliance including Financial Status Reports, Reimbursement Requests, Budget Modification Requests, Audit Reports,
Reprogramming Requests, Financial Monitoring Site Visits and desk reviews. Collectively, these methods provide the OAG with the tools to assess and monitor the overall financial management of grant funds.

B. GENERAL ACCOUNTING ITEMS

An adequate accounting and internal administrative control system must be established and maintained. The accounting system must fully record the amount and disposition of all program funds separately. Accounting records must show receipt of funds and expenditures by source (e.g., federal, state, or local). Match funds (cash and/or in-kind) and related expenditures must be identified in the accounting records (i.e., general ledger). A fund accounting system must be maintained that ensures all OAG grant funds and expenditures are separately identifiable and accounted for from non-OAG funds.

Accounting System
The accounting system must include the account structure, accounting records, and procedures that define how and by whom the funds are handled. Subrecipients must have a financial management system in place that is able to record and report on the receipt, obligation, and expenditure of grant funds. The accounting system should conform to Generally Accepted Accounting Principles (GAAP).

Cash Basis
Under a cash basis system, revenue is not recognized when it is accrued, but rather only when the payment is received. Similarly, expenses are recognized when they are paid, not when they are incurred.

Accrual Basis
Accrual basis revenue is recognized in the accounts when the transaction occurs (when accrued), regardless of the period in which the related cash is collected. Expenses are recognized and matched with the revenue of the period to which it relates, regardless of when it is paid.

Modified Accrual Basis
Modified accrual basis is a compromise between the cash and accrual systems used by most governmental units. Revenues are recognized either when they are received in cash (e.g., licenses or fines), or when collection of the amounts can be reasonably estimated to be received in the near future (e.g., property taxes). Expenses are generally recognized in the period in which goods and services are received or a liability is incurred.

General Ledger Accounting Structure
The accounting system must provide accurate and current financial reporting information. All accounting records and supporting documentation must maintain a clear audit trail. The program must establish and maintain a system of internal accounting controls adequate to safeguard grant assets, review the grant accounting and financial data for accuracy and reliability, and promote operational efficiency. Expenditures of grant funds must be recorded
in categories that parallel the grant award. All general ledger account entries must be supported by the subsidiary records and the original source documentation. The format of the subsidiary records is determined by the program. The program must be able to show with documentation (i.e., work sheets) that general ledger entries can be traced (reconciled) to the reimbursement claim.

**Allocable Cost**
An allowable cost is allocable to the VOCA grant (either as a program cost or an administrative cost) if it is:
- Incurred specifically for the VOCA program or
- Benefits both the VOCA program and other work, but can be distributed fairly between the grant and another funding source,
- Necessary to the overall administration of the program, and
- Approved by the OAG via an itemized budget

**Allowable Costs**
A cost is considered allowable under the grant if it is:
- Reasonable
- Budgeted for under the grant
- Complies with generally accepted accounting principles
- Complies with OMB cost principles
- Not charged against any other grant or used to match other government grant funds
- Treated consistently with other costs incurred by the organization
- Documented
- Approved by the OAG via an itemized budget

**Financial Records**
Programs must document every cost charged to the grant. For example, programs must keep signed and approved time and attendance records for each individual employee and member. Payroll documents shall be approved by an official of the organization. Programs allocating an employee’s salary between this grant and another funding source, must keep individual time distribution records. Records must reflect "after-the-fact" time distribution and not budget allocation time distribution. Programs must keep source documentation for other costs such as: receipts, travel vouchers, invoices, bills, affidavits, volunteer costs. Programs must also document all in-kind and other matching contributions, including grant award or funding documents and receipts from other funding sources.

**Disposal of Records**
Programs must make reasonable efforts to protect the confidentiality of disposed program records in such a way as to protect the identity and privacy of member records.

Retain all financial records, supporting documentation, member information, statistical records, evaluation data, personnel records, and all other records pertinent to the award for a
period of three (3) years from the date of submission of the final expenditure report (Federal Financial Report/SF-425). Retention is required for purposes of Federal examination and audit. Records may be retained in an electronic format. If any litigation, claim or audit is started before the expiration of the three-year period, the records shall be retained until all litigation, claims or audit findings involving the records have been resolved and final action taken.

Receipts for Program Costs Incurred
All receipts must remain on site for audit purposes. Programs must keep adequate records so an auditor can link billable items to source payment documentation.

C. ADMINISTRATIVE COSTS

Administrative costs are allowable for the OAG as the grantee. These costs are generally applied to administer state programs and not allowable for subrecipients. Administrative costs relate to the support of the program's general operations and not to expenses identified with a particular program or project. Certain costs, such as costs of staff that perform both administrative and program functions, may be prorated between administrative costs related to the organization and costs directly related to the program if they are included in the budget and approved by the OAG. Administrative costs include:

i. indirect costs (e.g., costs identified with the program's overall operation as described in the applicable provisions of the OMB circulars);
ii. costs for financial, accounting, auditing, contracting or legal functions not in support of a specific project;
iii. internal evaluation costs, including overall organizational management improvement costs (except for independent evaluations and internal evaluations of the program or project that are specifically related to creative methods of quality improvement);
iv. insurance costs for the entity that operates the program; and
v. that portion of the salaries and benefits of the program's director and other administrative staff not attributable to the time spent in support of a specific program or project.

Administrative costs do not include the following allowable costs directly related to program or project operations, such as:

i. allowable direct charges for staff, including living allowances, insurance payments made on behalf of staff, training and travel;
ii. costs for staff who recruit, train, place or supervise, including staff salaries, benefits, training and travel, if the purpose is for a specific program or project objective;
iii. costs for independent evaluations and any internal evaluations of the program or project that are related specifically to creative methods of quality improvement;
iv. costs for staff that work in an operational capacity (defined as those duties necessary to carry out the daily activities of the program); and
v. space for VOCA operations, communications and other costs that solely support program operations.

**Limitation By Statute**
The maximum share of administrative costs cannot exceed 5% of total funds actually expended under the grant.

**Fixed 5%**
If approved on a case-by-case basis by the OAG, the grantee may charge, for administrative costs, a fixed 5% of the total funds expended. In order to charge this fixed 5%, the grantee match for administrative costs may not exceed 10% of all direct cost expenditures.

**Indirect Cost Rates**
If grantees have an approved indirect cost rate, such rate will constitute documentation of the grantee’s administrative costs including the 5% maximum payable by the OAG and the grantee match of administrative costs. If a grantee wants to claim more than the 10% match in administrative costs, it must have or obtain an approved indirect cost rate. Where appropriate, the OAG will establish an indirect cost rate that may be used for this and other federal awards.

**Consistency of Treatment**
To be allowable under an award, costs must be consistent with policies and procedures that apply uniformly to both federally funded and other activities of the organization. Furthermore, the costs must be accorded consistent treatment in both federally funded and other activities as well as between activities supported by different sources of federal funds.

**Prohibited Expense Items:**

**Fundraising**
The VOCA grant funds cannot be used for organized fundraising, including financial campaigns, endowment drives, solicitation of gifts and bequests, or similar expenses incurred solely to raise capital or obtain contributions.

**Real Property and Improvements**
Real property, including land, land improvements, structures and their attachments, and structural improvements and alterations are not allowable.

