SUBRECIPIENT MONITORING POLICIES AND PROCEDURES
ISSUED JULY 31, 2018

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Fax: (671) 477-4703
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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.

The subrecipient shall comply with applicable portions of the Victims of Crime Act (VOCA) of 1984, 34 U.S.C., Chapter 201, the Victims of Crime Act Victim Assistance Program Rule, and the DOJ Grants Financial Guide as posted on the OJP website including any updated version that may be posted during the period of performance, and all financial and administrative guidance provided by OJP/OVC or OAG during the period of performance. Throughout these guidelines, the term program and subrecipient are used interchangeably.

Please send your comments to Jeanette M. Gomez or Erica Leon Guerrero at jmgomez@guamag.org or eleonguerrero@guamag.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
SUBAWARD (2 C.F.R. §200.22)

A Subaward is an award made by a pass-through entity to a subrecipient for the purpose of carrying out a portion of the work funded by the pass-through entity’s Federal award. The pass-through entity may use any form of legal agreement for making a subaward, including an agreement that the pass-through entity considers a contract. A subaward is not a contract by which the non-federal entity (i.e., the recipient or a subrecipient) enters into an agreement with an entity to purchase property or services needed to carry out the project or program under a Federal award, see 2 C.F.R. § 200.22 (Contract).

SUBRECIPIENT MONITORING (2 C.F.R. §200.331)

The purpose of subrecipient monitoring is to ensure that the subaward (federal program funds) is being used for the authorized purpose, in compliance with the federal program and grant requirements, laws, and regulations, and the subaward performance goals are achieved. Subrecipient monitoring requirements apply equally to state, local and tribal governments as well as for-profit and non-profit organizations. The requirements for subrecipient monitoring can be found in 31 U.S.C. §7502 and in Title 2 C.F.R. §200.

Additional requirements can be found in the program legislation and the terms and conditions of the award.

DEFINITION OF MONITORING

Monitoring is the review process used to determine a subrecipient’s compliance with the requirements of a federal program, applicable laws and regulations, and stated results and outcomes. Monitoring includes the review of internal controls to determine if the financial management and the accounting system are adequate to account for program funds in accordance with state and/or federal requirements. Monitoring should result in the identification of areas of non-compliance and corrective action necessary to ensure compliance.

PURPOSE FOR SUBRECIPIENT MONITORING

The Office of the Attorney General (OAG), the grantee of U.S. Department of Justice grant funds, and the Government of Guam Department of Administration’s Federal Program Division (DOA–FPD), the Centralized Accounting Agency for the Government of Guam line agencies, are responsible for monitoring sub-recipients and ascertaining that all fiscal, compliance and programmatic responsibilities are fulfilled.

As part of the subrecipient monitoring process, it is important to develop systems, policies, and procedures to ensure that reviews are conducted in accordance with the federal program and grant requirements, laws, and regulations. This includes monitoring sub-recipient reporting, recordkeeping, audit report, internal operation and accounting control systems.
Grant management ensures that the grant program is operating efficiently, its internal control program is operating successfully, and any deficiencies detected in the grant program are corrected in a timely manner.

The federal grant programs subject to these monitoring efforts include but are not limited to:

- Victims of Crime Act Victim Assistance Grant Program
- Victims of Crime Act Victim Compensation Grant Program
- Vision 21 Building State Technology Capacity Program
- John R. Justice Prosecutors and Defenders Repayment Act Grant Program

The OAG is the State Administrative Agency (SAA) for the above mentioned grant programs.

DOA-FPD is the Centralized Accounting Agency that maintains the accounting records, assigning and establishing of accounts, and maintain banking information and fiscal documents.

**SUBRECIPIENT MONITORING PROCEDURES (2 C.F.R. §200.331)**

The assigned OAG Program Coordinator IV (VOCA Administrator) administers subrecipient grants and monitors activities from award to closeout. The subrecipient’s use of federal funds during the program period is monitored. An evaluation of the subrecipient’s risk of non-compliance with federal statutes, regulations and terms and conditions of the subaward for purposes of determining the appropriate monitoring. The methods of monitoring may vary; some of the factors to be considered in determining the nature, timing, and extent of monitoring are:

- Subrecipient’s prior experience with similar subawards;
- Results of previous audits;
- Whether the subrecipient has new personnel or a new or substantially changed system;
- The extent and results of federal awarding agency monitoring.

Monitoring OJP grants encompasses two (2) main areas: 1) fiscal and compliance monitoring of planning, procurement and contracts, exercise, administrative, and training funds, and compliance with regulations; and 2) programmatic monitoring of subrecipient progress and operations, including equipment deployment, for project implementation and execution.

OAG determines if subrecipients may be evaluated as higher risk or lower risk to determine the need for closer monitoring. Generally, new recipients require closer monitoring. For existing subrecipients, closer monitoring may be warranted based on results noted during monitoring and subrecipient audits, (e.g., the subrecipient has a history of non-compliance as either a recipient or subrecipient, new personnel, or new or substantially changed systems). The determination of risk level will be made upon completion of the Subrecipient Monitoring Risk Assessment Factors Form (Attachment A).
1. Programs with complex compliance requirements have a higher risk of non-compliance.

