Grant Compliance & Fiscal Monitoring Policy & Procedure Manual
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Revised October 31, 2021
The Ohio Office of Criminal Justice Services (OCJS) is the lead justice planning agency for the state of Ohio. OCJS administers state and federal grant funds to Ohio’s criminal justice constituents and coordinates Ohio’s comprehensive criminal justice plan. The agency safeguards federal and state criminal justice funds against fraud, waste, and abuse to maximize the resources available in Ohio. State and federal grants are monitored for compliance, audited for accuracy, and evaluated for effectiveness. This policy manual outlines the compliance and monitoring requirements for all OCJS funds.

Each year, the Federal Government provides over $400 billion in grants to state, local and tribal governments, colleges, universities and other non-profit organizations (non-Federal entities). The Single Audit Act of 1984 (with amendment in 1996) and audits of state, local governments, and non-profit organizations provide audit requirements for ensuring that these funds are expended properly. All organizations receiving state or federal funds, are required to accurately account for those funds and establish and maintain a separate and adequate system of accounting and internal controls.

All non-federal entities that receive $750,000 or more of federal awards in a year are required to obtain an annual audit in accordance with the Single Audit Act Amendments of 1996 (pdf), OMB Circular A-133, the OMB Circular Compliance Supplement and Government Auditing Standards. A single audit is intended to provide a cost-effective audit for non-federal entities in that one audit is conducted in lieu of multiple audits of individual programs. The amendment also added universities and nonprofit organizations. All grantees and grantees that do not meet the A-133 requirement must make their records available for review to pass-through entities and federal awarding agencies.

The Single Audit Act Amendments of 1996 is designed to:

(a) SHORT TITLE. — This Act may be cited as the “Single Audit Act Amendments of 1996”.

(b) PURPOSES
The purposes of this Act are to:
(1) Promote sound financial management, including effective internal controls, with respect to federal awards administered by non-federal entities;
(2) Establish uniform requirements for audits of federal awards administered by non-federal entities;
(3) Promote the efficient and effective use of audit resources;
(4) Reduce burdens on state and local governments, Indian tribes, and nonprofit organizations.
The OCJS division of Grant Compliance and Fiscal Monitoring monitors grant awards for compliance with applicable federal and state statutes, regulations, and grant requirements; uniform administrative requirements, cost principles for federal and state grants, established program policies and procedures, and the Standard Federal Subgrant Conditions. The fiscal monitor serves in a fiduciary capacity to manage and monitor compliance of one or more statewide criminal justice programs in the field, such as law enforcement and community crime prevention programs, survivor assistance programs, technology programs, and family violence prevention and services.

The OCJS division of Grant Compliance and Fiscal Monitoring ensures optimum productivity, efficiency, and quality of agency operations and services, by monitoring objectives through a variety of techniques including:

- Conducting risk assessments;
- Attending in-person visits to high and moderate risk grantees agencies;
- Ensuring fiscal accountability and integrity by reviewing:
  - Reports
  - Policies
  - Time keeping
  - Contracts
  - Financial reports & record keeping
  - Allowability of expenditures
  - Quarterly summary reports
  - Problem identification
  - Corrective solution development
  - Technical assistance
- Evaluating of the financial impact of operations, systems, and services by reviewing:
  - Claims processing
  - Utilization review audits
- Assisting grantees with alignment of federal statutes, regulations, policies, procedures, and guidelines.
- Facilitating virtual quarterly technical assistance webinars.

This policy manual establishes criteria to prioritize in-person visits for high and moderate risk and remote desk reviews for low risk OCJS funding awards. Priority is given to grantees where problems have been identified, implementation has been difficult, or the grantees has specifically requested technical assistance.

### Section 2

#### Risk

**A. Risk Assessment Overview**

The determination process for which organizations receive onsite or remote fiscal monitoring includes several steps. Site visits demand substantial time and resources, and is limited to four...
Site visits, especially those that are far away, are generally limited to spring, summer, and fall months when driving is less likely to be hazardous. Site visits cannot be conducted until new programs have submitted at least two QSRs requesting reimbursement. The goal of Grants Compliance and Fiscal Monitoring is to visit each project at least once over the life of the grant.

Completing risk assessments, in conjunction with the grant application, creates a proactive system to ensure fiscal success of all grantees. It is an acknowledgement that some may need additional assistance to implement an effective project and remain in compliance with federal regulations. The assignment of risk can change throughout the grant period, depending on changing circumstances. The risk assessment should not be viewed as a pejorative or punitive system, but as a tool to create high quality programs. This risk assessment will indicate the urgency of an onsite visit or if a remote review would suffice.

B. Financial Monitoring Risk Assessment Questions
The Director of Grants Compliance and Fiscal Monitoring, or designee, reviews past and current performance, financial audits, timeliness of reporting, and the use of confidential funds to determine the risk level for each grant issued by OCJS. The Director, or designee, rates each grant based on the below questions (See Appendix A).

1. Has the grantee had an OCJS/OTSO/MO grant previously?
2. Has the grantee had at least 3 years’ experience with OCJS/OTSO/MO grants?
3. Did the grantee receive an onsite monitoring last year?
4. Did the grantee receive a single audit in accordance with 2 CFR Part 200 Subpart F? If the grantee receives more than $750,000 per year in federal funding, this is a requirement.
5. Was the audit opinion unqualified?
6. Was the same or similar sub-award audited last year?
7. Has the grantee submitted monthly or quarterly reports on time?
8. Has the grant submitted monthly or quarterly programmatic reports on time?
9. Does the grantee use confidential funds?