**Interest**
The cost of interest payments is not an allowable expenditure.
D. WITHHOLDING OR DISALLOWANCE OF GRANT FUNDS

The OAG may withhold grant funds and/or disallow expenditures when the program fails to comply with any term or condition of the grant award or federal regulations. This may include, but is not limited to, the following:

1. Failure to submit the required reimbursement claims in a timely manner;
2. Failure to submit the required progress reports in a timely manner;
3. Failure to make progress as planned;
4. Failure to resolve interim or final audit exceptions on past or current grants in a timely manner;
5. Inadequate maintenance of accounting records;
6. Failure to submit proof of coverage in a timely manner;
7. Failure to cooperate with or allow OAG staff or representatives (e.g., audit team) to review program and/or fiscal records.

Reduction or Disallowance of Grant Funds
The OAG may reduce or terminate grant funds for reasons that may include, but are not limited to the following:
• If the program fails to comply with any term or condition of the grant award.
• If during the term of the grant award, the federal funds appropriated for the purposes of the grant award are reduced or eliminated by the United States Government.

Denial of Future Funding
Programs that have been previously funded by the OAG will be reviewed for past compliance, including financial management, progress and annual reports, monitoring results, member recruitment and retention, audit reports, and any other relevant documentation or information. Failure to comply with any term or condition of a grant award may result in the denial of future grant awards.

F. BUDGET MODIFICATIONS AND PROGRAMMATIC CHANGES

During the course of a budget year, programs may find it necessary to make changes to individual budget line items. Budget revisions require prior OAG approval. For any changes, a full explanation must be provided including the reason for the change and what the adverse consequences would be if the request were denied.

Budget Revisions
The program may request changes to an individual line item in the program budget by submitting a reprogramming request letter.

Programs must obtain the prior written approval of the OAG before incurring any costs.
Programs should not assume approval has been granted for any budget modification unless written documentation has been received from the OAG.

Conversions
During the course of a program year, programs may find it necessary to convert approved and vacant VOCA positions from full to half-time positions or vice versa. Conversions require justification and prior OAG approval. With any changes, a full explanation must be provided including reasons for the changes and what the adverse consequences would be if the request were denied.

F. PERSONNEL SERVICES – SALARIES AND BENEFITS

Program Director
The program director has general administrative authority for implementing program activities and maintaining compliance with all programs, administrative and fiscal requirements of the grant award.

The program director is responsible for:
1. Ensuring that any program monies expended or obligated are for allowable costs and are following an approved budget;
2. Maintaining required documentation of program activities and accomplishments; and
3. Signing and submitting all invoices, reports and requests.

Financial Officer
The financial officer monitors the actual receipt and payment of grant monies. The financial officer is responsible for:
1. Maintaining proper accounting records;
2. Preparing fiscal reports and;
3. Ensuring the appropriate expenditure of grant funds.

The financial officer must be someone other than the program director.

Provisions Regarding Allowable Compensation for Personnel
Salaries and benefits of personnel involved in more than one grant or program must be charged to each grant based on the actual percentage of time spent on each program or grant. The annualized actual percentage charged for a particular position cannot exceed the annual percentage approved in the OAG grant award. Similarly, the dollar amount charged for a particular position also must not exceed the dollar amount in the approved grant award. Timesheets must be maintained which support the time charged to the OAG grant. Only the portion of staff salaries and benefits that are attributed directly to the operation of a VOCA program are allowable under staff costs. Costs associated with staff that is indirectly involved in the management or operation of the applicant organization should be funded through the administrative cost section of the budget.
Example A: If the OAG grant award budget allows 100% of salaries and benefits for the program director and during the grant period the organization received grant or program funds from another agency that the program director administers, the actual time spent on each of the programs must be accounted for. Because there is more than one program and funding source, the program director is no longer spending 100% of his/her time on the OAG program. Even though the OAG grant established a maximum of 100% for the program director's position, the organization may only charge the OAG the actual time spent by the program director on the OAG program. If only 25% of the program director's time is used for the OAG grant, then only 25% of the dollar amount in the grant award can be claimed.

Example B: The OAG grant award budgets 20% of salaries and benefits for a program trainer. During the grant period, the actual time spent by the program trainer amounts to 50% of actual hours charged. The OAG can only be charged 20% of the salaries and benefits amount listed in the approved grant award for the program trainer. If the program trainer had actually spent only 10% of his/her time on the OAG programs, and 20% was what was actually budgeted, the OAG can only be charged 10% of the salaries and benefits amount for the program trainer.

A budget revision must be submitted for approval of any allocation changes.

Written Job Descriptions
Programs must have on file written job descriptions (as opposed to job specifications) for all positions funded by the VOCA grant. Documentation and distribution of Time to Support charges for salary and wages requires that, except as provided in the applicable cost principles, salaries and wages charged to the grant or to matching funds must be supported by signed time and attendance records for each individual. Each of the applicable OMB cost principles contain standards for payroll documentation and for the distribution of salaries and wages to the activity or activities (e.g., grant, project, cost objective, function) on which each individual worked. While each of the cost principles requires documentation and distribution of time to the activity or activities on which an individual worked, they contain differences in the acceptable standards or methods for doing this, depending on the type of organization and employee.

Nevertheless, in most instances the cost principle standards generally require at a minimum the following:

- An after-the-fact activity report for each employee
- The report should reflect a reasonable estimate of the actual time spent on each activity
- The report should NOT be based on budgets or other estimates made before the services were performed
- The report should be prepared at least monthly to coincide with one or more pay periods
- The report should be signed by the employee and approved by the supervisor
• The documentation for nonprofessionals should indicate the total number of hours worked each day
• Time cards, time sheets or other forms of after-the-fact payroll documents that meet the standards of the applicable cost principles are considered acceptable records and may serve as activity reports.

This guidance is not a substitute for the cost principles themselves. Since programs are responsible for compliance with the cost principles, programs are strongly encouraged to review and follow the actual standards of the applicable cost principles. Failure to comply with such standards may result in questioned or unallowable costs.

G. TRAVEL AND PER DIEM

Travel is warranted when personal contact by the employee is the most appropriate method of conducting program-related business, to attend training conferences or workshops. The most economical method of transportation (limitation is economy airfare), in terms of direct expenses to the program and the employee’s time away from the program, must be used. Travel requests must be requested and approved by the OAG prior to incurring charges against the grant. Traveler is required to provide the OAG (Attorney General) with a post training report and certificate of attendance.

Per Diem & Travel Claims
Programs are required to include sufficient per diem and travel allocations for program-related personnel. Per diem rates based on locale should be obtained from the General Services Agency website: https://www.gsa.gov/travel/plan-book/per-diem-rates/per-diem-rates-lookup.

Documentation of travel indicating times of departure and return (boarding passes), destinations, and costs, must be maintained on file to support subsistence allowance (per diem) claims.

