



Chapter 1 Pre Award Requirements

Here is the introductory text to Chapter 1.

Certified Assurances

Applicants are required to abide by the certified assurances associated with the relevant funding streams. Failure to abide by the certified assurances could suspend or terminate contracts associated with the violation of said assurance.

If you have any questions about certified assurances, please contact CVAD.

Victims of Crime Act (VOCA) The purpose of the Victims of Crime Act (VOCA) funding is to provide high quality services that directly improve the health and well-being of victims of crime with priority given to victims of child abuse, domestic violence, sexual assault and services for previously underserved victims. The Office for Crime Victims (OVC) makes annual VOCA crime victim assistance grants from the Fund to states.

[VOCA Certification](#)

Violence Against Women Act (VAWA)-STOP Violence Against Women Funds promote a coordinated, multidisciplinary approach to improving the criminal justice system's response to violence against women. This approach envisions a partnership among law enforcement, prosecution, the courts, victim advocates and service providers to ensure victim safety and offender accountability.

[STOP Violence Against Women Certification](#)

Family Violence Prevention and Services Act (FVPSA) funding supports programs that prevent incidents of family violence, domestic violence and dating violence. FVPSA Programs provide immediate shelter, supportive services and access to community-based programs for victims of family violence, domestic violence, or dating violence as well as for their dependents.

[Family Violence and Prevention Services Certification](#)

Sexual Assault Services Program (SASP) funding is to provide intervention, advocacy, accompaniment (e.g., accompanying victims to court, medical facilities, police departments, etc.), support services, and related assistance for adult, youth, and child victims of sexual assault, family and household members of victims and those collaterally affected by the sexual assault.

[Sexual Assault Services Program Certification](#)

State Domestic Abuse and Sexual Abuse Program Funds provides funding to support services provided by sexual abuse and rape treatment centers, domestic abuse programs, domestic abuse shelters, and other community-based victim coalitions.

[State Domestic Abuse and Sexual Abuse Funded Program Certification](#)

Federal Funding Accountability and Transparency Act of 2006 (FFATA)

Federal Funding Accountability and Transparency Act of 2006 (FFATA), Public Law 109-282 Certification:

The potential subrecipient applying for federal funding must comply with FFATA. In order to apply for federal funding with CVAD, the agency must have a DUNS number, register at www.SAM.gov ([opens in new window](#)) and maintain an active registration, and when appropriate, must comply with Executive Compensation Reporting.

FFATA was signed on September 26, 2006, and requires the existence of a [single searchable website \(opens in new window\)](#), accessible by the public at no cost, that includes information about where and how federal funds are spent. This includes information on grants, subgrants, loans, awards, cooperative agreements and other forms of financial assistance funded with federal funds. Federal grant awards of \$25,000 or more began being reported October 1, 2010. State agencies that receive federal awards now report subgrant information for public access.

DUNS Number: To enable state agencies that receive federal awards to report this information, subgrantees (i.e., Subrecipients) are required to obtain and report a DUNS number. A DUNS number is obtained through Dun & Bradstreet (D&B) and is a unique nine-digit identification number that is assigned for FREE for all businesses required to register with the US Federal government for contracts or grants. A DUNS number is required to receive federal funding. For more information and to obtain a DUNS number go to the following website: <http://fedgov.dnb.com/webform> ([opens in new window](#)).

SAM Registration: Subrecipients are required to register with the System for Award Management (SAM). SAM is a centrally located database of all grantees and contractors with the federal government. In order to register you must have a DUNS number. Registration can be done at www.SAM.gov ([opens in new window](#)).

Executive Compensation Reporting: FFATA now requires a subgrantee of a federal award to report the names and total compensation of the most highly compensated executives (i.e., officers, managing partners, or any other employees in management positions) if they meet all of the following criteria:

1. 80 percent or more of the subgrantee's annual gross revenues from Federal procurement contracts and Federal financial assistance subject to the Transparency Act, as defined at 2 CFR 170.320; and
2. \$25,000,000 or more in annual gross revenues from Federal procurement contracts, and Federal financial assistance subject to the Transparency Act; and
3. The public does not have access to information about the compensation of the executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. (To determine if the public has access to the compensation information, see the [U.S. Security and Exchange Commission total compensation filings \[opens in new window\]](#)).

Conflict of Interest

Personnel and other officials connected with agency-funded programs shall adhere to the following requirements:

Subgrantees—Appearance: In the use of agency project funds, officials or employees of State or local units of government and non-governmental subrecipients shall avoid any action that might result in, or create the appearance of:

- Using an official position for private gain;
- Giving preferential treatment to any person;
- Losing complete independence or impartiality;
- Making an official decision outside official channels;
- Affecting adversely the confidence of the public in the integrity of the government or the program.

For example, where a recipient of federal funds makes sub-awards under any competitive process and an actual conflict or an appearance of a conflict of interest exists, the person for whom the actual or apparent conflict of interest exists should recuse him- or herself not only from reviewing the application for which the conflict exists, but also from the evaluation of all competing applications.

Conflict of Interest- Grant Application Reviewer

It is the responsibility of the Application Reviewer to notify the Victim Services Support Program (VSS) Program if there is a possible conflict of interest in reviewing a specific funding application he/she has been assigned to review, score and make a funding recommendation.

A conflict of interest exists when the application reviewer, his/her immediate family, partners or organizations have a direct financial interest in a funding application assigned to the reviewer. Furthermore, a conflict exists when the vote of any member is influenced or may appear to the public to be influenced, by some consideration apart from the merits of the issue being voted upon.

Prior to someone becoming a grant application reviewer, they will be required to complete and submit the attached Conflict of Reviewer form.

[Conflict of Interest Form \(opens in new window\)](#)

Chapter 2 Post Award Requirements

Awarding Contracts

[Administrative Rules 61-9.60(13) (1-7)]

Each applicant designated to receive VSS funding will receive a contract outlining each funding stream from which funds were awarded.

The VSS staff issues contracts only after the CVA Board has made their funding decisions and the timeline for requests for reconsideration (appeals) has lapsed. The VSS or the CVA Board may require modifications of the proposed project, submission of further information or documents, or other stipulations of the applicant. The required modification, information, document, or stipulation shall be specified in the notification of grant award.

Award contracts are normally dispersed in mid-summer.

Crime Victim Assistance Division Contracts

[Contract period](#)

[Contract extensions](#)

[Reversionary funds](#)

[Signing contracts](#)

[Termination of contracts](#)

[Orientation workshops](#)

Contract Period

Program's contracts will be issued annually for every year of the three-year grant award period.

The majority of contracts are issued for a 12-month period beginning October 1st and ending September 30th of the following year. The contract will include the amount of funds awarded for that year. During any multi-year award cycle, a contract is issued annually.

Each funded program must continue to remain in compliance with state and federal rules and in good standing with the Victim Services Support Program (VSS) requirements and procedures to receive funding in the second and third years of the cycle. The amount available to designated programs in the second and third year of the cycle will be based on the State and Federal funds available.

Contract Extensions

Programs will not be allowed to carry over or extend prior awards into the next fiscal year unless approved by the VSS Administrator or the CVAD Director and allowed by the funding requirements. Extensions are determined on a case by case basis with good cause as determined by the VSS Administrator and/or CVAD Director.

Reversionary Funds

Any unspent funds in a contract at the end of the contract period 30 will revert to the VSS Program unless otherwise approved by the VSS Administrator or the CVAD Director and allowed by the funding requirements, rules, or law. Reversionary funds are awarded out in future funding cycles.

Signing Contracts

Signed Contracts are due on or before the date outlined by CVAD. VSS cannot process Program claims for reimbursement until the Program has submitted their signed contract and it has been approved by the VSS Administrator and/or CVAD Director. A signature by the VSS Administrator, Finance Director or CVAD Director constitutes approval.

The Program's designated representative must sign the "Authorized Representative Signature" line. This is the individual designated by your agency to sign contracts. Examples of authorized representatives include but are not limited to: Executive Director, Program Board President, Program Board Chair, County Supervisor, Sheriff, Police Chief, County Attorney, etc. Certified assurances must also be signed by the Designated Project Director.

Once the contract has been signed, please return the original contract(s) to your primary VSS staff contact at the following address:

Crime Victim Assistance Division

Lucas Staff Office Building, Ground Floor

321 E. 12th Street

Des Moines, Iowa 50319

A final copy of the executed contract will be sent to the agency and stored in IowaGrants.gov.

Termination of a Contract

[Administrative Rule 61-9.62(13)(1-3)]

Contracts may be terminated for the following reasons:

- *Termination by funded program (grantee).* The funded program may terminate the contract at any time during the contract period by providing notice to the division.
- *Termination by department.* The department (CVAD) may terminate a contract with a ten-day notice when the funded program or any of its subcontractors fail to comply with the funding award stipulations, standards or conditions. The department may terminate, or reduce a contract when there is a reduction of funds by executive order or otherwise.
- *Termination for cause.* If the funded program fails to fulfill its obligations under the contract agreement properly or on time, or otherwise violates any provision of the agreement, the board may terminate the agreement by written notice to the funded program. The notice shall specify the acts or omissions relied on as cause for termination. All finished or unfinished products and services provided by the funded program shall, at the option of the department, become state property. The department shall pay the funded program fair and equitable compensation for satisfactory performance prior to receipt of notice of termination, minus any funds owing to the department, e.g., damages for breach, improperly spent funds.

The newly terminated program within 45 days of the termination, shall supply the department with a financial statement detailing all costs incurred up to the effective date of the termination. [Administrative Rule 61—9.63(13)]

The funded program shall indemnify, and hold harmless the State of Iowa, its officers, agents and employees and any of the state's federal funding sources for:

1. Program's performance or non-performance of a contract entered into, or violation of these rules.
2. Program's activities with subcontractors and all other third parties, or any other act or omission by a Program, its agents, officers, and employees. [Administrative Rule 61—9.64(13)]

Grant Orientation Workshops

The VSS staff will determine if and when an orientation workshop is to be held for funded programs. A Grant Orientation Workshop is an opportunity for VSS staff to provide an overview of certified assurances, contract stipulations, fiscal forms and performance reports. The Orientation Workshop may be held in person or through a webinar service. The VSS staff provides technical assistance on the various forms, reports and procedures throughout the contract period.

Program and Fiscal Responsibilities

The expectation for accepting an award from CVAD is the funded program will have in place a system that is adequate for carrying out the administrative/financial and program aspects of the grant award. This includes good communication between the board of directors (if applicable), administrative/financial staff and the program staff. Management should pay particular attention to the budget and expenditure process of the grant award. Fiscal and Program staff are responsible for ensuring that the project is implemented successfully. Therefore, it is important that all staff (s) involved with grants are familiar with both the fiscal and programmatic requirements.

The funded program must establish and maintain program records to ensure that the direct and subcontracted project activities are in compliance with the approved Contract. Such records must be readily available for review.

1. The funded program must establish and maintain fiscal controls and procedures that assure federal and/or state funds available for the grant program are properly disbursed.
2. Funds awarded may be expended only for activities and purposes set forth in the approved Contract within the approved grant period. (The "grant period" is that period of time listed in the grant contract.)
3. Grant funds must be obligated and expended prior to the termination date of the contract period. Obligated funds are those funds for which goods or services have been encumbered, such as a valid purchase order or requisition to cover the cost of purchasing an authorized item on or after the begin date. These items or services must have been ordered and there must be an obligation to pay by the end date of the contract period.

Required Policies and Procedures

The grant recipient must establish and implement policies and procedures that address the following areas:

- **Conflict of interest** (see Chapter I. Conflict of Interest).
- Written **Language Access Plan** (LAP) that outline their policies and procedures for ensuring victims have access to necessary forms of communication, both written and verbal
- Maintaining a **drug-free workplace**
- Restriction of **lobbying** activities as a recipient of federal funds
- **Sexual harassment** policy with a provision that sexual harassment will not be tolerated.
- **Whistleblower** protection for those that report abuse, fraud or abuse.
- **Nepotism** with regard to hiring and/or supervising relatives of an employee or non-profit board member.
- Maintaining a **workplace free of violence**, threats of violence, harassment, intimidation, and other kinds of disruptive behavior.
- On-the-job **seat belt and texting while driving** policies and programs for its employees, contractors, and subrecipients when operating agency-owned, rented, or personally owned vehicles.
- Tracking, retention and depreciation of **inventory, equipment, property** purchased with CVAD funds.
- **Confidentiality** and the safeguarding of victim records and other information considered sensitive; maintenance of these records; access to these records; procedure of releasing records with victim's consent; and retention/destruction of records. Program must also document a procedure if there has been a breach, or release of confidential, personally identifying victim information. Please refer to [Chapter VII. Confidentiality & Informed Consent \(opens in new window\)](#).
- **Grievance** procedure for victims, employees and volunteers
- **Personnel Policy** (See [Chapter V. Policies and Procedures, Personnel Policies and Procedures \(opens in new window\)](#))
- **Volunteer** recruitment, selection, screening; training, confidentiality, work rules, supervision, evaluations, grievance procedures and dismissal
- Governance of **Non-Profit Boards** that is consistent with CVAD's [Non-Profit Organizations and Board of Director's Responsibilities \(opens in new window\)](#) ([Chapter II Post-Award Requirements \(opens in new window\)](#)) Iowa law and those of ICADV, IowaCASA or IOVA.
- **Service Delivery**-Policies and procedures that outline the guidelines for the delivery of the wide array of **services** provided to victims and their family members.

Budgets

The CVAD Program Budget for the year of the contract period (typically one full year-October 1-September 30 of the following year) is due no later than close of business 90 days following the beginning of the contract period (typically January 1st), unless otherwise designated by the VSS Administrator or CVAD Director. Once approved, the final budget must be entered into IowaGrants.gov. See Appendix A for a copy of the CVAD Program Budget Form. The CVAD Program Budget must be approved before reimbursement can be made.

Budget Revision Requests

Budget line items in funding applications are estimates of budget expenditures. A Program may need to modify a budget. Programs can request to reallocate the funds to another budget line item for any of the following reasons, including but not limited to:

1. Moving more than 10% of the total grant;
2. Altering a single cost category by more than 10% either up or down;
3. Adding a line item not on the original approved budget;
4. Adding equipment;
5. Changes affecting the indirect cost line item

Budget revisions are requested by outlining how much you are asking to move, from what expense type (Payroll, Benefits, Travel, Communications, etc.) to what expense type, why the funds are available to move and how the request impacts the goals/objectives outlined in your application. Budget revision requests are completed in the Correspondence section of IowaGrants.gov. A Program should not expend funds prior to the approval of a Budget Revision determination, or the Program incurs the risk the cost will not be reimbursed. Budget requests will not be accepted within thirty days of the end of the project period without extenuating circumstances.

Claims for Reimbursement

All VSS funds are reimbursement awards. This means the Program has to incur the expense and provide documentation for each expense when required, then submit a claim for reimbursement to the VSS in IowaGrants.gov.

All CVAD funded Programs may submit either monthly or quarterly claims for reimbursement. Once a choice has been made, the Program must remain consistent through the contract period. When required, documentation for each expenditure claimed for reimbursement or as match, is submitted in IowaGrants.gov. Claims must be submitted by the last day of the month following the expenditure (e.g. July claim would be due on or before August 31st).

When required, victim service and VOCA initiative programs submitting claims must submit expense summaries for each expense type claiming for reimbursement or utilizing for match. Criminal justice programs (law enforcement, prosecution and victim witness coordinators) are not required to utilize expense summaries unless otherwise directed by Victim Services Support Program (VSS) staff. Specific instructions on submitting claims in IowaGrants.gov and claims reimbursement process can be found [in this Powerpoint \(opens in new window\)](#).

Click on [Victim Services Expense Summaries \(Excel\)](#) to download the expense summaries for victim service programs (Domestic Abuse Comprehensive, Sexual Abuse Comprehensive, Shelter-Based Victim Services, Statewide Coalitions, Statewide DA/SA Hotline/Chat Line and Homicide/Other Violent Crime programs). Click on [Instructions for Victim Service \(PDF\)](#) Expense summaries and supporting documentation.

Click on [Claim for Reimbursement Deadlines \(PDF\)](#) to view or print off a copy of the claim period and due date.

Expense Categories:

Each budget and claim for reimbursement form is broken out by types of expenses or expense categories. Below is a list of the expense categories and a detailed chart with examples of the types of items for which a program can request reimbursement and examples of standard supporting documentation.

- *Payroll 1 & Payroll 2*
- *Benefits 1 & Benefits 2*
- *Travel for services*
- *In-State Travel & Training*
- *Out of State Travel & Training*
- *Contractual Services*
- *Equipment*
- *Repairs/Maintenance*
- *Rent*
- *Utilities*
- *Communications*
- *Advertising*
- *Supplies*
- *Insurance*
- *Client Assistance*
- *Indirect Costs*

When submitting claims for reimbursement, the Program's assigned Financial Risk Level Designation (see [Chapter XXI Subrecipient Monitoring \[opens in new window\]](#)) will determine which expense items will need to include supporting documentation.

All expenses must be allocable, eligible and reasonable. VSS staff have the right to deny an expense if it not allowable under the funding stream, not necessary, not in the approved budget, or deemed to be unreasonable by VSS staff, VSS Administrator and/or CVAD Director.

Expense Category	Examples of Eligible Expenses	Supporting Documentation
Payroll	Payroll of VSS-funded staff for reimbursement or use as match	<ul style="list-style-type: none"> ● Payroll check register, or payroll report to verify gross wages ● Payroll stubs showing gross pay and distribution ● Payroll spreadsheet showing allocation by fund
Benefits	FICA, Health, Dental, Vision, Life, Unemployment Insurances; Retirement and Disability	<ul style="list-style-type: none"> ● Premium statements or invoices from insurance or retirement providers ● Iowa Workforce Development quarterly SUTA reports ● Deposits of payroll taxes ● Payroll reports reflecting employer costs ● Itemized meal receipts must be included ● Itemized hotel statement/invoice ● Staff requests for reimbursement
	Mileage or rental car, meals, lodging, parking, airfare, ground transport, baggage fees, conference registration fees,	

Travel & Training	staff mileage for regular work duties such as transporting victims.	<ul style="list-style-type: none"> • Documentation of travel (mileage record, conference registration form, agenda, etc.) • Travel purpose • Taxi/bus/train receipts • Airline confirmation • Statements or invoices showing the date(s) of service, the total amount owed, the amount paid, and the contract period. • Vendor receipts or invoices for each item • A description of the item purchased
Contractual Services^	Book-keeping and accounting fees, security services, therapy services, etc.	<ul style="list-style-type: none"> • Vendor receipts or invoices showing the date or dates of service, the total amount owed, and the amount paid, with a copy of the check. • Vendor receipts or invoices showing the rental period & the location address (unless confidential)
Equipment	Printers, computers, laptops, scanners, tablets, phones, and other equip used for approved programming	<ul style="list-style-type: none"> • Vendor receipts or invoices showing the date or dates of service, the total amount owed, and the amount paid, with a copy of the check. • Vendor receipts or invoices showing the rental period & the location address (unless confidential)
Repairs/Maintenance	Building & Equipment maintenance (copier, lawn care, etc.)	<ul style="list-style-type: none"> • Vendor receipts or invoices showing the date or dates of service, the total amount owed, and the amount paid, with a copy of the check. • Vendor receipts or invoices showing the rental period & the location address (unless confidential)
Rent	Business, shelter & outreach offices	<ul style="list-style-type: none"> • Copy of signed contract/lease agreement • Statements or invoices showing the usage period & the location address (unless confidential)
Utilities	Electric, water, waste removal, satellite cable	<ul style="list-style-type: none"> • Statements or invoices showing the usage period & the location address (unless confidential)
Communications	Cell phone plans, landline services, internet, intercoms, TDD /relay machines/VP systems, etc.	<ul style="list-style-type: none"> • Statements or invoices from provider

If your victim service program receives more than one VSS funding stream, you must do a Payroll Summary with your claims for reimbursement.

* Out of State Travel must be requested in advance and approved by your primary VSS contact.

^ Audit fees must be pro-rated based on the amount of funds received from each source. If 20% of agency funding comes from FV, then only 20% of audit fees can be requested from the FV fund.

Send your primary VSS contact an email with a request to purchase equipment using VSS funds prior to purchasing the equipment. Include the estimated purchase price and designate which VSS

fund you would like to use. All purchases must follow the Procurement Standards located in [Chapter XIV. Procurement of Goods and Services \(opens in new window\)](#).

Client Assistance:

The purpose of the “Client Assistance” section is to provide specific guidelines about reimbursements for client assistance offered to crime victims through programs funded by the Victim Services Support Program (VSS).

Client assistance can be provided with VSS funds, in order to meet the needs of clients. Some common examples of client assistance are: rent, utilities, childcare, groceries/grocery cards, gas cards, relocation/moving expenses, work equipment, public transportation, or any reasonable cost deemed necessary to help a client remain safe and/or to achieve self-sufficiency due to victimization.

Any unique client need will be considered on a case by case basis with justification from the agency. If a Program is unsure if a cost meets the guidelines above, prior approval should be sought from the primary VSS contact. If prior approval is not sought before paying for a client expense, the Program assumes the risk if the expense is not reimbursed.

VSS funds cannot be used to provide victims with cash or credit card type gift cards, unless pre-approved by the VSS Administrator and/or CVAD Director.

All claims for reimbursement for “Client Assistance” expenses must have accompanying receipts or invoices. Each cost should also have a short justification documenting the purpose of the expense if the purpose is not already clear.

Example 1 - If your agency is paying for rent assistance for a client, there must be a signed receipt from a landlord, or agency check copy.

Example 2 - If a Program is supplying a victim with a gas card, there must be documentation of the last 4 digits of the card, the amount of the card, and a short explanation of why the card was issued i.e. “transportation to work,” or “transportation to medical appointment.”

Example 3 - If a Program is paying for work equipment so a client can continue performing her/his work duties, i.e. work boots, the form would read “work boots supplied to victim to adequately equip her for return to work duties.” Expense amount-\$75, receipt from Wal-Mart attached to the form.

Any store (grocery, gas, etc.) card provided to a victim requires a short Victim Assistance Form to be signed by both the victim and an agency representative outlining the purpose of the cost and acknowledgement of the purpose by the victim. This form should be maintained in the client file at the Program.

If there are any questions about what constitutes adequate supporting documentation for an expense, please ask the Program’s primary VSS contact.

Appeals:

Appeals Process: When any part of a claim for reimbursement, or budget revision request is denied by the VSS program, the Program has the right to appeal.

Appeal Step 1: The Program must submit an [Appeal Form \(opens in new window\)](#) within 10 business days of receipt of the denial, outlining their rationale for approval. The appeal form must be submitted to the VSS Administrator. The VSS Administrator has 10 business days to respond to the denial, either upholding, or overturning the original decision.

Appeal Step 2: In the event the VSS Administrator upholds the denial, the Program may submit an ["Appeal Form" \(opens in new window\)](#) to the CVAD Director. The Director has 10 business days to respond to the

denial, either upholding, or overturning the VSS Administrator's decision.

Appeal Step 3: In the event the Director upholds the denial, the Program may appeal to the CVA Board. The CVA Board will hear the appeal at their next scheduled meeting. The CVA Board determination will constitute final agency action.

During the appeals process, the amount in dispute must remain unspent until a final determination is made. The Program reserves the right to withdraw an appeal at any point in the appeals process.