2. The larger the percentage of program awards passed through, the greater the need for subrecipient monitoring.

3. Larger dollar awards are of greater risk.

4. Subrecipients may be evaluated as higher risk or lower risk to determine the need for closer monitoring. The criteria used to determine risk are:

   - New subrecipients
   - Dollar Amount Awarded
   - Past Performance on Outcomes
   - Number of grants received from OAG
   - Timely submission of quarter progress reports
   - Timely submission of quarter financial reports
   - Compliance requirements
   - Loss of personnel
   - New personnel

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 (Attachment B).

SUBRECIPIENT MONITORING MECHANISMS

Some of the mechanisms used to monitor subrecipient activities throughout the year include regular communication with subrecipients; appropriate inquiries concerning program activities; performing subrecipient site visits to examine financial and programmatic records and observe operations; and reviewing detailed financial and program data and information submitted by subrecipient. OAG monitoring mechanisms include but are not limited to:

1. Reviewing quarterly financial reports submitted by the subrecipients
2. Reviewing quarterly progress reports submitted by the subrecipients
3. Perform subrecipient site visits to examine financial and programmatic records and to observe operations. The site visit will involve:

   - Time sheets
   - General ledgers that correlate to the quarter financial reports
   - Cash Management, if applicable
   - Invoices
   - Contracts
   - Travel authorizations
• Property Management.

4. Review the Office for Civil Rights Compliance with regards to the following requirements:
   
   • Prohibition of discrimination for recipients of federal funds
   • Obligation to report discrimination complaints and findings
   • Maintain civil rights information
   • Limited English Proficiency and Language Access Plan.

OAG MONITORING

1. Grants Management and Administration Division Provides Monitoring to:
   
   a. Determine subrecipient compliance with the requirements of state and/or federal programs, applicable laws and regulations and stated results and outcomes.
   
   b. Ascertaining if internal control over financial management and accounting systems are adequate to account for program funds in accordance with state and federal requirements.

2. Subrecipient Agency Preparation for a Monitoring Visit
   
   a. Subrecipients can expect at least one (1) monitoring visit during the life of the grant agreement period (some subrecipients will be monitored annually).
   
   b. Subrecipient agencies are selected for monitoring based on their level of risk using a risk assessment tool (Attachment A) as determined by OAG. The criteria used to determine risk are the following:
      
      • Dollar Amount Awarded
      • Past Performance on Outcomes
      • Number of grants received from OAG
      • Timely submission of quarter progress reports
      • Timely submission of quarter financial reports
      • Compliance requirements
      • Responsiveness

   Based on the level of risk, a subrecipient may or may not be identified for a monitoring review in any given year of their contract period.

   c. Prior to an on-site monitoring visit, subrecipients will receive notification from OAG detailing the date and time of the monitoring visit in addition to what information will be requested. It is OAG’s expectation that all agencies scheduled for a monitoring visit will be prepared and have available all the information requested when the visit is arranged.
Failure to cooperate fully with the monitoring process will result in written documentation of the agency’s lack of compliance. Subrecipients selected for on-site monitoring visit may receive a Pre-Monitoring Site Visit Checklist (Attachment C) as determined by OAG.

3. Disposition and Agency Response

At the conclusion of all monitoring review requirements, 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 within thirty (30) days if there are findings of non-compliance. The summary letter must be maintained on-site by the subrecipient as part of the subrecipient grant file.

Subrecipient Monitoring Reports may include four (4) possible results:

a. No findings of noncompliance - OAG does not identify any area(s), either programmatic or fiscal, that do not comply with specific criteria found in state or federal statutes, rules and/or regulations, OAG subrecipient grant contract(s), state departmental policy for the subrecipient program, or good business practice.

If the OAG monitoring review results in no findings of noncompliance, no further action from the subrecipient is needed.

b. Findings of Noncompliance - OAG identifies an area(s), either programmatic or fiscal, that does not comply with specific criteria found in state or federal statutes, rules and/or regulations, OAG subrecipient grant contract, state departmental policy for subrecipient programs, or good business practice.

(1) If the OAG monitoring review identifies findings of noncompliance, the subrecipient will be allowed thirty (30) calendar days from the issued date of the report to submit a corrective action plan (Attachment B) to our office outlining how the agency plans to correct the finding(s).

(2) The Corrective Action Plan (CAP) must include:

(a) A statement of whether the subrecipient agency agrees with the finding or not.

(b) A detailed plan of how the agency will correct each individual finding to prevent this or similar finding in the future or justification for the subrecipient’s disagreement with the finding(s).
(c) Attachment of any subrecipient documents, forms, policy changes, reports, accounting tools, time sheets, data collection forms, etc. that ensures the subrecipient has corrected the finding(s).

(d) If the subrecipient disagrees with a finding(s) identified by OAG, detailed documentation must also be submitted to refute the questioned finding(s).

(e) The CAP must be signed by the Authorized Official or their designee. (The designee is the person granted permission to sign the Authorized Official’s signature.)

