



DCJS

Virginia Department of Criminal Justice Services

Grants Manual Introduction

Effective Date: April 7, 2021

This grants manual is a compilation of all of the department's policies and procedures related to the grants process. As a regularly updated resource for all DCJS staff involved in the grants process, this manual may also serve as a repository of desk top references, guidance documents, and training materials.

By compiling all of the grants related documentation in one centrally accessible location, this manual will also ensure continuity of grant administration and management, and serves as a component of DCJS's succession planning. In addition to cross-training, a centrally located compilation of the department's policies, procedures, and guidance ensures uniformity of practice and is a key component of DCJS's succession planning.

This grants manual will be periodically updated to reflect changes in policies and practices, and will be provided to all DCSJ staff involved with the administration, management, and monitoring of grants.



DCJS

Virginia Department of Criminal Justice Services

Competitive Grants Subaward Selection Policy

Policy Type: Grants

Responsible Office: Grants Management Section, Division of Programs and Services, Virginia Center for School and Campus Safety

Effective Date: February 1, 2021

POLICY PURPOSE

The purpose of this policy is to delineate each step in the solicitation development and subaward selection process for competitive grants.

WHO SHOULD KNOW THIS POLICY

This policy applies to all grant program coordinators responsible for competitive federal and state grants, their managers and division directors, and Grants Management staff.

DEFINITIONS

Criminal Justice Services Board (CJSB) – The policy board of the Department of Criminal Justice Services (DCJS). This board is responsible, among other duties, for approving most of the grants that DCJS awards.

Grants Committee of the CJSB – A subcommittee of the CJSB, responsible for reviewing most of grant application assessments and making grant award recommendations to the CJSB.

Advisory Committee on Juvenile Justice and Prevention (ACJJP) – A committee established by the Code of Virginia responsible, among other duties, for reviewing and making recommendations to the CJSB on grants funded by the Juvenile Justice and Delinquency Prevention (JJDP) Act.

Grant Program Coordinator – The staff member responsible for shepherding the grant solicitation and application review process. This individual could be a grant monitor, program coordinator, or other position at the agency designated to serve as the grant program coordinator for the purposes of this grant solicitation and application process.

Grant Solicitation – The document issued to the public inviting applicants to apply for a DCJS grant. The solicitation includes information on how to apply, background of the grant, eligible applicants, funds available, a description of allowable costs, and other relevant information needed for applicants. (Also referred to as *Grant Guidelines*)

Application Assessment – A summary of grant application review and scoring, the proposed funding level, proposed special conditions, developed by DCJS staff and external reviewers. The application assessments are provided to the Grants Committee of the CJSB, or the ACJJP if applicable, for their consideration in making recommendations to the CJSB.

POLICY

It is the responsibility of the respective programmatic division staff and the grants management section, collectively, to be good stewards of the federal and state funds entrusted to DCJS. The subaward selection procedures ensure fairness for applicants, clarity of roles and responsibilities, and consistency of practice among the various sections of the agency in the grant subaward selection process. Each application is assessed by DCJS staff and external reviewers. The final grant decisions are made by the CJSB.

PROCEDURES

Grants Solicitation

The grants manager, and respective section manager and division directors, collectively, determine the grant schedule, including dates when grant applications are due, when the applications are assessed, when agency leadership is briefed, and when the grants committee receives the staff assessments of applications.

The grant program coordinator works with the grants management and finance sections to determine how much money is available to award, tracks the federal awards cycle, and monitors funding levels for each federal award.

The grant program coordinator identifies current needs and priorities, based on input from the field and stakeholders, to inform funding priorities or the specific focus for the grant solicitation.

The grant program coordinator drafts the grant solicitation using the approved agency model. Once drafted, the solicitation is reviewed and approved by the respective section manager and division director, and reviewed by the grants manager, prior to being sent to the agency director or designee for final approval.

Once approved, the grant program coordinator sends the final version to the grants management section and arranges for posting on the website. The links to the conditions related to the specific funding year for the awards, other requirements, and forms must be posted to the web page concurrently with the solicitation, or as soon as this information is available.

In addition to being posted on the website, the grant program coordinator disseminates the solicitation to known constituent groups (existing grant recipients, past training registrants, etc.) as well as those who subscribed to receive grant notices.

Potential applicants should be given at least 45 days to develop their applications, unless exceptional circumstances exist. If less than 45 days is necessary, the timeframe must be approved by the respective division director.

The grant program coordinator schedules and conducts a grant application webinar to instruct potential applicants on the application process and to answer questions that they may have. If desired and conditions allow, in-person training may be offered.

Grant Conditions

Concurrently with the development of the solicitation, a member of the grants management section, in consultation with the grant program coordinator, reviews the award conditions based on the federal funding year (only applicable for federal grant solicitations) and updates the conditions. Prior to posting on the website, the revised conditions will be reviewed by the respective manager and division director.

Application Assessments

Once grant applications are received, an assigned fiscal technician ensures that the grants management system is properly set up, including the grant number, grant monitor, and funds requested.

Program staff review each applicant for eligibility and notify their respective section manager, division director, and the grants manager if they identify eligibility concerns. Collectively, the section manager, division director, and grants manager determine if the application is eligible for consideration. If ineligible, the grants management section notifies the applicant that their application is not being considered due to ineligibility.

Each application is assessed and scored by at least one internal staff and at least one outside reviewer with subject matter expertise. The panel of reviewers may meet to discuss the assessments, or aggregate their respective scores. The review teams may also propose special conditions, funding amounts, and decreases in funding for unallowable or unjustified costs.

The grant program coordinator ensures that project descriptions, proposed funding levels, and special conditions are entered into the grants management database.

After the applications are reviewed and assessed, the grant program coordinator (and section manager or division director if applicable) meets with the grants management staff to review proposed funding levels and the budget for the full grant program. Grants management staff note any special conditions regarding budgets in the grants management database.

The grant assessments (including scores, special conditions, and proposed funding levels) must be approved by the respective section manager and division director, before review and approval by the agency director or designee.

