 **U.S. Department of Justice**

 Office of Justice Programs

 *Office of the Chief Financial Officer*

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 Washington D.C. 20531

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| **Grant Number**  | **Award Amount**  | **Program** **Office**  | **Program**  | **Project** **Start** **Date**  | **Project End Date**  |
| 2018-86-CX-K012  | $150,556  | BJS  | BJS FY 18 SJS  | 10/1/2018  | 9/30/2020  |
| 2018-WF-AX-0056  | $3,686,105  | OVW  | OVW STOP FY 2018  | 7/1/2018  | 6/30/2021  |
| 2017-WF-AX-0013  | $3,596,406  | OVW  | OVW STOP FY 2017  | 7/1/2017  | 6/30/2021  |
| 2018-KF-AX-0042  | $465,233  | OVW  | OVW SAS FY 2018  | 8/1/2018  | 7/31/2021  |
| 2015-WF-AX-0018  | $3,309,895  | OVW  | OVW STOP FY 2015  | 7/1/2015  | 7/31/2021  |
| 2017-RT-BX-0040  | $323,811  | BJA  | BJA FY 17 RSAT  | 10/1/2016  | 9/30/2021  |
| 2017-AR-BX-K012  | $850,000  | BJA  | BJA FY 18 SOL- COAP  | 10/1/2017  | 9/30/2021  |
| 2017-DJ-BX-0082  | $3,353,534  | BJA  | BJA FY 17 JAG STATE  | 10/1/2016  | 9/30/2021  |
| 2016-DJ-BX-0482  | $3,359,808  | BJA  | BJA FY 16 JAG State  | 10/1/2015  | 9/30/2021  |
| 2016-JF-FX-0036  | $945,441  | OJJDP  | JJ FY16 Title II  | 10/1/2016  | 9/30/2021  |
| 2018-V2-GX-0011  | $85,366,389  | OVC  | OVC FY18 VOCA VA  | 10/1/2017  | 9/30/2021  |
| 2019-RJ-BX-0013  | $47,398  | BJA  | BJA FY 19 JRJ  | 10/1/2019  | 9/30/2021  |
| 2020-VD-BX-0141  | $10,832,775  | BJA  | BJA FY 20 COVID  | 1/20/2020  | 1/31/2022  |
| 2018-YS-BX-0045  | $869,508  | BJA  | BJA FY 18 STOP Tech1  | 10/1/2018  | 9/30/2022  |
| 2019-WE-AX-0007  | $1,000,000  | OVW  | OVW ICJR FY 2019  | 10/1/2019  | 9/30/2022  |
| 2016-KF-AX-0031  | $465,541  | OVW  | OVW SASP FY 2016  | 8/1/2016  | 9/30/2022  |

There is an OCFO Drive on the GrantsFinance Shared Drive

1. A summary of all cumulative expenditures incurred by approved budget category or spending plan from the inception of the grants reviewed until ***March 31, 2021***. These amounts should reconcile with the most recent Federal Financial Report (FFR) submitted for each grant*.* ***(Microsoft Excel format)***  Karen, We will use what we have in the GrantsFinance Drive for consistency, but I will remove any notes that are internal when I save to the OCFO Audit folder.
OK
2. The detailed General Ledger (G/L) accounts for all expenditures incurred from the inception of the grants reviewed until ***March 31, 2021***. These amounts should reconcile with the most recent FFR submitted for each grant. ***(Microsoft Excel format) . (****We will be selecting samples of expenditures from your detailed general ledger. We anticipate sending the list of our sample selections within a few days after we receive your detailed general ledger.*)  Karen, We will use what we have in the GrantsFinance Drive for consistency, but I will remove any notes that are internal when I save to the OCFO Audit folder.
OK
3. A copy of your agency’s chart of accounts Connie, will you save the most recent outside of the folders on the shared drive? Please name it as ***3-DCJS Chart of Accounts*Connie/Karen to provide.**
4. A copy or website link of your most recent Single Audit Report Connie, do you have the link to this? Please save it under OCFO Audit and name it ***4-Webiste Link to Single Audit Report***