C. Risk Assessment Rating Scale
The Director of Grants Compliance and Fiscal Monitoring totals scores for the 10 questions located on the risk assessment to assign a risk assessment level (low, medium, or high) based on the below rating scale:

<table>
<thead>
<tr>
<th>Number of No Responses</th>
<th>Risk Assessment Level</th>
<th>Risk Assessment Response</th>
</tr>
</thead>
<tbody>
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<td>Low risk</td>
<td>Standard monitoring.</td>
</tr>
<tr>
<td>4-6</td>
<td>Medium risk</td>
<td>Required training, technical assistance, possible withholding of full or monthly payments.</td>
</tr>
<tr>
<td>7-9</td>
<td>High Risk</td>
<td>Required training, technical assistance, possible withholding of full or monthly payments, placing grantee on notice or possible grant termination.</td>
</tr>
</tbody>
</table>
D. Additional Mandatory High Risk Factors:
   1. History of non-compliance
   2. New grantee to OCSJ
   3. Grant total is over $50,000
   4. Grant Planner or Grant Coordinator concerns

E. Tiers of Administrative Risk
   Based on the Risk Assessment Level assigned, and additional mandatory factors listed above, the grantee shall be subject to the following:

   - Low Risk
     - Standard remote monitoring

   - Medium Risk
     - Scheduled onsite fiscal monitoring
     - Provide training and technical assistance on grant related matter(s).
     - Withhold full or partial payments pending monthly or quarterly reports.

   - High Risk
     - Scheduled onsite fiscal monitoring
     - Provide training and technical assistance on grant related matter(s).
     - Withhold full or partial payments pending monthly or quarterly reports.
     - Placing sub-recipient on notice or possible grant termination.

SECTION 3
Fiscal Compliance Review

A. Fiscal Compliance Review Overview
Grant awards are subject to the conditions of fiscal, programmatic, and general administration to which the grantee expressly agrees in accepting an award. It is OCJS’s expectation that all agencies scheduled for a fiscal compliance review be prepared and have available all requested documentation. During an onsite or remote fiscal compliance review, additional documentation may be requested. Failure to cooperate fully with the review process will result in a documented record of the agency’s lack of cooperation. The Policies and Procedures Review may include an examination of records across all open grant awards.

B. Fiscal Compliance Review Objectives
The objective of the fiscal compliance review is to examine the grantee’s administration of funds, and any required non-Federal contributions, for the purpose of determining whether the grantee has an established accounting system integrated with adequate internal fiscal and management controls to provide full accountability for revenues, expenditures, assets, and liabilities. This
system should provide reasonable assurance that the organization is managing federally funded programs in compliance with applicable laws and regulations.

The procedures developed by each grantee must provide for the accurate and timely recording of the receipt of funds, expenditures and unexpended balances. Adequate documentation of each transaction shall be maintained to permit the determination, through an onsite visit or remote review, of the accuracy of the records and whether expenditures charged to grant funds are allowable. All records relating to each grant must be retained and available for inspection for a period of six (6) years following the end of the federal grant period (the grant end date).

C. Fiscal Compliance Review Components

OCJS will conduct three levels of fiscal compliance monitoring. The timing of the monitoring may be dependent on the agency risk assessment scores and ranking, or may be prompted by concerns within the agency, either as reported to the fiscal monitor by the agency or other parties. The grants fiscal review process includes (See Appendix B):

I. Preliminary Planning

When a program has been selected for a compliance review, the fiscal monitor begins thoroughly reviewing the electronic and written documentation and talking with the OCJS grants coordinator to determine if outstanding issues exist that need to be addressed. Fiscal monitors communicate with agency leadership to schedule a fiscal compliance review site visit. Once the date has been established, fiscal monitors will e-mail a Site Confirmation Letter (See Appendix C) to the grantee confirming the date and time of the fiscal monitoring and identifying required financial information needed. Grantees will also be e-mailed an OCJS Onsite Fiscal Compliance Review Letter (See Appendix C1), which provides additional detail and a specific account of the required documentation.

The focus of a fiscal compliance review is to ensure accuracy and compliance of the Quarterly Summary Reports (QSRs) in addition to the accuracy of financial accounting according to the approved budget, federal rules and regulations, and the OCJS Standard Federal Subgrant Conditions Handbook. This begins with a fiscal monitor review of the General Ledger Fund Activity for each OCJS awarded grant. The fiscal monitor will then begin to gather internal grant files to be reviewed/monitored, make the appropriate copies of paperwork necessary for an onsite or remote fiscal monitoring, and complete the Ohio Department of Public Safety OCJS—Grants Monitoring and Fiscal Compliance Section Onsite Fiscal Review Checklist (See Appendix D).

II. Field Work

1. Fiscal monitors collect information and prepare work papers, supporting schedules, and materials to evaluate the compliance and monitoring results of the subgrantee. Fiscal compliance monitorings require varying degrees of input and participation by agency staff, including interviews and documentation. Fiscal monitors report a summary of the work performed, findings, and recommendations to improve/resolve deficiencies or non-compliance of the grant program.
2. During the onsite or remote fiscal compliance reviews, OCJS staff collect financial information for each OCJS grant. The financial information is analyzed for accuracy and compliance with the approved grant application, internal systems and control mechanisms, and state and federal guidelines. Fiscal monitors also interview employees of the agency, facilitate a fiscal review of backup documentation, and QSRs. Fiscal monitors will complete the Fiscal Compliance Review Testing Form (See Appendix E). The Testing Forms include documentation and review of receipts testing, expenditures testing, payroll testing, and equipment testing.

3. The Receipts Testing Form allows the fiscal monitor to attempt to verify dates of OCJS disbursements and payment dates of those disbursements. The disbursement amounts are located in the “State of Ohio Commitment” letter that is included in the packet that is used as part of the review process. Fiscal monitors ensure funding disbursement dates/amounts are accounted for in bank statements, but also on the fund financial accounting system.