H. CONSULTANT SERVICES

Consultant services are provided on a contractual basis by individuals or organizations that are not employees of the program. Consultants must not be used in lieu of employees. Compensation for individual consultant services is to be reasonable and consistent with that paid for similar services in the marketplace. Consultants are defined as individuals or organizations that meet the following criteria:

1. Hired to produce a specific product or service;
2. Work independently without direct supervision from the program;
3. Work on specific programs;
4. Provide services for a limited number of hours or period of time; and/or
5. Have no agency management or oversight responsibilities that are directed toward the financial success or direction of the agency.
There must be a signed, written agreement between the organization and consultant specifying the contract period, compensation rate, duties or obligations, and any other conditions of employment. Rates paid must be based on the value of the services being provided and expertise of the provider. Each grant-making component periodically establishes a prior approval threshold consultant rate. The subrecipient agrees to comply with the most current Department of Justice Grants Financial Guide as posted on the OJP website, including any updated version that may be posted during the period of performance for the maximum daily rate for consultants.

I. FINANCIAL STATUS REPORTS AND PROGRAM EXPENDITURE SUMMARIES

All VOCA programs are required to submit monthly expenditure reports to the OAG in a form prescribed by the OAG. The OAG uses these reports to monitor grant expenditures and matching requirements, if any. Programs must provide back-up documentation plus any other documentation deemed appropriate by the OAG.

Program and Other Income
Program and other income are defined as the profit resulting from income generated through or as a consequence of a fundraiser, solicitation or donation. Profit is the amount of income remaining after deducting cost. VOCA funds may not be used to support fundraisers, solicitations or donations for the program. Program and other income must be claimed in FFR’s and used to continue program goals (see, 2 C.F.R. § 200.80) or Non-Federal entities are encouraged to earn income to defray program costs where appropriate. (see, 2 C.F.R. § 200.307 (a)).

J. PAYMENT OF REIMBURSEMENT CLAIMS

The OAG reimburses programs for approved and budgeted expenditures that have already been incurred. Programs are required to submit payment requests to the OAG on at least a monthly basis. Under no circumstances will the OAG authorize an advance of funds or reimburse programs for unauthorized or unallowable expenses. Expenses must be incurred prior to the OAG processing invoices for reimbursement.

Programs must submit a monthly reimbursement request via an original invoice with signature requesting payment. Typically, programs can expect to receive payments within thirty (30) working days. Programs must pay special attention to this timetable to avoid potential cash flow problems. Programs anticipating cash flow problems need to contact the OAG as soon as possible. Payment of reimbursement requests are encouraged to be done through electronic funds transfer (EFT) with the DOA.

Requests for reimbursement are due by the 10th of the month following the reimbursement request period. Programs must request reimbursement monthly and follow the schedule as outlined in the sub grantee contract. The OAG reimburses for approved and budgeted expenditures already incurred. Programs must request reimbursement via submission of the OAG
Reimbursement Request Form. Reimbursements are reviewed by the OAG and the DOA. Claims that do not comply with these requirements will be returned for correction.

**OAG Process for Reviewing Request for Reimbursement**
Requests for Reimbursement – OAG fiscal support staff
1. Fiscal staff reviews requests for reimbursement applying local accounting procedures.
2. If discrepancies are noted (incorrect figures, budget that seems inconsistent with what was approved, etc.), fiscal staff will contact the program with questions and document as appropriate.
3. OAG will request resubmission of invoices on corrected questioned costs.
4. OAG will review re-submitted invoices and approve as appropriate.

**SF-425 Federal Financial Reports or Financial Status Reports**
The OAG is required to submit a **Federal Financial Reports (FFRs) or Financial Status Reports (FSR)** on a quarterly basis. Program costs are part of the data that need to be incorporated in the FSR Module. If a program is not submitting a reimbursement claim for any period during the authorized program year, it shall notify the OAG so that it can take that into account when submitting the quarterly FSRs.

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<table>
<thead>
<tr>
<th>How to Submit a Reimbursement Claim</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Important Note:</strong> Incomplete or incorrect invoices will be returned to the program.</td>
</tr>
</tbody>
</table>

**Step 1:**
Prepare all supporting documents for duplication and submission along with the Financial Reimbursement Request Form, Replenishment Report and Expenditure Voucher. The documentation must support the dollar amount you are requesting for reimbursement.

**Step 2:**
Complete the Request for Reimbursement Form.
Provide the following information:
1. Name and address of sponsoring agency/legal entity
2. Grant Award Number
3. VOCA Program Name
4. Program Year
5. Employer Identification Number
6. Period for which reimbursement is being requested
7. Number of requests in this program year and whether it is a final claim.

In the Box:
a. Funds requested for this period
b. Grant Award - total VOCA funds awarded
c. Total of all funds previously requested in this program year
d. Sub-Total
e. Current Request
f. Balance of award
g. Name and signature of certifying official

**Step 3:**
Submit one original to the VOCA Administrator for review and processing by the 10th of the following month.
Claimed Expenses
The claimed expenses must be grant-related (i.e., they must further the program objectives as defined in the grant award agreement) and incurred during the grant period. The OAG reserves the right to make the final determination if an expense is allowable and necessary.

Final Report of Expenditures and Request for Funds
The program must submit the final invoice and supporting documents within ten (10) calendar days of the end of the liquidation period. The liquidation period is ninety (90) days immediately following the end of the grant award period unless specified otherwise in the grant award conditions. If the grantee does not submit a final claim within ten (10) days from the end of the grant award period, the OAG may consider the last claim submitted as the final and close out the grant award. Once the OAG has processed the final claim, the grant will be closed and no further payment activities against the grant will be permitted.

Double Billings
Programs are prohibited from billing other federal, state, or local agencies for goods and/or services that have been billed and/or reimbursed to the program by the OAG.

K. AUDITS

Programs may be audited and/or reviewed by OAG staff and an independent agency to determine whether financial operations are properly conducted, financial reports are fairly represented, and the program is complying with all applicable laws, regulations and administrative requirements that affect the expenditure of program funds. The OAG financial auditing will be conducted according to the site visit procedures outlined in this manual. If applicable, independent auditing will be conducted according to the Single Audit Act and OMB Circular A-133.

Programs may be audited by an independent agency to determine whether:
- Financial operations are properly conducted;
- Financial reports are fairly presented;
- The program has complied with all applicable laws, regulations, and administrative requirements that affect the expenditure of program funds,

OMB Circular A-133 applies to all grantees of federal funds who expend $500,000 or more in a year of federal awards. Essentially, all A-133 audits shall be performed annually.

Qualifying VOCA programs must submit their A-133 or A-128 audit reports to the OAG within nine (9) months of the end of the program fiscal year.

Audit Report Procedures
1. Staff receives program audit report and documents receipt date and time.
2. Staff reviews audit report for any identified weaknesses or findings according to A-133 Review Form.
   a. If audit report does not identify weaknesses or findings, staff places one copy in grant file.
b. If audit report identifies weaknesses or findings, staff sends letter to organization's executive director requesting a written plan for remedial action. Letter also requests follow-up documentation when remedial action is completed. Staff places one copy of letter and report in grant file.

3. Staff documents receipt of written plan for remedial action and places copy in grant file. Staff monitors written plan for remedial action.

4. Site visits and desk audits may occur more frequently.

**Requirements for All Organizations that receive Federal Funding:**

OMB Circular A-133 was revised and applies to all grantees of federal funds. Some of the more significant points contained in the revised A-133 are:

- Effective for fiscal years which begin after June 30, 1996.
- Circular A-128, applicable to State and Local Governments, is rescinded and those entities previously covered by A-128 are now covered by A-133.
- Essentially all A-133 audits shall be performed annually. In some situations, under the old regulations, audits may be performed every two (2) years.