Grants management section sends the grant application assessments to the Grants Committee of the CJSB (or the ACJJP¹ for JJDP Act funded grants) at least 10 days prior to the committee meetings.

The Grants Committee of the CJSB reviews the assessments and makes funding recommendations to the CJSB, which makes final award decisions.

Award decisions are posted on the DCJS website.

¹ The JJDP Act requires that the ACJJP have an opportunity to review and comment on grant applications submitted. This takes the place of the Grants Committee for JJDP Act funded grants. Grant recommendations go from the ACJJP through the Grants Committee to the CJSB.

Grants management section electronically sends award packages (including Statement of Grant Awards and Special Conditions) or denial letters to the applicants' Project Administrator, copying the applicants' Project Director and Finance Manager, and copying the DCJS grant monitor.

The award decisions made by the CJSB are final. Appeal requests are not accepted.



Shannon Dion
Director

January 28, 2021

Date



Title: Grant Monitoring Policy and Procedures

Revision History: September 12, 2008, January 31, 2019, August 26, 2020

Effective Date: April 8, 2021

Purpose:

The Department of Criminal Justice Services (DCJS) Grant Monitoring Policy ensures that sub-grantees are in compliance with all grant conditions and that technical assistance is provided as needed to implement effective programs. As the state administering agency, the Department is required to develop a risk-based monitoring plan, conduct fiscal and programmatic monitoring on all sub-grantees, and conduct enhanced monitoring of sub-grantees determined to be high risk.

Authority:

The Director of DCJS has the authority in Chapter 1 of Title 9.1, *Code of Virginia* (§§9-100 through 186.14) to implement policies needed for the operation of the agency.

Grant Monitors and the Grants Management Section Staff are responsible for monitoring the activities of sub-grantees to ensure that awards are used for authorized purposes and in compliance with 2 C.F.R. §§ 200.303 and 200.331, and other federal statutes, regulations, and the terms and conditions of the awards. The DCJS grant solicitation, subsequent application and statement of grant award (SOGA) contain all of the required information listed in 2 C.F.R. § 200.331 (a).

Policy:

Grant monitors will conduct monitoring visits and desk reviews of sub-grantees with the level and frequency based on the results of annual risk assessments. In the event of a public emergency or when other circumstances exist which make on-site visits impractical, grant monitors may conduct their site visits virtually via conference call or videoconference. The objectives of periodic reviews are to ensure sub-grantees:

1. Carry out program activities as stipulated in the grant solicitation, grant application, and Statement of Grant Award (SOGA);
2. Have adequate internal controls to protect federal funds;
3. Claim reimbursements for costs that are allowable, reasonable, allocable, and necessary under program guidelines;
4. Identify any conflicts of interests that exist; and,
5. Maintain reported supporting documentation/records for future auditing purposes.



GRANT MONITORING RISK ASSESSMENT

A risk assessment is completed for all sub-grantees receiving federal funds by the grant monitor before the grant award period begins and/or annually to inform the monitoring plan for the following fiscal year. Grant monitors will complete a risk assessment using the *Grant Monitoring Risk Assessment Tool (Attachment 1)* which meets the required elements in 2 CFR 200.331 (b), to evaluate each sub-grantee's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the award to determine the appropriate level and schedule of sub-grantee monitoring (*Attachment 2, Monitoring Plan Schedule*). Grant monitors use the DCJS New Sub-Grantee Questionnaire (*Attachment 3*) to complete the risk assessment form. This questionnaire meets the Uniform Guidance required for pass-through entities outlined in 2 CFR 200.331 (b).

The risk assessment for existing grantees takes into consideration the following financial and programmatic factors:

1. Total dollar amount of grant award
2. Timeliness of financial reporting to DCJS
3. Results of external audits (including any results of a Single-Audit, if applicable)
4. When a site visit was last conducted
5. Timeliness of programmatic progress reporting to DCJS
6. Turn-over of DCJS-funded key staff
7. Number of years receiving grants through DCJS
8. Other issues of noncompliance and recurring or unresolved issues

A weighted numeric value is assigned to each factor, with higher numbers indicating higher risk. Based on the total risk score, sub-grantees will be placed in the risk categories of high, moderate, or low. A score of six or lower is low risk. A score of seven to thirteen is medium risk. A score of 14 or greater is high risk.

A sub-grantee's risk level may be adjusted to a higher level based on additional information that DCJS is aware of, including results of other grant monitoring from internal and external agencies, financial instability, results from previous site visits, recurring or unresolved issues, concerns about internal controls, and financial management issues. These concerns should be documented on the *Grant Monitoring Risk Assessment Tool*. A copy of the completed risk assessment will be kept in the sub-grantee's file, and shared with the sub-grantee.

MONITORING ACTIVITIES AND MONITORING PLAN

At the beginning of each state fiscal year, grant monitors will develop a monitoring plan for each sub-grantee based on the sub-grantee's assessed risk level. If issues arise that cause the sub-grantee's risk level to be reclassified, the grant monitor will notify the sub-grantee of the reclassification and will modify the monitoring plan to reflect the new risk level and to ensure proper accountability and compliance with program requirements and achievement of performance goals. The grant monitor will use the *Sub-grantee Monitoring Tool (Attachment 4)* for site visits.



Regardless of the assessed level of risk, certain monitoring activities will be performed on all sub-grantees. Based on an assessed level of increased risk, enhanced monitoring will be performed.