NOTE: If the subrecipient has any questions regarding the report or their required written response to a noncompliant finding or observation report, they should contact the OAG VOCA Administrator or OVC Grant Specialist for assistance.

c. Findings of Noncompliance Resulting in Questioned Costs – In addition to all the requirements listed above in 3. (b). (Findings of Noncompliance), the subrecipient will need to repay all Questioned Costs listed in the Monitoring Report through a journal voucher for line agencies and check for non-line agencies. To repay the Questioned Costs, a journal voucher and or a check (made payable to the Treasurer of Guam) must be submitted for the total of the Questioned Costs with the Corrective Action Plan within the allowed thirty (30) calendar days from the issuance date of the report to:

Office of the Attorney General
590 South Marine Corps Drive, Suite 901
Tamuning, Guam 96913-3537

Please list the contract number on the check or in the correspondence attached to the check in order for the repaid questioned costs to be applied to the proper fiscal year and the proper subrecipient contract number.

The journal voucher must reverse the charges to local funding.

Any deviation from this questioned cost repayment policy MUST be approved in writing by the Attorney General of Guam or assigned designee prior to the thirty (30) calendar day deadline.

d. Observations - An observation does not generally result from noncompliance as a finding, but rather is an observation by a monitor deemed to be a potential problem or of interest to the grantor agency and therefore is reported.
(1) If a monitoring review identifies an observation, the subrecipient will be allowed thirty (30) calendar days from the issued date of the report to submit a response explaining the observation and outlining how the agency plans to correct the observation.

(2) The Corrective Action Plan (CAP) for Observation(s) should include:

   a. A statement of whether the subrecipient agency agrees with the observation or not.

   b. A detailed statement of how the agency will address each individual observation to prevent a finding in the future, if needed.

   c. Attachment of any subrecipient documents, forms, policy changes, reports, accounting tools, time sheets, data collection forms, etc. that ensures the subrecipient has corrected the observation, if needed.

   d. If the subrecipient disagrees with an observation(s) identified by OAG, detailed documentation must be submitted to refute the questioned observation(s).

   e. The CAP must be signed by the Authorized Official or their designee. (The designee is the person granted permission to sign the Authorized Official’s signature.)

(3) Corrective Action Plans for Finding(s) of Noncompliance and Observation(s) can be combined and submitted as one document for either one or more contracts managed by the agency.

(4) Corrective Action Plans for Finding(s) of Noncompliance and Observation(s) without questioned costs should be addressed to the Attorney General of Guam and emailed to the OAG VOCA Administrator.

(5) The Corrective Action Plan must be completed by either the Project Director or their designee, signed by the Authorized Official or their designee (the designee is the person granted permission to sign the Authorized Official’s signature) and be submitted no later than thirty (30) calendar days after the issue date of the OAG Subrecipient Monitoring Report.

NOTE: A sample template that can be used for the development of effective Corrective Action Plans is included (Attachment D). Although the use of the template is not mandatory, information in your Corrective Action Plan must be consistent with that which is included in the template.
4. **OAG Response:**

   a. Upon receipt of a Corrective Action Plan or Observation Report, OAG will review and determine its adequacy. If OAG finds the Corrective Action Plan or Observation Report is adequate, then OAG will issue a letter of approval. In the event concerns remain, OAG will determine what additional steps are needed and relate those requirements to the subrecipient in writing with an expected date of response by the subrecipient to relieve these conditions.

   b. All official correspondence regarding the monitoring report and subrecipient responses will be sent by email to the contract Authorized Official, the Project Director, and other interested individuals as appropriate.

   c. All correspondence, including email, from OAG to the subrecipient regarding the monitoring report and subrecipient responses must be maintained on site by the subrecipient as part of the subrecipient grant file.

**CORRECTIVE ACTION PLAN (CAP) GUIDELINES**

The Corrective Action Plan must include:

1. A statement of whether the subrecipient agency agrees with the finding or not.

2. A detailed plan of how the agency will correct each individual finding to prevent this or similar finding in the future or justification for the subrecipient’s disagreement with the finding(s).

3. Repayment of all Questioned Costs listed in the Monitoring Report. See instructions in previous Section 3.c.

4. Attachment of any subrecipient documents, forms, policy changes, reports, accounting tools, time sheets, data collection forms, etc. that ensures the Subrecipient has corrected the finding(s) and following the CAP.

5. If the subrecipient disagrees with a finding(s) identified by OAG, detailed documentation must also be submitted to refute the questioned finding(s).

6. The CAP must be signed by the Authorized Official or their designee. (The designee is the person granted permission to sign the Authorized Official’s signature.)

Address all observations in the same manner as findings.
Attachment A

Office of the Attorney General of Guam

Subrecipient Monitoring Risk Assessment Factors
### Column D: Total Dollar Amount of Grant Award
Intended to capture the total maximum amount of the grant award. The preparer will establish the thresholds for each option (small, medium, large) based on the amounts of their assigned grant awards.

<p>| | |</p>
<table>
<thead>
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<tbody>
<tr>
<td>Large</td>
<td>10</td>
</tr>
<tr>
<td>Medium</td>
<td>5</td>
</tr>
<tr>
<td>Small</td>
<td>1</td>
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### Column E: Does the Agency have previous grant experience?
Intended to capture a grantee’s previous experience with administering programs. Because programs have specific requirements that are unique, a grantee who has not administered these types of programs in the past may be considered.