Program Contacts

Each funded program/project is assigned a designated VSS staff person to be the primary contact on their VSS-contract(s). The primary VSS staff person is the individual who will routinely review the Program's funding application, budget, budget revision requests, project scope change requests, claims for reimbursement and performance reports.

The primary VSS staff person will also conduct site monitoring visits and provide technical assistance to the program. On occasion, other VSS staff may also review this information and provide assistance. If the primary VSS contact is out of the office and immediate assistance is needed, please contact any of the VSS staff.

- Email Contacts

The VSS program utilizes a database to send emails regarding information about contracts, claims, reports, upcoming training, etc. Each agency lists up to three contacts in the online application for funding. Please update this information annually by contacting your primary VSS contact

- Program Staff Updates

A program is **required** to provide notice to the VSS program within 30 days of a vacancy of a VSS funded position, and/or when there is turnover in a position where payroll or benefits are used as match on VSS funds.

Programs should also report any other change in key personnel. The agency must also notify the primary VSS staff by submitting the completed Staff Update form via email or through a message in IowaGrants.gov. If any VSS funded positions remain vacant for 45 days or more, the notification must include the reason for vacancy and a plan for filling the position.

Non-Profit Board of Directors

As communicated in the "[Iowa Principles and Practices for Charitable Nonprofit Excellence \(PDF\)](#)," the governing board of a non-profit organization is the entity ultimately responsible for its overall operation. These guidelines are a valuable resource for Iowa non-profit organizations to observe, promoting useful management practices and public accountability.

The governing board's responsibility is to act as stewards, accountable to the state's government that granted the organization their respective charters, accountable to the federal government that granted tax-exempt status, and ultimately accountable to the public itself. The importance of board governance and expectations of CVAD-funded non-profit agencies is reflected in [CVAD's Non-Profit Organizations and Board of Director's Responsibilities \(opens in new window\)](#).

All non-profit board members of agencies funded by the CVAD are required to complete the [Resource Sharing Project E-Learning Course for Board of Directors \(opens in new window\)](#). This orientation course was created in partnership between the National Network to End Domestic Violence and the National Sexual Assault Coalition Resource Sharing for non-profit board governance to use with board members, executive directors and agency staff. New board members must complete this training within three months of joining the board. A [certificate of completion \(opens in new window\)](#) for each board member must be kept in the grant file.

**CVAD has the discretion to modify any and all training requirements.

Required CVAD Notifications

Subrecipients must provide written notification to CVAD of the following occurrences:

1. Any change of address for Authorized Official, Project Director, or Financial Director for the grant-funded project.
2. Any lawsuit filed against a CVAD funded project or program. (Note: Notification of EEOC claims or lawsuits claiming discrimination must follow the procedure outlined in [Chapter XXIV. Discrimination/Complaint Process \[opens in new window\]](#)).
3. Any cessation or interruption of implementation of project activities arising from litigation, loss of staff, or programmatic restructuring
4. Change in project site or location
5. Change in the name of the person responsible for reporting civil rights findings of discrimination
6. Addition of equipment and/or Sensitive Minor Equipment to project budget not previously identified (Note: Sensitive Minor Equipment requires prior approval from CVAD, see [Chapter XVI. Allowable Costs \[opens in new window\]](#) and [Chapter XVII. Unallowable Costs \[opens in new window\]](#))
7. Change in e-mail address of Project Director, Financial Director, Authorized Official or any personnel funded by this grant
8. Any change in the subrecipient's banking information that is being used for direct deposit payment of CVAD grant funds must be reported. The subrecipient must submit a new Automated Clearing House (ACH) form to the Program's primary VSS contact.
9. In the event of a formal allegation of civil rights discrimination, including those related to employment, subrecipients must immediately notify CVAD within ten (10) days. Subrecipients must report, in writing, the status of any on-going investigations to CVAD. A subrecipient may request exemption or modification of this requirement by submitting a written request to CVAD.
10. In the event a federal or state court or a federal or state administrative agency makes an adverse finding of discrimination against a subrecipient agency, after a due-process hearing, on the basis of race, color, national origin, religion, age, sex, or disability the subrecipient agency must send a copy of the finding to CVAD within ten (10) days.
11. Documentation of current registration in the US Federal Governments System for Award Management (SAM) and a valid DUNs number.
12. Receipt of any additional Federal Grant funds to be used for a currently funded CVAD program.
13. Non-acceptance of award-submitted on agency letterhead

Subrecipients must provide written notification to CVAD within **thirty (30)** days from the date of occurrence of any of the following:

1. Change in or temporary absence of the Project Director or Financial Director
2. Change in Authorized Official.
3. Change in grant funded personnel positions. Temporary staff changes should also be reported.

Subrecipient Monitoring

The VSS Program is guided by two primary purposes:

1. Effective stewardship of state and federal funds for programs that provide service to victims and
2. Provision of quality technical assistance for crime victim program development, fiscal management, and best practices.

CVAD's monitoring plan is in compliance with the Office of Victims of Crime (OVC) requirements that State Administrative Agencies (SAA) develop and implement monitoring plans based on a default of regular desk monitoring, biennial on-site monitoring, audit monitoring and performance report monitoring, of all subawards. Monitoring plans must include a risk assessment plan. The rule, consistent with 2 CFR §200.331 (b), (d) and (e), permits SAAs to develop and implement alternative monitoring plans and further clarifies that SAAs may also implement alternative monitoring timeframes as well.

CVAD staff created and implemented the CVAD risk assessment tool to assess both financial and programmatic risk for CVAD subrecipients. The results from the risk assessments dictates appropriate financial and programmatic monitoring for each agency and/or funded project.

Additional information regarding subrecipient monitoring, frequency of monitoring and the risk assessment tool that is used to assess both financial and programmatic risk for CVAD subrecipients, may be found in [Chapter XXI. Subrecipient Monitoring \(opens in new window\)](#).

Performance Reports

All VSS programs are required to submit CVAD performance reports. Performance Reports are an essential part of communication between programs and VSS Staff. These required reports provide updates on the progress of the funded programs as well as supply required statistical information. All VSS funded programs are required to submit CVAD Performance Reports on a bi-annual basis.

Depending on the funding stream(s) awarded, statistical collection and narrative responses for reports will be completed and submitted in various ways. These will be outlined in the Program's contract.

Failure to submit performance reports in a timely manner can result in disciplinary action up to and including, suspension, reduction, and/or termination of funding.

Additional information on reporting for grant subrecipients may be found in the [Chapter IX. Reporting Requirements \(opens in new window\)](#).

Chapter 3 Financial Requirements

Financial Management Systems

All subrecipients are required to establish and maintain grant accounting systems and financial records to accurately account for funds awarded to them. As a grant recipient, your agency must have a financial management system in place able to record and report on the receipt, obligation and expenditure of grant funds.

The subrecipient's accounting system must be able to provide accurate, current and complete disclosure of how funds were expended for each funding stream; must be able to identify the Catalog of Federal Domestic Assistance (CFDA) title and number for all federal funds received and must include the following:

- A separate accountability of receipts, expenditures, obligations, and balances for each funding stream.
- Itemized records supporting all grant receipts, expenditures and match contributions in sufficient detail to document the exact nature of fiscal activity.
- Data and information for each expenditure and match contribution with proper reference to a supporting voucher or bill properly approved.
- Maintain payroll authorizations and vouchers.
- Maintain a time and effort reporting system. Time and effort reports should do all of the following:
 - Describe work activity related to the project
 - Match the expenses submitted with the corresponding claims
 - Be signed and dated by both the employee and supervisor
 - Document eligible hours worked on grant activities, itemized by funding stream
 - Document match hours in the same manner as paid staff
- Maintain records supporting charges for fringe benefits.
- Maintain records supporting charges for equipment purchased, rented, donated, or destroyed. See [Chapter XII. Property and Equipment](#) for more information.
- Maintain billing records for consumable supplies (i.e. paper, printing) purchased. See [Chapter X. Purchasing Procedures](#).
- Lease agreements, contracted services, and equipment purchases that adhere to established procurement processes. See [Chapter XIV. Procurement of Goods and Services](#) and [Chapter XV. Procurement of Professional Services](#) for more information.
- Accounting records must also record program income. See [Chapter IV. Program Income Procedures](#) for more information.

Grant Accountability Requirements

[Record Retention](#)

[Match Requirements](#)

[Indirect Costs](#)

[Program Advances](#)

[Co-mingling of Funds](#)

[Reporting Irregularities](#)

[Supplanting of Funds](#)

[Year-End Closeout](#)

[Audits](#)

Record Retention

All financial records and supporting documents shall be retained by subrecipients for three (3) years following the closure of the agency's most recent audit report. Some records should be kept permanently. Programs should receive guidance from an independent auditor as to what is appropriate for their agency in regards to record retention.

The following are exceptions to the standard record retention period:

- If any litigation, claim, audit, or other action involving the records started before the expiration of the 3-year period, the records must be retained until all issues involving the records have been resolved and final action taken.
- When notified by CVAD, the federal awarding agency, cognizant agency for audit, oversight agency for audit, cognizant agency for indirect costs, or pass-through entity to extend the retention period.
- Records for real property and equipment acquired with federal funds must be retained for 3 years after the final disposition, replacement or transfer.
- When records are transferred to or maintained by the federal awarding agency or pass-through entity, the 3-year retention period requirement is not applicable to the non-federal entity.
- When required for program income earned after the period of performance, the retention period starts from the end of the non-federal entity's fiscal year in which the program income is earned.
- Indirect cost proposals submitted for negotiation must be retained for 3 years from the date of submission.
- Indirect cost proposals not required to be submitted for negotiation must be maintained for 3 years from the end of the fiscal year covered by the proposal.

[back to top](#)

Match Requirements

When a federal grant requires match, it is essentially saying the grant cannot pay 100% of the costs of a project with federal funds. Federal grant funds are used to pay a percentage of the costs of a project and the subrecipient provides the remainder of the costs; this is their match portion. The cost of a project is the total of the federal grant funds plus subrecipients' match. The federal funding sources CVAD administers and their match requirements are noted below. Match can be cash or in-kind and must be from non-federal funds.

Match must be directly related to the project goals and objectives and must be documented in the same manner as grant funded activities.

Subrecipients with a **HIGH** or **MEDIUM** financial risk designation must provide supporting documentation for match with their claims. If the supporting match documentation is not sufficient, CVAD will request additional documentation or clarification, and may determine the match does not meet funding requirements.

Allowable match can be cash or in kind and must meet the following criteria:

1. Restricted to the same use of funds as allowed for the federal funds
2. Applicable to the project, allocable, allowable, reasonable and necessary
3. Be in accordance with generally accepted accounting principles (GAAP)
4. Cannot be used to match another federal grant
5. Cannot be from a federal source
6. Conform to special grant limitations and restrictions (for example, some grants require cash match)
7. Be shown in the approved budget

VOCA

The purpose of program match requirements is to increase the amount of resources available by the subrecipients to serve victims. A 20% cash or in-kind match is required. This match percentage is based on the total cost of each grant funded VOCA project (VOCA award plus match). This match must be from non-federal sources, except as provided in the most recent Office of Justice Programs [Financial Guide](#). All funds designated as match are restricted to the same uses as the VOCA funds and must be expended within the contract period. Tribes and Tribal Governments are not required to provide match.

Subrecipients with VOCA funds must maintain records that show the source, the amount, and the period during which the match was allocated. The basis for determining the value of personal services, materials, equipment, and space must be documented. Volunteer services must also be documented.

Match Waiver For VOCA Awards

If a grantee anticipates difficulty meeting the match requirement on a VOCA award, subrecipients may submit a request for a match waiver to CVAD. Match waiver requests will only be considered before a contract has been issued, at the start of a project period, unless. A partial, or full match waiver may be requested for each one-year increment, up to the full three-year grant cycle. Match waivers are considered by the Program Administrator and/or CVAD Director on a case-by-case basis and approval will be determined based on a well-justified hardship. Approval considerations include, but are not limited to:

1. Who is being served by the project? (e.g. priority underserved victims as identified by CVAD in the grant solicitation-veterans, communities of color, elder lowans, limited English proficient (LEP) victims, rural victims, LGBTQIA+ identifying victims, etc.).
2. Practical and/or logistical obstacles to providing match (e.g. public agencies that do not engage in private fundraising and may have limitations on soliciting contributions).
3. Local resource constraints (e.g. recent loss of local fund sources or a rural or impoverished community with limited funding availability).
4. Increases to VOCA funding levels, whereas local funding availability has not increased to the same degree.
5. Past ability to provide match (CVAD generally expects programs to provide a similar amount of match as provided the previous grant year unless the Program can document a significant change in circumstances).
6. Length of time the program has been providing services (e.g. Is this a new project/service?).

To request a match waiver, grantees must send a match waiver justification request on agency letterhead to CVAD via email to the [VSS Administrator](#) containing the following:

1. Legal name of the agency requesting match
2. A brief description of the agency, project and services to be provided
3. A justification explaining the hardship reason for the match waiver request
4. Amounts:
 - a. Total amount of match required based on VOCA fund award
 - b. Total amount of match the agency is able to provide, broken out by in-kind and cash match.
 - c. Amount of match the agency is requesting to be waived
 - d. Amount of match provided in the prior grant year for the same project (if applicable).
5. Time period for which the match waiver request is being made (e.g. one year, two years, or

- the full three-year grant cycle)
6. Signatures from both the agency's Executive Director and Board Chairperson

An agency can include more than one match waiver request in the same letter as long as each request is separately detailed and includes the information requested in 2-5 from the list above.

Notification will be made electronically via email, or via the grants management system. The decision of CVAD shall constitute final agency action.

If a grantee with an approved match waiver wishes to renegotiate the terms of the waiver during the project period, an electronic request must be made to CVAD outlining the justification for an amended match waiver (e.g. additional unanticipated hardship during the project period). This request will be considered by the Program Administrator and/or CVAD Director and a decision will be rendered electronically, within one business week.

FVPSA

Subrecipients are required to provide 20% match from non-federal sources for each year of funding. If a Program is receiving FVPSA funds for the first time, they are required to provide 35% match from non-federal sources for the first year of funding. The match may be cash or in-kind. All funds designated as match are restricted to the same uses as the FVPSA funds and must be expended within the contract period. Tribes and Tribal Governments are not required to provide match.

Subrecipients with FVPSA funds must maintain records that show the source, the amount, and the period during which the match was allocated. The basis for determining the value of personal services, materials, equipment, and space must be documented. Volunteer services must also be documented.

STOP VAWA

Governmental agencies are required to provide one-third (33.3%) match from non-federal sources based on the STOP VAWA award amount. Non-profit, nongovernmental victim services programs, tribes and tribal governments are not required to make match. All funds designated as match are restricted to the same uses as the STOP VAWA funds and must be expended within the contract period.

Subrecipients with STOP VAWA fund must maintain records that show the source, the amount, and the period during which the match was allocated. The basis for determining the value of personal services, materials, equipment, and space must be documented. Volunteer services must also be documented.

SASP

There is no requirement for matching funds for SASP funds.

Iowa Domestic Abuse funds and Iowa Sexual Abuse funds

There is no requirement for matching funds for Iowa Domestic Abuse and/or Iowa Sexual Abuse funds.

Match Calculations

VOCA and FVPSA grant funds will pay for 80% of the total costs of a project. One way to calculate the match amount required for VOCA and FVPSA funds, is to multiply the **grant amount** by 25%. Match must be from non-federal sources. Below are a few match calculation examples:

Total cost of a FVPSA project is \$125,000. The FVPSA portion is \$100,000. The match is \$25,000.

\$125,000 (total cost of the project) x 20% = \$25,000 (match)

\$125,000 (total cost of the project) x 80% = \$100,000 (FVPSA)

\$100,000 (FVPSA grant amount) x 25% = \$25,000 (match)

Total cost of VOCA project is \$187,500. The VOCA portion is \$150,000. The match is \$37,500.

\$187,500 (total cost of the project) x 20% = \$37,500 (match)

\$187,500 (total cost of the project) x 80% = \$150,000 (VOCA)

\$150,000 (VOCA grant amount) x 25% = \$37,500

To calculate STOP VAWA match requirement, divide the award amount by three (3). As stated above match must be from non-federal sources based on the STOP VAWA award amount. Non-profit, nongovernmental victim services agencies are not required to make match. Below are a few match calculation examples:

\$3,000 STOP VAWA award to a *police department* = $\$3,000 / 3 = \$1,000$ (match)

\$47,000 STOP VAWA award to a *county prosecutor* = $\$47,000 / 3 = \$15,667$ (match)

\$21,000 STOP VAWA award to a *nongovernmental victim services agency* = no match required

Because CVAD often combines two or more funding sources into one award is easier to determine subrecipient match requirements by multiplying the awarded funding sources times the appropriate percentage.

Award amount = \$250,000 (\$100,000 FVPSA, \$150,000 VOCA)

Match required = \$62,500 ($\$100,000 \times 25\% + \$150,000 \times 25\%$)

Cash Match

Cash match (hard) is actual cash spent by the grant recipient for project-related costs. The subrecipient's accounting records must be verifiable and trace back to source documentation including cash receipts journal, general ledgers, deposit tickets, bank statements, copies of checks/donations and documentation the cash match is not from a federal source nor is it being used to match any other grants.

Subrecipients might have cash match from the following sources:

1. state and local units of government
2. private sources
3. program income and the interest earned on the program income as long as it is identified and approved prior to making an award
4. funds appropriated by Congress for the activities of any agency of a Tribal government or the Bureau of Indian Affairs performing law enforcement functions of Tribal lands
5. salaries and benefits of staff performing grant work funded with nonfederal dollars
6. otherwise authorized by law

In-Kind Match

In-kind match does not involve cash. In-kind is the value of something received or provided, which is beneficial to the project, but for which no cash exchanges hands. Since it is much easier to raise in-kind match than it is cash match, federal and state guidelines regarding in-kind are strict and require careful documentation. In-kind contributions must be verifiable from grantee records, necessary and reasonable, allowable and not included as a contribution under any other federal award. Examples of allowable in-kind contributions are:

1. equipment
2. project supplies
3. workshop or classroom materials
4. work space
5. volunteers
6. donations of tangible goods, such as clothing, food, toiletries, diapers, furniture, toys

There are a few rules subrecipients must follow when using in-kind donations or services as match:

Volunteer duties must be grant related and grant eligible; fundraising and lobbying are not grant eligible activities and therefore, cannot be used as match. The value of volunteer time must be consistent with the rate of compensation paid for similar work in the organization or labor market. Fringe benefits may be included in the valuation.

The value of donated space may not exceed the fair rental value of comparable space in a privately-owned building in the same locality.

The best way to determine the value of donated tangible goods is to ask the donor to list what was donated and state the value of the donation in writing with their signature. Donations from a company should be on company letterhead.

In-kind Match Documentation must meet the same standards as documentation for other expenditures. Generally, the documentation should be the same as expenses which are paid directly from agency funds (i.e., original receipts).

The in-kind donation cannot be recognized as match **until it is used for the project**.

1. All in-kind matching contributions must be supported by documentation that shows how the value of the contribution was derived. The agency must be able to provide supporting documentation to substantiate the value of in kind donations.
2. To document the value of a new item, staple the store receipt to an in-kind donation receipt. If the store receipt is not available, include as much information as possible, such as brand name, size, model number, printout from a retail store, on the in-kind receipt. This will help establish the value.
3. To document the value of a used item, use a basis for valuation such as [IRS Publication 561 Determining the Value of Donated Property](#) or the [Valuation Guide for Goodwill Donors](#). Specific itemized information about the donated item will need to be included so that the value can be verified. For example, table is not sufficient. Include information to distinguish different types of donations: kitchen table, coffee table, or end table. Another example is clothing. Itemize and describe the clothing on the in-kind receipt: a woman's shirt, man's dress pants, child's coat, etc.
4. Grant recipients must use a tracking system which shows the source, the amount, the use of these matching funds, as well as the period during which the funds were used in direct support of the project.
5. The grantee must **keep in their grant file** an in-kind receipt which should list, at a minimum, the following items:
 - Agency name
 - Donor name
 - Donor address
 - Date of donation
 - Location of donation
 - Detailed description of item/service
 - Purpose for which contribution was made
 - Value of contribution
 - Basis for valuation (how value was determined)
 - Who made the determination
 - Signature of donor if possible
 - Name of employee accepting the donation
 - Signature of employee accepting the donation

The basis for determining the value of personal services, materials, equipment and space must be documented.

Volunteer Tracking

Volunteer services must be documented and supported by the same methods used by the agency for its own employees, including but not limited to, time, description of the activity, date provided, etc. Grant programs using volunteers as in-kind match must ensure the volunteers are performing allowable activities. CVAD requires volunteer signatures on the volunteer tracking form.

NOTE: The Fair Labor Standards Act defines volunteer as "an individual who performs hours of service for a public agency for civic, charitable, or humanitarian reasons without promise, expectation, or receipt of compensation for services rendered..." 29 CFR 553.101(a). "The 1985 Amendments provide that employees may volunteer hours of service to their public employer or agency provided 'such services are not the same type of services which the individual is employed to perform for such public agency.' The phrase 'same type of services' means similar or identical services." 29 CFR 553.103.

Match Calculation Document

[back to top](#)

Indirect Costs

Your agency can elect to charge an indirect rate to your CVAD funded grant(s). If you are not familiar with indirect costs, please read the following information.

Definition

Defined under [200.56 Indirect Costs \(opens in new window\)](#), Indirect (F&A) costs means those costs incurred for a common or joint purpose benefiting more than one cost objective, and not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved.

The Uniform Administrative Requirements allows any non-federal entity that has never received a negotiated indirect cost rate to elect to charge a *de minimis* rate of 10% of modified total direct costs (MTDC) which may be used indefinitely. ***If a non-federal entity chooses to charge the 10% de minimis rate, then the non-federal entity must use this rate consistently for all federal awards until such time as the non-federal entity chooses to negotiate for a rate.***

2 CFR 200.412 Classification of Costs

There is no universal rule for classifying certain costs as either direct or indirect under every accounting system. A cost may be direct with respect to some specific service or function, but indirect with respect to the federal award or other final cost objective. Therefore, it is essential that each item of cost incurred for the same purpose be treated consistently in like circumstances either as a direct or an indirect cost in order to avoid possible double-charging of Federal awards.

What type of indirect base can the Program apply the 10% de minimis towards?

2 CFR 200.414(f) states that an eligible non-federal entity which elects to charge the 10% de minimis may only apply the rate to modified total direct costs (MTDC). The MTDC as a base removes "distorting items" (i.e. capital expenditures, contracts, and subgrants). Non-federal entities are allowed to charge the 10% de minimis to the first \$25,000 of its subgrants and contracts. Click [here](#) for more information on indirect costs.

What this means for your program?

If your agency has a federally negotiated indirect rate, the agreement must be included as part of your grant application or sent to your grants specialist. If your agency does not have a federally negotiated indirect rate and wishes to use the de minimis rate of 10%, the agency must notify CVAD by completing the [CVAD Indirect Costs Rate Form](#) and include it with the grant application email it to your grants specialist.

Your grant amount will not change if you charge an indirect rate to your project. The calculation to determine direct costs from your award amount is = Total award amount divided by 1.10 (for 10%).