4. The Payroll Testing Form is a checks and balances form to verify accuracy of payroll payments disseminated to all employees identified in the approved grant application. Fiscal monitors verify the personnel to be paid by the grant, hours worked, and pay rates to ensure payment accuracy. Monitors review payroll expense ledgers (as provided by the sub grantee), bank statements, and pay stubs (w/timesheets) of identified personnel. Discrepancies are noted, and if further action is necessary, are outlined in the Recommendations Letter.

5. The Expenditures Testing Form is completed for line item budget categories including consultants, travel, supplies, other costs, confidential funds and/or indirect costs on the grant budget. Fiscal monitors verify line item budget category expense “testing” to ensure accuracy and allowability of expenses being reported on the grant. Discrepancies are noted, and if further action is necessary, are outlined in the Recommendations Letter.

6. The Equipment Testing form is completed when equipment, included in the approved grant, has been purchased. When equipment has been purchased, an Equipment Inventory Report (See Appendix F) is completed. This form ensures accurate tracking of all equipment purchased and provides an inventory document to verify the location of the purchased equipment. The Equipment Inventory Reports are prepared at the end of the grant year.

7. At the end of the onsite or remote fiscal compliance review, fiscal monitors will meet with agency grant staff to discuss any major issues and concerns and discuss preliminary recommendations. Fiscal monitors complete the Onsite Fiscal Compliance Review Form (See Appendix G) with the agency staff. This document determines the fiscal compliance of the grant requirements. A copy of the agency’s most recent financial audit is necessary to provide OCJS with a financial overview of financial conditions and their impact on future OCJS awards.

III. Recommendations

After the compliance review has been completed, a Recommendation Letter (See Revised October 31, 2021
Appendix H) is created and e-mailed to the grantee, usually within 14 business days of the initial monitoring. This letter identifies examples of successful fiscal compliance, problems, and problem solving recommendations. The letter also outlines personnel assisting the monitor, items reviewed during the fiscal compliance monitoring, observations of the fiscal monitor, and recommendations and action steps for corrective action. All corrective action needs to be initiated within 30 days of the Recommendation Letter being sent to a subgrantee. The fiscal monitor will communicate with the grantee to ensure corrective action has been taken. Any agency comments are analyzed carefully, and are used, when appropriate, to modify any monitoring recommendations.

IV. Fiscal Compliance Review Follow-up

After the initial fiscal compliance review, a follow-up courtesy call/email may be necessary to answer any open items and/or questions regarding the recommendations letter. During the 30 day follow-up, the fiscal monitor will contact the grantee and communicate with agency leadership to plan a time for the follow-up fiscal compliance monitoring review. Once the date has been agreed upon, a Follow-Up Site Confirmation Letter is e-mailed to the grantee confirming the date and time of the follow-up fiscal compliance review. This follow-up is usually completed within 30 business days of the agency onsite fiscal compliance monitoring field work. The follow-up fiscal compliance review is necessary for the grantee to correct issues outlined in the recommendations letter. Once the follow-up review has been completed and all necessary corrective action has been taken as outlined in the recommendations letter, the follow-up CLOSE letter is sent to the sub grantee to confirm that corrective action has been taken and the grant file is back to active status.

Please refer to Appendix B for a copy of the OCJS Grant Compliance Review Process flow chart.

SECTION 4
Fiscal Compliance Review Verification

Approximately 30 calendar days prior to the end of the reporting period, grantees will receive a letter from an OCJS monitor notifying them of an upcoming onsite or remote fiscal compliance review. Requested onsite reviews may be prompted sooner based on the results of a risk assessment. Grantees who are categorized as high risk will receive an onsite review within 6 months or sooner depending on OCJS, OTSO, or Motorcycle Ohio leadership recommendations.

A. Steps for Grantee Fiscal Compliance Review Verification:

The following are general steps that will be followed for a fiscal compliance review. These steps are subject to change during the review process based on findings that may arise:

1. OCJS monitor will e-mail a Site Confirmation Letter, (See Appendix C), no less than
30 calendar days prior to the onsite or remove review.

2. Grantees will be instructed to gather the following applicable documentation, per cost category, specific to the grant including but not limited to:
   a) Personnel
      a. Timesheets
      b. Pay Stubs
      c. Payroll Summary
      d. General Ledger
      e. Fringe Benefits Rate Support
      f. Timesheets should match pay stubs, pay stubs should tie back to payroll summary and these expenses should tie back to QSR and budget and should be recorded in the general ledger. Reminder: do not make copies of payroll register if social security numbers are present.
   b) Consultants
      a. Copy of contract
      b. Activity Sheets
      c. Invoices
      d. General Ledger
      e. Copy of Contract should be reviewed, activities should tie back to contract, invoice should match activity sheet, and expenses should tie back to QSR and budget and should be recorded in general ledger.
   c) Travel
      a. Mileage Log
      b. Hotel Receipts
      c. Car rental Receipts
      d. Airline Receipts
      e. Meal Receipts
      f. Parking/Shuttle Receipts
      g. General Ledger
      h. Registration
      i. Agenda
      j. All previous items need to be reviewed and should tie back to QSR and budget. Items need to be recorded in general ledger.
   d) Equipment
      a. Purchase Order
      b. Invoices
      c. Canceled Warrants or Canceled Checks
      d. General Ledger
      e. Equipment Inventory
      f. Purchase order should tie back to QSR, invoice should match P.O., and expenses should tie back to QSR and budget and should be recorded in general ledger.
   e) Supplies
a. Purchase Orders
b. Invoices
c. Credit Card Receipts
d. Canceled Warrants or Canceled Checks
e. General Ledger
f. Purchase order should tie back to QSR and budget, invoices should match P.O., and expenses should be recorded in general ledger.