Grant Monitoring for All Sub-grantees

Grant Monitors will:

1. Perform pre-award review based on the questionnaire to determine the fitness of sub-grantees to receive new grant funds (new subrecipients only), or perform a risk assessment (subrecipients who have received previous DCJS grants).
2. Review quarterly financial and programmatic reports required by DCJS.
3. Follow up with sub-grantees and ensure that sub-grantees take timely and appropriate action on all delinquent Acceptance of Statements of Grant Awards (SOGAs), reports and other deficiencies pertaining to the grant award detected through audits, monitoring visits, desk reviews, and other monitoring activities.
4. Review materials submitted in response to Special Conditions and approve or deny submissions. Grant Monitors will then send approval to the DCJS Grants Management Section and the assigned fiscal technician updates the online grants management system.
5. Conduct trainings and/or provide technical assistance for sub-grantees to help administer the grant.
6. Evaluate any newly revealed information that may affect sub-grantees' risk score and modify the monitoring plan as necessary.
7. Coordinate with the Grants Management Section for the issuance of management decisions for audit findings relating to DCJS grant funding.
8. Conduct monitoring visits of sub-grantees to ensure financial and programmatic compliance.

Grants Management Section Staff will:

1. Ensure that the entity is not debarred (see Debarred or Suspended Procedure and Policy) prior to award and periodically throughout award period.
2. Analyze audit findings for sub-grantees that are required under 2 CFR § 200.332 (f) to have a completed audit.
3. Verify that audits are conducted for sub-grantees that are required under 2 CFR § 200.332 (f) to be audited (“when it is expected that the sub-grantee’s Federal awards expended during the respective fiscal year equaled or exceeded the \$750,000 threshold set forth in 2 CFR §200.501 Audit requirements”). Follow up as necessary.
4. Conduct financial desk reviews and monitoring visits based on requests from the grant monitors or coordinators. Grants Management staff will complete the “Administrative Financial Review” section of the Sub-grantee Monitoring Tool and review the supporting documentation for the randomly selected expenditure line items. Additionally, Grants Management staff reviews the financial system and policies/procedures the grantee uses for tracking grant expenditures, as well as the internal controls related to the financial management of grant funds. After reviewing all the information gathered on-site, Grants



Management staff gives the Grant Monitor any financial recommendations to pass along to the grantee.

5. Grants Management staff conduct this same in-depth financial reviews of programs identified during the financial desk reviews and monitoring visits as needing further review.
6. Determine corrective action required of the sub-grantee if there are concerns in the audit finding, financial desk reviews, in-depth financial reviews, or monitoring visits. Work with the grant monitor to communicate concerns to the sub-grantee and monitor compliance with corrective action plans.
7. Issue management decisions for audit findings relating to DCJS grant funding.
8. Enter sub-grantee into FFATA if an award is over \$25,000 (see FFATA Policy).
9. Upon notice from a grant monitor that special conditions are approved, notify Project Administrator by email, copying Project Director and Finance Manager, and copying the grant monitor, of satisfaction of those special conditions.

High Risk Sub-grantees – Enhanced Monitoring Requirements

For sub-grantees determined to be high risk, in addition to the monitoring requirements for all sub-grantees, grant monitors will address identified issues and ensure compliance by:

1. Conducting a monitoring visit annually, to include a financial review of at least 20 randomly selected individual expenditure lines.
2. Providing technical assistance.

Moderate Risk Sub-grantees – Monitoring Requirements

For sub-grantees determined to be medium risk, in addition to the monitoring requirements for all sub-grantees, grant monitors will address identified issues and ensure compliance by:

1. Conducting a monitoring visit every two years unless otherwise specified by the federal awarding agency.
2. Conducting a financial and/or programmatic desk review as necessary.
3. Providing technical assistance.

Low Risk Sub-grantees – Monitoring Requirements

For sub-grantees determined to be low risk, in addition to the monitoring requirements for all sub-grantees, grant monitors will address identified issues and ensure compliance by:

1. Conducting a monitoring visit every four years unless otherwise specified by the federal awarding agency.
2. Conducting a financial and/or programmatic desk review as necessary.
3. Providing technical assistance as needed.

ON-SITE OR VIRTUAL MONITORING VISIT PROCEDURES

Notification

The grant monitor will send a formal notification letter at least 30 calendar days before the visit to confirm dates and scope of review; provide details of documentation needed for the review; specify expected timeframe for the review; and ensure that the Project Administrator, Finance Director, and Project Director are notified and they or their designee and grant-funded staff are available during the visit. If extenuating circumstances arise prohibiting 30 days' notice and



requiring an immediate visit, notice will be sent and arrangements made to meet at the soonest time available for both parties.

The grant monitor will also provide the sub-grantee with the *Monitoring Checklist (Attachment 5)* and request that supporting documentation be compiled by the start of the monitoring visit. Additional documents may be required for specific grant programs.

File Review and Preparation

In preparation for a monitoring visit the grant monitor will review all documentation in the sub-grantee's file, including the sub-grantee's application for funding, Statement of Grant Award, special conditions, financial and progress reports, drawdown history (payments made to the sub-grantee), and copies of recent audit reports.

Supporting Documentation, Data Gathering and Analysis

During the review, the grant monitor will complete the *Sub-grantee Monitoring Tool* and address noted concerns with the sub-grantee.

The grant monitor will analyze all information gathered through the checklist, document review, and interviews to assess compliance with the grant.

Exit Conference

At the end of the monitoring visit, the grant monitor will meet with the Project Administrator, Finance Director, and Project Director or their designees to present the tentative findings noted from the complete programmatic and financial grant review. The exit conference should cover the following objectives:

- Present preliminary results of the site visit
 - Provide an opportunity for the sub-grantee to discuss any disputed findings
 - Obtain additional documentation from the sub-grantee to clarify or support their position
- For findings discussed, there should be a clear understanding of any remaining action(s) or future expectations.

Post-Review Letter

After the monitoring visit, the grant monitor will analyze the supporting documentation provided and issue a Post-Review Letter to the sub-grantee within 90 calendar days documenting recommendations for corrective action and requiring the submission of a corrective action plan within a timeframe as determined by the grant monitor based on the severity of the findings, not to exceed 45 calendar days by the sub-grantee. This timeframe may be extended by the grant monitor if circumstances warrant more time.

Corrective Action Plan Review

The grant monitor will review all corrective action taken. If any findings were not corrected, or were partially corrected, the grant monitor will provide the sub-grantee with the timeframe for each resolution.