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<tbody>
<tr>
<td>None</td>
<td>10</td>
</tr>
<tr>
<td>1-3 years</td>
<td>5</td>
</tr>
<tr>
<td>3+ years</td>
<td>1</td>
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</tbody>
</table>

### Column F: Has there been financial & compliance monitoring over the Agency during the prior two years?
Grantees subjected to a monitoring or audit by an accounting firm (as a single audit) will typically have a lower risk than those who have not had a review. Based on the type and depth of the review or audit, you will assign the appropriate risk score from one of the three options provided.

<table>
<thead>
<tr>
<th>Performed and no Compliance review</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>performed, program NOT tested as a major Program and/or</td>
<td>10</td>
</tr>
<tr>
<td>performed, program NOT tested as a major Program and/or</td>
<td>5</td>
</tr>
</tbody>
</table>

### Column G: Are you aware of frequent turnover of key staff or other staff at the Agency?
Frequent turnover of staff at the Agency can potentially cause a lack of consistency with how they conduct the program(s) for which they are receiving grantee dollars for. While you may not have a means of knowing this for certain, if you are aware of frequent turnover in staff, you should mark "yes" to this risk factor.

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<tr>
<td>Yes</td>
<td></td>
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<tr>
<td>No</td>
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### Column H: Are you aware of any other issues that may indicate increased risk of non-compliance?
Through interactions with the grantees you may become aware of issues that increase risk of the agency failing to comply with the terms and conditions of its grant award with OAG. If you are aware of any concerns respond with "yes" and retain documentation to support your concerns of potential noncompliance.

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<tbody>
<tr>
<td>Yes</td>
<td>3</td>
</tr>
<tr>
<td>No</td>
<td>0</td>
</tr>
<tr>
<td>Column I: Are you aware of any financial management problems/financial instability for the Agency?</td>
<td></td>
</tr>
<tr>
<td>---------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>Examples of financial problems or issues may be risk of insolvency, poor financial management practices, late or incorrect expenditure reports for the grant award, etc. You may become aware of these issues through a financial audit performed by an independent accountant or through OAG monitoring activities. You will indicate &quot;yes&quot; to the risk factor if you are aware of any</td>
<td></td>
</tr>
<tr>
<td>Yes</td>
<td>10</td>
</tr>
<tr>
<td>No</td>
<td>0</td>
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</table>

<table>
<thead>
<tr>
<th>Column J: Did the Agency have significant findings or questioned costs related to your program from a prior audit?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audit findings and questioned costs in the grantee's audit report related to OAG funded programs puts the entity at higher risk. You will indicate &quot;yes&quot; if the grantee's audit report has findings and questioned costs related to OAG funded grant awards.</td>
</tr>
<tr>
<td>Yes</td>
</tr>
<tr>
<td>No</td>
</tr>
</tbody>
</table>

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<thead>
<tr>
<th>Column K: Does the Agency have recruiting/unresolved issues (e.g. internal control/financial management issues)?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grantees that have known issues, and are unable to rectify those issues in a timely manner, should be considered a higher risk than grantees who are able to correct issues when identified. If you are aware of issues that have been previously identified, but have not been corrected over the course of more than one audit or review cycle, you should answer &quot;Yes&quot; to this risk factor.</td>
</tr>
<tr>
<td>Yes</td>
</tr>
<tr>
<td>No</td>
</tr>
</tbody>
</table>

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<thead>
<tr>
<th>Column L: Has the Agency been found to be programmatic in non-compliance?</th>
</tr>
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<tbody>
<tr>
<td>Grantees who have not complied with OAG programmatic requirements in the past should be considered a higher risk. Examples of programmatic issues could be failure to comply with case record requirements, failure to comply with program standards of promptness, determining program eligibility incorrectly, etc.</td>
</tr>
<tr>
<td>Yes</td>
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<tr>
<td>No</td>
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Attachment B

Office of the Attorney General of Guam

Subrecipient Monitoring Form
The purpose of this document is to facilitate onsite monitoring visits with a VOCA subrecipient.

Site visits will:

1. Determine progress made toward achieving project activities;
2. Determine compliance with purpose, terms, and special conditions of grant;
3. Identify technical assistance needs and;
4. Provide guidance of future design or funding of similar projects.

Office of the Attorney General
590 South Marine Corps Drive
ITC Building, Suite 901
Tamuning, GU 96913-3537
477-3324 ext. 5715
# Subrecipient Monitoring Form

**Subrecipient Name:**

**Date of Review:**

Start time:  
End time:

**Physical Location:**

**Address of Record?**

Yes:  
No:  

**Mailing Address**

(if different from above):

**Phone:**  
**Fax:**  
**TDD/TTY:**

**Type of Organization:**

Non-profit:  
Public Agency:  
Other:  

**Project Grant Number:**

**Project FY and Name:**

**Subrecipient Contact Person:**

**Position Title:**

**Phone:**

Email:

**Subrecipient Representative(s) Present for Site Visit**

<table>
<thead>
<tr>
<th>Name</th>
<th>Position Title</th>
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<tbody>
<tr>
<td>1.</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td></td>
</tr>
</tbody>
</table>
OAG Staff or Grantee Representative(s) Present for Site Visit

Name:
1. 
2. 
3. 