This is an example of how to determine what portion of your award is direct and what portion is indirect

Award amount = \$100,000

Direct amount= \$90,909 ($\$100,000 / 1.10$)
Indirect amount = \$9,091 ($90,909 \times 10\%$)
Award amount ($\$90,909 + \$9,091 = \$100,000$)

Indirect costs are always a percentage of the MTDC. MTDC are the total direct costs minus certain costs that cannot be included when calculating indirect costs, such as capitalized equipment and amounts of subcontracts greater than \$25,000.

Your agency does not have to show documentation for indirect costs when submitting claims, or when

CVAD conducts desk audits or on-site financial monitoring.

Indirect costs can be calculated on both grant funds and on claimed match.

Indirect costs charged on grant funds can be waived and used as match. If your program struggles to meet match, it can waive collecting indirect costs and use the value as match.

Costs are either direct or indirect. Direct costs are specific to a project/grant. If you didn't have the grant/project, you likely wouldn't have the expense. Indirect costs are basically the costs of doing business, also called overhead or administrative costs. Indirect costs are not tied to a specific grant. Agencies, which are 100% funded by CVAD could, in theory, have nearly 100% of their grant funds be direct funds, because almost all funds are allocable to the CVAD grant(s), except fundraising, lobbying and prevention services.

As stated earlier, there are no universal rules for classifying costs as direct or indirect; however, the costs **must be consistently applied**. A cost can't be a direct cost on one project and an indirect cost on another project. Here are a few examples of each:

Cost Category	Direct or Indirect	Explanation
Salary and benefits of staff who work directly with programs	Direct	The program has the benefit of the person working specifically for the grant. It is easy to allocate time/expenses to the project. If the staff works on more than one project, he/she can allocate the time spent on each project.
Executive director and other administrative staff, such as finance, IT, marketing, HR, etc. salary and benefits	Indirect – generally	It is more difficult to allocate directors' time to various funding sources, since directors are responsible for all aspects of the agency.
Office supplies	Indirect	Office supplies are a part of doing business. It is expected your agency would have sufficient supplies to do business. It is difficult to allocate the cost of pens, paper or toner to specific projects.
Project supplies	Direct	You would not have the expense if you didn't have the project. These are not general office supplies. Project supplies are specific to a project.
Rent, utilities, maintenance, repairs, phone, Internet, audit, insurance	Indirect, unless shelter	Shelter expenses directly benefit the program and the listed expenses (except audit and maybe some insurance) are not shared with other programs. If the shelter went away, these expenses would go away.

Sample budget using 10% de minimis rate

Budget Item	CVAD Budget	Match Budget	Explanation
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Personnel costs (salaries and fringe for direct grant work)	\$50,000	\$12,500	All of personnel are included in MTDC)
Travel (directly related to grant)	\$4,000	\$1,000	All travel is included in MTDC
Subcontract for victim services – not a vendor	\$50,000	\$0	Only the first \$25,000 is included MTDC.
Client Assistance	\$25,000	\$0	All client assistance is included in MTDC
Total direct costs	\$129,000 (all costs)	\$13,500 (all costs)	The total of all direct costs.
MTDC (exclude costs on contractor greater than \$25,000)	\$104,000 (\$129,000 minus \$25,000. You can charge indirect costs on the first \$25,000 of a contract)	\$13,500 (same as above since there are no costs excluded)	MTDC (modified total direct costs) = total direct costs minus excluded costs.
Indirect rate 10% of MTDC	\$10,400	\$1,350	\$104,000 x 10% CVAD \$13,500 x 10% Match
Total budget	\$139,400 (\$129,000+\$10,400)	\$14,850 (\$13,500+\$1,350)	\$139,400 = total direct costs + indirect costs (CVAD budget) \$14,850 = total direct costs + indirect (match budget)

In the example above, we only included costs directly allocated to grant activities. Any costs not easily allocated to grant activities as office supplies, utilities, toner, executive director salary/benefits, telephone/Internet or maintenance/repairs are often included as part of the indirect costs.

You can include the value of indirect costs on your match budget. In the budget example above, the agency anticipates claiming \$1,350 of indirect costs to meet their match requirement.

For this purpose, subcontractors are associated with providing specific program needs, vendors provide general services and are not associated with a grant program i.e., copier, maintenance.

Example of a claim (simplified) using indirect costs:

Budget Item	Monthly claim	Match Budget	Explanation
Personnel costs	5293.49	1323.37	Actual costs divided between grant and match

Travel		519.23	129.8	Actual costs divided between grant and match
Contract expense		49375	0	Actual contract costs
Client Assistance		5000	0	Actual costs
Total direct costs	\$60,187.72 (all costs)		\$1,453.17 (all costs)	The total of all direct expenses
MTDC (exclude costs on contractor greater than \$25,000)	\$35,812.72 (You can charge indirect costs on the first \$25,000 of a contract)		\$1,453.17 (same as above since there are no costs excluded)	MTDC – excludes contract costs more than \$25,000 \$35,812.72 x 10% CVAD
Indirect rate 10% of MTDC		3581.27	145.31	\$1,453.17 x 10% Match For this claim the agency contributed \$1,598.48 in match.
Total Claim	\$63,698.99 (\$60,187.72+3,581.27)		\$1,598.48 (\$1,453.17+\$145.31)	

In the above example, the claim follows the budget. Actual costs that will be charged to the grant (reimbursed) and credited to match is what is submitted.

If the agency decides to waive collecting indirect costs (not be reimbursed for them) CVAD would reimburse only the total direct costs (\$60,187.72) and \$3,581.27 could shift to the match column. This is a good option for a program who typically struggles to meet match. The grant amount won't change. The budget will only include direct costs and your match budget will include waived indirect costs from the grant budget. If the program does not struggle to meet match, using waived indirect as match is not something likely to be considered.

Finally - If an agency chooses to use an indirect rate, it must be used consistently for all their programs. Once a cost is considered an indirect cost, it can't also be a direct cost. Your agency does not have to apply for the de minimis rate. Your agency does not have to provide backup documentation for indirect costs. Indirect costs, once reimbursed to your agency are generally unrestricted funds.

Please email [VSS Administrator](#) or call with questions 515-725-4130.

[back to top](#)

Program Advances

The Iowa Attorney General's Office, Victim Services Support Program offers, on a limited basis, the opportunity for a funded agency to apply for, and receive, advance grant funds. Advance grant funds are provided to funded agencies or programs in advance of their first claim for reimbursement. The purpose of

advance funds is to assist programs with limited operating funds to pay for essential expenses, such as payroll.

Application for advance funds

An agency wishing to apply for advanced funds must send an email to its assigned grant manager. The email request for an advance in funding must include the following items: 1) name of agency, including pertinent contact information for the executive director and the fiscal director; 2) name/title of program; 3) a formal request for advance funding, detail the need for the advance and why the agency/program would endure a hardship of the advanced were not funded; and 4) an agency budget and most recent audit.

Advance Claim Voucher

The agency must complete the advance claim voucher form.

How advance funds are paid back

Subrecipients submit regularly claims, (usually monthly) and are paid on a reimbursement basis for actual funds spent. Funds advanced to an agency are deducted from the final claim.

[back to top](#)

Co-mingling of Funds

Neither the DOJ Financial Guide nor the Uniform Requirements (2 CFR 200) require the physical separation of cash deposits; however, all recipients of grant funds must ensure agency funds and federal funds are accounted for separately. The accounting systems of all grant recipients must ensure that:

1. Agency funds are not commingled with funds from other federal agencies.
2. Commingling funds on either a program-by-program basis or project-by-project basis are prohibited.
3. Funds specifically budgeted and/or received for one project may not be used to support another. The grant recipient must establish a system to provide adequate fund accountability for each project.

[back to top](#)

Reporting Irregularities or Fraud

If you know about waste, fraud, abuse, conflict of interest, bribery, gratuity, or other similar misconduct, or whistleblower reprisal relating to a CVAD employee, program, contract, or grant you may report it CVAD. To contact the Crime Victim Assistance Division:

Office of the Attorney General of Iowa
Crime Victim Assistance Division
Lucas State Office Building
321 East 12th Street
Des Moines, IA 50319

Phone: 515-281-5044
Toll-Free: 800-373-5044
FAX: 515-281-8199

Fraud, waste or abuse claims involving federal funds administered by CVAD must adhere to the following regulations. The grant recipient must promptly refer to the DOJ Office of Inspector General any credible evidence that a principal, employee, agent, contractor, subgrantee, subcontractor, or other person has either:

1. Submitted a false claim for grant funds under the False Claims Act; or
2. Committed a criminal or civil violation of laws pertaining to fraud, conflict of interest, bribery, gratuity, or similar misconduct involving grant funds.

Potential fraud, waste, abuse, or misconduct should be reported to the OIG.

Mail:

Office of the Inspector General
U.S. Department of Justice
Investigations Division
950 Pennsylvania Avenue, N.W.
Room 4706
Washington, DC 20530

Email:

oig.hotline@usdoj.gov

Hotline:

(800) 869-4499 - contact information in English and Spanish

Hotline fax:

(202) 616-9881

For additional information, please visit the [DOJ OIG website](#).

[back to top](#)

Supplanting of Funds

Federal funds must be used to supplement existing funds for program activities and not replace those funds, which have been appropriated for the same purpose. Potential supplanting will be the subject of application review, as well as pre-award review, post-award monitoring, and audit. If there is a potential presence of supplanting, the grant recipient will be required to supply documentation demonstrating the reduction in non-federal resources occurred for reasons other than the receipt or expected receipt of federal funds.

[back to top](#)

Year-End Closeouts

Subrecipients have 30 days after the end date of the subgrant period to submit their final claim. It is recommended subrecipients start this process once all monies have been spent. This will assist in accurate reporting of financial information on the final claim.

Any unspent funds at the end of the contract period will revert to CVAD unless funding requirements, rules, or law prohibit the funds from being spent beyond the contract time frame.

Costs reimbursed will not exceed the approved budget.

- a. Final claim: The final claim is to be submitted within 30 days after the end of the subgrant period. The final claim can include all allowable expenses from the entire subgrant period as long as the expenses were not previously requested.
- b. All match requirements must be met by the end of the subgrant period and submitted with the final claim if not submitted prior to the final claim.
- c. Final Performance Report: This report should be prepared in accordance with instructions provided by CVAD within 45 days from the end of the subgrant period. The final claim will not be paid until receipt of this report.

[back to top](#)

Audits

Organizations expending more than \$750,000 in federal funds are subject to audit requirements as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.

Programs expending less than \$750,000 in federal funds must have an audit conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, also known as Yellow Book Audit.

All grant recipients will provide for an independent audit report on an annual basis as required by Office of Management and Budget (OMB), Uniform Administrative Requirements and the OCFO Financial Guide. It will comply with the organizational audit requirements and further understands and agrees that funds may be withheld, or other related requirements may be imposed, if outstanding audit issues (if any) are not satisfactory and promptly addressed as further described in the current edition of the OVW Financial Grants Management Guide and the OCFO Financial Guide.

The grant recipient must comply with all federal and state grant audit requirements including The Single Audit Act Amendments of 1996; 2 CFR Part 200, as amended; and any other applicable law or regulation, and any amendment to such other applicable law or regulation which may be enacted or promulgated by the federal government.

If the grant recipient is a local government or non-profit organization and expends \$750,000 or more in federal awards (from all sources including pass-through awards) in the organization fiscal year (12-month turnaround reporting period), the grant recipient is required to provide the appropriate single or program specific audit in accordance with the provisions outlined in 2 CFR Part 200.501.

If the grant recipient expends total federal awards of less than the threshold established in 2 CFR 200.501, it is exempt from federal audit requirements for that year, but records must be available for review or audit by appropriate officials (or designees) of the federal agency, State Agency and Government Accountability Office (GAO).

All private agencies agree to perform an audit in accordance with Iowa Code Section [11.36](#) audit requirements. This section shall apply only when the grant or contract exceeds \$150,000 or when the grant or contract together with other grants or contracts awarded by the governor or a state agency during the fiscal year exceeds \$150,000 in the aggregate.

Audits are due the earlier of 30 days after the receipt of the auditor's reports or nine months after the end of the audit period. For example, audits for period ending June 30th would be due no later than March 31st and audits for period ending September 30th would be due no later than June 30th.

Audits may be submitted electronically to fiscal department, or you may submit a hard copy to 'Crime Victim Assistance Division, Accounting Department, Lucas State Office Building, 321 East 12th Street, Des Moines, IA 50319.

[back to top](#)

Chapter 4 Program Income Procedures

Grantees must use any program income to supplement allowable program costs. Grantees should expend program income as soon as possible, unless otherwise specified by CVAD. If program income is not expended by a subrecipient, the subrecipient may have to refund the program income to the Federal government.

Program Income Defined

Program income, as described in [28 CFR, Part 66.25 \(PDF\)](#), means gross income received by the subrecipient directly generated by a grant supported activity, or earned only as a result of the grant agreement during the grant period. “During the grant period” means the time between the effective date of the award and the ending date of the award.

Examples of Program Income

Program income includes but is not limited to income from fees for services performed, the use or rental of real or personal property acquired under Federal awards, the sale of commodities or items fabricated under a Federal award, license fees and royalties on patents and copyrights. Program income does not include rebates, credits, discounts, and interest earned on any of them.

Program Income Disposition Requirements

Addition Method of Handling Program Income

Sale of Property

Royalties

Attorney Fees and Costs

Registration/Tuition Fees

Addition Method of Handling Program Income

In the absence of other restrictions on disposition contained within the grant or the terms and conditions of the project, program income shall be added to the funds committed in the award. The program income shall be used as earned by the subrecipient for any purpose that furthers the broad objectives of the legislation under which the award was made (i.e., expanding the project or program, continuing the project or program that furthers the broad objectives of the State, obtaining equipment or other assets needed for the project or program, or for other activities that further the statute's objectives).

Sale of Property

In the case of real property purchased in part with Federal funds, the subrecipient may be permitted to retain title upon compensating CVAD for its fair share of the property. The Federal share of the property shall be computed by applying the Grant specific percentage of the Federal participation in the total cost of the project for which the project was acquired to the current fair market value of the property.

Royalties

Subrecipients shall retain all royalties received from copyrights or other works developed under projects or from patents and inventions, unless the terms and conditions of the project provide otherwise, or a specific agreement governing such royalties has been negotiated between CVAD and the subrecipient.

Attorney's Fees & Costs

Income received pursuant to a court-ordered award of attorney's fees or costs, which is received subsequent to completion of the project, is program income to the extent that it represents a reimbursement for attorney's fees and costs originally paid under the award. Disposition of such program income is subject to the restrictions on the use of program income set forth in the grant.

Registration/Tuition Fees

These types of program income shall be treated in accordance with disposition instructions set forth in the project's terms and conditions.

Program income, with the approval of the CVAD, may be retained by the entity earning the program income or used by CVAD for the purpose that furthers the objectives of the legislation under which the grant was made.

Accounting for Program Income

All income generated as a direct result of an agency-funded project shall be deemed program income. Program income must be used for the purposes and under the conditions applicable to the grant. Unless specified by CVAD, program income should be used as earned and expended as soon as possible. If the cost is allowable under the Federal grant program, then the cost would be allowable using program income. Current program income information should be reported on the [Project/Program Income Report \(opens in new window\)](#). This report is due Quarterly due 15 days after the end of each calendar quarter; Final due 30 days after the end of the Grant Award Period or the required percentage of earned project income is expended, whichever is later. If there is no special condition on the grant concerning the accounting for program income after the funding period, then program income can be used at the discretion of the subrecipient. If program income is earned, it must be accounted for up to the same ratio of Federal participation as funded in the project or program. Unless instructed by CVAD there are no requirements on the disposition of program income earned after the end of the periods of performance of the award.

Chapter 5 Policies and Procedures

Personnel Policies and Procedures

Agency records and accounting systems must include the following components for personnel approved in the project's budget.

Personnel Policies and Procedures

Personnel Costs

Personnel Qualifications

Personnel File Requirements

Personnel Paid 100% from a single federal award

Personnel Change Notification

Staff Vacancies

Subcontracted Staff

Personnel Policies and Procedures

The subrecipient must have written personnel policies and procedures that address:

1. Work hours
2. Holidays, vacations, sick leave, and other leave time – policy should include payout directives in the event a staff member quits, is laid off, or is terminated.
3. Overtime pay and compensatory time - Overtime pay must be authorized in the approved budget, or prior written approval must be obtained from CVAD before any overtime is worked.
4. Termination
5. Qualifications
6. Written job descriptions
7. Training Received
8. Supervision of Staff
9. Time and activity tracking of staff
10. Duplication of Pay – Agency must have a policy ensuring employees working on the grant-funded project are not receiving duplicate compensation (i.e. being paid with grant funds while receiving a salary for the same period from another source)
11. Background Checks - Agency must have a policy for background checks and adhere to the policy. At a minimum, this policy must include which agency positions require a background check and the type of check performed.
12. Seatbelt usage in accordance with Iowa law

Additional requirements for background check are outlined below:

Screening of staff and volunteers to ensure that children and vulnerable adults are protected. Individuals in contact with children and vulnerable adults must have background check/screening information collected from the following:

- National Background Check or a private National Criminal History Check/Screening provider, and
- [Sex Offender Registry \(opens in new window\)](#) search.
- All background checks otherwise required by state or federal law, or required for the programs/services provided by the sub-recipient (including fingerprint background checks through the IA Department of Public Safety, if required—see below).

Individuals transporting clients must have the following information reviewed:

- Driving Record Check
- Proof of Liability Insurance

Personnel Costs

Time and Attendance Records – Accurate time and attendance records are required to be maintained for all personnel whose salary is charged to the project. These records should minimally contain the following

information:

- Date (day, month and year)
- Employee's name
- Position title
- Total daily hours charged to the project
- Activities related to the project
- Employee's signature
- Project director or supervisor's signature
- Funding source (Federal grant # when applicable)

The subrecipient may use any form that provides the above information.

*One-time salary supplements or bonuses, including severance provisions, may not be paid with federal and/or state funds. Personnel working for more than one project must have sufficient records to show an accurate accounting of each project which have hours recorded to them. This can usually be accomplished by having personnel keep a detailed log of their activities for each project as noted above.

Personnel Qualifications

Programs must employ qualified individuals for the positions in which they are employed. At a minimum, programs should obtain verification of education, training and/or any certifications prior to employment. Additionally, programs should review prior work experience and contact references. It is an expectation that any employee being hired into a position requiring a specialty position (i.e. an attorney, or a forensic nurse examiner), have the appropriate certification(s), or education to ensure competency.

Personnel File Requirements

Agencies are required to maintain personnel files for all staff funded with CVAD grant funds, as well as all volunteers providing direct victim services to clients. These files should minimally contain the following information:

- Documentation of verified character/employment references
- An agency application or resume'
- A signed release of information granting the organization permission to obtain a background check and to conduct reference checks
- Job description
- Documentation of training/certification received such as the topic, presenter, length of training, dates.
- Documentation of minimum qualifications
- Documentation of background checks according to agency policy.

Personnel Paid 100% from a single federal award

In order to comply with federal regulations, grant funded employees (and those used for match) are required to track and allocate time worked on grant activities. Subrecipients with employees who are paid 100% from a single federal grant source, for at least six months, are exempt from tracking their time and activities if those employees' personnel files include their job description and the signed certification form. All activities performed by these employees must be allowable under the funding source from which they are paid.

Personnel Change Notification

Subrecipients must provide written notification to CVAD within thirty (30) days from the date of occurrence of the following:

1. Contact Information Changes

- Any change of address for Authorized Official, Project Director, or Financial Director for the grant-funded project

- Change in e-mail address of Project Director, Financial Director, Authorized Official or any personnel funded by this grant.

2. Personnel Changes

- a. Any cessation or interruption of implementation of project activities arising from litigation, loss of staff, or programmatic restructuring
- b. Change in or temporary absence of the Project Director or Financial Director
- c. Change in Authorized Official
- d. Change in grant funded personnel positions
- e. Temporary staff changes should also be reported
- f. Any position paid 100% by a single federal source (notify every 6 months)

Staff Vacancies

Vacancies in all grant funded positions MUST be reported in writing (e- mail, fax, or mail) to CVAD within 30 days of the vacancy. All grant funded vacant positions MUST be filled within 45 days of the vacancy. Failure to abide by this requirement may result in the agency losing the position(s) in question. If the position(s) is/are not filled within 45 days, the subrecipient must notify the primary VSS staff member by submitting the completed **Staff Update form** via email or through a message in IowaGrants.gov. This message should include a justification for the delay in filling the position and must explain how the program is providing services while the position is vacant. After 45 days CVAD must receive a monthly report of this information until the position is filled. Once the vacant position(s) is filled the subrecipient agency MUST notify CVAD in writing within 30 days of the following information as it pertains to the new employee(s):

- Position Title
- Name of Employee
- Date Hired
- Salary
- Percent of time allotted to the grant funded project
- Job Description

Subrecipients are required to provide CVAD with updates within 30 days of staff turnover for positions funded with CVAD funds or positions used as match.

Subcontracted Staff

For policies concerning Subcontracted Staff see [Chapter XV. Procurement of Professional Services.](#)

For specific volunteer requirements related to match see [Chapter III. Financial Requirements, A. Grant Requirements, c. Match, 3 Volunteer.](#)

Agency Policies and Procedures

The subrecipient must have written policies and procedures that address:

1. Guidelines for service delivery
2. Client confidentiality & security of confidential information
3. Informed consent & release of client information
4. Breach of personally identifying information
5. Volunteer policies/manual & volunteer tracking form
6. Grievance policy and procedure (including alleged civil rights violations)
7. Nondiscrimination policy
8. Drug-free workplace
9. Non-Violence in the workplace
10. Policy banning employees, contractors/subcontractors and volunteers from texting while driving
11. Records retention
12. Nepotism
13. Conflict of Interest
14. Lobbying activities (restriction of)
15. Tracking, retention and depreciation of inventory, equipment and property
16. Accounting policies (including those for the receipt and disbursement of funds, purchasing and payment of expenditures) that require appropriate segregation of duties
17. Purchasing
18. Travel (by staff and volunteers to provide client services and/or to attend trainings, conferences or meetings; in and out of state)
19. Client Assistance
20. Gift Card
21. Language access plan
22. Sexual harassment

Chapter 6 Victim Advocate Certification and Training Requirements

The Iowa Victim Advocate Certification Program establishes certification for individuals providing victim services in the State of Iowa. This designation provides victim/counselor privilege (confidentiality) only if the advocate works/volunteers for a crime victim center.

Victim Counselor Definition in Iowa Code

As stated in the Iowa Code [915.20A \(opens in new window\)](#), a “Victim counselor means a person who is engaged in a crime victim center, is certified as a counselor by the crime victim center, and is under the control of a direct services supervisor of a crime victim center, whose primary purpose is the rendering of advice, counseling, and assistance to victims of crime. To qualify as a “victim counselor” under this section, the person must also have completed at least twenty hours of training provided by the center in which the person is engaged, by the Iowa Organization of Victim Assistance (IOVA), by the Iowa Coalition Against Sexual Assault (Iowa CASA), or by the Iowa Coalition Against Domestic Violence (ICADV), which shall include but not be limited to, the dynamics of victimization, substantive laws relating to violent crime, sexual assault, and domestic violence, crisis intervention techniques, communication skills, working with diverse populations, an overview of the state criminal justice system, information regarding pertinent hospital procedures, and information regarding state and community resources for victims of crime.”