Government agencies are subject to audit requirements specified in OMB Circular No. A-133, revised June 24, 1997 that set forth standards for obtaining consistency and uniformity among federal agencies for the audit of states, local governments, and non-profit organizations expending federal awards. **Refer to OMB CIRCULARS (L.) below (page 28).** A complete copy of this and other relevant OMB circulars are available on the Internet at the following web address: [http://www.whitehouse.gov/omb/](http://www.whitehouse.gov/omb/).

**Submittal and Review of Audit Reports**

As a sub-recipient of federal funds, programs must submit their audit reports to the OAG within nine (9) months of the end of the organization's fiscal year. Programs must follow up and correct identified weaknesses or findings. Programs that sub-contract with other agencies to administer programs, and provide $300,000 or more in federal funds, must require an A-133 audit and submittal of an audit report from the sub-contractor. The grantee has full fiscal and programmatic responsibility for managing the grant. These responsibilities include monitoring the fiscal and programmatic actions of the sub-grantee (program). The OAG is required to monitor the programs compliance with audit requirements. The OAG collects and maintains copies of A-133 audit and is responsible for tracking all programs' scheduled audits to ensure that programs do not fall behind in receiving their audits. The OAG reviews the audits for material weaknesses or issues that affect the VOCA grant. The A-133 may alert the OAG to deficiencies in internal control, compliance with grant provisions, and questioned costs.

**Internal Controls:** An internal structure to provide reasonable assurance that it is managing federal awards in compliance with applicable laws, regulations, and contract terms, and that safeguards federal funds.

**Compliance with Grant Provisions:** The auditor should ascertain compliance requirements by reviewing the statutes regulations and agreements governing individual programs.
**Questioned Costs:** Any cost charged to a grant that is questioned by the auditor because it is undocumented, unsubstantiated, unreasonable, unallowable, etc. If, after review, these costs are disallowed, the OAG may request repayment for these costs from the program. The OAG will request and review management letters. Management letters are correspondence from the auditors to the program’s management that conveys weaknesses in internal controls. Weaknesses in internal controls are rated and may be reported differently based on their severity, as follows:

- **Reportable Condition:** Matters coming to the auditor’s attention that should be communicated to the auditee’s audit committee or board of directors because they represent significant deficiencies in the design or operation of the internal control structure which could adversely affect the organization’s ability to record, process, summarize, and report financial data. The auditor may also choose to report matters not defined as reportable conditions because they may benefit management. Reportable conditions may not be reported in the audit report but may be sufficient to identify issues of noncompliance or question costs in the grant.

- **Material Weaknesses:** A reportable condition in which the design or operation of the internal control structure does not reduce to a relatively low level the risk that errors or irregularities material to the financial statement may occur and not be detected within a timely period.

**Subgrantee Follow-Up:**
The program must take immediate action to correct all identified deficiencies.

**OAG Follow-Up:**
The OAG will follow up on findings reported in the A-133 report and in the management letters. When necessary, the OAG will bring in outside expertise. The OAG determines if corrective action has been taken and if that action is effective. The OAG determines if the program has corrected the problems with the grant and whether or not financial status reports need adjustment or correction. Note: Information from audit reports helps the OAG monitor the program, but the reports are not used exclusively nor do they replace site visits or other monitoring or oversight activities.

**L. OMB CIRCULARS**

**Cost Principles -** Circulars on cost principles describe the type of expenses the program can charge to the grant. In addition, the circulars explain how to allocate costs between funding sources. Non-profit organization cost principles are contained in Circular A-122. Cost principles for institutions of higher education are contained in Circular A-21. Cost principles for government agencies are contained in OMB Circular A-87. These circulars address two (2) basic issues: whether the cost is allowable and is allocable to the grant. A complete copy of these and other relevant OMB circulars are available on the Internet at the following website: [http://www.whitehouse.gov/omb/](http://www.whitehouse.gov/omb/).
Uniform Administrative Requirements for Grants and Agreements
Non-profit organizations or institutions of higher education are covered by OMB Circular A-110. State or local government agencies are covered by OMB Circular A-102. The Circulars address the adequacy of financial management systems, including accounting methods, internal controls, income and expense documentation, and written cost allocation policies. They cover:

- Financial Management
- Federal grant payments including advance payments
- The requirement to deposit grant fund in an interest-bearing account
- The obligation to return interest on grant funds in an interest-bearing fund to the Federal Government
- Equipment purchases, inventory, and disposal
- Matching funding, including in-kind contributions
- Program income
- Products produced with grant funds
- Financial reporting and record-keeping requirements
- Close-out procedures
- Remedies for non-compliance

Requirements for All Organizations that receive Federal Funding:
OMB Circular A-133 was revised and applies to all grantees of federal funds. Some of the more significant points contained in the revised A-133 are:

- Effective for fiscal years which begin after June 30, 1996.
- Circular A-128, applicable to State and Local Governments, is rescinded and those entities previously covered by A-128 are now covered by A-133.
- Essentially all A-133 audits shall be performed annually. In some situations, under the old regulations, audits could be performed every two (2) years.

Government agencies are subject to audit requirements specified in OMB Circular No. A-133, revised June 24, 1997 that set forth standards for obtaining consistency and uniformity among federal agencies for the audit of states, local governments, and non-profit organizations expending federal awards. This OMB circular, commonly called the ‘Single Audit Act’, contains the main federally mandated regulations that govern the audit requirements for non-federal entities that expend $300,000 a year in federal awards are exempt from federal audit requirements for that year, but records must be available for review or audit by appropriate officials of the federal agency, pass-through entity, and General Accounting Office (GAO). Organizations that expend $300,000 or more in federal funding must have an audit that complies with OMB circular A-133 at least once each year. Non-state agencies are required to conduct an independent audit. The cost of an audit is an "administrative cost" (subject to the administrative cost cap) under the grant. Upon completion of a financial management audit, a final "Report of Examination" summarizing the auditor's findings and recommendations will be prepared by the auditor. Upon completion of a financial management audit, a final "Report of Examination" summarizing the auditor's findings and recommendations will be prepared by the auditor. A complete copy of this and other relevant OMB circulars are available on the Internet at the following web address: http://www.whitehouse.gov/omb.
THE FOLLOWING OMB CIRCULARS APPLY TO STATE GOVERNMENT:

Cost Principles for Local and State Governments

A-87 Cost Principles for State, Local and Indian Tribal Governments

A-102 Grants and Cooperative Agreements with State and Local Governments

A-133 Audits of State & Local Governments

THE FOLLOWING CIRCULARS APPLY TO NON-PROFIT ORGANIZATIONS:

A-110 Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations.

A-122 Cost Principles for Non-Profit Organizations

A-133 Audits of State & Local Governments

M. EQUIPMENT AND OTHER CAPITAL EXPENDITURES

Equipment is defined as a tangible, non-expendable personal property having a useful life of more than one (1) year, an acquisition cost of $5,000 or more per unit.