Position Title:

OAG Staff:

- Explain the purpose of the onsite visit and/or monitoring.
- Inform the subgrantee that this is an opportunity for consultation and technical assistance. If there are questions, encourage them to ask.

Initial:

GRANT PROGRAM SUMMARY

The project goals and objectives are:


A. GENERAL ADMINISTRATION

1. Project Director Name/Title: ________________________________

2. Grant Period: __________________________________________

3. Extension Requested: Yes _____ No _____ New Subproject End Date: ______________

4. Current FY Funding Amount:
   FY _________ $___________ Federal %: _____ Match: ______
   FY _________ $___________ Federal %: _____ Match: ______

5. How many victims have received VOCA services in the following categories?
   Child Abuse: _________ Sexual Assault: _________
   Domestic Violence: _________ Underserved: _________
6. **Approved Budget Categories for the Subgrant Award**: (✓ check all that apply)

<table>
<thead>
<tr>
<th>Salaries &amp; Wages</th>
<th>Training</th>
<th>Power</th>
</tr>
</thead>
<tbody>
<tr>
<td>Overtime</td>
<td>Supplies &amp; Materials</td>
<td>Water</td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>Professional &amp; Contractual Service</td>
<td>Telephone</td>
</tr>
<tr>
<td>Travel</td>
<td>Facilities &amp; Maintenance</td>
<td>Capital Outlay</td>
</tr>
<tr>
<td>Equipment</td>
<td>Rent</td>
<td>Other</td>
</tr>
</tbody>
</table>

7. Is the subrecipient adequately insured and covered? Yes _____ No _____

8. Is the subrecipient a party in any civil or criminal lawsuit? Yes _____ No _____
   
   If yes, explain
   
   ___________________________________________________________
   
   ___________________________________________________________

9. Is the subrecipient aware of any media coverage related to staff conduct and/or activities? Yes _____ No _____
   
   If yes, explain
   
   ___________________________________________________________
   
   ___________________________________________________________

10. Does the subrecipient have a media policy that governs employee/subcontractor/volunteer contact with media and designates an Information Officer with the responsibility of interacting with the media and issuing press releases? Yes _____ No _____
   
   If yes, explain
   
   ___________________________________________________________
   
   ___________________________________________________________

11. Does the subrecipient review and keeps verification of proof of insurance and valid driver’s licenses for all volunteers and employees who drive/perform official business or transport clients as part of their work responsibility? Yes _____ No _____

12. Does the subrecipient have a written policy prohibiting employees on-duty from texting while driving? Yes _____ No _____
B. RECORD KEEPING AND CONFIDENTIALITY

1. Does the subrecipient have a written confidentiality policy that applies to victims and case records? Yes _____ No _______

2. Does the policy describe circumstances where advocates must obtain permission from victims to disclose information with anyone outside? Yes _____ No _______

3. Does the policy describe procedures to endure confidentiality of records in storage and their destruction? Yes _____ No _______

4. Records Maintenance
   a. Does the subrecipient have the following?
      • Code of Ethics Yes _____ No _______
      • Standard Operating Policies and Procedures Yes _____ No _______
      • Procurement Process Yes _____ No _______
      • Written Confidentiality Policy Yes _____ No _______
      • Employee Handbook Yes _____ No _______
      • Subgrant Proposal Yes _____ No _______
      • Victim Services Agreement Yes _____ No _______
      • Signed Work Request (WR) / WR Amendment Yes _____ No _______
      • Budget Modifications Yes _____ No _______
      • Correspondence Yes _____ No _______
      • Program Reporting (Quarterly/Annual) Yes _____ No _______
      • Drug Free Workplace Policy Posted Yes _____ No _______
      • Equal Employment Opportunity Plan Posted Yes _____ No _______
      • Civil Rights Policy Posted Yes _____ No _______
      • Language Access Plan Policy Posted Yes _____ No _______

   If no, explain
________________________________________________________________________
________________________________________________________________________

b. How are electronic and paper records safeguarded from unauthorized access?
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________

   c. Were the project records easy to locate, organized (systematic manner) and secured (locked)?
   Yes _____ No _______
   If no, explain
________________________________________________________________________
5. **General Financial**

a. Name of person and position title who maintains the account ledger for all expenditures of the grant funds. 

   No. of months and/or years of experience in accounting?

   No. of months and/or years in grants management?

b. Does the subrecipient maintain a general ledger?  
   Yes _____ No _____
   If no, explain

   __________________________________________________________

   __________________________________________________________

   c. Does the subrecipient maintain a separate ledger for VOCA grant funds?  
   Yes _____ No _____
   If no, explain

   __________________________________________________________

   __________________________________________________________

   d. What is the source of the match (forfeiture funds, private funds, etc.)?  