**Finance will provide link.**
5. A copy or website link to your agency’s Policies and Procedures Manuals. At a minimum, please submit procedures specific to the following: For this I think we will use the CAPP manual for some, but what about Procurement? Do we have a policy? I wrote one, but you may not agree with it. Want to see it?
	* + - * Grant accounting to include procedures for financial management (I have)
				* Cash management (CAPP Manual)
				* Procurement (Marks Policy for Connie’s Review)
				* Travel (Capp Manual)
				* Inventory controls (N/A)
				* Personnel/Time and Attendance (I have)
				* Sub-recipient monitoring (I have)
				* Sub-recipient award and closeout process including payments (we are working on this)
				* Conference Costs (We use DOJs policy-Do you have anything?)
				**Not sure what this is, but maybe program area would know?**
				* Equipment (Do we have a FAACS Policy or do we use CAPP?)
				**CAPP**
6. A list of all employees (if any) compensated with grant funds. For each employee, please include the name, date of hire, position, current salary and fringe benefit costs. **(Microsoft Excel format). (We need this from HR for each grant)**
7. A copy of your agency’s organizational chart. (I have.)
8. An inventory list, of all your equipment (if any) purchased with grant funds. (Can you pull anything over $5,000 for each grant? Is that our capitalization threshold for equipment?)
**Karen R will provide, however no items have been purchased using grant funds on the list above.**
9. A listing of any sole source procurements and accompanying justifications and approvals, if applicable. (Do we have any for any of the grants?)
**Procurement will need to provide this information.**
10. If the grant above has subrecipients, provide a list of all subrecipients, the amount of funds disbursed to each subrecipient, as well as expenditures incurred by each subrecipient, as of the most recent quarter ended. **(Microsoft Excel format) DeAndrea is working on this)**
11. If indirect costs are applicable, provide a copy of your current Federally Negotiated Indirect Cost Rate Agreement and a spreadsheet and documentation showing the calculation of the indirect costs that are reported on the ***March 31, 202.*** (I have)
12. If your agency has elected the de-minimis rate, provide a statement on your agency’s letterhead stating you never received a federally negotiated indirect cost rate. (N/A)
13. If the grant above has conference cost, provide a list, by grant, of all conferences held, the amount expended for each conference, approved conference request forms, and post reports submitted (if one was required). (We follow OJP Guidance)
14. If the grant above has match, provide documentation to support the source, timing, and detail expenditures of any cash or in-kind match amounts provided for all your grants, if applicable. (Lord, I will have to work in this.)
15. If the grant above is a JABG or JAG grant, provide documentation to support the source, timing, and amount of any program income earned (e.g., interest income earned on JABG and/or JAG grants) and expended from the inception of all applicable grants until ***March 31,***

***2021.*** These amounts should reconcile to the most recent FFRs. **(Microsoft Excel format) (Connie, We need this from you. Be prepared for explanation about JAG 15 and JAG 16)**

**Connie will take a look at this.**

1. **N/A** If the grant above is a Victim Compensation grant, provide supporting accounting documents

for the following ***CRIME VICTIM COMPENSATION STATE CERTIFICATION FORM:***

Part I: PAYMENT INFORMATION

Total Amount paid to or on behalf of crime victims from ALL

FUNDING SOURCES (both State and Federal)

 B1. Voca Grant Funds, FY FY

B2. Subrogation Recoveries

B3. Restitution Recoveries

B4. Refunds

B5. Amount Awarded for Property

B6. Other Reimbursements - Specify:

E.Recovery Cost, if any

Please let us know in advance if there are any issues or questions that you would like us to address during this review. If you have any questions or concerns regarding this desk review, please contact me at *202-307-5122*, or email at *jonathan.walker@ojp.usdoj.gov*.

 Other things needed (please name according to number and description when saving in OCFO folder and then save to specific federal grant program number).

F.7: If this is a JAG award and your agency is drawing down funds up front, you must provide documentation that the funds are being deposited in a trust fund. This fund must be interest-bearing unless it is excluded per 2 CFR 200.305(b)(8).

**Karen R. will provide CAPP Topic and Cardinal query showing initial deposit of funds into 07040.**

Other grant documents needed for each grant:

A.2: If the grant is used to purchase Equipment (see definition in the DOJ Grants Financial Guide), you must provide: a written explanation of how your agency tracks and maintains property and equipment (can include formal policies/procedures); most recent inventory records; and voucher package for all purchased equipment to include: purchase order, signed requisition, shipping receipt, invoice, serial numbers, proof of purchase, and photos.

**None of the grants listed were used to purchase inventory itmes (Smart Boards, 3 vehicles). VOCA 17 was used to pay for those items.**

A.5: Provide copies of one timesheet per person paid with grant funds for the last three pay periods. Please redact any personally identifiable information (PII).

**Karen R will provide TAL data in excel format. If actual timesheets are required, HR will need to provide.**

A.8: If consultants are paid with grant funds, provide a copy of all agreements with individual consultants.

**Procurement and/or program area needs to provide this information.**