Allowable Equipment (2 C.F.R § 200.439)

Equipment that is directly related to and used for program activities, will only be considered for purchase approval if no other equipment owned by the applicant is available and suitable for the program. Grant funds cannot be used to reimburse the program for equipment already obtained. Equipment that is initially budgeted in the grant award should be ordered within the first four (4) months so that it can be placed in service during the grant period.

Property/Equipment Purchase Requirements

Programs shall obtain prior written approval for the purchase or lease of equipment with either an acquisition cost of $5,000 or a useful life of one or more years, unless listed in the program budget. However, prior written approval for the purchase or lease of vehicles and trailers must be obtained from the OAG in each instance, whether or not such action is included in the program budget. Programs must inventory equipment purchased with grant funds in a form prescribed by the OAG and provided to the OAG.
N. PROCUREMENT PROCEDURES
All programs shall establish written procurement procedures. These procedures shall, at a minimum, include the following:

1. Avoid purchasing unnecessary items.
2. Where appropriate, an analysis is made of lease and purchase alternatives to determine which would be the most economical and practical procurement.
3. Solicitations for goods and service provide for all of the following:
   a. A clear and accurate description of the technical requirements for the material, product or service to be procured.
   b. Requirements which the bidder must fulfill and all other factors to be used in evaluating bids or proposals.
   c. A description, whenever practicable, of technical requirements in terms of functions to be performed or performance required.
   d. The specific features of “brand name or equal” descriptions that bidders are required to meet when such items are included in the solicitation.

Code of Conduct
The program shall maintain written standards of conduct governing the performance of its employees engaged in the award and administration of contracts. No employee, officer, or agent shall participate in the selection, award, or administration of the contract supported by federal funds if a real or apparent conflict of interest is present. Such a conflict would arise when the employee, officer or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in the firm selected for an award.

Competition
All procurement transactions shall be conducted in a manner to provide, to the maximum extent practical, open and free competition. The recipient shall be alert to organizational conflicts of interest as well as noncompetitive practices among contractors that may restrict or eliminate competition or otherwise restrain trade. Awards shall be made to the bidder whose bid is responsive to the solicitation and is most advantageous to the recipient, price, quality and other factors considered. Solicitations shall clearly set forth all requirements that the bidder shall fulfill in order for the bid to be evaluated by the recipient. Any and all bids or offers may be rejected when it is in the recipient’s interest to do so.

Cost and Price Analysis
Some form of cost or analysis shall be made and documented in the procurement files in connection with every procurement action. Price analysis may be accomplished in various ways, including the comparison of price quotations submitted, market prices coupled with discounts.

Procurement Records
Procurement records and files for purchases in excess of the small purchases threshold shall include the following at a minimum: (a) basis for contractor selection, and (b) justification for lack of competition.
Contract Administration

A system for contract administration shall be maintained to ensure contractor conformance with the terms, conditions and specifications of the contract and to ensure adequate and timely follow up of all purchases. Recipients shall evaluate contractor performance and document, as appropriate, whether contractors have met the terms, conditions and specifications of the contract.

O. PROPERTY MANAGEMENT

The program's property management standards for equipment acquired with federal funds and federally owned equipment shall include all of the following:

1. Equipment records shall be maintained accurately and include:
   a. A description of the equipment.
   b. Manufacturer's brand, make, serial number, model number, federal stock number, VIN, national stock number, or other identification number.
   c. Source of the equipment, including the fiscal year award number and title.
   d. Acquisition date (or date received, if the equipment was furnished by the Federal Government) and cost.
   e. Location and condition of the equipment and the date the information was reported.
   f. Unit acquisition cost.
   g. For disposal, OAG approval must be obtained in writing.

2. Equipment procured under a grant award and owned by the Federal Government shall be identified and tagged to indicate federal ownership.

3. A physical inventory of equipment shall be taken and the results reconciled with the equipment records at least once a year. Any differences between quantities determined by the physical inspection and those shown in the accounting records shall be investigated to determine the causes of the difference.

4. A control system shall be in effect to insure adequate safeguards to prevent loss, damage, or theft of the equipment. Any loss, damage, or theft of equipment shall be investigated and fully documented with the OAG; if the equipment was owned by the Federal Government, the recipient shall promptly notify the OAG.

5. Adequate maintenance procedures shall be implemented to keep the equipment in good condition.
VI. RISK BASED PROGRAM MANAGEMENT & MONITORING

Policies and Procedures

A. MONITORING OVERVIEW
B. PURPOSE AND SCOPE
C. RISK BASED MONITORING
D. OFFICE OVERSIGHT STAFF
E. PRE-AWARD MONITORING
F. ONGOING MONITORING
G. COMPLIANCE STATUS, REMEDIES & IMPACT ON PROGRAMS
H. RESOURCES FOR PROGRAMS
I. FISCAL YEAR ANNUAL ACTIVITY CALENDAR FOR VOCA PROGRAMS

A. MONITORING OVERVIEW

The OAG VOCA Administrator monitors subrecipients (programs) to ensure compliance with all applicable federal, local, and VOCA guidelines and policies; and evaluates the quality of service provided to victims of crime. VOCA staff are committed to communicating the clear expectations of the programs, providing timely guidance that focuses on both compliance and quality issues, and helping programs continuously improve their operations and impact. A risk-based monitoring approach helps VOCA staff monitor programs in an efficient, consistent and strategic way.

B. PURPOSE AND SCOPE

Definition
A monitoring visit is an on-site assessment by the VOCA Administrator to determine if the program complies with the Grant Award Agreement, VOCA Guidelines, Grant Provisions and the Federal Regulations. The goal of the monitoring process is to support programs and help achieve their goals.

Scope of Monitoring
The monitoring visit consists of two (2) major components of the Grants Management Review: Program and Financial Compliance Monitoring. These monitoring visits may cover all areas of program operation. Source documentation to be reviewed may include, but is not limited to: data collection sheets, financial documents or any other documents that will substantiate data reported in progress reports. Achievement of program objectives may be verified by examining source data on several separate objectives.
Program Monitoring
The OAG’s VOCA Administrator will conduct program monitoring site-visits during the program’s first quarter and third quarter if determined necessary in its risk assessment, or as necessary.

This review will analyze the following areas:

Financial Compliance Monitoring
The OAG will conduct annual financial compliance site-visits during the first quarter in coordination with programs, as determined necessary in its risk assessment.

At the first monitoring visit, the review will analyze the following areas:
- Reporting and Communication Compliance
- State-Specific and Other Reporting and Communication Compliance
- Early Issue Detection
- Follow-Up and Support

Subsequent reviews may examine other areas as appropriate.

It is recommended that the program’s financial staff review their records prior to the site-visit. The site-visit provides the opportunity for programs to improve their financial management systems and to strengthen their financial accountability.

Note: Both the Program and Financial Compliance Monitoring will include the OAG staff meeting with appropriate program staff such as the program director, financial officer and/or other senior staff familiar with the program and financial procedures.