   __________________________________________________________

   __________________________________________________________

   e. Are there any concerns about the expenditure of the match for this subgrant award?  
   Yes _____  No _____
   If no, explain

   __________________________________________________________

   __________________________________________________________

6. **Personnel**  _____ Not Applicable

a. How many personnel are assigned to this project?

b. Names of persons/percentage of time paid with grant:

   __________________________________________________________

   __________________________________________________________

   c. Are all authorized staff positions filled?  
   Yes _____  No _____

   Is there a written job description for VOCA funded Staff?  
   Yes _____  No _____
   If no, explain

   __________________________________________________________
d. Is there a segregation of duties? Yes ______ No ______

e. Have any positions been backfilled? Yes ______ No ______

If yes, and by who? (Provide name of person, position title, and backfilled date).

f. Were the time and attendance records for personnel assigned to the project reviewed, signed by staff and supervisor and maintained in the grant file? Yes ______  No ______

g. Was the employee screened for criminal felony charges or drug use?  
Yes ______  No ______

If no, explain ________________________________

h. If applicable, was an I-O (Immigration and naturalization Service Employment Eligibility Form) on file for each employee? Yes ______  No ______

If no, explain ________________________________

i. If an employee is less than 100% time, is the subrecipient reconciling time? Yes ______  No ______

If no, explain ________________________________

7. Equipment Purchases  ______ Not Applicable

a. Has the subrecipient purchased, or intends to purchase equipment using grant funds? Yes ______  No ______

If no, explain ________________________________

b. Is equipment procured and in compliance with grant restrictions? Yes ______  No ______

If no, explain ________________________________

b. Is equipment tagged or otherwise identified and is there an inventory log of equipment kept? Yes ______  No ______

If no, explain ________________________________
d. Have all receipts been retained for the equipment purchased? Yes _____ No _____

e. Were photos taken of all applicable equipment? Yes _____ No _____

f. Do these receipts match what is shown on the ledger and in the reimbursement submissions? Yes _____ No _____
If no, explain

__________________________

__________________________

__________________________

g. Are property records maintained by the subrecipient adequate? Yes _____ No _____
If no, explain

__________________________

__________________________

h. Will the equipment purchased continue to be used for the project purpose after the completion of this funding period? Yes _____ No _____

i. Was the equipment purchased viewed by the OAG VOCA staff? Yes _____ No _____
If no, explain

__________________________

__________________________

j. Is there a subsidiary ledger/schedule to account for all equipment purchased under grant funding? Yes _____ No _____
If no, explain

__________________________

__________________________

k. Was the subrecipient procurement processed followed? Yes _____ No _____
If no, explain

__________________________

__________________________

8. Travel _____ Not Applicable

a. Are expenditures for travel adequately documented with claims/receipts? Yes _____ No _____ If no, explain

__________________________

__________________________

b. Do these receipts match what is shown on the ledger and in the reimbursement submissions? Yes _____ No _____
If no, explain

__________________________
c. Are travel arrangements and expenditures in compliance with travel policy and requirements? Yes _____ No _____
   If no, explain

9. Training _____ Not Applicable
a. Is there unmet needs, training or technical assistance needs identified in assisting with administering the VOCA grant? Yes _____ No _____

b. Are travel expenses included in the grant award?
   Yes _____ No _____ If no, explain

If Yes, list the trainings attended with VOCA funds.
Also list any new procedures/practices implemented as a result of the training provided by the project.

10. Supplies and/or Operating Expenses _____ Not Applicable
a. Does subrecipient retain receipts? Yes _____ No _____
   If no, explain

b. Do these receipts match what is shown on the ledger and in reimbursement submissions? Yes _____ No _____
   If no, explain

c. Were these items used directly or indirectly for the project? Yes _____ No _____
   If indirectly, explain

11. Professional and Contractual Service _____ Not Applicable
a. Is a formal written contract on file outlining specifically the scope of work to be performed? Yes _____ No _____ If no, explain
b. Does the statement of work to be performed agree with subgrant award?
   Yes _____  No _____  If no, explain ________________________________
   ________________________________
   ________________________________

   c. Was the current consultant rate per day or per hour fee limitation observed?
      Yes _____  No _____  If no, explain ________________________________
      ________________________________
      ________________________________

   d. Were the contracts competitively bid or advertised?   Yes _____  No _____
      If no, explain ________________________________
      ________________________________
      ________________________________

12. **Facilities and Maintenance**  ____ Not Applicable

   a. Does the subrecipient own the building or have a substantial financial interest in the
      property?  Yes _____  No _____
      If no, explain ________________________________
      ________________________________
      ________________________________

   b. Is the facilities clean, safe and well maintained?  Yes _____  No _____
      If no, explain ________________________________
      ________________________________
      ________________________________

   c. Is the facilities appropriate for the services being furnished?  Yes _____  No _____
      If no, explain ________________________________
      ________________________________
      ________________________________

   d. Is the facilities easily accessible by special needs victims/persons?  Yes _____  No _____
      ________________________________
      ________________________________
      ________________________________

   e. If applicable, is there a suitable children’s play space with toys and equipment?
      Yes _____  No _____
      If no, explain ________________________________
      ________________________________
      ________________________________
f. Does the subrecipient have a capitalization policy? ($ threshold) Yes _____ No _____
If no, explain