All CVAD domestic abuse, sexual abuse, shelter and survivors of homicide comprehensive programs are required to obtain and maintain victim counselor status by participating in victim counselor training provided by the Iowa Coalition Against Domestic Violence, or the Iowa Coalition Against Sexual Assault, or the Iowa Coalition for Collective Change; or a like program approved by one of these coalitions or CVAD.

Victim Counselor Status: Anyone, who on behalf of this program, engages in any of the following activities must obtain and maintain victim counselor status: provides direct or indirect services to victims, has access to confidential client data, supervises direct service staff or volunteers or, interacts with victims on the telephone or in person, or provides any other related service where victims’ identifying information is available.

Advocate Certification: Everyone who provides direct victim advocacy services and supervisors of those providing direct services must, in addition to maintaining victim counselor status, also obtain and maintain the specific advocate certification respective to their field of work. This includes, but is not limited to: advocates, supervisors, volunteers who interact with clients and/or have access to confidential information, and executive directors.

If an employee or a volunteer, who is required to be certified, cannot obtain or maintain certification, or if certification is subsequently terminated by one of the coalitions listed above, the staff member or volunteer may not work or volunteer for any CVAD funded program. Failure to adhere to this assurance will put all of the agency’s CVAD funding in jeopardy. This certified assurance applies to all persons engaged in victim services work, even those whose salary is not paid by CVAD, or staff whose time is used for match purposes (paid staff and volunteers). Proof of training for all staff and volunteers must be maintained on site and shall be made available at the request of CVAD. Any program or person who is required to be a certified advocate but is unable to attain the proper training for any reason must advise CVAD immediately.

It is recommended, but not required, all agency staff who have contact with victims obtain and maintain the applicable advocate certification.

DV/Shelter Comprehensive Programs: Domestic Violence and Shelter Advocates are required to complete 20 hours of victim counselor training before providing any direct service to survivors. Certification must be renewed every two years. Certified victim advocates must complete 40 additional hours of training. For more information, contact ICADV, review their training manual or [visit their website \(opens in new window\)](#).

SA Comprehensive Programs: Sexual Abuse Advocates are required to complete 20 hours of victim counselor training. Certified victim advocates must also complete the IowaCASA’s core and advanced trainings. Certification must be renewed every two years before providing any direct service to survivors. For more information, contact IowaCASA, review their training manual or [visit their website \(opens in new window\)](#).

SOHP Comprehensive Programs: Survivors of Homicide Advocates are required to complete 20 hours of victim counselor training before providing any direct service to survivors. SOH Advocates must also

complete the Iowa Coalition for Collective Change's certification training. Certification must be renewed every two years. For more information, contact the Iowa Coalition for Collective Change, view their certification manual or [visit their website \(opens in new window\)](#).

Certification and Training Requirements

Twenty hours of training as outlined in Iowa Criminal Code [915.20A](#), is required as a minimum for any staff or volunteer providing direct client services. The victim service program must be engaged with and receive the training from one of the following entities:

Iowa Coalition Against Domestic Violence:

As direct experience working with survivors of domestic abuse and sexual abuse is a required part of the process, only paid and volunteer staff of member programs of the Iowa Coalition Against Domestic Violence are eligible for certification through this program. As domestic and sexual abuse work is difficult, stressful, and filled with complex issues and decisions, allied professionals are welcome to attend trainings for their own professional development but are not eligible for certification.

[Information on ICADV's Advocate Certification \(opens in new window\)](#)

[Advocate Certification Manual \(opens in new window\)](#)

Iowa Coalition Against Sexual Assault (IowaCASA):

As direct experience working with survivors of sexual abuse is a required part of the process, only paid and volunteer staff of IowaCASA's member programs are eligible for certification through this program.

Allied professionals are welcome to attend trainings for their own professional development but are not eligible for certification.

[Information on IowaCASA's Advocate Certification \(opens in new window\)](#)

[Advocate Certification Manual \(opens in new window\)](#)

Iowa Coalition for Collective Change

As direct experience working with survivors of homicide victims is a required part of the process, only paid and volunteer direct service staff are eligible for certification through this program.

[Advocate Training and Certification for Homicide Specialist \(opens in new window\)](#)

[Homicide Training and Certification Standards \(opens in new window\)](#)

[Certification Application \(opens in new window\)](#)

[Certification Renewal Application \(opens in new window\)](#)

Iowa Organization for Victim Assistance:

This voluntary program is open to anyone providing direct and/or indirect services to crime victims.

[Information on IOVA's Advocate Certification Training \(opens in new window\)](#)

**CVAD has the discretion to modify any and all training requirements. Training requirements will be outlined in each grantee's subaward.

Chapter 8 Service Standards

All subrecipients must meet the service standards established by CVAD and the relevant Iowa victim services coalition. Service standards ensure culturally-informed, victim-centered and quality service provision to victims of crime.

Iowa Coalition Against Domestic Abuse Standards

All domestic violence comprehensive subrecipients and domestic violence shelter comprehensive subrecipients must follow the standards established by the [Iowa Coalition Against Domestic Violence](#) (opens in new window).

Iowa Coalition Against Sexual Assault Standards

All sexual assault comprehensive subrecipients must follow the standards established by the [Iowa Coalition Against Sexual Assault \(opens in new window\)](#).

Homicide Training and Certification Standards

All victim service subrecipients providing direct services to survivors of homicide victims must abide by the [Homicide Training and Certification Standards \(opens in new window\)](#).

Iowa Victim Advocate Code of Ethics

All certified victim advocates must abide by the [Advocate Code of Ethics \(opens in new window\)](#) written by the Iowa Coalition Against Domestic Violence and the Iowa Coalition Against Sexual Assault.

Statewide Telephone/Crisis Text Hotline Requirements

All statewide hotlines and crisis text services that provide comprehensive crisis counseling, support and referral services to survivors of domestic violence, sexual assault and other crimes in Iowa must abide by the following standards:

- Be provided in a static location, not from mobile phones or an alternative location, such as a staff person's or volunteer's home.
- Be able to move from chat conversation to telephone conversation as requested by caller.
- Be available 24 hours a day, 7 days a week with the capacity to handle roll over calls from victim service programs choosing to forward their local hotlines after hours and on weekends.
- All hotline and crisis text/chat staff must receive a criminal history background check. Criminal history guidelines that would exclude a candidate from successful employment will be per the agency's written policies and procedures.
- Have written policies and procedures that guide the following services:
 - Crisis response to assess the caller for safety and provide any crisis counseling to address the immediate crisis. The nature of the crisis and goals of the call are determined by the caller and can include the after effects or long-term consequences of previous intimate partner abuse.
 - Information and referral to the victim service and/or other program(s) in their area to receive services. The advocates providing hotline services will have access to resources statewide to provide the most comprehensive referrals.
 - Confidentiality to ensure confidential communications exist between the victim counselor and the client. The policy should include procedures and provisions for the release of information, response to subpoenas, and exceptions required by law and must be in compliance with the guidelines as demonstrated in the Iowa Code. To safeguard confidentiality and anonymity, crisis lines may not use caller I.D. capabilities. Blocked calls and collect calls (including those from correctional institutions) must be accepted.
 - Connecting victims to local service provider through a direct call connection, rather than merely providing the number, whenever possible.
 - [Additional written policies and procedures as outlined in CVAD's Chapter II. Section Required Policies and Procedures.](#)
- Accessibility that addresses compliance with all federal and state statutes prohibiting discrimination including the Americans with Disabilities Act – (42 U.S.C.S. § 12101, et seq.) and the Rehabilitation Act – (29U.S.C.S. § 794)
- Accommodate individuals with hearing disabilities through a video phone, and/or a relay service.
- Provide meaningful no-cost access to certified translation or interpretation to individuals with Limited English Proficiency (Title VI of the Civil Rights Act of 1964 and Presidential Executive Order 13160). Have a written language access policy that outlines procedures for ensuring victims have access to necessary forms of communication, both written and verbal.
- Be able to dispose of client-related data and information and the technologies used in a manner that facilitates protection from unauthorized access and accounts for safe and appropriate disposal.
- Crisis/Chat line [staff must abide by Advocate Certification and Training Requirements in Chapter VI.](#)

Phone call data: The data collected should be securely stored in house. The information is owned by the program, not by an outside entity.

Database: The program used should meet Crime Victim Assistance Division (CVAD) standards and meet the reporting requirements of the grantor, without disclosing personal identifying information.

Phone System and Tertiary Technology: Must have a phone system and computer equipment to successfully handle a statewide crisis line. This includes:

- Individual phone system with the ability to direct connect to peer programs
- Phone Hardware: including phones, phone system hardware and computer server to run phone software (Voice server, IP system, switches)
- Accessory items: rack mounts, cables

- Phone software including licenses, upgrades
- Server software including operating system, virus protection, and networking tools.
- Primary Rate Interface (PRI) phone system with multiple incoming and outgoing lines. PRI allows for 23 incoming and outgoing calls at one time.
- Voice over Internet (VoIP) phone system with analog line back up in case of power outages.
- Internet bandwidth to support multiple phone calls and internet activity. This will be determined by the program's technology/internet provider.
- Visual screen interface with call queue.
- Computers: each advocate should have access to a computer while on duty, to monitor the call queue and perform administrative duties.
- Computer software: Each computer should have basic software to perform daily tasks (MS Office, database), including virus software for security purposes.

Chapter 9 Reporting Requirements

CVAD through the Victim Services Support Program (VSS) administers the following funding streams: State of Iowa funding, Federal Family Violence Prevention and Services Act (FVPSA or FV), Federal Victim of Crime Act (VOCA or VA), Federal STOP Violence Against Women Act (VAW or VW), and Federal Sexual Abuse Services Program (SASP or SF). As a condition of receiving grant funds from CVAD, your agency is required to submit performance reports.

These reports are used to monitor projects, fulfill federal grant reporting requirements, provide information for state strategies and implementation plans and assist CVAD in determining project success and funding allocations. The grant's project director is responsible for timely submission of completed program and fiscal reports. Failure to submit required reports on time is a breach of contract requirement. Financial reimbursement may be withheld pending the submission of late report(s).

Grantee reports will be completed and submitted in various ways depending upon the types of funding you receive. Instructions on how to complete each report can be found [here](#).

If the due date of any report falls on a Saturday, Sunday or holiday, the report is due the next business day.

Victims of Crime Act Assistance Grant (VOCA) Reports

Subrecipients of [Victims of Crime Act \(VA\) funds \(PDF\)](#) are responsible for completing two different reports: the annual SAR (Subgrant Annual Report) and the quarterly Subgrantee Data Report, which we refer to as the quarterly PMT report. Whoever is responsible for submitting VOCA reports must be registered in the Office of Justice Program Performance Measurement Platform [\(OVC PMT\) \(opens in new tab\)](#).

Click [here \(opens in new tab\)](#) for VOCA definitions.

1. [Subgrant Annual Report \(SAR\) \(PDF\)](#): The SAR is required to be completed annually within 60 days of receipt of a contract with CVAD. CVAD is required to complete the first section of the SARS (Questions #1-7). The subrecipient is required to review responses to Questions #1-7 for accuracy and if changes are necessary, contact their primary VSS staff person. Subrecipients are required to complete the second section of the SAR (Questions #8-11).

2. [VOCA Subgrantee Data Report \(PDF\)](#): Subrecipients are required to complete a performance report on a quarterly basis in the federal PMT system. The table below shows the reporting periods and due dates. At a minimum, a subrecipient should review the quarterly report at the beginning of the contract period to be sure all required data is tracked. This [Excel spreadsheet](#) will assist you in tracking the required data for your quarterly VOCA Subgrantee Data Report if you do not have a database or other means to track this information.

For more information on the PMT system and VOCA quarterly reports see the following links:

[Performance Measurement Tool Subgrantee User Guide \(PDF\)](#)

[Subgrantee Data Report Frequently Asked Questions \(PDF\)](#)

[Performance Measurement Tool PMT Frequently Asked Questions \(PDF\)](#)

Victims of Crime Act (VOCA) Quarterly Performance Report

<u>Reporting Period:</u>	<u>Due Date:</u>
October 1 st – December 31 st	January 31 st
January 1 st – March 31 st	April 30 th
April 1 st – June 30 th	July 31 st
July 1 st – September 30 th	October 31 st

STOP Violence Against Women Formula Grant Funds (VAWA)

If a subrecipient receives [STOP Violence Against Women Funds \(opens in new window\)](#) (VAWA) funds, an annual STOP VAWA report is due February 15, which reports the previous calendar year's (January to December) grant activities. The STOP VAWA annual report is completed and submitted in the required Adobe file format and uploaded in the Performance Reports component of [IowaGrants.gov \(opens in new window\)](#).

The [STOP VAWA reporting template and reporting instructions](#) can be found on the Attorney General's website.

For more information on completing the STOP VAWA reports, go to the [Measuring Effectiveness Initiative \(opens in new window\)](#) website.

Note to law enforcement, prosecution and statewide agencies receiving Violence Against Women (VW) funds: Your STOP report should be completed as it applies to work related to violence against women (i.e., the number of trainings provided on VAW issues) unless otherwise specified in the report.

Sexual Abuse Services Program (SASP)

If a subrecipient receives [Sexual Abuse Service Program \(SASP\)](#) funds, an annual SASP report is due February 15, which reports the previous calendar year's (January to December) grant activities. The SASP annual report is completed and submitted in the required Adobe file format and uploaded in the Performance Reports component of IowaGrants.gov.

The [SASP reporting template and reporting instructions](#) can be found on the Attorney General's website.

Family Violence Prevention & Services Act (FVPSA)

If a subrecipient receives [Family Violence Prevention & Services Act \(FVPSA or FV\)](#) funds, an annual FVPSA Report is November 15, which reports the grant activities from October 1, to September 30 of the same year. The FVPSA Annual Report is required to be submitted in the Performance Reports component of IowaGrants.gov.

The [FVPSA reporting template and reporting instructions](#) can be found on the Attorney General's website.

Bi-Annual Performance Reports (Required of All Subrecipients)

All subrecipients receiving CVAD funds, must complete CVAD Bi-Annual Performance reports, which are specific to the type of programming your agency provides. For example, there is a report specifically for victim service organizations, which is different from law enforcement and prosecution organizations. Grantees are required to complete each section of the report specific to their program type.

Grantees identified as the following: Domestic Abuse Comprehensive (DAC), Sexual Abuse Comprehensive (SAC), Shelter-Based Victim Services, Statewide Victim Coalition, Culturally Specific Programs (CSP), Statewide Victim Hotline or Survivor of Homicide Program are required to use the Empower Database System (Empower DB) provided by CVAD. The reporting section of Empower DB has the capability of printing the reports. Grantees who are required to use Empower DB will run their bi-annual performance report in the Empower DB system and then submit them in the Performance Reports component of IowaGrants.gov.

Empower DB has an assortment of instructional videos illustrating data entry and how to navigate the system in the Database Documentation Section.

EmpowerDB **activity definitions** will be used by anyone completing required reports. This comprehensive listing of activities and their corresponding definitions is designed to assist those agencies using EmpowerDB; however, all grantees will benefit from information in the document.

The [CVAD Biannual reporting templates](#) can be found on the Attorney General's website.

Grantees are to submit their CVAD bi annual reports in the Performance Reports component of IowaGrants.gov.

OTHER REPORTS

Any other reports such as Law Enforcement, Violence Against Women Prosecutors, Victim Witness Coordinators and VOCA Projects can be found on [here](#).

Chapter 10 Purchasing Procedures

Purchasing procedures establish the authority and mechanics required in purchasing for the subrecipient's operation. The purpose is to establish guidelines and regulations governing the purchase of supplies, equipment, contractual services, and other items, to ensure funds are expended in accordance with an approved budget, with consideration of the availability of funds to pay for such purchases, and in compliance with contractual provisions and relevant laws and regulations.

Purchases

Subrecipients shall follow their own purchasing procedures provided the procurement conforms to applicable federal law and the standards identified in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ([2 CFR 200 \(opens in new window\)](#)).

At minimum, CVAD grant recipients and subrecipients must follow the procurement standards as written in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards - [200 CFR 318 \(PDF\)](#) through [200 CFR 326 \(PDF\)](#).

Subrecipients must have standards and procedures in place for a segregation of duties to ensure no one individual has the authority/responsibility to order, receive purchases, approve invoices for payments, or make payments, sign checks and mail payments.

Selecting Vendors

Vendor Qualifications: All vendors providing supplies, equipment, or services should be reputable firms having demonstrated capacity to produce or provide supplies, equipment, services and other items within a reasonable time or within specific time limits established by the purchaser. Vendors should be subject to disqualification if they misrepresent quality, quantity, or price of what is being purchased. Vendors that exceed reasonable time limits should also be disqualified.

Selecting Vendors: Whenever possible, select vendors on the basis of three price quotations or competitive bids. As a subrecipient, you must conduct all procurement transactions in a manner providing full and open competition consistent with the Procurement Standards in the Uniform Requirements ([CFR 200.319 \(PDF\)](#)). This requirement holds whether procurement transactions are negotiated or competitively bid, and without regard to dollar value. In order to avoid unfair competitive advantage, contractors that develop or draft specifications, requirements, statement of work and invitations for bids or requests for proposals, must be excluded from competing for such procurements.

Written procedures for procurement transactions must ensure all solicitations incorporate a clear and accurate description of the technical requirements of the material, product, or service to be procured. Solicitations should also identify all requirements that must be fulfilled and all other factors to be used in evaluating bids and proposals.

Under certain circumstances, supplies, equipment, services, or other items may be purchased without bids or quotations. Quotations may not be necessary if a qualified vendor is the sole source of the items to be purchased, or, in case of emergency, when immediate delivery is necessary for the entity's continued provision of adequate services.

All sole-source purchases should be reviewed by the person at the agency with authority to approve such purchases, or a designee. In any event, the grantee project director should be apprised of any sole-source purchase as soon as possible. A written memorandum explaining all emergency purchases and all other sole-source purchases exceeding an amount determined by management should be attached to the file copy of the purchase order.

To determine what Method of Procurement to be followed, please refer to [CFR 200.320 \(opens in new window\)](#) (Methods of Procurement) in the Uniform Requirements as well as [Chapter XIV. Procurement of Goods and Service](#) and [Chapter XV. Procurement of Professional Services](#) of this grant manual.

Disbursement of Funds

Upon proper certification of invoices and bills, make disbursements in accordance with your agency's policies and standard grant procedures for the issuance of checks and vouchers.

Supporting Documentation

Present supporting documentation to justify each journal entry. In most cases, staff members should use preprinted, sequentially numbered forms. Written policies, concerning the use of the forms, should be established.

The following are examples of supporting documentation:

1. All journals and ledgers
2. Annual financial reports with working papers
3. Annual program reports, including statistics, with working papers
4. Bank reconciliation
5. Bank statements
6. Checks/Warrants
7. Contracts
8. Correspondence
9. Deposit slips
10. Fixed assets inventory listings
11. Inventory count sheets
12. Invoices
13. Journal vouchers
14. Leave requests
15. Petty cash count sheets
16. Petty cash receipts
17. Petty cash reimbursement receipts
18. Pre-numbered cash receipt
19. Purchase orders
20. Support for sole-source-decisions
21. Telephone logs
22. Time sheets
23. Travel claims
24. Written policies

Maintain a current roster of grant or contract agreements. Include the following information for each grant:

1. Grantor
2. Federal grant number
3. Title of grant
4. Catalog of Federal Domestic Assistance (CFDA)
5. Period Covered
6. Approved budget (latest revision)
7. Grantor share
8. Match Requirements
9. Purpose of grant

Maintain a file on each grant. The file should contain at least the following items:

1. Grant agreement, including grant budget
2. All grant agreement amendments
3. Copy of periodic financial reports
4. Other pertinent information (e.g., correspondence, monitoring reports)

Maintain information on in-kind contributions and matching requirements by grant in separate file folders, as necessary.

Chapter 11 Travel, Conferences and Meetings

Subrecipients must comply with all applicable laws, regulations, policies and official [DOJ guidance \(PDF\)](#) (for programs receiving VOCA, FVPSA STOP VAWA or SASP funds). This includes abiding by the [State of Iowa travel policies \(opens in new window\)](#). Those traveling should pay close attention to rules regarding food and beverage purchases.

There are rules and forms regarding travel/training and the reimbursement of expenses for both in-state and out-of-state travel. See [Chapter II Post-award Requirements, Claims for Reimbursement, Expense Summary Forms](#).

In-State Travel for Conferences/Trainings

Registration Fees

Mileage Rate

Vehicle Expenses

Meal Rate

Lodging

Other Miscellaneous Expenses

If in state travel expenses are included in a program's approved budget, programs do not need to ask prior permission to attend in state conferences, trainings, workshops or meetings as long as they align with victim services programming.

If in-state travel expenses are not included in a program's budget, the program will need to **request a budget revision** to travel in state. The **budget revision form** needs to be completed prior to incurring expenses. The budget revision request form is to be uploaded into iowagrants.gov via the correspondence section and can also be emailed to the program's primary CVAD contact.

CVAD mandatory trainings, workshops, meetings or conferences and coalition meetings are allowable travel expenses and should be considered when completing program budgets especially if CVAD funds are to pay for those expenses.

Registration fees

Registration fees are allowable expenses.

Registration fees for a conference or training may be paid by the individual, or by the agency. A paid receipt must be furnished for reimbursement, if applicable. If no receipt is available, a printed copy of the registration form or electronic registration acknowledgement, matched with a copy of the canceled check (front and back) or credit card receipt with appropriate information on the credit card statement, will be accepted.

A copy of the registration form and the agenda, including information about any meal(s) provided, must be attached to the [Out-of-State Travel and In-State Travel Form \(Excel\)](#) when applicable

Mileage

Staff may request mileage reimbursement through either the [Staff Mileage Payment Form \(Excel\)](#) or the [Out-of-State Travel and In-State Travel Form \(Excel\)](#).

The [Staff Mileage Payment Form \(Excel\)](#) is an appropriate form to use for grant staff who travel on a regular basis. Staff complete this form when requesting reimbursement for mileage only.

Other travel expenses, should be submitted on the [Out-of-State Travel and In-State Travel Form \(Excel\)](#).

CVAD will reimburse mileage at the state rate in effect when the travel was taken. CVAD will notify agencies if the state rate changes; however, this change is not retroactive and would only affect future travel.

Agencies may lease vehicles; however, CVAD will only reimburse mileage for allowable grant activities. No expenses related to the cost of leasing vehicles will be reimbursed. Travel must be tracked on the

appropriate forms and can be reimbursed at the state rate.

Vehicle Expenses

CVAD will not reimburse for gas, maintenance, insurance or other expenses associated with an agency or employee owned or leased vehicle. CVAD can reimburse mileage for agency or employee owned vehicles as long as the expenses are for allowable grant activities. CVAD will pay the state rate in effect at the time of travel. Employees are to complete the [Staff Mileage Payment Form \(Excel\)](#) or [Out-of-State Travel and In-State Travel Form \(Excel\)](#) for mileage reimbursement. An agency owned or leased vehicle must complete the [Vehicle Mileage Form \(Excel\)](#). These forms will be submitted with claim reimbursement as required by the risk designation.

If a subrecipient chooses to rent a vehicle, CVAD will reimburse the lesser of rental car fees and costs of gas, or mileage at the current state rate. Receipts for gas must be included with the expense reimbursement claim form, as required by the risk designation.

Example:

Event-Conference attendance.

Rent a vehicle for \$100/day + \$50 gas = \$150

Roundtrip mileage-200 miles. Mileage reimbursement would have been $200 \times .39/\text{mile} = \78 .