C. RISK BASED MONITORING

The OAG uses a variety of methods to monitor VOCA programs. A risk-based approach determines the appropriate strategy for, and level of, program monitoring that is needed for each program. In evaluating a program’s risk level, the following factors will be considered:

- Experience as a sub grantee
- Experience in managing federal or state awards
- Monitoring/compliance issues
- Size and/or complexity of grant
- History as related to meeting performance measures/objectives
- A-133 audit findings
- Staff tenure
- Agency infrastructure and support
- Prior site visits and findings
- Adequacy and timeliness of program and financial reports
- Member retention and enrollment rates
- Responsiveness to OAG inquiries
- Communication with the OAG, including participation in training events and outreach activities

A program’s risk assessment review is conducted with both the program and the OAG input, prior to the start of the grant year (as a component of the “Pre-Award” monitoring procedures) and usually quarterly thereafter. The numerical assessment of the above risk factors will categorize programs into one (1) of three (3) risk levels: High Risk, Medium Risk, or Low Risk. The table below serves as a basic guide for Program Monitoring based on risk:

**OAG RISK-BASED PROGRAM MONITORING**

<table>
<thead>
<tr>
<th>Activity</th>
<th>LOW</th>
<th>MEDIUM</th>
<th>HIGH</th>
</tr>
</thead>
<tbody>
<tr>
<td>Progress Reports</td>
<td>Quarterly</td>
<td>Quarterly</td>
<td>Quarterly</td>
</tr>
<tr>
<td>Fiscal Reports</td>
<td>Quarterly</td>
<td>Quarterly</td>
<td>Quarterly</td>
</tr>
<tr>
<td>Pre-Award Document Review (Including A-133 audit)</td>
<td>X*</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Pre-Award Risk Assessment</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Site Visit: Fiscal Director Interview</td>
<td>As needed</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Site Visit: Fiscal File Sampling</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>Site Visit: Program Director Interview</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Site Visit: Member File Sampling</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
</tr>
<tr>
<td>Site Visit: Member Interviews or Focus Group</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Site Visit: Operating Site Interview</td>
<td>As needed</td>
<td>As needed</td>
<td>X</td>
</tr>
<tr>
<td>Site Visit: Program Follow Up Visit</td>
<td>As needed</td>
<td>As needed</td>
<td>X</td>
</tr>
<tr>
<td>Desk Audit: Programmatic Sample</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Desk Audit: Fiscal Review</td>
<td>X</td>
<td>X</td>
<td>X</td>
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<tr>
<td>Desk Audit: Fiscal File Sampling</td>
<td>X</td>
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<tr>
<td>Desk Audit:</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Technical Assistance Sessions</td>
<td>Required</td>
<td>Required</td>
<td>Required</td>
</tr>
</tbody>
</table>

*Reduced review for low-risk programs.*

Note: The OAG may alter a program’s monitoring strategy if it deems additional oversight to be necessary. For example, if a low risk program hires a new program director, the OAG may decide to do an on-site program director interview in addition to a programmatic desk review.

Monitoring will occur on an **annual basis** unless it is determined that the subrecipient is in high-risk status. The determination of risk level will be made upon completion of the **Subrecipient**
Monitoring Form. (refer to Subrecipient Monitoring Policies and Procedures) and the Grants Management Review Outline.

D. OAG OVERSIGHT

The VOCA Administrator is responsible for programmatic oversight and ensuring adherence to VOCA provisions, federal, state and local law, regulations, policies and expectations. To this end, the VOCA Administrator monitors progress towards outcome, and the use of VOCA funds. The VOCA Administrator also provides technical assistance and mentorship to program staff and works with programs toward continuous improvement and program excellence.

The program director is expected to contact the VOCA Administrator with program questions and concerns. On-going communications include regular contact by phone, e-mail, in person and by standard mail. Copies of e-mail messages and letters are kept in the appropriate program’s correspondence file for the relevant program year.

E. PRE-AWARD MONITORING

Prior to the Grant Review Process, The OAG takes the following steps to assess an applicant’s capacity to manage VOCA programs:

All new applicants complete and submit a “Financial Assessment Survey” prior to an award. The survey will measure the degree of financial risk that could be incurred by the OAG. Resubmitting programs shall complete the “risk assessment review form”, which considers the performance of the program to date. Recurring issues and problems with compliance are included in this report form, which is prepared by the program. These assessments will be factored into the scoring process.

After funding awards have been made to programs, each program takes the following actions to ensure that it is adequately prepared for the grant year:

1. Document Review: The program analyzes all documents that are vital for successful program administration. The document review focuses on proactive program and site monitoring systems, and quantitative data collection systems. These may include, but are not limited to:

- Operating policies and procedures
- Service logs and staff timesheets
- Financial documents, such as in-kind tracking logs
- Host site agreements
- Staff position descriptions

2. Distribution of current OAG policies: The VOCA Program Grants Management & Monitoring Guidelines are distributed along with the sub-grantee agreements annually. This manual is available electronically by request. As policy changes occur, the VOCA
Administrator will notify all programs of any updates or changes at a meeting, and/or via mail or email. OAG Grant files will retain these correspondences.

3. Distribution of requirements: Within the Subgrantee Agreement, its applicable attachments, and the annual pre-award training, all requirements and expectations of programs are clearly defined. Fiscal and programmatic reporting deadlines, site visit requirements, and closeout procedures, etc. are all communicated to programs before the start of the grant year via an annual activity calendar.

4. Pre-award training: Program directors and fiscal directors are required to attend all training prior to the start of the grant year that provides technical assistance focused on start up issues and review the VOCA grant management requirements. All programs will review and receive copies of the VOCA Program Grants Management and Monitoring Guidelines.

5. Pre-award meeting: At least one meeting is scheduled prior to, or coinciding with, the program start date. This meeting with the VOCA Administrator focuses on clarification of start-up issues, resolving any outstanding fiscal and/or programmatic issues from previous grant periods and assessing the degree of technical assistance that a program may require during the year.

F. ONGOING MONITORING

1. Reports

The VOCA Administrator monitors programs on a continuous basis to determine service activity and outcomes, and adherence to both fiscal and programmatic commitments. The VOCA Administrator will monitor the following:

Report deadlines: All programs are required to submit quarterly progress reports (coinciding with calendar quarters) by deadlines as specified in the Subgrantee Contract.

Program Information: All program information changes shall be reported immediately.

Fiscal Reports: Programs may also be sent feedback about their Expenditure Reports. The feedback may include:

- General ledger does not correspond to the award;
- Calculations are incorrect;
- There are variations from the original budget;
- An expenditure appears non-allowable or unallocated and requires investigation; or
- The amount claimed is in excess of the maximum amount of federal funds which can be reimbursed to the program according to the approved budget.
Program payment is withheld if a program is deemed non-compliant by the OAG.

2. **Program correspondence**

Throughout the entire grant period, the VOCA Administrator documents all meetings and correspondence with programs. Important telephone conversations are followed up with emails to outline conversations and other substantive emails and letters are archived. Issues raised in such correspondence may be considered in future funding decisions, and/or addressed in-depth during site visits. If such correspondence evidences areas of risk or non-compliance, the OAG may send or fax an official “Memorandum of Non-Compliance” outlining the deadlines for the program to complete corrective actions.

3. **Site Visits**

The OAG will make site visits to every program for the purpose of building communication, providing technical assistance and monitoring the program. Formal site visits are scheduled at a mutually agreed upon time. The OAG reserves the right to require additional visits as it deems necessary. In this case, the program will be notified in writing why the additional site visits are warranted.