f) Other Costs
a. Copy of Lease Agreement
b. Utility Bills
c. Invoices
d. General Ledger
e. All costs should tie back to QSR and budget, invoices should match all costs, and expenses should be recorded in general ledger.

g) Confidential Funds
a. Procedures
b. Deposit/Disbursement Log
c. Invoices
d. General Ledger
e. Some type of accounting procedure should be in place, log or invoices should be kept to record activity, and expenses should tie back to QSR and budget and should be recorded in the general ledger.

h) Receipts/Match
a. Copy of warrant or check
b. Proof of Direct Deposit
c. Bank Statement
d. Pay In Information
e. General Ledger
f. Should have copy of warrant or proof of Direct Deposit, should match bank statement, amount should tie back to commitment and should be recorded in general ledger.

i) Additional Materials
a) Policy and Procedures Manual
b) Master Vendor Listing
c) Signature Rosters
d) Insurance Waivers
e) Cancelled Warrants or Canceled Checks

3. Grantees will provide the names, positions, and titles for the individuals responsible for:
   • Approving expenditures
   • Signing checks
   • Posting to the general ledger
   • Performing bank reconciliations
   • Reviewing bank reconciliations
- Maintaining personnel files

4. During the process of reviewing payroll activity, fiscal monitors will review the General Ledger(s) and all other supporting documents. The supporting documents requested will be from at least one open grant award, but may be from up to all open grant awards. Documents may include, but are not limited to: check stubs, cancelled checks, timesheets, invoices, procurement documentation, and any other evidence to support grant expenditures. Grantees may be asked for additional documentation at any time during this review process. All requests will be through e-mail.

5. After thorough review of the supporting documents provided, OCJS Monitors will either:
   a) Request additional supporting documentation or narrative, OR
   b) Provide a letter summarizing the fiscal compliance review along with recommendations and requests for future actions.

B. Important information regarding gathering and providing documents for Financial Report Verification

In order to expedite the fiscal compliance review process, it is imperative that grantees follow the guidelines outlined in the notification letter and in the modifications section of the request letter.

SECTION 5
Compliance Review Outcomes

A. Overview

Grantees will be kept informed of all findings throughout the monitoring process. This is an opportunity to ask questions and request technical assistance. Within thirty (30) business days following the review, the OCJS fiscal monitor will provide the grantees with a completed copy of the monitoring report with written summary of the findings, to include strengths and areas of concern (See Appendix H).

The monitoring report will include one or more of the three following possible responses:

1. Satisfactory Compliance: No findings of noncompliance means that the fiscal monitor did not identify areas of lack of compliance relevant to state or Federal statutes, rules or regulations, grant agreements, Grant Management Handbooks, or good business practices.

2. Observations: During the fiscal compliance monitoring process, a situation was observed that is deemed to be a potential problem and worthy of documentation and
3. **Findings of fiscal noncompliance** means that the fiscal monitor identified areas that did not comply with the specific criteria found in relevant state or Federal statutes, rules or regulations, grant agreements, *Grant Management Handbooks*, or good business practice. The OCJS fiscal monitor will include in the summary of findings, any special conditions, actionable items for correction, as well as timelines for corrective action.

**B. Failure to Comply with the Terms and Conditions of an OCJS Grant**

If a grantee significantly fails to comply with the terms and conditions of a grant agreement, including civil rights requirements, whether stated in a federal statute, regulation, assurance application or notice of award, OCJS may take one of more of the following actions, as appropriate per the circumstance:

- Temporarily withhold cash payments pending correction of the deficiency by the grantees;
- Disallow (that is, deny both use of funds and any applicable matching credit) for all or part of the cost of the activity or action not in compliance;
- Completely or partially suspend or terminate the current grant;
- Withhold further grants for the agency or program;
- Reclaim funding from a grantees if misappropriations occur.

OCJS may, after reasonable notice, terminate or suspend funding for a grantee’s organization that fails to conform to the requirements or objectives of the grant funding, and/or that fails to comply substantially with the OCJS grant agreement. In that event, the grantees shall be entitled to receive equitable compensation for satisfactory, authorized services completed as of the termination date.

It is left to the discretion of The Executive Director of OCJS to determine the specific course of action to be taken, and what extent other grant funds may be affected as a result of failing to comply with the terms and conditions of any awarded grant. For example, if something is only a violation of a VOCA specific policy, other funding may or may not be at jeopardy, but if there is financial mismanagement, presumably all funds could be at risk.

While termination of the funding will not be exercised without prior written notice to a grantee, any consideration of future grant requests may be influenced by the gravity and extent of the irregularities causing termination as determined by OCJS. Failure by a grantee to comply with the terms of the grant agreement or of the requirement described in the Grant Management Handbook may be considered grounds for termination of the grantees funding.

In the event of a formal allegation or a finding of fraud, waste, or abuse of funds, the OCJS Director of Grant Compliance and Fiscal Monitoring must be immediately notified. Suspension or termination of funds may be lifted when the grant recipient organization has demonstrated substantial compliance. Termination or suspension action will only be taken as a last resort. The staff of OCJS is committed to assisting grantees to realize the success of any given grant and will
utilize all reasonable means to resolve problems or address potentially critical issues.

SECTION 5
Quarterly Subgrant Report Review

OCJS fiscal monitors conduct financial reviews of Quarterly Subgrant Reports submitted to Grant Coordinators. The fiscal monitor’s role is to ensure:

1. Correctness of the period funding date
2. Consistency with the reimbursement amount, current expenditures, and cash on hand amounts.
3. Compliance between current expenditures, submitted backup documentation, and expenses in the approved budget or approved budget/programmatic adjustments.
4. Uniformity of requested reimbursement between OCJS and match funds.
5. Correctness of the sum of current expenditures.