The program would only be eligible for \$78 in reimbursement costs, as the rental car is not more cost effective.

Meal Reimbursement

All meals being claimed for reimbursement must have:

- an itemized receipt
- show the location of the meal (city/state)
- name of the restaurant
- date and time of meal.

Employees should complete a [Meal Reimbursement Form \(Excel\)](#) that reflects actual meal receipt amounts before scanning, in order to have it correspond with your travel forms.

A charge card receipt that does not show the itemized food, drink and tax will not be accepted.

If an itemized receipt does not have the name or location of the restaurant, the traveler completing the [Out-of-State Travel and In-State Travel Form \(Excel\)](#) must write on the receipt the name of the restaurant, location (city and state), date and time of meal and then sign (not initial) the itemized receipt.

If the copy of the itemized receipt is unreadable, the meal expense will be removed from the reimbursable amount.

Tips are allowable with state and federal funds. Tips are allowable for no more than 15% of the food bill, up to the maximum allowed for reimbursement. The tip is to be calculated on the sub-total of eligible food and drink before the tax has been applied.

Staff will be reimbursed for meals only if they incur an overnight stay while performing their job duties.

- If meals are included in conferences fees or registration fees those expenses will be not reimbursed.

Please note in-service trainings for staff and volunteers do not count for reimbursement.

Breakfast will only be reimbursed if the traveler departs before 6:00 a.m. on the date of travel. Dinner will only be reimbursed if the traveler returns after 7:00 pm. To obtain updated meal reimbursement rates for

in-state travel go to the [Iowa Department of Administrative Services \(opens in new window\)](#) website.

No alcohol expenses will be reimbursed.

Lodging

Subrecipients will receive reimbursement for the actual costs of reasonable lodging accommodations, plus tax, not to exceed the [out of state city levels \(opens in new window\)](#). Lodging receipts must show a zero balance. In addition, the lodging receipts/invoices must show the itemized expenses for each night of the travelers stay.

Subrecipients will not be reimbursed for lodging or other items outlined on the [Out-of-State Travel and In-State Travel Form \(Excel\)](#) unless these items are associated with:

- Attendance at the Statewide Coalition meetings as long as your home is not in the county hosting the meeting,
- Travel outside of their service area, and/or
- Attendance at a full or multi-day conference or training.

Exceptions to these rules must be approved in advance by CVAD.

CVAD will not reimburse lodging expenses for conferences or trainings held within your agency's county.

Other Miscellaneous Expenses

Original receipts must be attached to the [Out-of-State Travel and In-State Travel Form \(Excel\)](#) to receive reimbursement for other miscellaneous expenses, if applicable. Certain miscellaneous expenses are allowable such as airfare, parking, bus, cab, shuttle, luggage fee, registration and tolls.

Other miscellaneous items may be reimbursed if the CVAD deem them to be reasonable and appropriate, with adequate documentation.

Out of State Travel

All out-of-state travel **must be pre-approved** by CVAD.

Out of State Travel: Subrecipients must submit an **out of state** travel request form to CVAD for out of state travel IF out of state travel is not included in the original budget; OR out of state travel is included in the original budget, but details about the travel are not provided.

Detailed out of state travel in an approved budget means both the budget and the budget justification provide the name of the conference, training or meeting, known or estimated dates of travel, known or estimated costs for lodging, airfare, meals and registration and other costs necessary to travel.

Subrecipients must also request a budget revision if they did not include out of state travel in the original budget. Programs with TBD or to be determined in the out of state travel budget do not have to request a budget revision unless the amount originally budgeted is insufficient.

All subrecipients must use the state designated out-of-state meal rates, as summarized on the [Iowa Department of Administrative Services \(DAS\) website \(opens in new window\)](#). Each city has a level and a meal reimbursement amount associated with it (1, 2, 3, 4). If a city is not listed, the level 1 tier should be used.

The requirements outlined in [In-State Travel](#) must be adhered to for out-of-state travel. The only exception is the meal rate changes for out-of-state travel.

State of Iowa Travel Rules

All CVAD subrecipients are required to abide by the travel rules of the [Iowa Department of Administrative Services \(opens in new window\)](#) unless specifically noted in other sections of the grants manual. These rules were summarized in earlier sections of this chapter. However, for more specific information on the topics, Programs may read the following information:

[Travel Policy and Procedure \(opens in new window\)](#)

[In-State Travel Reimbursement Summary \(opens in new window\)](#)

[Meal Receipt FAQs \(opens in new window\)](#)

[Hotel, Motel and B&B Guide \(opens in new window\)](#)

Chapter 12 Property and Equipment

Subrecipients are required to be prudent in the acquisition and management of property purchased with state or federal funds. All purchases must follow the Procurement Standards located in [Chapter XIV. Procurement of Goods and Services](#). Expenditure of funds for the acquisition of new property, when suitable property required for the successful execution of projects is already available within the organization, will be considered an unnecessary expenditure.

Definitions

Real Property: typically includes land and buildings.

Personal Property: includes both tangible personal property, which is classified as either equipment or supplies; and intangible personal property, which includes things having no physical existence, like trademarks, copyrights, and patents.

Equipment: is a tangible non-expendable personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit.

Sensitive Minor Equipment: is defined as moveable, high-risk, sensitive property items purchased with a per unit cost between \$500.00 and \$5,000.00, such as computers (i.e., laptops, tablets), TV's, projectors, cell phones and cameras acquired, used and managed for criminal justice and victim service grant purposes.

Intangible Property: includes trademarks, copyrights, and patents.

*****Real property and intangible property are unallowable expenses with CVAD funding.**

Inventory Control

Due diligence should take place before purchasing property and equipment in order to ensure it is needed and is not already available within your organization.

Subrecipients must have and follow their property and equipment policy and maintain supporting documentation to avoid incurring property and equipment costs that are later disallowed (e.g., acquiring unreasonable, duplicative, or unnecessary property).

CVAD recommended inventory control include:

- Keep an up to date equipment inventory (For CVAD requirements see [Management and Oversight of Equipment](#))
- Employ effective management techniques for determining property/equipment is needed.
- Initiate a screening process to ensure effective controls are in place for property management.

Documentation

Receipts or invoices with order dates are required on all equipment purchased with grant funds. Documentation of equipment purchased and supporting receipts should also be maintained to provide for easier documentation on the annual [Project Equipment Summary Report, \[ML1\]](#) which requires a listing of all equipment purchased via grant funds during the year. Save a copy of the completed report in the grant file.

Purchases with a unit cost greater than \$5,000 must have at least three written bids or quotes prior to purchase. The quotes or bids must be submitted to CVAD with reimbursement request if risk designation requires it, or at the discretion of CVAD. These quotes should be kept on file for audit purposes. The invoice copy or receipt must be submitted to CVAD with reimbursement, regardless of risk designation.

Subrecipients must retain records for equipment, non-expendable personal property, and real property for a period of 5 years from the date of disposition, replacement, or transfer at the discretion of the awarding agency. If any litigation, claim, or audit is started before the expiration of the 5-year period, a subrecipient must retain records until all litigations, claims, or audit findings involving the records have been resolved.

[\[ML1\]](#) This MUST link to the Project Equipment Summary Report in the Appendix, NOT to the Google doc form.

Management and Oversight of Equipment

Equipment and sensitive minor equipment must be reported on the [Project Equipment Summary Report.\[ML1\]](#) This report is due every October 31 and sent via email to your CVAD contact person.

Agencies must have procedures for managing equipment and sensitive minor equipment (including replacement). Agency inventory records must identify the source(s) of funding used to purchase equipment and include at a minimum, the following:

Equipment and sensitive minor equipment records must include:

- Purchasing federal grant award number
- Description of the property
- Serial number or other identification number
- Identification of who holds the title
- Acquisition date
- Cost of the property
- Percentage of Federal participation in the cost of the property
- Location of property
- Use and condition of property
- Disposition data including the date of disposal and sale price and justification

A physical inventory of the property must be taken, and the results reconciled with the property records at least once every two years.

A control system must exist to ensure adequate safeguards to prevent loss, damage or theft of property.

Subrecipients must notify CVAD within 30 business days of discovery when there is loss, damage or theft of equipment or sensitive minor equipment if grant funds paid for the equipment or minor equipment.

Any loss, damage, or theft shall be investigated by the subrecipient, as appropriate. Subrecipients are responsible for replacing or repairing property that is willfully or negligently lost, stolen, damaged, or destroyed. Any loss, damage, or theft of the property must be investigated and fully documented and made part of the official project records.

Adequate maintenance procedures must exist to keep the property in good condition.

If the subrecipient is authorized or required to sell the property, proper sales procedures must ensure the highest possible return; see [Disposition](#).

Disposition

Whenever a subrecipient wishes to dispose of surplus equipment purchased with grant funds, or change its use, the equipment must be returned to CVAD or be disposed of within the guidelines of the program. Equipment with a current per unit fair market value of \$5,000 or less may be retained, sold or otherwise disposed of with no further obligation to CVAD or Federal awarding agency. Equipment with a current per-unit fair-market value in excess of \$5,000 may be sold with the proceeds of the sale being multiplied by the awarding agency's share of the equipment, with that amount to be returned to the CVAD.

There is no time limit on this requirement. Contact CVAD for guidance when disposing of equipment purchased with grant funds.

In the event of the termination or grant closure of a CVAD grant prior to the end of the grant term, programs should contact VSS Program Staff for instructions regarding equipment disposition.

Reporting Purchase

Subrecipients shall complete the [Project Equipment Summary Report](#)^[ML1] for all CVAD grants. This form is a list of equipment purchased during each fiscal year and is completed on an annual basis only if equipment is purchased with CVAD funds. This form is due to CVAD with the final claim of the annual contract period. Save a copy of the completed report in the grant file.

^[ML1]This MUST link to the Project Equipment Summary Report in the Appendix, NOT to the Google doc form.

Equipment Acquired with Specific Federal Formula Funds

Additional information and requirements for equipment acquired with federal formula funds administered by CVAD can be found in the [DOJ Grants Financial Guide \(Opens in New Window\) \(PDF\)](#). Information on specific federal formula funds can be found at the following links:

- [Sexual Assault Services Grants \(SASP\) \(Opens in New Window\)](#)
- [STOP Violence Against Women Act Grants \(VAWA\) \(Opens in New Window\)](#)
- [Victims of Crime Act Grants \(VOCA\) \(Opens in New Window\)](#)
- [Family Violence Prevention and Services \(FVPSA\) \(Opens in New Window\)](#)

Chapter 13 Printing, Publications & Media

Printing

The costs of electronic and print media, including distribution, promotion, and general handling, are allowable.

If these costs are not identifiable with a particular project or cost activity, the costs should be allocated as indirect costs to all benefiting activities of the organization.

All electronic and print media prepared and released by the agency shall include the statement:

“This project is funded under an agreement with the State of Iowa.”

NOTE: Subrecipients will only use this generic publication statement if the federal or state grant funds do not require a specific statement. Refer to the Publication and Media sections of this chapter.

Publications

[OJP \(OVW\) Guiding Principles for STOP VAWA & SASP Funds](#)

[OJP Training Guiding Principles](#)

STOP VAWA, VOCA, FVPSA and SASP funds cannot be used for research; however, these funds can be used for program assessment or program evaluation.

The following information is from the [DOJ Financial Guide \(Opens in New Window\) \(PDF\)](#) Postaward Requirements 3.9 allowable costs, page 75.

To be considered allowable, publication costs must be incurred for work done according to a process that the recipient has described in writing. This process should include writing, editing, and preparing the illustrated material (including videos). Alternatively, it may include only the internal printing requirements from the recipients/subrecipients in accordance with the terms of the project.

DOJ has authorized any recipient or subrecipient employee to make or have made by any means available to him or her, without regard to the journal copyright and without royalty, a single copy of any such article for his or her own use. Recipients are encouraged to make the results and accomplishments of their activities available to the public. Recipients publicizing project activities and results must adhere to the following parameters:

- Responsibility for the direction of the project should not be ascribed to the Department of Justice, (or the Department of Health and Human Services, or the Office of Violence Against Women as appropriate in lieu of the Department of Justice) or the Iowa Crime Victim Assistance Division. The publication must not convey DOJ/DHHS/OVW or IA CVAD's official recognition or endorsement of the project simply by having received funding. A separate request of the State and appropriate federal agency must be made and granted for official recognition.
- The publication must include the following statement: "The opinions, findings, and conclusions or recommendations expressed in this publication/program/exhibition are those of the author(s) and do not necessarily reflect the views of the Department of Justice or grant-making component."
- All reports, studies, notices, informational pamphlets, press releases, signs, billboards, DVD's, public awareness kits, training curricula, webinars, websites and similar public notices (written, visual or sound) prepared and released by the program shall include the below statement if the federal or state grant funds do not require a specific statement:

"This project is funded under an agreement with the State of Iowa by Award No. _____ awarded by the (name of the specific office/bureau), Department of Justice."

**See OVW requirements for notices when STOP VAWA funds are used below.

**Any such notices by the program shall be approved by the State.

- The publication must not convey DOJ's official recognition or endorsement of the recipient's project simply based on having received funding.
- Recipients may file a separate application with the grant-making component requesting official recognition.

Recipients and any subrecipients are expected to publish or otherwise make widely available to the public, as requested by the awarding agency, the results of work conducted or produced under an award.

All publication and distribution agreements with a publisher must include provisions giving the Federal Government a royalty-free, non-exclusive, and irrevocable license to reproduce, publish, or otherwise use and to authorize others to use the publication for Federal Government purposes (see Chapter 3.7). The agreements with a publisher should contain information on the awarding agency requirements.

Unless otherwise specified in the award, recipients/subrecipients may copyright any books, publications, films, or other copyrightable material developed or purchased as a result of award activities. Copyrighted material will be subject to the same provisions giving the Federal Government a license as described above.

A publication and distribution plan should be submitted to the awarding agency before materials developed under an award are commercially published or distributed. The plan must include a description of the materials, the rationale for commercial publication and distribution, the criteria to be used in the selection of a publisher, and—to assure reasonable competition—the identification of firms that will be approached.

Recipients/subrecipients must obtain prior agency approval of this plan for publishing project activities and results when it uses Federal funds to pay for the publication.

Guidance for publication costs is set out in 2 C.F.R. § 200.461.

§200.461 Publication and printing costs.

Publication costs for electronic and print media, including distribution, promotion, and general handling are allowable. If these costs are not identifiable with a particular cost objective, they should be allocated as indirect costs to all benefiting activities of the non-Federal entity.

Page charges for professional journal publications are allowable when

1. The publications report work supported by the Federal Government; and
2. The charges are levied impartially on all items published by the journal, whether or not under a Federal award.
3. The non-Federal entity may charge the Federal award before closeout for the costs of publication or sharing of research results if the costs are not incurred during the period of performance of the Federal award.

All reports, studies, notices, informational pamphlets, press releases, signs, billboards, DVDs, public awareness kits, training curricula, webinars, websites and similar public notices (written, visual or sound) prepared and released by the program shall include the below statement if the federal or state grant funds do not require a specific statement:

“This project is funded under an agreement with the State of Iowa.”

Any such notices by the program shall be approved by the State.

OJP (OVW) Guiding Principles for STOP VAWA & SASP funds:

Any training or training materials that the recipient -- or any subrecipient ("subgrantee") at any tier -- develops or delivers with OJP award funds must adhere to the [OJP Training Guiding Principles for Grantees and Subgrantees \(Opens in New Window\)](#).

Subgrantee agrees all materials and publications (written, visual or sound) resulting from award activities shall contain the following statements: “This project was supported by Subgrant No. _____ awarded by the state administering office for the STOP Formula Grant Program/SASP Formula Grant Program. The opinions, findings, conclusions, and recommendations expressed in this publication/program/exhibition are those of the author(s) and do not necessarily reflect the view of the Department of Justice, Office on Violence Against Women.”

Subgrantee agrees one copy of all reports and any other written materials or products that are funded under the project to Federal Office on Violence Against Women by submitting it to the Iowa Attorney General's Crime Victim Assistance Division not less than 30 days prior to public release. If the written material is found to be outside the scope of the program or in some way to compromise victim safety, it will need to be revised

to address these concerns or the funded program will not be allowed to use STOP funds to support the further development or distribution of the materials.

All materials and publications (written, visual, or sound) resulting from the award activities shall contain the following statements: "This project was supported by subgrant No. _____ awarded by the state administering office for the SASP Formula Grant Program. The opinions, findings, conclusions, and recommendations expressed in this publication/program/exhibition are those of the author(s) and do not necessarily reflect the views of the U.S. Department of Justice, Office on Violence Against Women.

Subgrantee agrees that any training or materials developed or delivered with funding provided under this award must adhere to the OVW Training Guiding Principles for Grantees and Subgrantees, available at [OVW Training Guiding Principles Grantees and Subgrantees \(Opens in New Window\) \(PDF\)](#).

OJP Training Guiding Principles

Any training or training materials that the recipient -- or any subrecipient ("subgrantee") at any tier -- develops or delivers with OJP award funds must adhere to the [OJP Training Guiding Principles for Grantees and Subgrantees \(Opens in New Window\) \(PDF\)](#).

The Program will submit one copy of all reports and any other written materials, or products to CVAD no less than 30 days prior to public release. If the written material is found to be outside the scope of the program, deemed inappropriate, or in some way compromises victim safety, it will need to be revised to address these concerns, or the funded program will not be allowed to use the relevant CVAD federal or state funds to support further development, or distribution of the materials.

All publication and distribution agreements with a publisher will include provisions giving the Federal government a royalty-free, non-exclusive, and irrevocable license to reproduce, publish, or otherwise use and to authorize others to use for Federal government purposes

Additionally, studies and research/report type publications expressing the direction of project activity must also contain the following federal funding statement:

"The opinions, findings, conclusions or recommendations contained within this document are those of the author and do not necessarily reflect the views of the Department of Justice (or Department of Health and Human Services, Office of Violence Against Women, Office for Victims of Crime as appropriate) or the State of Iowa, Crime Victim Assistance Division"

Media

Advertising and public relations (§200.421)

a. The term advertising costs means the costs of advertising media and corollary administrative costs. Advertising media include magazines, newspapers, radio and television, direct mail, exhibits, electronic or computer transmittals, and the like.

b. The only allowable advertising costs are those used solely for:

1. The recruitment of personnel required by the non-Federal entity for performance of a Federal award (See also §200.463 Recruiting costs);
2. The procurement of goods and services for the performance of a Federal award;
3. The disposal of scrap or surplus materials acquired in the performance of a Federal award except when non-Federal entities are reimbursed for disposal costs at a predetermined amount; or
4. Program outreach and other specific purposes necessary to meet the requirements of the Federal award.

c. The term “public relations” includes community relations and means those activities dedicated to maintaining the image of the non-Federal entity or maintaining or promoting understanding and favorable relations with the community or public at large or any segment of the public.

d. The only allowable public relations costs are:

1. Costs specifically required by the Federal award;
2. Costs of communicating with the public and press pertaining to specific activities or accomplishments which result from performance of the Federal award (these costs are considered necessary as part of the outreach effort for the Federal award); or
3. Costs of conducting general liaison with news media and government public relations officers, to the extent that such activities are limited to communication and liaison necessary to keep the public informed on matters of public concern, such as notices of funding opportunities, financial matters, etc.

e. Unallowable advertising and public relations costs include the following:

1. All advertising and public relations costs other than as specified in paragraphs (b) and (d) of this section;
2. Costs of meetings, conventions, convocations, or other events related to other activities of the entity (see also §200.432 Conferences), including:
 - (i) Costs of displays, demonstrations, and exhibits;
 - (ii) Costs of meeting rooms, hospitality suites, and other special facilities used in conjunction with shows and other special events; and
 - (iii) Salaries and wages of employees engaged in setting up and displaying exhibits, making demonstrations, and providing briefings;
3. Costs of promotional items and memorabilia, including models, gifts, and souvenirs;
4. Costs of advertising and public relations designed solely to promote the non-Federal entity.

Chapter 14 Procurement of Goods and Services

Subrecipients must have written purchasing policies. Subrecipients shall follow the same policies and procedures it uses for procurement from its non-CVAD funds. Each agency shall ensure every purchase order or other contract includes any clauses required by Federal statutes and executive orders, their implementing regulations, and the grant contract provisions.

Procurement Standards

Subrecipients shall use their own procurement procedures and regulations, provided that the procurement conforms to applicable federal law and the standards identified in the Procurement Standards Sections of [CFR 200.317-200.326 \(Opens in New Window\) \(PDF\)](#). This section of the CFR (search for sections 317 after you open the document) details what needs to be in an agency's procurement policy.

Any agency, whose procurement system has been certified by a federal agency, is not subject to prior approval requirements of 28 CFR Parts 200. CVAD's prior approval will only be required for areas beyond limits of the subrecipient certification. Highlights include but are not limited to:

- Cost and Price Analysis (2 CFR, Section 200.323): Describe the process for performing a cost or price analysis for every procurement action in excess of the small purchase threshold (phone bids, 3 quotes, etc.).
- Noncompetitive Procurement (2 CFR, Section 200.320[f]): Describe the process for procuring goods and/or services that cannot be conducted through normal competitive procurement methods, including emergency or sole source procurement.
- Small Purchase Procedures (2 CFR, Section 200.320[b]): Describe the process for procuring goods, and/or services when the total dollar amount is less than your program's relevant small purchase threshold per procurement transaction.
- Formal Purchase Procedures (2 CFR, Section 200.320[c] and [d]): Describe the process for procuring goods and/or services when the dollar amount is more than your program's relevant small purchase threshold per procurement transaction.
- Duplication of Goods/Services (2 CFR, Section 200.318[d]): Describe the process used to ensure that there is no acquisition of unnecessary or duplicate goods or services.
- Gratuities, Favors, or Gifts (2 CFR, sections 200.318[c][1] and 400.2): Include a prohibition on soliciting or accepting gratuities, favors, or anything of monetary value from contractors, potential contractors, or parties to sub agreements. Agencies may define a set of standards for situations in which financial interest or gratuity is not substantial or the gift is an unsolicited item of nominal value. If the latter is chosen, include the definition of nominal value.

Adequate Competition

All procurement transactions, whether negotiated or competitively bid and without regard to dollar value shall be conducted in a manner so as to provide maximum open and free competition. Interagency agreements between units of local government are excluded from this provision.

Subrecipients must not create unreasonable restrictions on competition under the award; association with federal government. This applies with respect to any procurement of property or services that is funded (in whole or in part) by CVAD funds, regardless of the dollar amount of the purchase or acquisition, the method of procurement, or the nature of any legal instrument used as noted in (DOJ) Part 200 Uniform Requirements--including as set out at 2 C.F.R. 200.300. No subrecipient may, in any procurement transaction, discriminate against any person or entity on the basis of such person's or entity's status as an "associate of the federal government," or on the basis of such person or entity's status as a parent, affiliate, or subsidiary of such an associate, except as expressly set out in 2 C.F.R. 200.319(a), or as specifically authorized by the US Department of Justice.

Non-Competitive Practices

Each subrecipient shall be alert to organizational conflicts of interest or non-competitive practices among contractors that may restrict or eliminate competition or otherwise restrain trade. Contractors that develop or draft specifications, requirements, statements of work, and/or Requests for Proposals (RFP's) for a proposed procurement shall be excluded from bidding or submitting a proposal to compete for the award of such procurement. Any request for exemption must be submitted in writing to CVAD.