The program agrees that the OAG has full access at any time and the right to examine, audit, and copy on the program’s premises any directly pertinent records and computer files involving transactions relating to the Subgrantee Agreement.

At minimum, the following records must be filed and easily accessed:

- Complete VOCA program files
- Documentation of training
- Documentation of all performance measurement data
- Documentation of staff time (time sheets)
- Documentation of all equipment, materials, supplies, and travel expenses
- Documentation of in-kind contributions
- Rationale and documentation of any indirect costs
- Any other records which support charges to project funds

**Scheduled Site Visit Procedures**

On-site visits are the most comprehensive monitoring that the OAG will conduct. Although site visits are primarily used to assess program compliance status, they also serve as the best way to assess the quality of programming and to address continuous quality improvement issues.
The following is a chronological sketch of the initial monitoring visit:

**Before the Visit:**

1. Two (2) to four (4) weeks in advance of the scheduled site visit date, the VOCA Administrator sends the Program a pre-visit letter/email informing him/her of the monitoring visit process. The pre-visit letter/email includes a tentative site visit agenda and any VOCA Program Review issues.

2. The Program ensures that the appropriate program staff and/or members are available and determines the order of the visit’s components.

3. The VOCA Administrator conducts the Pre-Visit Assessment, which is largely a summary of all compliance/risk concerns to date. All communications thus far with the program are factored into this assessment. Any findings of the Pre-Visit Assessment are incorporated into the site visit agenda.

4. The VOCA Administrator gathers any relevant documents for the visit, such as the results of the Pre-Visit Assessment, documents which require revision, any previous feedback reports and program responses.

**During the Visit:**

The site visit will include any of the following components described below based on the program’s risk assessment:

- [ ] Program interview
- [ ] File review
- [ ] Staff interviews
- [ ] Site supervisor interview
- [ ] Fiscal director interview
- [ ] Fiscal file sampling

**Program Interview:** Conducted by the OAG, this interview serves as a follow up on any outstanding issues or compliance citing. This interview is also a comprehensive check to ascertain compliance with the Victim Service Agreement.

**File Review:** Files for the program are reviewed to ensure compliance with required documentation. Files are reviewed later in the year to ensure compliance with mid-term evaluations. Files from the previous year may be reviewed to ensure compliance with end-of-term evaluations and exit documentation. Each file that is reviewed is initialed by the OAG.

**Staff Interview:** The OAG may interview any staff members present. The questions and responses are kept confidential unless a staff raises an issue that needs the immediate
attention of the program (e.g., members are participating in prohibited activities). Programs are encouraged to issue an open invitation for participation to staff, though some smaller programs may invite the entire team, or particular staff. At the OAG’s discretion, it may interview consumers (victims) for feedback on services they are being provided.

☐ Site Supervisor Interview: At multi-site programs or those that operate with intermediaries, the OAG visits at least one operating site (randomly selected) and interviews the site supervisor and the staff, if applicable. The interviews are documented.

☐ Fiscal Director’s Interview: This interview assesses the fiscal management of the program by examining:

- Fiscal policies and procedures;
- Bank reconciliations;
- A detailed general ledger/expenditure report and balance sheet;
- Random sample of staff payroll and corresponding time sheets for staff; and
- Random sample of source documentation for expenditures and match contribution.

Findings in the sub grantee’s audit report will also be discussed during the interview, if appropriate.

☐ Fiscal File Sampling: This assessment reviews the program’s general ledger/expenditure report. Random samples of fiscal transactions from the general ledger/expenditure report are examined to ensure that:

- Grant expenditures correspond directly to a line item in the budget.
- Transactions adhere to program procurement and cost allocation procedures.
- Transactions demonstrate segregation of duties within the organization.
- Receipts or disbursements are clearly attributable to the grant and are allowable costs.

After the Visit:

Within ninety (90) calendar days of the site visit date, the OAG sends a detailed site visit summary letter to the president/director of the agency, VOCA program director, and fiscal director, if applicable. The summary letter includes a list of all compliance and any issues identified during the visit that require corrective action as well as risk management issues which may also require corrective action. In addition, the letter may include a request for a written response and corrective action plan if there are findings of non-compliance.

The program is expected to respond in writing to the site visit summary letter within thirty (30) calendar days upon receipt of the letter. Written responses
typically include the corrective actions the program needs to undertake and a time table to realize compliance.

Once the OAG has received the program’s written response, the VOCA Administrator will record the date and time it arrived, and ascertain the new compliance status of the program. Confirmation of the program’s compliance status, or a request for further information may be sent in writing (via e-mail or letter).

4. **Desk Audits**

Desk audits are used to follow-up on issues that were discovered in the on-site visit, as the primary oversight tool for very low-risk programs, or to serve as “spot checks” to ensure that proper program documentation is retained at sub grantee sites. Desk audits are conducted quarterly in conjunction with the quarterly progress report. These audits may be conducted over the phone.

■ **Before the Desk Audit:**

A week prior to the desk audit, the OAG will send a list of the areas that will require sampling. Content areas may be randomly chosen or may reflect previous compliance concerns from earlier site reviews or desk audits.

■ **During the Desk Audit:**

The OAG will request that a list of documents be sent (faxed, emailed, or hand carried) to the OAG by a specified date. The desk audit will include any of the following components described below based on the program’s risk assessment:

- Programmatic Documents
- Fiscal Systems Review
- Fiscal File Sampling
- Performance Measurement Tools

- **Programmatic Documents** that may be sampled include
  - Policies and Procedures
  - Time Sheets
  - Position Descriptions
  - Signed Grievance Procedures

- **Fiscal Systems Review** may require samples of
  - Program Staff Segregation of Duties Checklist
  - Employee/Staff Manual
  - Cost Allocation Plan
Blank and completed Staff Time Sheet
Copy of the General Ledger/Expenditure Report with account code key
Documentation Procedures/Forms

Fiscal Files that will be sampled may include
- Copies of receipts, invoices and/or source documents for expenditures
- Copies of member and staff payroll and corresponding timesheets
- Match documentation/forms

Performance Measurement Tools
- The OAG selects supporting documentation or a random sample of data concerning target outputs and outcomes, special community service projects, volunteer recruitment or sustainability initiatives.

G. COMPLIANCE STATUS, REMEDIES & IMPACT ON PROGRAMS

Official site visits, informal visits, and ongoing monitoring may reveal areas of noncompliance, areas for improvement, or areas of “risk.” As a result, the OAG may determine program status to be: “Non-compliant,” “Compliance Pending,” or “Compliant.”

If a subrecipient demonstrates non-compliance in relation to VOCA provisions or does not remedy pending compliance issues or areas of risk* by due dates specified by the OAG, future or current funding and including pending requests may be withheld until all issues are adequately addressed.

“Areas of risk,” although not issues of non-compliance, must be corrected by the program to fulfill the OAG’s risk-based monitoring strategy, and to ensure full compliance in future reviews. “Areas of risk” as defined by the VOCA Subrecipients Program Monitoring Process can include, but is not limited to:

- Lack of responsiveness to the OAG
- Program staff turnover
- Adequacy and timeliness of reports
- Limited fiscal deficiencies
- Inability to demonstrate progress towards program objectives
- The severity or chronic nature of deficiencies discussed during the pre-award assessment period, or during site visits
- Issues discussed during email or phone correspondence with the program – including all items relating to program policies

Issues of financial non-compliance generally require corrective action by the program within fourteen (14) days. Programmatic deficiencies may have a longer timeframe to be addressed; however, if a deficiency is not addressed by the deadline indicated in the site visit summary letter, the program will be considered non-compliant.
Programs must respond to the site visit summary letter, by the required date specified in the letter; indicating compliance with the issues listed. If the necessary actions have not been taken, the OAG may withhold future funding, including any pending requests, until all issues are addressed.