Closure of Site Visit

If adequate documentation is received to resolve each finding, the grant monitor will send a closure letter to close the site visit within 30 days of receipt of corrective plan response.

FINANCIAL MONITORING PROCEDURES

The grant monitor is responsible for simple verification of basic grant expenditures, per the risk assessment tool. The grant monitor will document their review on the “Administrative Financial Review” section of the *Sub-grantee Monitoring Tool* (Attachment 4) and analyze the responses for items that may represent non-compliance.

The grant monitor will select a sample of expenditures from several quarterly periods that supports information provided on the Quarterly Financial Reports, including general ledger detail, and proper documentation for each expenditure in the form of purchase invoices, vendor receipts, payroll register, time cards, dates of training, descriptions of training, match support, and time and attendance records. The grant monitor will review supporting documentation for each item selected and review for allowable costs and proper support.

When a match is provided in a budget, the grant monitor should verify the match reported to what was approved in the budget, to determine whether there is appropriate supporting documentation. Sub-grantee records must clearly show the source, the amount, and the period during which the match was allocated. In-kind contributions should be determined at their fair market value. The basis for determining the value of personal services, materials and equipment must be documented and to the extent feasible, supported by the same methods used by the sub-grantee for its own paid employees.

Volunteer Services used as in-kind match will also be reviewed. Volunteer services may be professional or technical services, consultants, skilled, or unskilled labor assisting on the project. Records must be maintained documenting all service delivery, with verifying signatures of both the volunteer and the person who supervises them. The value must not exceed the independent sector determination for volunteer hours without written supporting documentation. Volunteer services must be consistent with those rates ordinarily paid for similar work in the sub-grantee’s organization.

After reviewing the documentation, the grant monitor will report all findings to the Grants Management Section for further review. If fiscal concerns arise, the grant monitor will ask them to do a more thorough financial review. As appropriate and at the request of either section, a representative from the Grants Management Section may accompany the grant monitor on a site visit, depending on need and risk.

The Grants Management staff will conduct in-depth financial reviews of all high-risk grantees and of programs identified during the financial desk reviews as needing further review. Grants Management staff will independently complete the “Administrative Financial Review” section of the Sub-grantee Monitoring Tool and review the supporting documentation for the randomly selected expenditure line items. Additionally, Grants Management staff reviews the financial



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system and policies/procedures the grantee uses for tracking grant expenditures, as well as the internal controls related to the financial management of grant funds. After reviewing all the information gathered, Grants Management staff prepares recommendations based on their findings. The grant monitor communicates these recommendations to the grantee as appropriate and may incorporate them into a corrective action plan.

Shannon Dion

April 8, 2021

Shannon Dion

Date



DCJS

Virginia Department of Criminal Justice Services

Subrecipient Reporting Policy

Policy Type: Grants

Responsible Office: Grants Management Section, Division of Programs and Services

Effective Date: March 8, 2021

POLICY PURPOSE

The purpose of this policy is to ensure the accuracy and completion of subrecipient reported information. Progress reports serve a vital function in the success of the grant program. Progress reports provide project staff and DCJS with a formal process to document ongoing grant activities and project progress toward the achievement of stated program goals.

POLICY

All DCJS subrecipients are required to submit quarterly progress reports, documenting the grant activities for the three month reporting period. Failure to submit a report on time may result in the withholding or disallowance of grant payments, the reduction or termination of grant funds, and/or the denial of future grant funding.

Progress reports are necessary to:

- Document the subrecipient's progress toward meeting goals and objectives in accordance with the terms of the program;
- Provide a mechanism by which the subrecipient can communicate issues and the need for technical assistance;
- Allow grant monitors to identify and address issues or concerns early; and
- Provide DCJS with updates on the process evaluation, as stated in the local evaluation plan (as applicable).

PROCEDURES

All progress reports are reviewed by the assigned grant monitor for each subrecipient and retained in the project's award file.

Progress reporting periods and due dates are specified in the subrecipient's Grant Award Package.

Subrecipients must have the ability to collect the specified program activity data (e.g., number of participants, events) and report this information to DCJS on quarterly progress reports during the grant performance period.

Reporting forms and instructions are provided to subrecipients by the program coordinator or Grant Monitor. In addition, required forms are available on the DCJS website.

Source Documentation

Subrecipients are required to collect the required data and submit all required reports.

Subrecipients must keep accurate records as source documentation to support the information reported in progress reports.

Project records must be retained by the project for at least three years from the end of the grant award period or maintained in a way that is consistent with the subrecipient’s record retention policy.

During programmatic monitoring and site visits, DCJS will review a sample of these records from a pre-selected time period for accuracy and compare that data to the progress reports submitted by the project. In conjunction with these records, DCJS will also review the subrecipient’s data collection and entry processes.

Review of Records

Acceptance of a grant obligates the project to allow employees and/or authorized representatives of DCJS, the applicable federal funding agency, etc. unrestricted access to inspect, copy, and audit all pertinent books, documents, papers, and records, including redacted confidential records.

Shannon Dion

March 8, 2021

Shannon Dion
Director

Date



DCJS

Virginia Department of Criminal Justice Services

Victims of Crime Act (VOCA) Annual Programmatic Reporting Procedures

Policy Type: Grants

Responsible Office: Division of Programs and Services

Effective Date: March 8, 2021

PROCEDURE PURPOSE

The purpose of this policy is to define procedures to be used when completing annual performance reports for the federal Victims of Crime Act (VOCA) assistance award. None of these procedures should be allowed to substitute for either federal law or specific grant award requirements.

PROCEDURES

Annual Programmatic Reporting

All programmatic reporting shall be submitted according to the schedule set forth in the federal grant award document. Should the grant award document be silent on reporting requirements, internal reporting shall occur at no less than 12 month intervals based on the award date.