Chapter 15 Procurement of Professional Services

Contractor and Consultant Agreements

When an agency determines it is appropriate to pay another entity for goods or services using CVAD grant funding, the agency must have contractual documents in place prior to entering into a relationship with the entity.

First, the program must decide what type of contracting relationship exists based on the nature of the agreement and the criteria in the Uniform Requirements. [See 2 CFR §200.330, section 200.22 and section 200.92 \(Opens in New Window\) \(PDF\)](#) (After opening the link search for 200.330).

Subrecipient: You have a subrecipient relationship with another entity when the entity:

1. Has the ability or authority to determine who is eligible to receive assistance;
2. Has its performance measured against whether the objectives of the state/federal program are met;
3. Has responsibility for programmatic decision-making
4. Has responsibility for adherence to applicable state/federal program compliance responsibilities;
5. Uses CVAD funding to carry out a program of the organization rather than just providing goods and services.

***All subrecipient relationships must be pre-approved by CVAD prior to a program entering into a contract.**

Contractor: Contractors are also called vendors. Contractors provide goods and services within normal business operations; provide similar goods and services to different purchasers; operate in a competitive environment; provide goods and services that are ancillary to the operation of the CVAD funded program; and are not subject to compliance requirements.

Professional Services: Professional services are unique, technical or infrequent functions performed by an outside contractor (vendor), qualified by education, experience or technical skills and abilities. Examples of professional services include but are not limited to, laboratory analysis, project evaluation, marketing, auditing, translation/interpretation and website development.

Consultants: Consultants are experts or people who hold special knowledge or skills, or who give professional or legal advice. Consultants are hired on a contractual basis and are not employees of your agency.

Types of Agreements

Subaward

A subaward is an award provided by a pass-through entity to a subrecipient to carry out a project. The award document from CVAD to an agency is a first tier subaward. If an agency awards a portion of its CVAD subaward to another entity to do programmatic work, that entity is a second tier subrecipient. Subawards do not include payments to contractors or individuals. A subaward may be any form of legal agreement and is considered a contract. Subawards must include scope of work, budget, reporting requirements and federal pass through requirements and certified assurances. Subawards require the use of the [Subcontract Monitoring Form \(Opens in New Window\)](#). Prior approval from CVAD is required prior to issuing a subaward. The subaward must be included in your program budget and detailed in your budget justification to CVAD. If you wish to add a subaward to your project after your budget is approved, you must obtain prior approval from CVAD via a [budget modification request](#).

Contracts

A contract is a legal instrument by which an agency purchases goods or services needed to carry out the CVAD funded project. CVAD requires programs to use professional fee-for-service contracts for direct services to clients such as counseling services, legal services, etc. when these services are not provided by program staff. Vendor contracts are used to purchase goods and services NOT directly linked to client services, such as lawn care services, copier agreements, cleaning contracts, etc. Vendor contracts and professional fee-for-service contracts do not require a detailed budget; however, they are to include costs aligned to tasks, services or deliverables. Subrecipients are required to provide oversight of vendor contracts and fee-for-service contracts. However, the use of the [Subcontract Monitoring Form \(Opens in New Window\)](#) is not required. Your agency must send a draft professional fee-for-service contract to your CVAD contact for prior approval before issuing it. You do not need to send a copy of vendor contracts for prior approval.

Subrecipients must adhere to their procurement policies when securing professional services. For more information concerning non-profit competitive bidding for professional services go to CVAD [Not-for-Profit Agency Record Keeping Document \(Opens in New Window\)](#).

Subrecipients using subcontracted professional services must be in compliance with all IRS requirements.

CVAD may withhold reimbursement on payments for noncompliance if an agency did not follow CVAD contracting requirements.

Subrecipients are accountable to CVAD for the work and performance of their contractors and subrecipients. Subrecipients must keep a file, on-site, that includes the original professional service subcontract and approved budget information.

Subrecipients should enter subawards and contracts in the contractual services budget line and provide detailed budget justification for these costs on the budget justification form.

Consultant Rates of Payment

Consultant rates of payment are to be reasonable and consistent with fees for similar services in the market place. The consultant rate maximum limit is \$650 per day or \$81.25 per hour. This does not mean the rate can or should be the maximum limit for all consultants. Rates should be established on a case-by-case basis and must be reasonable and allowable. Consultant rates should be consistent with current market value for the service. The consultant rate agreement file must contain a justification of the agreed upon rate, the contract, copies of invoices and copies of work performed.

If a grantee wishes to exceed the maximum daily rate allowed (excluding travel and travel-related costs – see [Chapter XI – Travel, Conferences, Meetings](#) for consultants, prior written authorization from CVAD is required. The term daily rate refers to an eight-hour day. An eight-hour day may include preparation, evaluation, and travel time in addition to the time required for actual performance. Please note, however, this does not mean the rate can exceed the maximum daily rate allowed. If a consultant's rates are greater than the maximum rates allowed no portion of the consultant's fees can be paid with federal funds, not even the portion that meets the federal standards.

Independent Consultants: The rate of compensation for these individuals must be reasonable and consistent with that paid for similar services in the market place. Compensation may include the value or the cost of fringe benefits. Resources to determine current market value include:

- Current salary & fringe benefits for similar work
- Competitive contract bids
- [The Bureau of Labor Statistics Wage Data by Area and Occupational website \(Opens in New Window\)](#)

Oversight of a Professional Services Contract (Subcontract)

[Programmatic Monitoring](#)

[Fiscal Monitoring](#)

Your agency must have a process for approving, revising, and monitoring external funds (subawards and contracts). Monitoring policies should clearly address both program and fiscal monitoring of professional services subcontracts.

The [Subcontract Monitoring Form \(Opens in New Window\)](#) should be used to record appropriate test work and conclusions and retained as evidence of monitoring a grant-funded subaward. Subaward monitoring must be conducted by the agency within 6 months of the subcontract start date and then again periodically for multi-year Project-Based Professional Service Subcontracts. The completed form should be retained in the grant file and available for inspection by CVAD.

State agencies should follow and use state and internal monitoring policies and forms.

Programmatic Monitoring

Determines if service delivery is consistent with subaward provisions. Programmatic monitoring may include any or all of the following:

- Verify the work being sub-awarded is satisfactorily being completed by reviewing reports and other materials, as well as maintaining contact with the sub-awardee;
- Interviewing direct services staff and others to determine if the services are being performed according to the contract, and/or
- Conducting on-site reviews to check the nature and quality of the services being provided.

Fiscal Monitoring

Examines the subrecipient's financial records and procedures as they pertain to the sub-award. Fiscal monitoring may include any or all of the following:

- Reviewing invoices submitted to the subrecipient agency;
- Comparing the sub-award budget to the actual costs;
- Obtaining reasonable documentation that services billed were actually delivered according to the sub-award; and/or comparing invoices with supporting documentation to determine costs were allowable.

Chapter 16 Allowable Costs

Allowable costs are those cost principles identified in the [Federal Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards \(Opens in New Window\)](#) and in the grant program's authorizing legislation. Costs must be reasonable, allocable, necessary to the project, consistently applied and comply with the funding statute requirements. In addition to the allowable costs outlined in the relevant [CVAD Fund Sources](#) , discussions of certain elements of the following costs are listed below.

Conferences, Meetings and Training Activities

Cost thresholds and limitations are in place for the following items:

- Meeting room/audio visual services must be pre-approved by the Victim Services Support (VSS) program staff.
- Logistical Planners are RARELY ALLOWABLE.
- Programmatic Planners are RARELY ALLOWABLE.

All CVAD funded contracts for events that include lodging for 30 or more participants must not exceed the State of Iowa rate for [lodging \(Opens in New Window\)](#). In the event the lodging rate is not the State per diem rate or less, none of the lodging costs associated with the event would be allowable costs to the award. Exceptions can be made but require prior approval by the VSS Administrator or CVAD Director. Without prior approval, the recipient would be required to pay for all lodging costs for the event, not just the amount in excess of the State per diem. For example, if the State per diem for lodging is \$65 per night, and the event lodging rate is \$100 per night, the recipient must pay the full \$100 per night with non-CVAD funds, not just the difference of \$35 per night.

Food and Beverage

Food and beverage costs are rarely allowable. See specific [Fund Source chapter](#) for more information.

Space

The cost of space in privately - or publicly - owned buildings used for the benefit of the program is allowable, subject to the conditions stated below:

The total cost of space may not exceed the rental cost of comparable space and facilities in a privately-owned building in the same locality. The cost of space procured for program usage may not be charged to the program for periods of non-occupancy, without authorization of the Federal-awarding agency.

- **Cost of Space:** The rental cost of space in a privately-owned building is allowable. Rent cannot be paid if the building is owned by the grantee or if the grantee has a substantial financial interest in the property.
- **Maintenance and Operation:** Utilities, property insurance, security, janitorial services, elevator services, upkeep of grounds, normal repairs and alterations, and the like are allowable to the extent they are not otherwise included in rental or other charges for space.
- **Occupancy of Space under Rental-Purchase or a Lease with Option-to-Purchase Agreement:** The cost of space procured under such arrangements is allowable when specifically approved by CVAD.
- **Depreciation and Use Allowances on Publicly-Owned Buildings:** Depreciation or a use allowance on idle or excess facilities is NOT ALLOWABLE.

Software Development

Software development is an allowable cost and may be expended in the period incurred.

Post-Employment

If an agency has a policy that clearly outlines post-employment benefits, this pay-out is allowable prior to the staff member leaving the program. Severance payouts are not allowed with CVAD funds.

General Salaries and Personnel Costs

Payment of personnel costs are allowable if costs are a part of an approved project and are necessary and incidental to project implementation and operation. Overtime is typically approved through a program's original budget. If not included in the original budget, a grantee must receive prior CVAD approval, to be approved on a case-by-case basis.

Consultant Fees

See [Chapter XV: Procurement of Professional Services](#) of the CVAD Grant Administrative Manual for allowable rates.

Equipment, Software, and Hardware

Equipment and hardware expenses which are part of an approved project and are necessary and incidental to that project, are allowable expenses. Equipment is defined as tangible non-expendable personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit; or Sensitive Minor Equipment defined as moveable, high-risk, sensitive property items purchased with a cost between \$500.00 and \$5,000.00, such as computers (i.e., laptops, tablets), TVs, and cameras, acquired, used and managed for criminal justice and victim services grant purposes. See [Chapter XII: Property and Equipment](#) of the CVAD Grant Administrative Manual for further details.

Travel

Travel is an allowable expense. Grantees must follow the State of Iowa travel policies. Exceptions may be made on a case-by-case basis with prior CVAD approval. For more information on Iowa travel policies, go to [Iowa Department of Administrative Services Website \(Opens in New Window\)](#).

Indirect Costs

Indirect costs are allowable. For more guidance, see [Chapter III Financial Requirements-section j-Indirect Costs](#).

Grant Scope and Budget Modifications

Subrecipients must obtain prior written approval from CVAD for any change in program narrative or scope of services. Program and budget revisions are not automatic. Budget revisions may be considered for minor changes from what was originally submitted and approved in the grant application. Budget revisions are requested by outlining how much a grantee is asking to move, from one budget line item (payroll, benefits, travel, communications, etc.) to another, why the funds are available to move and how will this impact the goals/objectives outlined in the grant application (grant scope revision). Please do a budget revision request in the correspondence section of [IowaGrants.gov \(Opens in New Window\)](https://www.iowagrants.gov). See [Chapter XIX-Grant Scope and/or Budget Modifications](#).

The following budget items must be approved prior to changes by the grantee:

- Salary adjustments – (including grant funded staff percentages and salary changes) Funds may not be moved into or out of the Salaries, Benefits & Taxes line item without prior approval.
- Overtime
- Staffing Changes – if a position is added or deleted from the budget
- Capital Purchases
- Equipment & Sensitive Minor Equipment – see [Chapter XII: Property and Equipment](#) of the CVAD Administrative Grant Manual for further details
- Furniture
- Clothing and/or Uniforms (Exception: Emergency clothing for victims/clients does not require prior approval.)
- Meeting room/audio visual services
- Indirect Cost – Funds may not be moved into or out of Indirect Costs without prior approval. The request must be accompanied by a copy of the agency's approved indirect cost rate or approved Cost Allocation Plan, which includes an indirect rate. Typically, the indirect cost rate approved through the grant application process is the rate that will be honored throughout the project period (typically three years). CVAD has the discretion to decline to honor an increased rate if CVAD determines the new rate significantly diminishes the ability of the program to carry out the project service goals and objectives. An increased rate will not result in an increased CVAD award amount.

NOTE: THIS LIST IS NOT ALL-INCLUSIVE. For further clarification, subrecipients should check the specific fund source in [Chapter XXV: CVAD Fund Sources](#) for additional allowable and unallowable costs.

Visit the [DOJ Grants Financial Guide – Allowable Costs \(Opens in New Window\)](#) for additional information.

Chapter 17 Unallowable Costs

Construction

Use of CVAD grant funds for construction projects is prohibited.

Land Acquisition

Land acquisition costs are unallowable.

Supplanting

Federal funds cannot be used to supplant state or local funds. Supplanting occurs when federal funds are used to replace state or local funds that would, in the absence of such federal aid, be made available for law enforcement, criminal justice, system improvement and victim compensation and assistance. All applicants must certify formula grant money will be used to increase the amount of funds available for the applicable victim service activity or criminal justice system activity.

Compensation of Federal Employees

Salary payments, consulting fees, or other enumeration of full-time federal employees are unallowable costs.

Travel of Federal Employees

Costs of transportation, lodging, subsistence, and related travel expenses of awarding agency employees are unallowable charges. Travel expenses of other federal employees for advisory committee or other program or project duties or assistance are allowable if they have been:

- Approved by the federal employee's department or agency; and
- Included as an identifiable item in the funds budgeted for the project or subsequently submitted for approval.

Bonuses or Commissions

Bonuses to staff, officers or board members of profit or non-profit organizations are unallowable. The recipient or subrecipient is prohibited from paying any bonus or commission to any individual or organization for the purpose of obtaining approval of an application for award assistance. Bonuses to officers or board members of profit or nonprofit organizations are determined to be a profit or fee and are therefore unallowable.

Lobbying

All subrecipients must comply with the provisions of the government-wide Common Rule on Restrictions on Lobbying, as appropriate.

The following lobbying cost prohibitions are applicable to all subrecipients:

- Attempting to influence the outcome of any Federal, State, or local election, referendum, initiative, or similar procedure, through in-kind or cash contributions, endorsements, publicity, or similar activity.
- Establishing, administering, contributing to, or paying for the expenses of a political party, campaign, political action committee, or other organization established for the purpose of influencing the outcome of elections.
- Attempting to influence: (a) the introduction of federal or state legislation; or (b) the enactment or modification of any pending federal or state legislation through communication with any member or employee of the congress or state legislature (including efforts to influence state or local officials to engage in similar lobbying activity), or with any government official or employee in connection with a decision to sign or veto any legislation.
- Publicity or propaganda purposes designed to support or defeat legislation pending before legislative bodies.
- Paying, directly or indirectly, for any personal service, advertisement, telegram, telephone, letter, printed or written matter, or other device, intended or designed to influence in any manner a member of congress or a state legislature, to favor or oppose, by vote or otherwise, any legislation or appropriation by either congress or a state legislature, whether before or after the introduction of any bill or resolution proposing such legislation or appropriation.
- Engaging in legislative liaison activities, including attendance at legislative sessions or committee hearings, gathering information regarding legislation, and analyzing the effect of legislation, when such activities are carried out in support of or in knowing preparation for an effort to engage in unallowable lobbying.
- Paying a publicity expert.
- The Anti-Lobbying Act, 18 U.S.C. § 1913, recently was amended to expand significantly the restriction on use of appropriated funding for lobbying. This expansion also makes the anti-lobbying restrictions enforceable via large civil penalties, with civil fines between \$10,000 and \$100,000 per each individual occurrence of lobbying activity. These restrictions are in addition to the anti-lobbying and lobbying disclosure restrictions imposed by 31 U.S. C. § 1352.

See [28 C.F.R. Part 69 \(Opens in New Window\)](#) for DOJ grantees. However, in the interest of full disclosure, all subrecipients understand that no federally appropriated funding made available under this grant program may be used, either directly or indirectly, to support the enactment, repeal, modification, or adoption of any law, regulation, or policy, at any level of government, without the express approval of CVAD. Any violation of this prohibition is subject to a minimum \$10,000 fine for each occurrence.

Fundraising

Fundraising with federal dollars is prohibited. Fundraising costs include organizing financial campaigns, endowment drives, solicitation of gifts and bequests, and similar expenses incurred solely to raise capital or obtain contributions. Neither the salary of persons engaged in fundraising activities, nor indirect costs associated with those salaries may be charged to a federal award. CVAD will allow a program to allocate the equivalent of 20% of one FTE for fundraising from state funds. Programs can also use other non-federal funds to pay for fundraising.

- A program may accept donations (i.e., goods, space, services) as long as the value of the donations is not charged as a direct or indirect cost to the grant.
- A program may also expend funds, in accordance with approved award terms, to seek future funding sources to “institutionalize” the project, but not for the purpose of raising funds to finance related or complementary project activities.

Corporate Formation

The costs for corporate formation are not allowed.

Taxes (including Value Added Tax) §200.470

1. For states, local governments and Indian tribes:

- Taxes that a governmental unit is legally required to pay are allowable, except for self-assessed taxes that disproportionately affect Federal programs or changes in tax policies that disproportionately affect Federal programs.
- Gasoline taxes, motor vehicle fees, and other taxes that are in effect user fees for benefits provided to the Federal Government are allowable.
- This provision does not restrict the authority of the Federal awarding agency to identify taxes where Federal participation is inappropriate. Where the identification of the amount of unallowable taxes would require an inordinate amount of effort, the cognizant agency for indirect costs may accept a reasonable approximation thereof.

2. For nonprofit organizations and IHEs:

- (1) In general, taxes which the non-Federal entity is required to pay and which are paid or accrued in accordance with GAAP, and payments made to local governments in lieu of taxes which are commensurate with the local government services received are allowable, except for:
 - (i) Taxes from which exemptions are available to the non-Federal entity directly or which are available to the non-Federal entity based on an exemption afforded the Federal Government and, in the latter case, when the Federal awarding agency makes available the necessary exemption certificates,
 - (ii) Special assessments on land which represent capital improvements, and
 - (iii) Federal income taxes.
- (2) Any refund of taxes, and any payment to the non-Federal entity of interest thereon, which were allowed as Federal award costs, will be credited either as a cost reduction or cash refund, as appropriate, to the Federal Government. However, any interest actually paid or credited to a non-Federal entity incident to a refund of tax, interest, and penalty will be paid or credited to the Federal Government only to the extent that such interest accrued over the period during which the non-Federal entity has been reimbursed by the Federal Government for the taxes, interest, and penalties.

3. Value Added Tax (VAT):

- Foreign taxes charged for the purchase of goods or services that a non-Federal entity is legally required to pay in country is an allowable expense under Federal awards. Foreign tax refunds or applicable credits under Federal awards refer to receipts, or reduction of expenditures, which operate to offset or reduce expense items that are allocable to Federal awards as direct or indirect costs. To the extent that such credits accrued or received by the non-Federal entity relate to allowable cost, these costs must be credited to the Federal awarding agency either as costs or cash refunds. If the costs are credited back to the Federal award, the non-Federal entity may reduce the Federal share of costs by the amount of the foreign tax reimbursement, or where Federal award has not expired, use the foreign government tax refund for approved activities under the Federal award with prior approval of the Federal awarding agency.

Conferences, Meetings, and Training Activities

Unallowable costs include:

- Entertainment
- Sports
- Visas
- Passport Charges
- Bar Charges/Alcoholic Beverages
- Laundry Charges
- Lodging costs in excess of [State per diem \(Opens in New Window\)](#): For events of 30 or more participants that are funded with a CVAD award, if lodging costs exceed the State per diem, none of the lodging costs are allowable.
- Food and beverage costs are rarely allowable. See specific Fund Source chapter for more information.
- Gifts/Trinkets/Memorabilia/Commemorative Items: Trinkets (items such as hats, mugs, portfolios, t-shirts, coins, gift bags, etc., regardless of whether they include the conference name or OJP/DOJ or CVAD logo) must not be purchased with DOJ or CVAD funds as giveaways for conferences. Basic supplies that are necessary for use during the conference (e.g., folders, name tags) may be purchased.

Other Unallowable Expenses

- Legal fees
- Cost in applying for this grant
- Costs incurred prior to the grant award start date or after the grant end date
- Travel upgrades such as first class, additional leg room, or other unreasonable accommodations
- Management and administrative training
- Sole source contracts (without the prior written approval from the CVAD)
- Depreciation or a use allowance on idle or excess facilities
- Severance packages (compensation an employer provides to an employee who has been laid off, whose job has been eliminated, who through mutual agreement has decided to leave the company, or who has parted ways with the company for other reasons)
- Interest
- Credit Card Fees
- Membership fees to an organization whose primary activity is lobbying
- Bonuses (including, but not limited to employees, board members, volunteers)

Prior Approval

Certain budget items require prior, written approval from the Victim Services Support (VSS) program staff before adjusting the budget line-item amount(s). VSS will review the requested changes and notify the Program once a determination has been made. The following budget items must be pre-approved prior to being implemented by the subrecipient:

- Salary adjustments – (including grant funded staff percentages and salary changes) Funds may not be moved into or out of the Salaries, Benefits & Taxes line item without prior approval.
- Overtime
- Staffing Changes – if a position is added or deleted from the budget
- Capital Purchases
- Sensitive Minor Equipment: See [Chapter XII. Property and Equipment](#) of the CVAD Administrative Grant Manual for further details.
- Furniture
- Clothing and/or Uniforms (Exception: Emergency clothing for victims/clients does not require prior approval.)
- Meeting room/audio visual services
- Indirect Cost – Funds may not be moved into or out of Indirect Cost without prior approval. The request must be accompanied by a copy of the Program's approved indirect cost rate or approved Cost Allocation Plan which includes an indirect rate. Typically, the indirect cost rate approved through the grant application process is the rate that will be honored throughout the project period (typically three years). CVAD has the discretion to decline to honor an increased rate if CVAD determines the new rate significantly diminishes the ability of the program to carry out the project service goals and objectives. An increased rate will not result in an increased CVAD award amount.

NOTE: THIS LIST IS NOT ALL-INCLUSIVE. For further clarification, Programs should check the specific [CVAD fund source](#) for additional allowable and unallowable costs.

Additional information regarding unallowable costs can also be found in the Department of Justice's Financial Guide in the [DOJ Grants Financial Guide – Unallowable Cost \(Opens in New Window\)](#).

Chapter 18 Cost Allocation

The requirements for the development and submission of indirect cost proposals and cost allocation plans are set out in [Appendices III – VII of 2 C.F.R. § 200](#). Subrecipients should follow the guidelines applicable to its type of organization.

A cost allocation plan is a means of distributing to various projects, costs which benefit more than one project and are not directly assigned.

Indirect costs are costs of an organization that are not readily assignable to a particular project but are necessary to the operation of the organization and the performance of the project. Examples of costs usually treated as indirect include those incurred for facility operation and maintenance, depreciation, and administrative salaries.