Fiscal monitors will either approve the request for reimbursement or return the QSR to the grantee for revision. QSRs returned for revision create a delay in funding due to the inaccuracies. In order to ensure timely reimbursement approval and payment, it is critical for:

- Expenditures to match the approved grant budget or approved budget/programmatic adjustments.
- Submitted backup documentation match the current expenditures and include a completed Equipment Inventory Form for final QSRs.
- OCJS funds and match funds be appropriately proportioned based on accepted grant application.

Backup documentation uploaded with the submitted QSR should support all current expenditures. Organizations should submit a summary QSR Budget Submission (Appendix I) spreadsheet identifying current expenditures; however, supporting documentation is required for each cost category.
Grantee Fiscal Compliance Review Risk Assessment

1. Prior to monitoring a grant, the following Risk Assessment questions shall be answered with a yes, no, or not applicable:
   a. Has the grantee had an OCJS/OTSO/MO grant previously?
   b. Has the grantee had at least 3 years’ experience with OCJS/OTSO/MO grants?
   c. Did the grantee receive an onsite monitoring last year?
   d. Did the grantee receive a single audit in accordance with 2 CFR Part 200 Subpart F? If the grantees receives more than $750,000 per year in federal funding, this is a requirement.
   e. Was the audit opinion unqualified?
   f. Was the same or similar sub-award audited last year?
   g. Has the grantee submitted monthly or quarterly reports on time?
   h. Has the grant submitted monthly or quarterly programmatic reports on time?
   i. Does the grantee use confidential funds?

2. Monitors will review the questions/answers and assign a Risk Assessment Level (High, Medium, Low) based on the rating scale below:

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<thead>
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<td>High Risk</td>
<td>Required training, technical assistance, possible withholding of full or monthly payments, placing grantee on notice or possible grant termination.</td>
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</table>

3. Additional Mandatory High Risk Factors:
   5. History of non-compliance
   6. New grantee to OCSJ
   7. Grant total is over $50,000
   8. Grant Planner or Grant Coordinator concerns
Fiscal Compliance Review Flow Chart
Subject: Fiscal Compliance Review (Grant Program Number)

Dear Project Director,

This letter is confirming an Onsite Fiscal Compliance Review for grant (grant number) for (insert date) at (insert time). The purpose of this review is to ensure expenditures are properly supported and in compliance with all applicable federal and state grant program agreements, revised code, and administrative code in accordance with OCJS compliance with OMB Chapter 2, CFR Part 200, Uniform Administrative Requirements for monitoring.

The Onsite Fiscal Compliance Review includes examining supporting documentation for grant expenditures. Please see the below list of required documentation to be presented during the Onsite Fiscal Compliance Review:

- Policy and Procedures Manual
- Bank Statements and Reconciliations
- General Ledger Reports
- Receipts, Deposits, or Pay-Ins
- Detailed Payroll Earning Register
- Individual Payroll Timesheets
- Fringe Benefits Rate Support
- Travel and Mileage Reports
- Cancelled Warrants and Checks
- Voucher Packet—Requisitions, Invoices, and Purchase Orders
- Equipment Inventory Report

Please ensure copies of all requested files and supporting documentation are available for review along with all personnel responsible for the grant program to answer questions or concerns that may arise during the review. Additional records may be requested in needed. Please see the attached OCJS Onsite Fiscal Compliance Review Instructions for your convenience.

Prior to the conclusion of the Onsite Review, any questions, concerns or recommendation will be discussed in an attempt to resolve as many issues as possible. Following the review, a written summary of the Fiscal Compliance Review will be provided. If you have any questions concerning this request please e-mail (insert e-mail address).
OCJS Onsite Fiscal Compliance Review Instructions

Each agency is required to have an accounting system that tracks OCJS funds separately from normal operating costs. The system should track revenues and expenses for each individual grant. Please place copies of the following documentation in separate folders for each grant:
1. Bank statements (only one copy is needed)
2. Revenue & Expense Ledgers, and General Ledger detailing grant activity
3. Copies of checks/warrants for each invoice with the respective invoice
4. QSR and back-up documentation, per quarter. Backup documentation should include:
   a. Payroll Expenses
      i. Timesheets and pay stubs with the respective QSR. Please include timesheets, paystubs, and the fringe benefit cost breakdown.
   b. Consultants
      i. Copies of consultant contracts, timesheets, invoices, and checks/warrants.
   c. Travel Expenses:
      i. Copies of travel logs, along with checks/warrants used to reimburse travel expenses (if applicable).
      ii. For overnight travel, include receipts for lodging, meals, etc. along with copies of checks/warrants used to pay the expenses.
   d. Equipment
      i. Copies of each equipment invoice, check/warrant, an Equipment Inventory Form, and any other relevant documentation.
      ii. Ensure all equipment purchased with grant funding is individually labeled with the Subgrant name and number.
   e. Supplies/Other Costs Expenses
      i. Copies of invoices and checks/warrants.
      ii. If costs are shared with other funds or programs, include an itemized list demonstrating how the charges were divided across funding sources.
   f. Rent Payment/Auto/Equipment Lease Rental Payments
      i. Copies of the lease agreements along with copies of the checks/warrants used for payment for each item leased.
   g. Confidential Funds
      i. Provide access to, but do not copy, the log book tracking all confidential expenditure transactions related to the Purchase of Services and/or Evidence and/or Information.
      ii. A copy of the federal certification to use confidential funds.
   h. Indirect Costs
      i. A copy of the certified indirect cost plan (if applicable).
   i. Most Recent Audit
Ohio Department of Public Safety
OCJS Grants Monitoring and Fiscal Compliance Section
Onsite Fiscal Compliance Review Checklist

Grant: _______________________

Preparation before Visit:
☐ Schedule onsite visit
☐ Send confirmation letter
☐ Review grant file for information
☐ Make copies from grant file for monitoring file (See * items in next section)
☐ Review A-133 audit and management letter
☐ Complete as much information as possible on onsite testing forms
☐ Review grants management system (control log & reports)