The VOCA Administrator will complete the required VOCA Annual Performance Report each year by the deadline identified in the relevant award documents. Reporting shall include a narrative response to annual performance objective questions asked by the Office for Victims of Crime (OVC). The Annual Report will also include a report of progress made on grant goals for the reporting period generated from an aggregation of performance data from the reporting period. The reporting components will be modified as necessary to comply with OVC guidance and reporting requirements. As applicable, the VOCA Administrator will work with the Program Coordinators and Grant Monitors of VOCA-funded programs to ensure that subgrantee reporting is responsive to the annual performance objective questions.

Upon completion, the VOCA Administrator shall sign the report indicating that the contents are an accurate reflection of grant activity for the reporting period. Programmatic reporting shall

then be submitted to the Director or his/her designee. Upon reviewing the report for accuracy, the Director or his/her designee shall sign the report, indicating his/her review and approval. Following review and approval, the VOCA Administrator will submit the Annual Performance Report using the OVC designated method.

Shannon Dion

March 8, 2021

Shannon Dion
Director

Date



DCJS

Virginia Department of Criminal Justice Services

Victims of Crime Act (VOCA) Priority Funding Category Policy

Policy Type: Grants

Responsible Office: Division of Programs and Services

Effective Date: March 8, 2021

POLICY PURPOSE

The purpose of this policy is to ensure that Victims of Crime Act (VOCA) funds are disbursed in accordance with the priority funding requirement, as provided for in the United States Code 42 U.S.C. 10603(a)(2)(A) and in Federal Regulation 28 CFR 94.104.

POLICY

As the state administering agency, DCJS is required to allocate a minimum of 10 percent of each year's VOCA grant in the following four categories:

- Sexual assault
- Spousal abuse
- Child abuse
- Underserved victims of violent crime

PROCEDURES

The DCJS VOCA Administrator will calculate 10 percent of the total of VOCA-funded grants awarded each state fiscal year to determine the target minimum allocation.

During the application period, applicants for both competitive grants, non-competitive grants, and continuation applications, will be required to determine if their grant funds apply to a priority funding category. If upon review by DCJS it appears that a different funding allocation is more accurate, DCJS will notify the subrecipient to make the appropriate change.

Priority funding category allocations will be captured annually in the completion of Subgrant Award Reports (SARs). Using an aggregate of the SAR data, the VOCA Administrator will verify that the priority category funding requirement has been satisfied.

If the scope of a sub-award changes in a way that affects the priority and underserved area allocations, then these allocations will be updated in the OVC Performance Measurement Tool by the VOCA Administrator within 30 days of being notified of the change.

Shannon Dion

March 8, 2021

Shannon Dion

Date

Director



Title: Victims of Crime Act (VOCA) Administrative Cost Funds

Effective Date: May 5, 2021

Purpose:

The purpose of this document is to outline a policy for the budgeting and use of allowable administrative costs under Victims of Crime Act (VOCA) funding.

Authority:

The Director of the Department of Criminal Justice Services has the authority in the Code of Virginia to implement policies needed for the operation of the agency.

Title 28 Code of Federal Regulations (CFR) Part 94, Section 94.109 Allowable Administrative Costs, and § 94.107 Administration and Training.

Policy:

The administration costs are budgeted for each grant by taking the approximate percent of actual costs from the previous year's grant categories and applying that to the 5% allowable administration costs. The categories may include salaries, benefits, travel, consulting/contract services, conference and training travel, equipment, office space rental, pass-through administrative costs, and supplies. Up to five (5) percent of the total federal award amount is budgeted using the standard categories listed and additional line items as needed. Those expenses will be within the guidelines of the Federal Financial Guide, and 28 CFR § 94.109.

Additional line items may be added to include items such as technology enhancements that will enable us to comply with OVC's data collection requirements or applied administrative costs by pass-through agencies working with DCJS such as the Virginia Department of Social Services (VDSS).

In the case of VDSS, DCJS informs VDSS of the administrative costs restrictions and allowable expenses listed in 28 CFR § 94.109. These are given as part of the initial award letter and special condition package for their grant sub-award. Specifically, as part of the award acceptance, VDSS certifies that funds under this award will:

- a) Be awarded only to eligible victim assistance organizations, 34 U.S.C. 20103(a)(2);
- b) Not be used to supplant State and local public funds that would otherwise be available for crime victim assistance, 34 U.S.C. 20103(a)(2); and
- c) Be allocated in accordance with program guidelines or regulations implementing 34 U.S.C. 20103(a)(2)(A) and 34 U.S.C. 20103(a)(2)(B) to, at a minimum, assist victims in the following categories: sexual assault, child abuse, domestic violence, and underserved victims of violent crimes as identified by the State.
- d) Be used in compliance with VOCA requirements including allowable direct services, indirect expenditures, match, and reporting requirements. Further, VDSS will ensure that subgrantee award agreements include Federal award information, special conditions, and applicable VOCA compliance requirements.



- e) Be allocated in compliance with the VOCA 5% administrative expense limit requirement.

Funds for administration will be used only for costs directly associated with administering Virginia's victim assistance program. DCJS may charge its federally-approved, fixed carry forward, indirect cost rate to the VOCA grant, but the total amount charged will not exceed the amount budgeted for the 5% allowable administration costs.

Costs directly associated with administering a state victim assistance program generally include the following:

- *Salaries and benefits* of SAA staff and consultants to administer and manage the program.
- *Training* of DCJS staff, including, but not limited to, travel, registration fees, and other expenses associated with DCJS staff attendance at technical assistance meetings and conferences relevant to the program.
- *Monitoring compliance* of VOCA subrecipients with federal and state requirements; support for victims' rights compliance programs; provision of technical assistance; and evaluation and assessment of program activities, including, but not limited to, travel, mileage, and other associated expenses.
- *Reporting* and related activities necessary to meet federal and state requirements.
- *Program evaluation*, including, but not limited to, surveys or studies that measure the effect or outcome of victim services.
- *Program audit* costs and related activities necessary to meet federal audit requirements for the VOCA grant.
- *Technology-related costs*, generally including grant management systems, electronic communications systems and platforms (e.g., web pages, social media), geographic information systems, victim notification systems, and other automated systems; related equipment (e.g., computers, software, fax and copying machines, TTY/TDDs); and related technology support services necessary to administer the program.
- *Memberships* in crime victim organizations that support the management and administration of victim assistance programs, and publications and materials such as curricula, literature, and protocols relevant to the management and administration of the program.
- *Strategic planning*, including, but not limited to, the development of strategic plans, both service and financial, including conducting surveys and needs assessments.
- *Coordination and collaboration* efforts among relevant federal, state, and local agencies and organizations to improve victim services.
- *Publications*, including, but not limited to, developing, purchasing, printing, and distributing training materials, victim services directories, brochures, and other relevant publications.
- *General program improvements*, such as enhancing overall DCJS operations relating to the program and improving the delivery and quality of program services to crime victims throughout the state.
- *Pass-through portion*, such as sub-awards given to other state agencies like VDSS.

