



## MEMORANDUM

**TO:** Chrissy Smith  
**FROM:** Will Abbott  
**CC:** Amia Barrows, Mark Fero  
**DATE:** September 9th, 2020  
**SUBJECT:** Financial Review Site Visit Notes for SARA-Roanoke

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A site visit conducted by Chrissy Smith, Amia Barrows, and Will Abbott on April 2nd, 2020. This report contains the monitoring of the financial activities funded by grants #20-A2333VP18, #20-J2351DV20, and #20-J2330SP19.

In response to the Covid-19 pandemic, the Department of Criminal Justice Services suspended all business travel. During this time, sub-grantee monitoring is carried out through Enhanced Desk Reviews consisting of phone interviews with grant-funded staff. An interview was conducted with the Financial Officer Sherry Lawrence and Executive Director Teresa Berry. Chrissy Smith and Amia Barrows held additional interviews with additional grant related staff members. Position roles, general policies, and procedures were discussed, and financial documents were requested for review by DCJS staff. SARA-Roanoke was given 30 days from the date of the Enhanced Desk Review to submit the requested documentation. The sub-grantee requested additional time to submit the documentation, and DCJS provided a deadline extension which the sub-grantee was able to meet. SARA-Roanoke has an employee handbook that covers a number of policies and procedures for the agency.

The program's last audit received an unmodified opinion for DCJS grants, and a copy was provided. The SAM registration is up-to-date. Supporting documentation requested for review was as follows:

- Grant #19-I2330SP18: All expenditures for quarter ending 3/31/2019
- Grant #20-J2351DV20: All expenditures for quarter ending 12/31/2019
- Grant #20-A2333VP18: All expenditures for quarter ending 12/31/2019

SARA-Roanoke has met all of their special conditions. DCJS was mostly able to reconcile the expenditures reported on the quarterly financial reports in GMIS to the expenditures listed in the Quickbooks reports provided by the sub-grantee. For grant #19-I2330SP18, no expenditures were reported on the quarterly financial report for the period being reviewed; however, the Quickbooks report provided by the sub-grantee listed \$1,486.19 expended during that period. For grant #20-A2333VP18, the Quarterly Financial Report under-reports Personnel expenditures by \$278.35

when compared to the Quickbooks report for the period. DCJS was able to reconcile grant #20-J2351DV20, although the equipment category was under-reported by \$5.76 and the Supplies/Other category was over-reported by \$6.15.

**In keeping with the Sub-recipient Monitoring Policy Approved October 29, 2019, the following questions were addressed for each of the sub-awards:**

7. Is the sub-grantee able to track budget to actual expenditures?
  - SARA-Roanoke uses Quickbooks to track grant expenditures. In Quickbooks, the sub-grantee is able to separate expenditures by grant program. Within each grant program, SARA-Roanoke separates expenditures into a number of subcategories (ie. Telephone, Office Supplies, Salaries, Payroll Taxes, etc.)
  - For each grant program, the sub-grantee is able to run a “Profit & Loss by Class” report that shows expenditure totals by category for a specified period. The budget for each category is not listed on the report; however, the sub-grantee can compare the expenditures-to-date with the budget to get remaining funds for each category.
  - The sub-grantee can also run expenditure reports by category that show each individual expenditure item charged to a category for a specified period of time.
  - For the VSGP grant program, the sub-grantee does not appear to differentiate between Federal and General funds in Quickbooks.
  
8. Does the sub-grantee maintain documents supporting detailed expenditures made within each grant budget cost category?
  - Physical copies of invoices are maintained in a file separated by vendor, ordered chronologically.
  - The sub-grantee was generally able to provide supporting documentation for grant expenditures. For invoices split between two grant programs, the sub-grantee clearly labels the amounts being charged to each grant on the supporting documentation.
  - Timesheets for the most recent pay periods were provided. The grant program that the employee’s salary is paid out of is listed at the top of each timesheet.
  - For the one employee whose salary is split between two grant programs, actual hours worked on each grant are unable to be tracked.
  
9. Do the sub-grantee expenditures seem reasonable and allowable?
  - Expenditures generally seem reasonable and allowable based on the sub-grantee’s policy.
  
10. If the grant has a required match, is the sub-grantee using cash or in-kind and are there supporting documents?
  - The sub-grantee uses volunteer hours as in-kind match to meet the match requirement for their VSGP grant.
  - Yes, the sub-grantee is able to provide a schedule showing hours worked by volunteers as well as the YTD volunteer hours worked.

**Recommendations:**

- Create a way to track actual hours worked on timesheets for Kaisha Williams since her hours are split between two grant funding sources. Even if her hours are split 50/50, it needs to be apparent which hours of the day were worked on each funding source.
- Develop a way to separate Federal and State-General expenditures in Quickbooks for the VS GP grant program to prevent commingling of funds. Please contact DCJS if you have any questions or need assistance with implementing these updates in Quickbooks.
- Segregate the duties for reporting expenditures and requesting funds in GMIS. At the bare minimum, the employee entering the expenditures for the quarterly financial report cannot be the same employee that is approving the report in the capacity of Financial Officer.
- Ensure that internal policies are being followed. For example, no food receipts accompanied Kaisha Williams Employee Travel Expense Report for her trip to Staunton, VA on 12/04/2019.
- Please provide the supporting documentation for \$107.00 payment to “KW PC Repair and Intuit Payroll” charged to the computer services category for grant #20-J2351DV20. No invoices appeared to match this expenditure in the “DVVF 12.31.19” submission.

\*\*\*Copies of all financial documents provided are attached and are scanned and organized by category at: G:\Site Visits\NDC