Audit / Review File – Contents Order
☐ Recommendations Letter
☐ Confirmation Letter
☐ Onsite Monitoring Form
☐ Onsite Testing Forms
☐ Copies Made During Visit (if any)
  ☐ Pay-Ins
  ☐ Contracts
  ☐ Ledgers
  ☐ Timesheets
  ☐ Equipment Lists
  ☐ Invoices
☐ State of Ohio Commitment *
☐ Subgrant Application Title Page *
☐ Subgrant Award Agreement *
☐ Subgrant Adjustment Notice (if any) *
☐ Budget Application *
☐ Subgrant Closeout Notice *
☐ Quarterly Subgrant Report (most recent or pertinent) *
☐ Equipment Inventory (if any) *

Copies to Place in Grant File (give to grants monitoring director)
☐ Recommendations Letter
☐ Confirmation Letter
☐ Onsite Monitoring Form
☐ Onsite Testing Forms

Revised October 31, 2021
<table>
<thead>
<tr>
<th>Grant #</th>
<th>Program Title</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

### Receipts Testing

<table>
<thead>
<tr>
<th>From OCJS Grant File Records</th>
<th>From Recipient Records</th>
<th>Variables:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Disbursement Date</td>
<td>Disbursement Amount</td>
<td>Fund/Account #</td>
</tr>
<tr>
<td>------------------</td>
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<td>1</td>
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<td>6</td>
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</tbody>
</table>

### Sources

### Variables:

A: Pay-in agrees to OCJS’s disbursement to the organization in amount.
B: Pay-in is reasonably dated in relation to OCJS’s disbursement date.
C: Receipt is posted to the correct fund/account #.
D: Revenue Ledger agrees to the receipt.

**DATE MONITORED:**
### OCJS Equipment Inventory Form

<table>
<thead>
<tr>
<th>DESCRIPTION OF EQUIPMENT</th>
<th>MODEL NUMBER</th>
<th>SERIAL NO.</th>
<th>ACQUISITION DATE</th>
<th>QTY</th>
<th>ACQUISITION COST EACH</th>
<th>TOTAL COST</th>
</tr>
</thead>
<tbody>
<tr>
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<tr>
<td>TOTAL * Must Match Equipment YTD Expenditures on Final Subgrant (Financial) Report</td>
<td>0</td>
<td></td>
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</tbody>
</table>

Please return the signed results of this inventory to Office of Criminal Justice Services at the address in the heading.

**INSTRUCTIONS**

The subgrantee shall list in this report all equipment purchased with subgrant funds. Equipment costs may include freight, shipping, and installation.

(1) Records should contain copies of the purchase order, invoice, and cancelled check.
(2) The records should include an inventory control listing for nonexpendable property. The inventory control list must be reasonably current. The system may be manual or automated, centralized or decentralized. The records must contain:
   (a) Item description.
   (b) Source of property.
   (c) Manufacturer's serial number and, if applicable, a control number.
   (d) Acquisition date and cost.
   (e) Location, use and condition or property.
   (f) Ultimate disposition data including sale price or the method used to determine current fair market value.
(3) A physical inventory of property shall be taken and the result reconciled with the property record at least once every two years to verify the existence, current utilization and continued need for the property.
(4) A control system shall be in effect to insure adequate safeguards to prevent loss, damage or theft to the property. Any loss, damage or theft or nonexpendable property shall be investigated, fully documented and made part of the official subgrant file.
(5) Adequate maintenance procedures shall be established to keep the property in good condition.
(6) Proper sales procedures shall be established for unneeded property which would provide for competition to the maximum extent practicable and result in the highest possible return.
When listing equipment not in good condition, or not needed, reference the quantity, description, serial number, acquisition date, acquisition cost of each and total cost. If the space for listing equipment and remarks are inadequate, attach an 8 1/2” x 11” page. Records for nonexpendable property which was acquired in whole or in part with Federal subgrant funds must be retained for three years after final disposition of the nonexpendable property.

**CERTIFICATION**

I HEREBY CERTIFY THAT THE ABOVE LISTED ITEMS ARE IN POSSESSION OF THE SUBGRANTEE OR IMPLEMENTING AGENCY AND THAT THEY ARE BEING USED FOR CRIMINAL JUSTICE PURPOSES. FURTHER, THE LISTED AND UNLISTED EQUIPMENT ACQUIRED WITH SUBGRANT FUNDS HAS BEEN MARKED WITH THE SUBGRANT NUMBER, ITS LOCATION NOTED IN THE SUBGRANTEE INVENTORY RECORDS. THIS INVENTORY IS IN COMPLIANCE WITH FEDERAL, STATE, AND LOCAL STATUTES AND REGULATIONS AND IN ACCORDANCE WITH THE SUBGRANT AWARD.

Signature of Subgrantee’s Authorized Official:_____________________________________________
Typed Name & Title: __________________________________________Date: __________________

Signature of Person Conducting Inventory: _______________________________________________
Typed Name & Title: __________________________________________Date: __________________

Location of Equipment If Not The Same as Implementing Agency Address:_____________________

List Any Equipment Not in Good Condition or Not Needed:_________________________________
Appendix G

Ohio Department of Public Safety
OCJS – Grants Monitoring and Fiscal Compliance Section
Compliance Review Form

Onsite Monitor Management Reviewer

Date Date

Grant Information
Subgrantee Name
Primary Contact Name
Primary Contact’s Position/Title
Primary Contact Phone #

The following grants were reviewed during this site visit:

<table>
<thead>
<tr>
<th>Subgrant No.</th>
<th>Grant Name</th>
<th>Grant Award $</th>
<th>Grant Start Date</th>
<th>Grant End Date</th>
<th>Reviewed Period From</th>
<th>Reviewed Period To</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