Subrecipients preparing a cost allocation plan or indirect cost rate proposal (ICRP) should review the following federal publications that are pertinent to their type of organization:

1. [2 C.F.R. § 200, Appendix III for Institutions of Higher Education](#)
2. [2 C.F.R. § 200, Appendix V for State/Local Government Central Service Cost Allocation Plans](#)
3. [2 CFR Part 200 Appendix IV-Indirect Costs Identification and Assignment and Rate Determination for Nonprofit Organizations](#)
4. [2 C.F.R. § 200, Appendix VII for State/Local/Tribal Indirect Cost Proposals](#)

Approved Cost Allocation Plans

Subrecipients must submit a copy of their approved cost allocation plan before requesting reimbursement for allocated costs to CVAD. If a cost allocation plan for recovery of allocated costs is not submitted to CVAD within three months of the start of the award period, there is a possibility that allocated costs will be withheld from reimbursements until a cost allocation plan is received. Subrecipients who are also direct recipients of federal awards may already have a federally approved indirect cost rate. If you have negotiated an indirect cost rate with the federal government, then that rate applies.

Cost Allocation Plans --Central Support Services

State agencies and local units of government may not charge the cost of central support services supplied by the state or local units of government to a grant, except pursuant to a cost allocation plan approved by the cognizant federal agency. The rate which is to be applied may be on a fixed, predetermined, or fixed-with-carry-forward provision.

Cognizant Federal Agency

OMB's guidance for determining the cognizant agency is in [2 CFR Part 200, Appendix V, Section F.1](#). For local government-wide central service cost allocation plans, the cognizant agency is the federal agency with the largest dollar value of total federal awards with the local government (city or county). For state and local government departmental or agency indirect cost rates, the cognizant agency is the federal agency with the largest dollar value of direct federal awards with the state or local government department or agency.

Cognizant State Agency

The cognizant state agency shall be responsible for approving subrecipients' cost allocation plans. Other state funding agencies, which have awarded the subrecipient with grant funds, must abide by the methods of cost allocation approved by the cognizant state agency.

The cognizant state agency is generally defined to be the state agency whose funds compose the greatest percentage of state grant funds received by a grantee agency. Determination of the cognizant state agency shall be made by CVAD. Once assigned, the term of responsibility shall be indefinite, although responsibility may be reassigned upon written request and justification to CVAD by either the cognizant state agency or the grantee agency.

Definition of Costs

A cost allocation plan is a means of distributing expenses which benefit more than one program to various projects. Cost allocation is basically a mathematical exercise to distribute costs proportionally based on the benefit received.

An agency will incur basically three kinds of costs: direct, administrative, and allocable direct.

1. Direct costs are those costs that benefit a specific project and include expenses such as:
 - Salaries/benefits of persons who provide direct services to only one project
 - Travel costs, which benefit a program,
 - Equipment and maintenance and insurance for the equipment used only for one project
 - Project supplies for a specific project
 - Professional services which benefits a single project
 - Printing which benefits a single project
2. Administrative costs are costs that benefit the operations of the entire agency, but cannot be identified to specific projects and include:
 - Executive director's salary and benefits, or administrative portion thereof if the executive director spends time on grant-related activities
 - Fiscal officer's salary and benefits, or administrative portion thereof if the fiscal officer spends time on grant-related activities
 - Purchasing staff's salary and benefits
 - Secretarial support of administrative employees
 - General office supplies
 - Travel of administrative employees
 - Occupancy costs (e.g., rent and utilities) of administrative employees,
 - Postage and telephone costs of administrative employees
 - Liability insurance
3. Allocable direct costs are costs which benefit more than one project and are not administrative costs. These expenses include:
 - Salaries and benefits of employees whose work benefits more than one project
 - Travel costs of employees whose work benefits more than one project
 - Occupancy costs of projects
 - Communication costs of projects
 - Supplies used by more than one project
 - Contract for professional services that benefit more than one project
 - Rental and maintenance for equipment used by more than one program
 - Audit costs

Allocation Methods

The periodic allocation of actual expenditures, rather than use of a fixed or provisional indirect cost rate, is the most appropriate and equitable method of cost allocation. Below are allowable methods to allocate administrative costs and allocable direct costs. Exceptions will be allowed, providing prior approval of the alternative method is granted from the cognizant state agency.

Administrative costs should be accumulated in a separate cost pool. After allocating the administrative cost pool its share of the allocable direct costs, the total should be periodically allocated to the projects based on the percentage of total direct program salaries. Another method is using total direct costs to distribute administrative costs. The actual administrative costs are allocated to each project based on its percentage of total direct costs for the period after allocation of direct costs.

Several different methods may be acceptable for the allocation of direct costs. The following are specific examples:

- Salaries and benefits – allocate using time and activity logs, number of clients served, or a different approved basis
- Travel – allocate on the same basis as salaries and benefits

- Occupancy costs – allocate based on the square footage occupied by the project as a percentage of total square feet allocated to all projects
- Communication costs – allocate based on the number of personnel, number of lines, or other equitable method
- Supplies – allocate based on personnel, clients served, or other equitable method
- Contracts for services – allocate based on clients served, or other equitable method
- Equipment rental and maintenance – allocated based on usage logs or other equitable method

Instructions for Cost Allocation Plans

Subrecipients must prepare a narrative describing in detail the methods used to allocate costs to the various projects. The plan should include an organizational chart and documents and schedules to support the allocation methods.

The following should be used in the preparation of the plan:

- Effective period of the proposal
- Certificate of indirect costs
- A listing of grants and contracts by federal agency, amounts, period of performance, and the indirect cost limitations (if any) applicable to each, such as ceiling rates or amount
- Organizational chart showing the structure of the agency during the period for which the proposal applies, along with functional statement noting the duties and/or responsibilities of all units that comprise the agency
- A copy of the financial statements prepared by either a certified public accountant or state government auditor, or a copy of the official budget, if the budget reports the actual expenditures for the year on which the proposal is based, and the audit report, if applicable
- Chart of accounts

Records

Subrecipients must have their approved formal cost allocation plan on file. The cost allocation plan must clearly indicate that line items charged to a direct cost category, i.e., supplies, are not included in the indirect cost category. All costs included in the plan must be supported by accounting records, i.e., invoices, purchase orders, canceled checks, or other records supporting payments, which show the actual expense.

[back to top](#)

Approved Cost Allocation Plans

Subrecipients must submit a copy of their approved cost allocation plan before requesting reimbursement for allocated costs to CVAD. If a cost allocation plan for recovery of allocated costs is not submitted to CVAD within three months of the start of the award period, there is a possibility that allocated costs will be withheld from reimbursements until a cost allocation plan is received. Subrecipients who are also direct recipients of federal awards may already have a federally approved indirect cost rate. If you have negotiated an indirect cost rate with the federal government, then that rate applies.

Cost Allocation Plans --Central Support Services

State agencies and local units of government may not charge the cost of central support services supplied by the state or local units of government to a grant, except pursuant to a cost allocation plan approved by the cognizant federal agency. The rate which is to be applied may be on a fixed, predetermined, or fixed-with-carry-forward provision.

Cognizant Federal Agency

OMB's guidance for determining the cognizant agency is in [2 CFR Part 200, Appendix V, Section F.1](#). For local government-wide central service cost allocation plans, the cognizant agency is the federal agency with the largest dollar value of total federal awards with the local government (city or county). For state and local government departmental or agency indirect cost rates, the cognizant agency is the federal agency with the largest dollar value of direct federal awards with the state or local government department or agency.

Cognizant State Agency

The cognizant state agency shall be responsible for approving subrecipients' cost allocation plans. Other state funding agencies, which have awarded the subrecipient with grant funds, must abide by the methods of cost allocation approved by the cognizant state agency.

The cognizant state agency is generally defined to be the state agency whose funds compose the greatest percentage of state grant funds received by a grantee agency. Determination of the cognizant state agency shall be made by CVAD. Once assigned, the term of responsibility shall be indefinite, although responsibility may be reassigned upon written request and justification to CVAD by either the cognizant state agency or the grantee agency.

Definition of Costs

A cost allocation plan is a means of distributing expenses which benefit more than one program to various projects. Cost allocation is basically a mathematical exercise to distribute costs proportionally based on the benefit received.

An agency will incur basically three kinds of costs: direct, administrative, and allocable direct.

1. Direct costs are those costs that benefit a specific project and include expenses such as:
 - Salaries/benefits of persons who provide direct services to only one project
 - Travel costs, which benefit a program,
 - Equipment and maintenance and insurance for the equipment used only for one project
 - Project supplies for a specific project
 - Professional services which benefits a single project
 - Printing which benefits a single project
2. Administrative costs are costs that benefit the operations of the entire agency, but cannot be identified to specific projects and include:
 - Executive director's salary and benefits, or administrative portion thereof if the executive director spends time on grant-related activities
 - Fiscal officer's salary and benefits, or administrative portion thereof if the fiscal officer spends time on grant-related activities
 - Purchasing staff's salary and benefits
 - Secretarial support of administrative employees
 - General office supplies
 - Travel of administrative employees
 - Occupancy costs (e.g., rent and utilities) of administrative employees,
 - Postage and telephone costs of administrative employees
 - Liability insurance
3. Allocable direct costs are costs which benefit more than one project and are not administrative costs. These expenses include:
 - Salaries and benefits of employees whose work benefits more than one project
 - Travel costs of employees whose work benefits more than one project
 - Occupancy costs of projects
 - Communication costs of projects
 - Supplies used by more than one project
 - Contract for professional services that benefit more than one project
 - Rental and maintenance for equipment used by more than one program
 - Audit costs

Allocation Methods

The periodic allocation of actual expenditures, rather than use of a fixed or provisional indirect cost rate, is the most appropriate and equitable method of cost allocation. Below are allowable methods to allocate administrative costs and allocable direct costs. Exceptions will be allowed, providing prior approval of the alternative method is granted from the cognizant state agency.

Administrative costs should be accumulated in a separate cost pool. After allocating the administrative cost pool its share of the allocable direct costs, the total should be periodically allocated to the projects based on the percentage of total direct program salaries. Another method is using total direct costs to distribute administrative costs. The actual administrative costs are allocated to each project based on its percentage of total direct costs for the period after allocation of direct costs.

Several different methods may be acceptable for the allocation of direct costs. The following are specific examples:

- Salaries and benefits – allocate using time and activity logs, number of clients served, or a different approved basis
- Travel – allocate on the same basis as salaries and benefits
- Occupancy costs – allocate based on the square footage occupied by the project as a percentage of total square feet allocated to all projects
- Communication costs – allocate based on the number of personnel, number of lines, or other equitable method
- Supplies – allocate based on personnel, clients served, or other equitable method
- Contracts for services – allocate based on clients served, or other equitable method
- Equipment rental and maintenance – allocated based on usage logs or other equitable method

Instructions for Cost Allocation Plans

Subrecipients must prepare a narrative describing in detail the methods used to allocate costs to the various projects. The plan should include an organizational chart and documents and schedules to support the allocation methods.

The following should be used in the preparation of the plan:

- Effective period of the proposal
- Certificate of indirect costs
- A listing of grants and contracts by federal agency, amounts, period of performance, and the indirect cost limitations (if any) applicable to each, such as ceiling rates or amount
- Organizational chart showing the structure of the agency during the period for which the proposal applies, along with functional statement noting the duties and/or responsibilities of all units that comprise the agency
- A copy of the financial statements prepared by either a certified public accountant or state government auditor, or a copy of the official budget, if the budget reports the actual expenditures for the year on which the proposal is based, and the audit report, if applicable
- Chart of accounts

Records

Subrecipients must have their approved formal cost allocation plan on file. The cost allocation plan must clearly indicate that line items charged to a direct cost category, i.e., supplies, are not included in the indirect cost category. All costs included in the plan must be supported by accounting records, i.e., invoices, purchase orders, canceled checks, or other records supporting payments, which show the actual expense.

Chapter 19 Budget Revision and Grant Scope Requests

Program and budget revisions may be considered for minor changes from what was approved in the grant application. The grantee must obtain prior written approval from CVAD for changes to scope of services or the approved budget. Program and budget revisions are not automatic. Grant scope and budget changes are not accepted within the final 30 days of the contract period.

Budget Revisions

Grantees are allowed budget flexibility up to 10% of the total amount they are granted over the life of the grant (one year) as long as the adjustments do not change the total in a budget category by more than 10%. Therefore, if a project budget is \$50,000 the grantee can move up to \$5,000 between major cost categories in the grant year; however, no individual budget category can change by more than 10%. For example, a program decides it needs to put more funds in travel to provide services and there are extra funds in the payroll expense category. The program can overspend travel and underspend payroll as long as the program did not violate the two 10% rules, meaning (1) they did not move more than 10% of the total grant funds and (2) they did not alter any individual budget category by more than 10%.

Changes of line items within a major budget category are not budget modifications -e.g.; overspend payroll of staff 1 and under spend payroll of staff 2; and the payroll total doesn't change.

The two 10% rules and the changes within major cost categories do not require prior approval and are not considered budget amendments.

1. moving more than 10% of the total grant;
2. altering a single major cost category by more than 10%, either up or down;
3. adding a line item not on the original budget;
4. adding equipment (see [Chapter 12-Property & Equipment](#));
5. changes that affect the indirect cost line item

How to do a budget revision: Prior approval means before it happens. Unfortunately, grantees are not always aware of changes that need to be made until the changes need to be made. It is important to review budgets and anticipate changes which will require a budget revision.

Budget amendments must be submitted in Excel format with the following columns: (1) the entire original budget, not just the line items to be adjusted (2) the changes requested to the line items and (3) the revised budget. The beginning budget and the revised budget must be the same and the total of the revised column must be zero.

Budget revision justifications must be included so it is clear why budget changes are necessary. Justifications help CVAD determine if budget revisions are appropriate and if the changes will impact the approved goals/objectives. It is possible a budget change will also require a modification to the scope of work.

Please note the budget revision request can be denied if the expense is not allowable or is unreasonable. The funded program should submit a budget revision request prior to purchasing expenses associated with the change in budget. Failure to do so may result in an expense not being reimbursed.

The budget revision request will be reviewed within 10 business days and the subrecipient will be notified regarding approval or denial. The budget revision request is to be submitted to the subrecipient's primary contact either through email or via the correspondence section of IowaGrants.gov.

Budget revision requests will not be accepted within the last 30 days of the grant contract period, except in extenuating circumstances as determined by the VSS Grant Administrator.

For reference, a program can access a hard copy of the Budget Revision Request [here](#).

Grant Scope Change

Scope of Work Changes: If it is necessary to change the approved scope of work or goals and objectives of the project, it is important to speak with your primary CVAD contact as soon as possible. Subrecipients must have prior approval before changing the scope of work.

Scope of work changes are required in order to significantly modify the programmatic goals, objectives, staffing and activities. New program narrative statements must be developed describing changes in any of the following areas:

- Target population,
- Project goals,
- Objectives,
- Project activities,
- Collaborative activities,
- Performance measures,
- Staffing, and/or
- Multi-year goals and objectives.

How to request a scope of work change: Prior approval means before it happens. Unfortunately, subrecipients are not always aware of changes that need to be made until the changes need to be made. It is important to review budgets, staffing, goals and objectives frequently and anticipate changes which will require a scope of work change.

Scope of work changes must be requested in writing and submitted to the program's primary VSS staff contact.

Scope of work requests must include a detailed justification so it is clear why the scope of work changes are necessary. Justifications help CVAD determine if the request is appropriate and if the changes will impact the approved goals/objectives. It is possible a scope of work change will require a revision of a program's goals/objectives and/or the program budget.

Please note the scope of work change request may be denied if the requested position, activities, or costs are not allowable or are unreasonable. The funded program should submit a scope of work change request and await approval, prior to hiring staff, or incurring any expenses associated with the change. Failure to do so may result in an expense not being reimbursed.

The scope of work change request will be reviewed within 10 business days and the subrecipient will be notified regarding approval or denial. The scope of work change request is to be submitted to the subrecipient's primary contact either through email or via the correspondence section of IowaGrants.gov.

Scope of work change requests will not be accepted within the last 30 days of the grant contract period, except in extenuating circumstances as determined by the VSS Grant Administrator.

Chapter 20 Contract Amendments

All proposed subaward or contract changes must be submitted to CVAD for approval. A subrecipient's primary CVAD contact will review the requested changes to determine if the changes are allowable, and if they warrant a contract amendment. If CVAD approves the requested changes and it is determined that an amendment is necessary, then CVAD will issue an amendment. The amendment will be signed by CVAD and potentially by the subrecipient if deemed necessary. Amendments issued to correct the original agreement are usually not countersigned.

Program Scope

The subrecipient must obtain prior approval from CVAD for any change in scope of work. In order to significantly modify the programmatic goals or objectives of an original contract, new program narrative statements must be developed describing any changes in the following areas:

- Target population,
- Project goals,
- Objectives,
- Project activities,
- Collaborative activities,
- Performance measures,
- Staffing, and/or
- Multi-year goals and objectives.

For more information, please see Chapter 19-Grant Scope Change

Contract Amendment

A budget amendment is necessary anytime the total federal or state funding amount of a grant or contract is increased or decreased and, or if movement of funds between budget line items is greater than 10% of the total budget. The subrecipient must secure prior approval from CVAD for all contract budget amendments. The program's request must be accompanied by an amended detail, summary budget pages and any related documentation supporting the change.

Budget revisions are requested by outlining how much a grantee is asking to move, from what expense type (payroll, benefits, travel, communications, etc.) to what expense type, why the funds are available to move and how it will impact the goals or objectives outlined in the grant application (grant scope revision). A budget revision request should be submitted in the correspondence section of IowaGrants.gov or emailed to your primary CVAD contact.

Amendments to the budget are not automatic and are not guaranteed. Budget amendments will be considered on a case-by-case basis.

Refer to [Chapter XIX. Grant Scope and/or Budget Modifications](#) for additional information.

Agency Name Change

A contract amendment is required to change the legal name of a subrecipient agency in the CVAD grant management system.

An agency name change request must be submitted to CVAD along with copies of the official documentation supporting the legal action. This legal action generally involves non-profit agencies and results in approval of the Amendment to the Charter on file with the Secretary of State. CVAD will in turn review the documentation and amend existing CVAD contracts to reflect the legal change.

[Revised Substitute W-9 \(PDF\)](#) and ACH (Automated Clearing House) forms must also be submitted to CVAD before the amendment can be processed.

The agency name change amendment must be approved by CVAD. The contract amendment document must be signed by the subrecipient and CVAD.

Contract/Project Period Change

Chapter 21 Subrecipient Monitoring

Monitoring is the process used to determine subrecipients' compliance with state and federal laws and regulations, as well as the results of the goals and objectives provided in their grant applications. Each subrecipient is monitored for programmatic compliance and fiscal compliance.

CVAD's victim services program is guided by two primary purposes:

1. Effective stewardship of state and federal funds and;
2. Quality technical assistance for program development, fiscal management and best practices.

CVAD's monitoring plan is in compliance with the Office of Victims of Crime (OVC) requirements for State Administrative Agencies (SAA) to develop and implement monitoring plans based on a default of regular desk monitoring and biennial on-site monitoring of all subawards. Monitoring also includes CVAD completing financial and programmatic risk assessments. The rule, consistent with 2 CFR §200.331 (b), (d) and (e), permits SAAs to develop and implement alternative monitoring plans and further clarifies SAAs may also implement alternative monitoring time frames as well.

The type and frequency of monitoring is based on the results of each agency's most recent risk assessment. Additional information on the risk assessment tool used to assess both financial and programmatic risk for CVAD subrecipients, may be found in the [Risk Assessment](#) section of this chapter.

On-Site Monitoring

[Frequency of on-site monitoring](#)

[Pre-Site Monitoring](#)

[On-Site Monitoring](#)

Frequency of on-site monitoring

A full on-site programmatic and fiscal monitoring of an organization will be determined by the results of the financial risk assessment. Subrecipients designed as low or medium risk will receive at least one full financial and programmatic on-site monitoring visit every **three years**. Subrecipients designated as high risk will receive at least one full financial and programmatic on-site monitoring visit every **two years**. New organizations will receive at least one full financial and programmatic on-site monitoring visit **within the last two years** of the grant.

Pre-site monitoring

Each organization will complete a **Pre-Site Monitoring Tool** prior to CVAD conducting an on-site monitoring visit. The pre-site monitoring tool provides CVAD an update on the organization's financial and programmatic administration, as well as an update on funded projects. This will assist CVAD in determining what should be reviewed or focused on at the site monitoring visit.

There are three types of pre-site monitoring tools:

1. Victim services and VOCA Projects
2. Prosecution and victim witness coordinator
3. Law enforcement

To prepare for the site monitoring, CVAD will review the subrecipient's updated policies and procedures, relevant board of director information, the current CVAD grant application (goals and objectives), previous monitoring reports, program reports and claims.

On-site monitoring

CVAD staff will review the subrecipient's personnel and volunteer files, interview staff, review professional services contracts, review property and equipment purchased with CVAD funds, review redacted client files and review financial information, including time and activity logs. Shelters will also be monitored for safety and accessibility. CVAD will discuss best practices and offer assistance where needed to improve services to crime victims.

Within 60 days of the on-site monitoring visit, CVAD will issue an on-site monitoring report based on the on-site monitoring visit. The monitoring report will include any required corrective actions or recommendations for improvement. The monitoring report is sent to key personnel such as the executive director, board chair, police chief, sheriff or county attorney.

Financial Desk Reviews

Frequency of desk reviews

CVAD financial staff will use their professional judgment and experience working with an organization to determine the frequency and intensity of additional monitoring. In general, however, organizations will have at least one financial desk review each fiscal year.

The financial desk reviews of subrecipients with **high financial risk designations** are the review of at least two full claims of all reimbursements and/or an in-depth review of up to 50 individual line item expenses, with all supporting documentation for each method.

The financial desk reviews of subrecipients with either **medium or low financial risk designations** are the review of at least one full claim reimbursement and/or an in-depth review of at least 25 individual line item expenses with supporting documentation for each method.

Results of desk reviews

If financial mistakes are discovered during a desk review, CVAD could increase the subrecipient's risk designation or require the subrecipient to be on some kind of corrective action.

Emergency Site Monitoring

CVAD may elect to conduct an emergency site monitoring visit when there is an allegation or indication any of the following may be occurring:

- Financial waste, fraud or abuse
- Client/staff mistreatment to include sexual harassment
- Violations of staff/client civil rights
- Discriminatory practices
- Unsafe conditions in a program/shelter
- Violation of state or federal certified assurances
- Other reasons at the discretion of CVAD

Depending on the allegation, CVAD may or may not provide notice to the grantee prior to coming on site for emergency monitoring. If directed, program staff and or program board members may be required to attend the emergency monitoring visit. CVAD may interview staff, clients and/or board members individually or in groups. CVAD will present the nature of the allegation either during, or upon conclusion of the emergency site visit. CVAD will follow up with a summary report including any corrective action(s) to be taken by the grantee. This report will be provided to the board chair and executive director of the agency.

Risk Level Tool & Assessment

[Financial Risk Designation](#) [Programmatic Risk Designation](#) [Appeal Process](#)

The CVAD risk assessment tool assesses both financial and programmatic risk for CVAD subrecipients. The results from the risk assessment dictates appropriate financial and programmatic monitoring for each agency and/or funded project.

At the beginning of each grant cycle, CVAD financial staff will complete a financial risk assessment for each CVAD funded *organization* and CVAD grant managers will complete a programmatic risk assessment for each CVAD funded *program/project*. CVAD uses a wide array of monitoring activities to ensure fiscal and programmatic integrity of grant funds.