Training funds will be used to support statewide/regional training of personnel providing direct assistance and allied professionals, including VOCA funded and non-VOCA funded personnel, and training academies for victim assistance. DCJS' use of training funds will comply with the *DOJ Grants Financial Guide* and 28 C.F.R. 94. 107;



Virginia Department of Criminal Justice Services

- *Amount.* DCJS will not use more than the amount prescribed by VOCA, at 42 U.S.C. 10603(b)(3), for training and administration. As of July 8, 2016, the amount is five percent of a Virginia's annual VOCA grant.
- *Notification.* DCJS will notify OVC of its decision to use VOCA funds for training or administration, either at the time of application for the VOCA grant or within thirty days of such decision. Such notification shall indicate what portion of the amount will be allocated for training and what portion for administration. If VOCA funding will be used for administration, DCJS will follow the rules and submit the certification required in § 94.108 regarding supplantation.
- *Availability.* DCJS shall ensure that each training and administrative activity funded by the VOCA grant occurs within the award period.
- *Documentation.* DCJS shall maintain sufficient records to substantiate the expenditure of VOCA funds for training or administration.

Prior approval will be sought when required and no funds will be used for unallowable expenses under the VOCA Final Rule. If a certification is required for use of funds, the VOCA Administrator will sign and submit.

The Financial Manager in the Grants Unit is responsible for maintaining and tracking the Federal VOCA Administrative expenditures statewide against the administrative cost limit: Up to five (5) percent of the total federal award amount. These amounts will be reconciled quarterly, and reviewed quarterly with the VOCA Administrator Finance and Grants Staff and occasionally the Victim Services Manager.

Toward the end of the grant the Financial Manager and VOCA Administrator will meet to discuss the Administrative balance including a review of potential liabilities in an effort to determine if the fund are needed for continued administrative needs or if they should be used for programming.

Interpretation

The DCJS Grants Administration Manager, will provide the understanding, explanation and/or analysis on these procedures and answer any questions regarding the application of this policy.

A handwritten signature in blue ink that reads "Shannon Dion".

Shannon Dion

May 5, 2021

Effective Date



Title: Match Compliance and Documentation Policies and Procedures

Effective Date: May 5, 2021

Purpose:

The purpose of this document is to outline a policy and procedure for documenting match and related compliance for Victims of Crime Act (VOCA) sub-recipients.

Authority:

The Director of the Department of Criminal Justice Services (DCJS) has the authority in the Code of Virginia to implement policies needed for the operation of the agency.

2017 DOJ Financial Guide, Section 3.3 Matching or Cost Sharing Requirements.

OVC FY 2020 VOCA Victim Assistance FY 2021 Formula Grant Solicitation.

Title 28 Code of Federal Regulations (CFR) Part 94 Section 94.118 § (c)(1).

Fair Labor Standards Act (FLSA) and Title 28 CFR 94.118(f).

See 2 C.F.R. § 200.29 (definition of “cost sharing or matching”).

For general government-wide rules regarding match, see 2 C.F.R. § 200.306.

Background:

The Office for Victims of Crime (OVC) FFY 2021, VOCA Victim Assistance FFY 2021 Formula Grant Solicitation does not require a match from the State Administrated Agencies (SAA), such as DCJS. However, sub-recipients must contribute 20 percent of the total project cost of each VOCA-funded project.

Definitions:

Matching or cost sharing- The portion of project costs not paid by Federal funds (unless otherwise authorized by Federal statute). See 2 C.F.R. § 200.29 (definition of “cost sharing or matching”).

Match Waiver- OVC issued an updated match waiver approval process on June 27, 2019. This new process states that the SAA, DCJS, may waive match (either in total or part) without OVC prior approval, provided that the SAA develops and implements an OVC-approved match waiver policy.



GMIS-The Grants Management Online Information System (GMIS Online) provides an Internet interface for all sub-grantees to apply for grants, fill out request forms, and submit reports online that go directly to the Grants Administration staff and Grant Monitors.

Policy:

Whenever established in a federal award program, award recipients may provide a cash and/or in-kind organization match to DCJS's grant award. In these cases, award recipients must meet the full amount of this match by the end of the grant award period in a manner consistent with their final grant budget; and must provide quarterly or monthly updates to DCJS on their match progress through their Financial and Programmatic Reports to DCJS. Similar to reimbursement requests, they must provide DCJS with financial documentation supporting all reported match expenditures, and the DCJS Grant Manager will track and ensure that they meet their match in an appropriate and timely manner.

Award recipients that fail to meet their match requirements by the end of the award period may be reclassified as medium or high-risk award recipients. Each subrecipient must maintain records that clearly show the source(s) and amount(s) of the contributions used as match, and the period of time for which such contributions were allocated. The basis for determining the value of personal services, materials, equipment, and space and facilities must be documented. Volunteer services must be documented by the same methods used by the subrecipient for paid employees. Generally, this should include timesheets substantiating time worked on the project. Timesheets should include the name of the employee or volunteer, number of hours worked, and applicable funding stream. See [28 C.F.R. 94.118](#).

DCJS recognizes two types of match.