The following grants reviewed had a required cash match:

<table>
<thead>
<tr>
<th>Grant Name and FFY</th>
<th>Cash Match $</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
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<tr>
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</tbody>
</table>

Reporting and Recordkeeping

Person who: Name: Position / Title: Approves Expenditures

Revised October 31, 2021
<table>
<thead>
<tr>
<th>Task</th>
<th>Yes</th>
<th>No</th>
<th>N/A</th>
</tr>
</thead>
<tbody>
<tr>
<td>Signs the Checks</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Posts Transactions to G/L</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Performs Bank Reconciliations</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reviews Bank Reconciliations</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maintains Personnel Files</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reviews Payroll Activity</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(time sheets, activity reports, payroll journal, etc.)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Single Audit Review</td>
<td></td>
<td></td>
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<tr>
<td>Prior to going onsite for the review, obtain the latest Single Audit Report online with the Auditor of State (<a href="http://www.auditor.state.oh.us/AuditSearch/">http://www.auditor.state.oh.us/AuditSearch/</a>)</td>
<td></td>
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</tr>
</tbody>
</table>

| Question                                                                 | | | |
|---|---|---|
| 1. Was the Major Programs’ Compliance Opinion in the Summary of Auditor’s Results in the Schedule of Findings qualified/modified? | Yes | No | N/A |
| 2. Were there any findings and/or questioned costs for federal awards in the Schedule of Findings? |   |   |   |
| 3. Were there any material internal control weaknesses reported for major federal programs? |   |   |   |
| 4. Were there any significant deficiencies in internal control reported for major federal programs? |   |   |   |

*If a yes is answered for any question above, then comment on the issues noted from the audit and how this will be addressed during the onsite review:*
Prior to going onsite for the review, obtain the latest OCJS Civil Rights & EEOP Questions, Part 1 for the Subrecipient.

1. Did the Subrecipient answer ‘YES’ to Section 3, Civil Rights Complaints, Lawsuits, or Findings, Question 1 of the Civil Rights and EEOP Questions?

   If a yes is answered for the question above, then comment and provide status of the complaints, lawsuits, or findings from any state or federal court OR investigative or administrative agency:

<table>
<thead>
<tr>
<th>Fiscal</th>
<th>N/A</th>
<th>Yes</th>
<th>No</th>
<th>N/A</th>
</tr>
</thead>
</table>

What is the bank reconciliation process and how are errors or adjustments handled?

1. Are bank accounts reconciled on a monthly basis?

2. Do reconciliations receive appropriate supervisory review and is action taken to correct errors and resolve reconciling issues?

3. Are the organization’s staff members responsible for handling cash fully bonded or is there an appropriate alternative assurance for security?

Explain the process for approval and payment of expenditures and posting to the general ledger.

4. Does the organization have accounting records available for review?

5. Is there separate accounting of federal funds?

List each grant program being reviewed below and the fund it is tracked in:

6. Does management review requisitions for allowability (OMB Chapter 2, CFR 2) prior to encumbering funds and placing an order?

7. Are all invoices reviewed by management for allowability and marked “ok to pay” prior to making payment?

8. Are disbursements fully supported by invoices, requisitions, purchase orders, or similar documents? Are cancelled checks/warrants available?
<table>
<thead>
<tr>
<th>Question</th>
<th>Yes</th>
<th>No</th>
<th>N/A</th>
</tr>
</thead>
<tbody>
<tr>
<td>9. Does management have a procedure for checking vendors against the federal suspension and debarment list and applicable state lists? (System for Award Management website: <a href="http://www.SAM.gov">www.SAM.gov</a> (Secretary of State website: <a href="http://www.sos.state.oh.us">www.sos.state.oh.us</a>)</td>
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<tr>
<td><strong>Explain the accounting system for each grant program.</strong></td>
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<tr>
<td>10. Does the general ledger show that the expenditure amounts match the amounts indicated on the Quarterly Subgrant Report sent to OCJS?</td>
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<tr>
<td>List below the Quarterly Subgrant Reports reviewed for question #10 above?</td>
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<tr>
<td>11. Is proper record retention being followed? (generally at least three years- see OMB Chapter 2, CFR Part 200, Uniform Administrative Requirements)</td>
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<tr>
<td>12. Did a scan of the expenditure ledger in comparison with the program initiatives or strategies &amp; budget indicate any issues of supplanting?</td>
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<tr>
<td>13. Did a review of the fund balance compared with the timing of draws indicate any excessive draws or holding on to grant funds?</td>
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<tr>
<td>14. Were any illegal transfers or other unusual activities noted during a scan of the fund activity?</td>
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<tr>
<td><strong>How do you account for matching funds and what is their source?</strong></td>
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<tr>
<td>15. Can the match be verified in the accounting ledger?</td>
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<tr>
<td>16. What is the source of the match?</td>
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<tr>
<td><strong>Comments</strong></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Personnel</th>
<th>N/A</th>
<th>Yes</th>
<th>No</th>
<th>N/A</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Describe the payroll process and who is paid by the grant.</strong></td>
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<tr>
<td>1. Are personnel files maintained for each employee that includes current job descriptions, performance appraisals, deductions, and changes in pay rates?</td>
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<tr>
<td>2. Are time sheets, activity reports, or payroll files available for review?</td>
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<tr>
<td>3. Are individual employee time sheets and attendance records:</td>
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<tr>
<td>a. Prepared and signed by each employee for each pay period?</td>
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<tr>
<td>b. Reviewed and signed by each employee’s supervisor?</td>
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<tr>
<td>c. Reconciled to the payroll master ledger?</td>
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<tr>
<td>4. Are all authorized staff positions filled for the approved budget?</td>
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</tbody>
</table>

Revised October 31, 2021
5. Are staff salaries consistent with approved budget?  