Any non-compliant program is in a position to lose current funding, to have reimbursements delayed, or to have the program terminated. As previously stated, all compliance issues will be considered cumulatively as grants are reviewed.

When serious or chronic program issues arise, the Attorney General may become involved in the resolution process and determine appropriate action.

**H. RESOURCES FOR PROGRAMS**

To assist programs in an effort to be fully compliant and effective, the OAG offers the following types of assistance:

**Pre-Award Training:** All program directors and, as appropriate, fiscal directors attend a pre-award training that will ensure that programs fully understand effective VOCA grant management practices, compliance with VOCA provisions, guidelines and start-up issues.

**Program Directors' Quarterly Meetings:** All VOCA program directors are required to participate in quarterly meetings hosted by the OAG to foster communication, peer exchanges, and mentorship for the program staff.

**Special Training Sessions:** The OAG from time to time may provide training related to relevant topics. Programs may avail themselves to these trainings.

**Program Development & Training (PDAT):** The OAG may facilitate or arrange training based on various assessments, including formal needs assessments, training evaluations, risk assessments, and direct requests from program staff and members. Programs that wish to request training should do so directly with the VOCA Administrator.

Arranged training may include:
- monitoring site visits
- scheduled meetings with staff, OAG, or field “experts”
- phone calls
- e-mail messages
- peer exchanges with state or national programs
- facilitating participation in OAG sponsored trainings

Failure to attend these trainings may affect a program’s compliance status. The VOCA Administrator is responsible for training oversight, including monitoring program training plans and following up on any compliance or risk issues noted by program or fiscal officers that relate to training/development.
Areas of risk associated with training include, but are not limited to:

- Insufficient training
- Lack of “esprit de corps” among operating sites
- Substandard staff training, or
- Compliance concerns that may have resulted from lack of training

Any of these factors may ultimately affect a program’s compliance status, as determined by the OAG.

I. Annual Activity Calendar for VOCA Programs

<table>
<thead>
<tr>
<th>DATE</th>
<th>ACTIVITY</th>
</tr>
</thead>
<tbody>
<tr>
<td>October 1</td>
<td>Fiscal Year (FY__) VOCA Program Start</td>
</tr>
<tr>
<td>November</td>
<td>1st Quarter Subrecipient Meeting</td>
</tr>
<tr>
<td>January 10</td>
<td>1st Quarter Progress Report Due (Period from 10/1 – 12/31)</td>
</tr>
<tr>
<td>February</td>
<td>2nd Quarter Subrecipient Meeting</td>
</tr>
<tr>
<td>April 10</td>
<td>2nd Quarter Progress Report Due (Period from 1/1 – 3/31)</td>
</tr>
<tr>
<td>April</td>
<td>Crime Victim’s Rights Week; outreaches scheduled</td>
</tr>
<tr>
<td>May</td>
<td>3rd Quarter Subrecipient Meeting</td>
</tr>
<tr>
<td>July 10</td>
<td>3rd Quarter Progress Report Due (Period from 4/1 – 6/30)</td>
</tr>
<tr>
<td>August</td>
<td>4th Quarter Subrecipient Meeting</td>
</tr>
<tr>
<td>September 30</td>
<td>End of Program Year</td>
</tr>
<tr>
<td>October 10</td>
<td>4th Quarter Progress Report Due (Period from 7/1 – 9/30)</td>
</tr>
<tr>
<td>October 31</td>
<td>State Performance Report Due (Period from 10/1 – 9/30)</td>
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VII. TRAINING & TECHNICAL ASSISTANCE

The OAG may deliver and administer training and technical assistance needs according to the VOCA Guidelines in order to enhance the quality of service programs. Major activities may include:

1) A calendar for VOCA subrecipients to include training dates
2) Program, financial and staff training
3) Program meetings/conference calls
4) Crime Victims Right’s Week (April)
5) Annual VOCA Conference (October-December or 1st Quarter).

A wealth of information may also be found through the Office of Justice Programs, Office for Victims of Crime website, to include a link to the Training and Technical Assistance Center (TTAC) – which has tools and trainings for victim service providers. The TTAC link is on the OAG website.

Websites valuable for VOCA subrecipient alike:

- Office of Justice Programs, [www.ojp.gov/](http://www.ojp.gov/)
- DOJ Grants Financial Management Online Training, [https://ojp.gov/training/fmst.htm](https://ojp.gov/training/fmst.htm)
- Grants Management System (GMS) Training and Technical Assistance, [https://ojp.gov/training/gmstraining.htm](https://ojp.gov/training/gmstraining.htm)
- Federal Government regulation information, [https://www.regulations.gov/](https://www.regulations.gov/)
- Federal Funding Accountability and Transparency Act (FFATA), [https://www.fsrs.gov](https://www.fsrs.gov)

Other suggested websites:

- Judiciary of Guam, [www.guamcourts.org/](http://www.guamcourts.org/)
VIII. GRANT CLOSE OUT PROCEDURES

The United States Department of Justice, Office of Justice Programs, Office for Victims of Crime requires a complete grant close-out for all grants that have operated for a four (4)-year period. Federal regulations require that this occurs within ninety (90) days of the end of the grant. The OAG will notify you of needed close-out documents. In general, those documents will include:

State Performance Report: The state performance report must be cumulative, covering the entire grant period, and should reflect the total number of victims serviced within the grant year as well as accomplishments meeting goals and objectives; and challenges.

Final Project Report: Equipment inventory of items purchased with federal grant funds with a current per unit fair market value of $5,000 or more, or a written statement that there are no such items. Inventory of unused or residual supplies purchased with federal grant funds which in the aggregate exceed $5,000, or a written statement that such supplies (if any) do not exceed $5,000.

Disposition of Equipment
When original or replacement equipment acquired under a sub-grant are no longer needed for the original project or program or for other activities currently or previously supported by a federal agency, a letter must:

1. Be submitted to the OAG.
2. The OAG may request for the equipment, or provide instructions as to the disposition do the equipment. Equipment must be maintained by the program until final instructions by the OAG are provided in writing.

Final Notice of Close-Out
After the OAG forwards the required documents to the United States Department of Justice, Office of Justice Programs, Office for Victims of Crime, programs will be notified in writing that the grant award is closed. Please note that the closeout of a grant does not affect: (1) the requirement to retain records pursuant to the grant provisions; (2) the requirement and right for audit pursuant to the grant provisions; (3) the right of the United States Department of Justice, Office of Justice Programs, Office for Victims of Crime to disallow costs and recover funds on the basis of an A-133, A-128 or other audit or other review; and (4) the obligation of the grantee to return any funds due the OAG or the United States Department of Justice, Office of Justice Programs, Office for Victims of Crime as a result of later refunds, corrections, cost disallowances or other actions.