- Cash match which includes cash spent for project-related costs. An allowable cash match must include costs which are allowable with Federal funds, except acquisition of land, when applicable.
- Third party in-kind match which includes, but is not limited to, the valuation of non-cash contributions. "In-kind" may be in the form of services, supplies, real property, and equipment. For example, if in-kind match is permitted by law, then the value of donated services can be used to comply with the match requirement. Also, third party in-kind contributions may count toward satisfying match requirements, provided the recipient of the contributions expends them as allowable costs.

Matching funds are restricted to the same use of funds as allowed for the Federal funds. If it is not allowable under the Federal award, it is not allowable as match.

Subrecipient Match Requirements

Match is to be committed for each VOCA-funded project and, with certain limited exceptions, derived from resources other than federal funds and/or resources.



All match funds are restricted to the same uses as federal VOCA funds and must be expended within the grant period. VOCA subgrantees must maintain records that clearly show the source, the amount, and the period during which the match was expended.

Revenue generated by fees or other charges assessed for services or activities supported in whole or in part by VOCA funds are considered program income and may not be used as local match.

Subrecipients must contribute 20 percent of the total project cost of each VOCA-funded project. Match contributions may be cash or in-kind. There is no match requirement for subrecipients that are federally recognized American Indian or Alaska Native tribes, projects that operate on tribal lands, subrecipients that are territories or possessions of the United States (except for the Commonwealth of Puerto Rico), or projects that operate therein. See [28 C.F.R. 94.118](#)

Procedures for Sub-grantees reporting match

DCJS has provided the following guidance and training related to the reporting and documenting of match to its subgrantees:

Grant recipients must maintain records that clearly show the source, the amount, and the period during which the match was allocated. In-kind contributions are determined at their fair market value. The basis for determining the value of personal services, materials, and equipment must be documented and to the extent feasible, supported by the same methods used by the grantee for its own paid employees. Non-compliance with documenting in-kind match amounts may result in a requirement to provide cash match, a reduction to the grant award, and/or other grant conditions.

Cash Match

The VOCA Rule defines cash as “the value of direct funding for the project” (28 CFR 94.118(c)(1)). Cash cannot be derived from federal sources. Once funds are committed to match for this project, they cannot be used to support or match other projects.

In-Kind Match

According to the VOCA Victim Assistance Program Rule, Questions and Answers document, sources of in-kind match may include, but are not limited to, the following:

- *Volunteered services, which may be professional or technical services, consultants, or skilled/unskilled labor assisting on the project. The value of volunteer services shall be consistent with the rate of compensation (which may include fringe benefits) paid for similar work in the program, if the similar work is not performed in the program, the rate of compensation shall be consistent with*



the rate found in the labor market in which the program competes. Records must be maintained documenting all volunteer services used as in-kind match. For additional guidance on the value of volunteer time, go to www.independentsector.org/volunteer_time. Programs may not use federally funded time as volunteer in-kind match hours, as match cannot be derived from federal sources. This is applicable both for internal staff members and individuals external to the program.

- *Materials/equipment, but the value placed on lent or donated equipment shall not exceed its fair market value. Space and facilities, the value placed on which shall not exceed the fair rental value of comparable space and facilities as established by an independent appraisal of comparable space and facilities in a privately owned building in the same locality.*
- *Non-VOCA-funded victim assistance activities, including, but not limited to, performing direct services, coordinating or supervising those services, training victim assistance providers, and advocating for victims.*
- *Any reduction or discount provided to the subrecipient shall be valued as the difference between what the subrecipient paid and what the provider's nominal or fair market value is for the good(s) or service(s).*

Match Waiver

DCJS has an approved Match Waiver Policy on file. Match waivers, both in full and in part, may be requested in times of emergency or extenuating circumstances.

Internal Match Waiver Request Approval Process (summary):

The Match Waiver Request Policy was sent out subgrantees (VSGP, Child Treatment, and VOCA School Based). A call and Question/Answer session was held on 4/23, with 71 subgrantees in attendance.

All match waiver requests are submitted to the VOCA Administrator (Shaffer) with the grant monitor carbon copied.

The VOCA Administrator reviews the request and records it in the OVC Match Waiver Spreadsheet in Google Docs. The request is then sent to the Grants Unit for a second tier of review.

If the request is approved, the VOCA Administrator drafts a Match Waiver Determination with input from the grant monitor. Pending the amount of requests, the Grant Monitoring Supervisor will assist with this step.

The Match Waiver Determination documents are sent to the Programs and Services Division Director) for review. The Match Waiver Determination documents are then sent to the Agency Director for final approval.



Approved Match Waiver Determinations are emailed to the subgrantee and the grant monitor will create a monitor log with the Determination attached in the online DCJS grants management system.

Once all Match Waiver Requests are completed, the OVC Match Waiver Spreadsheet is saved on the shared drive as a record and submitted to the OVC Program Manager in compliance with federal guidance.

Submitting Federal Financial Reports:

The sub-grantees will submit financial reports on the 15th of the month after the end of the quarter using the DCJS Grants Management Information System (Detailed instructions on how to submit financial reports for sub-grantees are given at the time of award). Then the Grants Administration staff will run Cardinal Reports: the Cardinal Trial Balance Report, the General Chart of Accounts (COA) General Ledger Transaction Report. In-house grant financial reports are run by the Finance Manager in Cardinal and the GMIS system.

For Cardinal, match reports are run for projects CJS71007, CJS99001 and CJS70071. They are sorted by special and general fund. They are filtered by description to show the match portion provided by DCJS for each subgrantee.

A quarterly Financial Report Details-Cumulative for Funding Year(s) is run in GMIS by the financial manager. This report details the sub-grant number by federal fund, location, award amount, reported expenses, match, returned funds to DCJS disbursed amount by DCJS to subgrantee, match and the balance.

The financial manager will record the actual funds that have been spent (expenditures) in 10.(e.). Expenditures reported by sub-grantees in GMIS (unliquidated obligations incurred) at the recipient/sub-recipient level may be reported in 10.(f.), for the reporting period for each federal grant award on the SF-425 Federal Financial Report (FFR).