Agencies will be notified of their risk designation. If an agency does not agree with CVAD's risk assessment designations, there is an appeal process. For more information, please refer to the appeal process section of this chapter.

Financial Risk Designations

An agency's financial risk designation will stay in place for the entire 3-year grant cycle. For consistency, when CVAD assigns the financial risk designation to victim service agencies, the claim submission rules apply to ALL of that victim service agency's CVAD funded programs/projects. CVAD reserves the right to raise any risk designation should new information be discovered; however, the risk designation will not be lowered during the 3-year grant cycle.

The following are some of the factors considered when assessing financial risk:

1. Total award amount
2. Percentage of CVAD funding for organization budget
3. Percentage of award reversions
4. Timely submission of invoices
5. Previous grant award experience
6. Claim errors/issues
7. Requests for advancements or expedited claims
8. Financial competency
9. Audit findings
10. Fiscal staff turnover
11. Prior debarment or high risk status

Each question in the CVAD Risk Assessment Tool is worth a certain number of points. Based on the total points scored, the agency is designated as either high risk, medium risk or low risk. The higher the score, the higher the assumed financial risk.

Risk Designation and Resulting Monitoring

High risk designation and resulting monitoring:

1. Organization is required to provide 100% supporting documentation for the following expenses with every monthly/quarterly claim reimbursement:
 - a. Payroll
 - b. Benefits
 - c. Client assistance expenses
 - d. Sensitive Minor Equipment with an individual cost greater than \$500 (equipment includes

computers, laptops, tablets, cell phones, copiers, etc.).
e. Match

2. CVAD financial staff will use their professional judgment and experience working with an organization to determine the frequency and intensity of additional monitoring. In general, however, organizations will have at least one financial desk review each fiscal year to review at least two full claims of all reimbursements and/or an in-depth review of up to 50 individual line item expenses, with all supporting documentation for each method. **Exception:** CVAD does not need to review any documentation they already reviewed in #1 above.

Medium risk designation and resulting monitoring:

1. Organization is required to provide 100% supporting documentation for the following expenses with every monthly/quarterly claim reimbursement:
 - a. Payroll
 - b. Client assistance expenses
 - c. Match
2. CVAD financial staff will use their professional judgment and experience working with an organization to determine the frequency and intensity of additional monitoring. In general, however, organizations will receive a minimum of one financial desk review each fiscal to review at least one full claim reimbursement and/or an in-depth review of at least 25 individual line item expenses with supporting documentation for each method. **Exception:** CVAD does not need to review any documentation they already reviewed in #1 above.

Low risk designation and resulting monitoring:

1. Organization is required to provide 100% supporting documentation for the following expenses with every monthly/quarterly claim reimbursement:
 - a. Client assistance expenses
2. CVAD financial staff will use their professional judgment and experience working with an organization to determine the frequency and intensity of additional monitoring. In general, however, organizations will receive a minimum of one financial desk review each fiscal year to review at least one full claim reimbursement or an in-depth review of at least 25 individual line item expenses with supporting documentation for each method. **Exception:** CVAD financial can exclude client assistance since client assistance has already been reviewed.

When reviewing claims, CVAD will use their professional judgment to determine if additional documentation is needed for a particular claim, for example, large expenditures, equipment, out of the norm travel costs, or unusual match.

Note for supporting documentation:

Upload budget allocation by fund source and expense type if the supporting documentation cannot be tracked in the original budget. Payroll summary is mandatory if payroll documentation is required by the associated risk assessment designation.

Programmatic Risk Designations

An agency's programmatic risk designation will stay in place for the entire 3-year grant cycle. CVAD reserves the right to raise any risk designation should new information be discovered; however, the risk designation will not be lowered.

Programmatic risk assessment scores determine if programs within agencies are considered high, medium or low programmatic risk. Grant funded projects are evaluated based on programmatic risk assessment questions in the CVAD Risk Assessment Tool. CVAD staff assess points for each question. Based on the total points scored each agency is designated as high risk, medium risk or low risk. Some of the risk factors considered when assessing risk are:

1. Administrative capacity
2. Programmatic goals
3. Reduction in clients served
4. Quality of service
5. Other programmatic concerns

Risk Designation and Resulting Monitoring

Program high risk designation:

1. Conduct on-site annual technical assistance meeting with the program.
2. Develop a service plan that addresses deficiencies pertaining to the award/contract that is identified through the risk assessment tool and technical assistance visit.

Program medium risk designation:

1. Conduct technical assistance meeting with the program within the first two years of the contract. CVAD grant managers will use professional judgment and experience working with the subrecipient to determine if the technical assistance be provided on-site or virtually (email, telephone, skype, etc.)
2. A service plan will be developed, if warranted, from the results of technical assistance and risk assessment.

Program low risk designation:

1. CVAD grant managers will use discretion if technical assistance or on-site visit is warranted.

Appeal Process

Subrecipients have the right to appeal their risk assessment decision. To file an appeal, the organization's authorized official must send an email to the [VSS Administrator](#) stating he/she wishes to appeal the risk assessment decision and detail the reasons for the appeal as well as provide additional documentation to substantiate his or her reasons to appeal. Subrecipients must appeal within 7 days of receipt of notice of risk assessment designation. The VSS Administrator, in conjunction with the CVAD Director will accept, reject or negotiate the appeal and will respond to the appeal within 7 working days.

If the appeal is accepted, CVAD will complete a new risk assessment and offer a revised risk assessment designation and subsequent monitoring plan. If the appeal is rejected, CVAD will notify the organization and will work with the organization to address its concerns as outlined in the appeal. If the appeal is negotiated, CVAD and the organization will work together to potentially change some issues outlined in the appeal, while holding firm, other issues and concerns from the subrecipient. If appropriate, the risk assessment designation will change.

Each risk assessment decision and each appeal are to be considered on a case-by-case basis, while maintaining integrity and fairness throughout the process. The determination of the CVAD Director or VSS Administrator will be final step in the appeals process.

[back to top](#)

New Programs and Non VOCA Projects

When new organizations are funded, they will be monitored as follows:

1. 100% financial documentation for the first 6 months, with discretion to extend from quarter to quarter.
2. If there are issues during the first 6 months, the organization will be considered high risk for the remainder of the contract period for documentation purposes and submit required documentation based on this risk level. The financial risk assessment will be completed in year 2, or at the end of the first six months.
3. A programmatic risk assessment will be conducted after the first year of the grant.
4. A minimum of one in-person program technical assistance/orientation visit within the first year.
5. A minimum of one on-site monitoring visit within the last two years of the grant.

Regardless of the assigned risk designation, either financial or programmatic, CVAD will use their professional judgment on a case-by-case basis to determine if additional supporting documentation, on-site monitoring or technical assistance is needed. This may include requesting additional documentation for a particular claim.

Non VOCA Projects

Projects that are not VOCA funded and are not required to have a risk assessment completed as determined by federal and state funding guidelines, will have an on-site monitoring visit conducted every three years.

Law Enforcement and Prosecution funded organizations provide 100% supporting documentation for all claims and therefore do not receive a financial risk assessment.

Corrective Actions

[On-Site Monitoring Corrective Actions](#)

[Financial Corrective Actions](#)

[Programmatic Corrective Actions](#)

[Other Corrective Actions](#)

On-Site Monitoring Corrective Actions

Within 60 days of the on-site monitoring visit, the CVAD staff who conducted the on-site monitoring visit will issue a report outlining any corrective action(s) including any requirements or recommendations. This letter will be sent to the agency's key personnel. If the agency is a non-profit, the letter will also be sent to the chair/president of the nonprofit-agency's board.

The letter will also be uploaded into the grants management system and the agency will be required to fill out a **site monitoring corrective action tracking form** to provide required updates to the corrective action plan (CAP). CVAD will monitor the agency's compliance with the CAP.

Financial Corrective Action

If CVAD has documented financial concerns about a subrecipient, CVAD will determine if:

1. Financial risk assessment designation needs to be changed;
2. CVAD financial staff needs to conduct an immediate desk review;
3. CVAD financial staff needs to conduct an immediate on-site monitoring visit.

If an organization is placed on financial corrective action regarding claim submissions, they will be required to submit 100% documentation for three months. After the end of three months, CVAD finance and the grant managers will determine if the corrective action status is released in full, released with conditions or extended.

Financial corrective action and probationary status impacts the entire organization, therefore, all CVAD grant projects within an organization are affected.

Programmatic Corrective Action

If CVAD has documented programmatic concerns about an organization or a program within an organization, the CVAD grant manager will determine if:

1. CVAD's programmatic risk assessment designation needs to be changed;
2. The problem/problems warrant a formal corrective action plan;
3. CVAD needs to provide additional technical assistance;
4. CVAD staff need to conduct an immediate on-site visit.
5. CVAD will either release or extend the subrecipient from corrective action as appropriate.

Other Corrective Actions

An event or series of events, could substantiate a review of the financial or programmatic risk assessment and, or the monitoring of an organization or project. This review may result in the changing of the risk designation for the remainder of the grant cycle, the implementation of a probationary period, a written corrective action plan or other actions deemed appropriate, based on the findings of the review.

Examples of events which warrant a review of the risk assessment, or monitoring are: audit findings, significant and continual errors on CVAD claims, findings from CVAD on-site monitoring or financial desk

reviews, programmatic concerns stemming from complaints from other organizations or from program participants or from the results of program reports submitted to CVAD.

Once CVAD is aware of a potentially adverse situation, a grant manager will do the following:

1. Review and document the situation;
2. Consult with CVAD financial staff regarding potential financial issues, if necessary;
3. Determine if a new risk assessment level or corrective action plan is needed;
4. Notify appropriate organization/programs.

[back to top](#)

Chapter 22 Retention of and Access to Records

Record Retention

Project files, including all pertinent programmatic and financial documents relating to the project, shall be retained by each agency for at least three (3) years after the date of submission of the final fiscal and program reports. Some documents should be kept permanently. An agency/program should seek the guidance of an independent auditor to determine this.

The following are exceptions to the standard record retention period:

- If any litigation, claim, audit, or other action involving the records has started before the expiration of the 3-year period, the records must be retained until all issues involving the records have been resolved and final action taken.
- When notified by the CVAD, the Federal awarding agency, cognizant agency for audit, oversight agency for audit, cognizant agency for indirect costs, or pass-through entity to extend the retention period.
- Records for real property and equipment acquired with Federal funds must be retained for 3 years after the final disposition.
- When records are transferred to or maintained by the Federal awarding agency or pass-through entity, the 3-year retention period requirement is not applicable to the non-Federal entity.
- When required for program income earned after the period of performance, the retention period starts from the end of the non-Federal entity's fiscal year in which the program income is earned.
- Indirect cost proposals submitted for negotiation must be retained for 3 years from the date of submission.
- Indirect cost proposals not required to be submitted for negotiation must be maintained for 3 years from the end of the fiscal year covered by the proposal.

Access to Records

The awarding agency which includes CVAD, the Department of Justice, Office for Victims of Crime, Office on Violence Against Women, Department of Health and Human Services, Office of the Inspector General, Office of Justice Programs - Office of the Chief Financial Officer, or any of their authorized representatives, shall have the right of access to any pertinent books, documents, papers, financials or other records of Grantee which are pertinent to the award, in order to make audits, examinations, excerpts, and transcripts. Any access to client files should be provided with redacted personally identifying information.

Chapter 23 Sanctions and Termination of Funding

Sanctions

If a subrecipient materially fails to comply with the terms and conditions of a contract, CVAD may take one or more of the following actions, as appropriate in the circumstances.

1. Place the program on a corrective action plan to remedy the issue.
2. Temporarily withhold cash payments pending correction of the deficiency by the subrecipient.
3. Disallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance.
4. Require immediate reimbursement for any payment made on an ineligible expense.
5. Wholly or partially suspend or terminate the current contract.
6. Withhold further contracts for the project or program.
7. Take other remedies that may be legally available.

Probationary Status

[Notification of Probationary Status](#)

[Release from Probationary Status](#)

Probationary status is a designation given to an organization that has exhibited a pattern of poor financial behavior or egregious programmatic performance. An organization may be placed on probationary status if:

- a. It demonstrates unsatisfactory administrative capacity. Examples include but are not limited to:
 - CVAD program staff identify consistent high turnover of executive staff;
 - CVAD program staff note consistent delinquent program claims, reports and/or contracts;
 - CVAD program staff discover missing client files;
 - Organization fails to address issues identified at a site monitoring visit;
 - Organization has findings of discrimination; and/or
 - Organization exhibits poor board governance that affects service delivery, etc.
- b. It is not financially competent/stable. Examples include but are not limited to:
 - CVAD financial staff have reviewed an organization audit with findings;
 - CVAD financial staff have determined an organization makes significant and continuous claim errors;
 - CVAD financial staff identifies there are financial concerns after on-site monitoring or a desk review; or
 - CVAD financial staff identifies any other issues giving concern regarding financial grant management.
- c. It is not/has not met the goals and deliverables outlined in grant contract.

After repeated efforts to assist an organization to improve performance with little to no progress, CVAD staff will consult and recommend to the VSS Administrator that an organization be placed on probationary status. CVAD staff will meet to outline factors to be incorporated in a corrective action plan and a desired timeline for completion, and/or they will direct the program to create a corrective action plan with a desired timeline and deadline to submit it to CVAD for approval.

Notification of Probationary Status

If CVAD places an organization on probation the organization will be notified in writing. CVAD may contact the organization prior to issuing the formal notification; however they are not required to call first. The notification will detail any special conditions placed upon the organization as well as the incident(s) which initiated the probationary status.

Release from Probationary Status

After CVAD determines an organization has fulfilled the terms and conditions of the probation notification, the organization will be released from probation. CVAD will notify the organization in writing stating they have satisfied the terms of the probation as detailed in the notification letter. If applicable, CVAD will also describe any new terms of agreement, or special conditions, such as an increased programmatic or financial risk designation for the remainder of the grant cycle.

Termination of a Contract

[Notice of Default](#)

[Program Remedies](#)

[Set Off](#)

[Program Duties Upon Termination](#)

[Indemnification](#)

[Administrative Rule 61-9.62(13)(1-3)]

Contracts may be terminated for the following reasons:

Termination on notice by the Department (CVAD). Following written notice, the Department may terminate this contract for convenience without the payment of any penalty or incurring any further obligation to the non-terminating party. Following termination upon notice, the Department will pay the Program upon submission of any outstanding performance reports, any active files and/or work product, or anything outlined in the closeout letter issued by the Department. The Program will also need to submit the disposition of any capitalized equipment, invoices and proper proof of claim, for services provided under this contract up to and including the date of termination, minus any funds owed the Department

Termination for cause by the Department. The Department may declare the Program to be in default of its obligations under this contract when any of the following events occurs:

1. The Program fails to observe and perform any covenant, condition or obligation created by the contract;
2. The Program fails to make substantial and timely progress toward performance of the contract; or
3. The Program's work product and services fail to conform with the requirements of this contract.

Termination by the Department due to lack of funds or change in law. Despite anything in this contract to the contrary, and subject to the limitations, conditions, and procedures set forth below, the Department may terminate this contract without penalty by giving written notice to the Program if any of the following occurs:

1. The legislature or governor fails to appropriate funds sufficient to allow the Department to operate as required and to fulfill its obligations under this contract;
2. If funds are de-appropriated or not allocated;
3. If the federal government reduces or eliminates the federal grant;
4. If the Department's authorization to operate is withdrawn or there a material alteration in the programs administered by the Department; or
5. If the Department's duties are substantially modified.

Termination on notice by the Program (Subrecipient). Following written notice, the Program may terminate this contract for convenience without the payment of any penalty or incurring any further obligation to the non-terminating party. Following termination upon notice, the Department will pay the Program upon submission of any outstanding performance reports, any active files and/or work product, or anything outlined in the closeout letter issued by the Department. The Program will also need to submit the disposition of any capitalized equipment, invoices and proper proof of claim, for services provided under this contract up to and including the date of termination, minus any funds owed the Department

Notice of default

If there is a default event that the Program can cure, the Department must provide written notice to the Program requesting that the breach or noncompliance be immediately remedied. If the breach or noncompliance continues 10 days beyond the date of the written notice, the Department may immediately terminate the contract without additional written notice or enforce the terms and conditions of the contract and seek any legal or equitable remedies. In either event, the Department may seek damages due to the breach or failure to comply with the terms of the contract.

Program Remedies

If the Department terminates this contract due to convenience, cause, lack of funds or change in law as provided above, the Program's exclusive, sole, and complete remedy is the payment for services completed prior to and including the date of termination.

Set Off

Should the Department obtain a money judgment against the Program because of a default under this contract, the Program consents to such judgment being set off from moneys owed the Program by the State of Iowa or any other agency of the State of Iowa under any other contract.

Program Duties Upon Termination

When the Program receives the Department's notice of termination for any reason allowed under this contract, the Program must cease all work under this contract except any work the Department directs the Program to perform. The Program must also comply with the Department's instructions for the timely transfer of any active files and related work product. [Administrative Rule 61—9.63(13)]

Indemnification

The Program agrees to indemnify and hold the State of Iowa, the Department, and the Attorney General's Office harmless from any or all liabilities including, but not limited to:

1. Program's performance or non-performance of a contract entered into, or violation of these local, state and federal rules, laws and regulations; or
2. Program's activities with subcontractors and all other third parties, or any other act or omission by a Program, its agents, officers, and employees [Administrative Rule 61—9.63(13)]; or
3. Any Violation of this Agreement by the Program; or
4. Any negligent acts or omissions of the Program.

Chapter 24 Civil Rights/Complaint Process

This section contains information regarding how someone may file a complaint with the Crime Victim Assistance Division (CVAD). A complaint may involve:

- a. Discrimination Complaint
- b. Violation of Service Standards Complaint

Civil Rights Complaint Process

Complaint Process

All clients, customers, program participants, employees, job applicants, or consumers of CVAD, or of CVAD's subrecipients have the right to participate in programs and activities operated by CVAD or its subrecipients regardless of race, color, religion, national origin, sex, age, disability. In addition, subrecipients of Violence Against Women Act (VAWA) grants are prohibited from discriminating on the basis of sexual orientation or gender identity or expression.

Anyone who thinks he or she has been discriminated against by an employee of CVAD or a subrecipient of CVAD on the basis of race, color, religion, national origin, sex, age, disability, or thinks he or she has been retaliated against by a CVAD employee or CVAD subrecipient, may file a written complaint alleging such discrimination by completing the [Discrimination Complaint form](#). In addition, recipients or subrecipients of Violence Against Women Act (VAWA) funds are prohibited from discriminating on the basis of sexual orientation or gender identity or expression.

The completed form must be mailed to:

Office of the Attorney General of Iowa
Crime Victim Assistance Division
Lucas State Office Building
321 East 12th Street
Des Moines, IA 50319

Complaint Process

Any CVAD employee that receives a discrimination complaint from an employee, client, customer, program participant or consumer of CVAD or of a CVAD subrecipient, must forward the completed complaint form to the CVAD Director. Upon receipt of a complaint involving DOJ funds, the CVAD Director will notify the Department of Justice Office for Civil Rights (OCR) in writing that a complaint has been filed.

The CVAD Director shall promptly provide the complainant with a written notice acknowledging receipt of the complaint, the date their complaint was referred and the agency to which their complaint was referred.

Complainants will also be informed that they may file complaints directly with:

U.S. Department of Justice
Office of Justice Programs
Office for Civil Rights (OCR)
810 7th Street NW
Washington, DC 20531

Violation of Victim Service Standards, Contractual Stipulations and/or Certified Assurances

[Complaint Process](#)

All clients, employees or consumers of a CVAD subrecipient may file a complaint regarding a potential violation of a victim service program's service standards, contractual stipulation and/or certified assurances by completing the [Complaint form](#) and send to:

Office of the Attorney General of Iowa
Crime Victim Assistance Division
Lucas State Office Building
321 East 12th Street
Des Moines, IA 50319

Complaint Process

Within one week of receiving a written complaint, the VSS Community Specialist assigned to the victim service program with whom the complaint is about, will notify the complaint and individual or organizations complained, and provide them with:

1. A copy of the complaint
2. A copy of the process that will be followed
3. A VSS contact person's name (each party will have one contact person assigned to them)

The Review Committee, consisting of the VSS Community Specialist, VSS Administrator and the CVAD Director will determine if the complaint is a violation of the victim service program service standards, contractual agreement and/or certified assurance. If a complaint does not concern a violation of victim service program standards, contractual agreement and/or certified assurance, the review committee will refer the complaint back to the victim service program or complainant to resolve.

If the CVAD Review Committee determines the complaint is alleging a violation of service standards, contractual agreement and/or certified assurance, it will gather additional information. The CVAD Review Committee may request information from any party to the complaint including the complainant; the person, persons, or organization being complained about; the board of the victim service program involved; or any other person or organization with knowledge about the circumstances of the complaint. All attempts will be made to gather this information within 60 days of receipt of the complaint.

If, during the information-gathering phase, one party requests the opportunity to address the CVAD Review Committee in person and it is granted, all parties will be offered the chance to talk with the committee individually.

After the information is gathered, the CVAD Review Committee will formulate the results of their review, including suggested recommendations to the victim service program if it was determined there was a violation of the program service standards, contractual agreement and/or certified assurance.

If there was no finding, this will be communicated to both the complainant and the individual or organization the complaint was about.

If there was a finding, both the complainant and individual/organization the complaint was about will be notified. In addition, the individual/organization will receive a corrective action plan which will include what the organization needs to do to remedy the violation (e.g. changes to policy/practice, training, etc.) and the timeframe to complete the corrective action.

The VSS Community Specialist will gather information to determine whether or not the

individual/organization has complied with the corrective action plan. The VSS Community Specialist will report their findings to the VSS Administrator and CVAD Director. If the individual/organization has not complied, sanctions may be issued by the CVAD Director and/or CVAD Board.

All information gathered in the complaint process will be kept confidential within CVAD (with the exception of notifying the complainant of the outcome of the CVAD review committee's determination of a finding/no finding). However, if a sanction is utilized, the content of the sanction will be made available to the public.

*If a complaint is tied to the direct harm of survivors, the CVAD Review Committee may take immediate corrective action. Examples of direct harm include (but are not limited to):

- Violation of client confidentiality
- Denial of services based on race, ethnicity, national origin, gender identity, sexual orientation, age, ability or religion. (Refer to [Discrimination Complaint Process](#))
- Denial of services based on mental illness or substance abuse that does not present immediate risk of harm to a survivor or staff or volunteer member

Appeal

If a victim service program wishes to appeal CVAD's findings, it must submit an appeal request form no later than 30 days following notice of the corrective action plan and/or sanctions. The [appeal request form](#) should be mailed to:

CVAD Director
Office of the Attorney General of Iowa
Crime Victim Assistance Division
Lucas State Office Building
321 East 12th Street
Des Moines, IA 50319

The appeal will then be heard at the next scheduled CVAD Board meeting. The appellant will be provided notice of the meeting, the meeting agenda as well as the date, time and location of the meeting. The decision of the CVAD board shall be considered final.

Chapter 25 CVAD Fund Sources

This section contains information related to the specific federal and state fund sources for grants made available through CVAD.

All CVAD grant subrecipients, regardless of the fund source, must follow the general requirements in Chapters 1 to 24.

Manual Files

Manual Questions