__________________________

g. If yes, is there a written policy or agreement that details the basis for cost allocation?
Yes _____ No _____
If no, explain

__________________________

h. If no, does subrecipient have a signed contract for office lease space?
Yes _____ No _____
If no, explain

__________________________

i. Is the rent proportional funded through the grant program? Yes _____ No _____
If no, explain

__________________________

j. Are receipts properly maintained? Yes _____ No _____

__________________________

k. Do these receipts match what is shown on the ledger? Yes _____ No _____
If no, explain

__________________________

l. If used as in-kind match, is there supporting documentation (i.e. value, properly authorized agreement donating facility)? Yes _____ No _____
If no, explain

__________________________

13. **Utilities** _____ Not Applicable

a. Does the subrecipient utilize other grant programs (grant or non-grant related)?
Yes ____ No _____
If yes, list the grant____________________________________________________

__________________________

b. Are the utility (power, water, phone, etc.) charges prorated Yes _____ No _____
If no, explain____________________________________________________________

__________________________
14. Other  ____ Not Applicable

a. What is the subrecipient utilizing this object classification for? If no, explain

b. Does subrecipient retain receipts?  
   Yes ______ No ______
   If no, explain

C. PROJECT INCOME  ____ Not Applicable

1. Is subrecipient accurately reporting and accounting all project income?  
   Yes ______ No ______
   If no, explain

2. What was the income used for?  
   Yes ______ No ______
   Explain

3. Is there a balance?  
   Yes ______ No ______
   If no, explain
D. AUDIT _____ (A-133 Audit not required)

1. For fiscal years beginning on or after December 26, 2014. Non-Federal entities that expend $750,000 or more in Federal funds (from all sources including pass-through subawards) are required to arrange for a single organization-wide audit conducted in accordance with the provisions of Title 2 C.F.R. Subpart F. Did your organization expend more than $750,000 from all sources of federal funds in one year? Yes _____ No _____

If yes, has an audit been conducted? (Provide date):
________________________________________________________________________
________________________________________________________________________

What was the date of the last audit? __________________________________________________________________________

Who performed the last audit? __________________________________________________________________________

Was a copy of the audit management letter and audit report provided to OAG? Yes _____ No _____

If no, explain ____________________________________________________________
________________________________________________________________________
________________________________________________________________________

Were the findings related to subgrant award funds? Yes _____ No _____

If yes, explain. Have we obtained the corrective action plan and have the issues been properly resolved? Yes _____ No _____

________________________________________________________________________
________________________________________________________________________

When is the next audit scheduled? ____________________________________________

E. VOLUNTEERS _____ Not Applicable

1. Is there a method of logging volunteer hours? Yes _____ No _____

   Method Used: _____________________________________________________________

2. How many volunteers are donating time to this project? Number of volunteers:

3. If volunteer hours are used as in-kind match, is the agency meeting match requirements? Yes _____ No _____

   Explain: __________________________________________________________________
________________________________________________________________________
F. UNDERSERVED POPULATIONS  ____ Not Applicable

1. Does the project currently serve underserved populations? Yes _____ No _____
   Explain:

2. What is the identified underserved population(s)?
   Explain:

3. What efforts have been made to reach underserved population(s)?
   Explain:

G. CRIME VICTIMS COMPENSATION

1. Does the project assist victims in filing victim compensation claims?
   Yes _____ No _____
   Explain:

H. PROJECT COORDINATION

1. Is there project coordination with (Prosecution, Law Enforcement, Victim Services or Other?) Yes _____ No _____
   What extent is the coordination?
   Explain:

I. PROJECT IMPLEMENTATION/IMPACT

1. How are the project goals and objective being achieved?

2. What is the major accomplishment of this project? What are you most proud of?
   What has been the significant impact?
3. Have you experienced any barriers in implementing this project?

4. Is the subrecipient coordinating or working in conjunction with Law Enforcement, Courts, Prosecution, Services Providers and/or OAG?

5. Are there any difficulties with working or coordinating with Law Enforcement, Courts, Prosecution, Services Providers and/or OAG?

6. Is the project timeline being adhered to?

J. SUBRECIPIENT (ADMINISTRATING AGENCY OR ORGANIZATION)

1. Have there been any problems or delays in receiving the reimbursement?

2. Do you have any training or technical assistance needs? Yes _____ No _____
   If yes, please explain

3. Is there anything OAG can do to assist? Yes _____ No _____
   If yes, please explain
K. CLOSE OUT REQUIREMENTS AND FINANCIAL REVIEW

1. Has there been any history with subrecipient not complying with close out requirements?
   Yes _____ No _____ If yes, please explain __________________________________________________________________________

2. Have there been delinquencies with submitting Monthly Reimbursements or Monthly Expenditure reports?
   Yes _____ No _____ If yes, please explain __________________________________________________________________________

3. Have there been delinquencies with Quarterly Reports (CAPRs and FFRs)?
   Yes _____ No _____ If yes, please explain __________________________________________________________________________