For FFR match reporting, 10i. *Total recipient share required* is lined out, because there is no required VOCA match amount for DCJS as the prime recipient. For 10. J. the Financial Manager enters the amount of DCJS' share provided as match to the sub-grantee and the amounts provided by the sub-grantee from the Cardinal reports and *the Financial Report Details-Cumulative for Funding Year(s)* run in GMIS.

The Financial Manager tracks match in a spreadsheet named Match Totals. A notation is made on the grant updates spreadsheet on the Grants/Finance shared drive as to what the total match reported is for each quarterly report.

The FFR will contain the summary information on expenditures, unliquidated obligations incurred, the money from the recipient organization and local subgrantee (match), program income, and indirect costs for each quarter of the project.



The FFR will be submitted by the financial manager in the DOJ Grants Management System JUSTGrants online no later than 30 days after the last day of each quarter. If the FFR is not submitted by the due date, JUSTGrants will automatically consider it to be delinquent and draw down of funds through the Automated Standard Application for Payments (ASAP) system will not be permitted. An automatic email notification will be sent if this occurs. FFRs will be accurately prepared, reviewed and approved by management, and timely submitted. Copies of the FFRs and supporting documentation is maintained for future auditing purposes.

Important Reminders:

- Report actual funds spent, NOT the draw down amounts from the Federal Government.
- Report all allowable costs incurred, both at the recipient (in-house, administrative, match and indirect costs), and sub-recipient level.
- Report the cumulative matching expenditures.
- Report program income as the cumulative amount, NOT the quarterly amount.
- Report correct indirect cost rate and/or base supplied by the cognizant Federal agency.
- Report correct indirect cost rate type (provisional, final, or fixed).

Financial Monitoring:

During or after a desk review or site visit, the Grants Administration staff may request and review a randomly selected sample of documentation for grant funded expenditures that supports information provided on the Quarterly Financial Reports, including general ledger detail, and proper documentation for each expenditure in the form of a purchase invoices, vendor receipts, payroll register, time cards, dates of training, descriptions of training, match support, and time and attendance records. If necessary, the Grants Administration staff may send a representative for an on-site visit, perform an Enhanced Desk Review or accompany the Grant Monitor depending on need and risk.

The Grant Monitor and/or Grants Administration staff will review supporting documentation for each item selected and review for allowable costs and proper support. When a match is provided in a budget, sub-grantees records must clearly show the source, the amount, and the period during which the match was allocated. In-kind contributions should be determined at their fair market value. The basis for determining the value of personal services, materials and equipment must be documented and to the extent feasible, supported by the same methods used by the sub-grantee for its own paid employees. Specific criteria for value determination is provided to sub-grantees at the time of award. The sub-grantee will be informed at the time of sub-award that failure to provide supporting documentation for in-kind match may result the subgrantee providing the corresponding cash match.

Volunteer Services used as in-kind match will also be reviewed. Volunteer services may be professional or technical services, consultants, skilled, or unskilled labor assisting on the project. Records must be maintained documenting all service delivery, with verifying signatures of both the volunteer and the person who supervises them. The value shall not exceed the independent sector determination for volunteer hours without written supporting documentation.



The Grants Administration staff will conduct in-depth financial reviews of programs identified during the fiscal desk reviews as needing further review (see Monitoring Policy). If it is determined that corrective action is required of the sub-grantee, the Grants Administration staff will work with the Grant Monitor to communicate concerns to the sub-grantee and monitor compliance with corrective action plans.

If a subgrantee fails to report the required match or is unable to provide supporting documentation upon request, the corresponding amount of the federal portion must be returned.

Grant Review

The Grants Financial Manager and/or the Grant Monitor will periodically review grant expenditures and reported match against approved budgets and will ensure that the required subgrantee portion of 20% is being met.

In preparation for closing out sub-grants; the Grant Fiscal Monitor reviews the *Fiscal Year Grants List* quarterly to see what grants ended in that quarter. The Financial Manager sorts the grant expenditures and match reports to determine if each program has met its match requirement.

Match requirements, if not waived, are determined by dividing the awarded amount by 80% and then multiplying that amount by 20%.

The Grant Fiscal Monitor will run the *Quarterly Financial Reports > View Quarterly Report Figures Cumulatively* in Old GMIS to obtain the report *Quarterly Financial Report Details Cumulative Funding Report*. This report is run approximately 45-60 days after award close date to allow time for the subgrantees to spend obligated funds during the liquidation period and report funds spent. This also gives a 30-day window for grants that are closing federally to be *closed out*. The report lists run in Old GMIS are based on the federal funding year, not *DCJS* fiscal year. For example, JAG, one-time grants and V-stop may cross multiple fiscal years.

For the local match (if required) the fiscal monitor compares the final Expended figure vs Budgeted figure from the GMIS generated reports. The actual expended funds are considered as that figure may be less than awarded, thus reducing the required match proportionately.

If there is a difference (+ or -), the fiscal monitor will send an appropriate e-mail to the subgrantee using merge mail. The fiscal monitor will list the grant number, grantee, original issue, funds receivable, funds payable, initial action taken, follow-up actions (if needed) and result on the tracking spreadsheet, and track status of fund reconciliation issues on *GMISissues* spreadsheet.



Returned Funds

Letters sent out that require returned funds will have instructions to mail returns to the attention of the Finance Section below. Checks are not opened by grants. A copy of the returned check is sent to the Grants Section to verify coding and then Finance keys the check as an expenditure refund back the correct match project account.

Return of funds information: *check made payable to "Treasurer of Virginia"*

DCJS

Attention: Finance Section
1100 Bank St, 12th floor
Richmond, VA 23219

Interpretation

The DCJS Grants Administration Manager, will provide the understanding, explanation and/or analysis on these procedures and answer any questions regarding the application of this policy.

Shannon Dion

Shannon Dion

May 5, 2021

Effective Date