Chapter 8 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.

The Victim Assistance grant 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.

The monitoring plan for victim assistance grants 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 Victim Assistance grant staff 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 subrecipients, may be found in the Risk Assessment section of this chapter.

Site Monitoring

Frequency of on-site monitoring
Pre-Site Monitoring
On-Site Monitoring
Site Monitoring Tools and Checklists

Site Monitoring Tools and Checklists

Using GVS for Site Monitoring

Site monitoring from scheduling the visit to completion will be done using our online grants management system. If you are not familiar with using GVS for site monitoring, here are the instructions: GVS Monitoring Instructions for Grantees.

Site monitoring instructional video

Site monitoring instructional PowerPoint slides

Pre-Site Monitoring Tool

There are three pre-site monitoring tools: one for victim services organizations (includes VOCA projects), one for criminal justice organization (STOP VAWA prosecutors, law enforcement, and courts), and one specific to organizations that are only funded for a Victim Witness Coordinator project:

1. Victim services pre site monitoring tool
2. Criminal justice pre site monitoring tool
3. Victim Witness Coordinator only pre-site monitoring tool

Checklist of Documents to be Reviewed

To prepare for the site visit, subrecipients will be given a list of items we will review. The Grantee Upload Checklist list the documents that are required to be uploaded to the Iowa Department of Justice Grants Management System (IA DOJ GMS or previously known as GVS) or have available at the site monitoring visit. This information will be provided to the grantee at least 2 months prior to a regular scheduled site monitoring visit in preparation.

Policies and Procedures

As required by state and federal grantees, subrecipients are required to have several policies and procedures in place and in practice. Prior to a site visit, subrecipients will be told which policies we will review. ***Coming Soon: Policies & Procedures Guidance*** which provides a list of required policies/procedures along with a content summary to assist grantees.

Personnel and Volunteer File Requirements

This checklist provides subrecipients with a detailed list of personnel and volunteer requirements, such as background checks, training requirements and hiring verification. Subrecipients will complete and

upload Form C: Expanded Personnel and Volunteer File Certification as directed.

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, or more often as determined by the victim assistance section**. Subrecipients designated as high risk will receive at least one full financial and programmatic on-site monitoring visit every **two years, or more often as determined by the victim assistance section.** 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

Site visits are scheduled and documents are uploaded in Iowa Department of Justice Grants Management System (IA DOJ GMS or previously known as Grants for Victim Services or GVS) via the pre-site monitoring page of the monitoring component.

Each organization is to complete and upload a ***pre-site monitoring tool*** and all other required documents **prior to the scheduled site visit by the required deadline as indicated by the Grants Compliance Coordinator.** The pre-site monitoring tool provides an update on the organization's financial and programmatic administration, as well as an update on funded projects. This will assist those conducting the site visit to determine what should be reviewed or focused on at the site monitoring visit.

Subrecipients will receive a **grantee upload checklist.** This checklist will either be emailed or available in IA DOJ GMS to be downloaded. The grantee checklist specifies which documents are to be uploaded on the pre-site monitoring page in IA DOJ GMS prior to the site monitoring visit and which documents are to be available for review on site.

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

On-site and Virtual Monitoring

Staff will interview staff, review professional services contracts, review property and equipment purchased with grant funds, review redacted client files (if requested) and review financial information, including time and activity logs. Shelters will also be monitored for safety and accessibility. Staff will discuss best practices and offer assistance where needed to improve services to crime victims.

Victim assistance staff may opt to conduct a virtual site monitoring visit in lieu of an on-site monitoring visit at their discretion. Victim assistance will notify the subrecipient and provide instructions prior to the site monitoring visit. All victim service organizations including VOCA initiatives will have on-site monitoring visits unless otherwise indicated in the site monitoring documentation from the victim assistance staff. Any

criminal justice, statewide or other funded organizations will receive virtual monitoring unless otherwise indicated by the victim assistance staff.

After the site visit the subrecipient will be provided with a summary of items to be updated or corrected, along with a timeline for completion. Staff will send the pre-site monitoring page back in the Iowa Department of Justice Grants Management System to the subrecipient so updated or corrected items can be resubmitted by the due date.

When the monitoring is complete, and all outstanding issues have been resolved, the subrecipient will receive an email from IA DOJ GMS stating the monitoring is complete. If there are serious findings, the subrecipient may be required to comply with a corrective action plan (CAP).

Desk Reviews

Frequency of desk reviews

Victim Assistance 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 grantees 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 grantees 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, Victim Assistance could increase the grantee's risk designation or require the grantee to be on some kind of corrective action.

Programmatic desk reviews

Victim Assistance program staff will conduct programmatic desk reviews when needed.

Programmatic desk reviews are similar to financial desk reviews in that they spot check grantees program report numbers to ensure or verify grantees report victimization data accurately. Programmatic desk reviews are completed in a similar fashion to the financial desk review.

To comply with programmatic desk reviews, grantees will provide documentation requested in Iowa GVS.

Results of programmatic desk review

If errors are found during a programmatic desk review your grant coordinator will work with your agency to correct program reports and determine the cause of the discrepancy.

Emergency Site Monitoring

Victim Assistance 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

Depending on the allegation, Victim Assistance 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. Victim Assistance may interview staff, clients and/or board members individually or in groups. Victim Assistance will present the allegation either during, or upon conclusion of the emergency site visit. Victim Assistance will provide 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 risk assessment tool assesses both financial and programmatic risk for 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, financial staff will complete a financial risk assessment for each funded *organization* and grant coordinators will complete a programmatic risk assessment for each *program/project.* Victim Assistance 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 the 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 and applies to all grants. Victim Assistance 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 Victim Assistance 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 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. 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:** Victim Assistance 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. 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:** Victim Assistance 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. 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:** Victim Assistance financial can exclude client assistance since client assistance has already been reviewed.

When reviewing claims, staff 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. Victim Assistance 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 a programmatic risk assessment. 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. Grant coordinators 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. Grant Coordinators 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 appeal will be accepted, rejected or negotiated within 7 working days.

If the appeal is accepted, grant coordinators will complete a new risk assessment and offer a revised risk assessment designation and subsequent monitoring plan. If the appeal is rejected, staff will notify the organization and will work with the organization to address its concerns as outlined in the appeal. If the appeal is negotiated, staff 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 appeal is the final step in the appeals process.

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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, staff 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, 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). Staff will monitor the agency's compliance with the CAP.

Financial Corrective Action

If Victim Assistance has documented financial concerns about a subrecipient, staff will determine if:

1. Financial risk assessment designation needs to be changed;
2. Financial staff needs to conduct an immediate desk review;
3. 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, finance and the grant coordinators 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 grant projects within an organization are affected.

Programmatic Corrective Action

If there is programmatic concerns about an organization or a program within an organization, staff will determine if:

1. The programmatic risk assessment designation needs to be changed;
2. The problem/problems warrant a formal corrective action plan;
3. There needs to provide additional technical assistance;
4. Staff need to conduct an immediate on-site visit.
5. Victim Assistance 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 claims, findings from 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.

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

1. Review and document the situation;
2. Consult with 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.

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