4. Did the quarterly report reconcile with funds requested?
   Yes _____ No _____ If yes, please explain __________________________________________________________________________

5. Are supporting documentation submitted with relevant reports?
   Yes _____ No _____ If no, please explain __________________________________________________________________________

L. SPECIAL CONDITION REQUIREMENT

1. Has there been any documented incidences or history with subrecipient not complying with Victim Service Agreement or any changes made to the Agreement throughout the life of the grant project?
   Yes _____ No _____ If no, please explain __________________________________________________________________________

2. Has there been any documented incidences or history with subrecipient not complying with the Special Conditions or any changes made to the award throughout the life of the grant project?
   Yes _____ No _____ If no, please explain __________________________________________________________________________
M. TALKING POINTS TO DISCUSS WITH SUBRECIPIENT (Challenges and Resolution and/or Successes)

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PRE-MONITORING SUBRECIPIENT ASSESSMENT:

Date of last site review: ____________________________

Date of last desk audit: ____________________________

Site Visit scheduled (date): ________________________

Site Visit Letter Sent (date): ________________________

Rescheduled?: Yes _____ No _____ Reason: ________________________

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**POST-SITE MONITORING REPORT:**

**Summary/Recommendation(s):**

- [ ] Low-Risk Status
  
  **Corrective Action(s):**
  
  
  

- [ ] Moderate-Risk Status
  
  **Corrective Action(s):**
  
  
  

- [ ] High-Risk Status
  
  **Corrective Action(s):**
  
  
  

**Risk Assessment:**

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<tr>
<th>Question</th>
<th>Yes</th>
<th>No</th>
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<tr>
<td>Previous VOCA grant award experience?</td>
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<td>Previous financial and compliance monitoring?</td>
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<td>Change from previous risk assessment?</td>
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<td>Recurring or unresolved issues with subrecipient?</td>
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<td>Significant findings or questioned costs from previous audits?</td>
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<td>Known financial management problems or financial instability?</td>
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<td>Known programmatic noncompliance?</td>
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<td>Other known issues of noncompliance?</td>
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OAG MONITORING CERTIFICATION

I certify that the above listed categories were monitored and preliminary findings and/or recommendations are listed. It appears the subrecipient, with exception where noted, if any, is following all applicable federal and state laws, regulations, and guidelines. Any final findings may be provided in writing to the subrecipient, as applicable.

Program Coordinator (Name)                                  Date

☐ I concur with the Program Coordinator's assessment.

☐ Recommended corrective action(s) [to be provided to subrecipient in written form]:


Jacqueline Z. Cruz                                  Date
Chief of Staff
Administration Division

I have reviewed the above information and agree with the report findings and/or corrective actions taken or proposed. The subrecipient, based on the findings of this review, except where noted, if any, appears to be in compliance with the valid Victim Services Agreement.

ELIZABETH BARRETT-ANDERSON                                  Date
Attorney General
Office of the Attorney General
Pre-Monitoring Site Visit Checklist

The Office of the Attorney General (OAG) is designated as the state-administering agency for the grant that will be monitored. One of the primary responsibilities is to assist the subgrantees in implementing the approved project within a framework of relevant state and federal statues, regulations, policies, procedures, and guidelines so as to achieve maximum success. In order to be effective, it is imperative that the monitoring process occurs throughout the course of the award period.

Through proactive monitoring of subgrantees, we are able to ensure that fiscal accountability and programmatic integrity are maintained. In addition, monitoring enables us to:

- Ensure that projects initiated by subgrantees are carried out in a manner consistent with the subgrantee’s stated proposal;
- Identify and resolve problems that may impede effective implementation of project;
- Collect data to provide comprehensive fiscal information and specified progress reports to the federal granting agency; and,
- Provide any needed consultation and technical assistance to the subgrantee.

The upcoming site visit is not an audit. Fiscal procedures and programmatic aspects of the grant will be reviewed and evaluated. It is imperative that the following information be ready and available for review:

- **Records Maintenance**
  Proposal, memorandum of understanding, work request, other award documents, correspondence, etc.

- **Financial**
  Ledgers, supporting documentation for the quarterly reports, reimbursements with supporting documentation, etc.

- **Personnel**
  Ledgers, supporting documentation for the quarterly reports, reimbursements with supporting documentation, etc.

- **Supporting Documentation**
  Approved travel request from OAG and other travel related documents, equipment, supplies and operating expenses, facilities, rental, etc.

- **Audit**
  Scheduling, findings and last audit information.

- **Project Impact**
  An up-to-date account of the performance measures for the review of the goals and objectives, areas of progress, challenges.
Attachment D

Office of the Attorney General of Guam

Corrective Action Plan
# CORRECTIVE ACTION PLAN

AUDIT FINDING: __________________________________________________________________________

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<td><strong>1. Issue/problem definition</strong></td>
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<td><strong>2. Root cause evaluation</strong></td>
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<td><strong>3. Action steps</strong></td>
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<td><strong>4. Improvement benchmark and timeframe</strong></td>
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**5. Certification:**
The undersigned have read this Corrective Action Plan and agree to its terms.

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<td>VOCA SUBRECIPIENT</td>
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