6. Are fringe benefits the same as what is listed in the approved budget?  

7. Are duties of staff and time allocations consistent with the approved budget?  

**Comments**

<table>
<thead>
<tr>
<th>Consultants</th>
<th>N/A</th>
<th>Yes</th>
<th>No</th>
<th>N/A</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>What is the process for hiring consultants and can you provide a sample copy of a contract?</strong></td>
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<tr>
<td>1. Is there a formal contract on file specifically outlining the services to be provided by the consultant?</td>
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<tr>
<td>2. Does the statement of services to be provided agree with the approved budget?</td>
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<td>3. Was the maximum daily rate of $650.00 exceeded?</td>
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<td>4. If yes to number 3 above, was prior approval obtained?</td>
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<td>5. Was the contract competitively bid?</td>
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<td>6. If no to number 5 above, was sole-source justification provided?</td>
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<tr>
<td>7. Are time sheets or activity reports kept to record contractor’s work, or is there an invoice provided by the consultant?</td>
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</tbody>
</table>

**Comments**

<table>
<thead>
<tr>
<th>Travel</th>
<th>N/A</th>
<th>Yes</th>
<th>No</th>
<th>N/A</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Request a copy of the agency travel policy, or have them describe the procedure for approving and documenting travel expenses.</strong></td>
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<tr>
<td>1. Is employee travel approved in advance by a supervisor or project manager?</td>
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<tr>
<td>2. Are travel expenditures documented with expense reports and detailed receipts (i.e. receipts that do not merely show total but detail of what was purchased)?</td>
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<tr>
<td>3. Does the agency have written travel policies and procedures?</td>
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<tr>
<td>4. Are travel expenditures in compliance with travel policy and approved budget?</td>
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</table>
Review a few reimbursements that were paid out of the grant(s) being reviewed.

5. Were detailed receipts provided to support amounts reimbursed?

6. Were the expenses in compliance with grant requirements/guidelines and OMB Chapter 2, CFR Part 200, Uniform Administrative Requirements, federal grant guidance, and the grant agreement?

7. Was a certificate of attendance or support of attendance provided for training sessions that were reimbursed?

List below the quarter and specifics of the reimbursement chosen to be reviewed for questions #5-7

Comments

<table>
<thead>
<tr>
<th>Equipment</th>
<th>N/A</th>
<th>Yes</th>
<th>No</th>
<th>N/A</th>
</tr>
</thead>
</table>

- What is the purchasing and inventory procedure for equipment purchased with grant funds?
- Request an equipment inventory list and physically locate selected items reviewing tag information.

1. Has all equipment indicated as purchased to OCJS been purchased?

2. Are equipment purchases well documented and an inventory list maintained?

3. Is all purchased equipment approved in the budget?

4. Is the equipment tagged separately from other assets with the subgrant name and number?

5. Has an inventory been conducted bi-annually? If so, review the inventory to ensure federal assets were accounted for as such.

6. Does equipment purchased with grant funds appear to be properly safeguarded and used only for the purposes for which it was approved?

Comments

<table>
<thead>
<tr>
<th>Supplies</th>
<th>N/A</th>
<th>Yes</th>
<th>No</th>
<th>N/A</th>
</tr>
</thead>
</table>

- Explain the process for allocating the cost of supplies to the grant program.
1. Are purchases of supplies approved and well documented by invoices or receipts? 

2. Are expenditures for supplies consistent with the approved budget? 

3. Is there a substantial supply inventory remaining at the project termination date? 

4. Are costs shared with other programs or fund sources? 

5. If yes to question # 4, how are costs allocated? 

**Comments**

<table>
<thead>
<tr>
<th>Other Costs</th>
<th>N/A □</th>
<th>Yes</th>
<th>No</th>
<th>N/A</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>How are rent, utilities, and other items allocated for the program?</strong></td>
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</tbody>
</table>

1. Are rent payments documented by a copy of the lease agreement, and canceled checks or receipts? 

2. Are receipts, bills and invoices properly maintained? 

3. Are costs shared with other programs or funding sources? 

4. If yes to question # 3, how are costs allocated? 

**Comments**

<table>
<thead>
<tr>
<th>Confidential Funds</th>
<th>N/A □</th>
<th>Yes</th>
<th>No</th>
<th>N/A</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>What is the procedure for handling confidential funds? / Request copies of sample forms used.</strong></td>
<td></td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>
1. Is the signed Certification of Confidential Funds on file?  
2. Is there a procedure for approving expenditures and handling confidential funds?  
3. Is there appropriate backup on file for expenditures?  

**Comments**

<table>
<thead>
<tr>
<th>Indirect Costs</th>
<th>N/A □</th>
<th>Yes</th>
<th>No</th>
<th>N/A</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Is the rate charged to the grant equal to the rate approved in the budget? (10% or less)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Comments**

<table>
<thead>
<tr>
<th>Project Income</th>
<th>N/A □</th>
<th>Yes</th>
<th>No</th>
<th>N/A</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Has the project earned any income as a result of these federal funds?</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. If yes for question # 1, is the project income properly reported and accounted for?</td>
<td></td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>
Subject: Fiscal Compliance Review for (Grant Program Number)

Dear Project Director,

Thank you for meeting with the OCSJ Grants Monitoring and Fiscal Compliance Team and providing us an opportunity to review the fiscal documentation associated with grant (grant number). We appreciate the time and effort you dedicated in compiling the requested documentation. Please find the below summary of the Fiscal Compliance Review conducted on (review date).

Personnel met with:
- (Person’s Name), (Title)

Items reviewed:
- Grant folder (Application, award document, correspondence, Quarterly Subgrant Reports)
- Payroll expenditure (pay stubs, signed timesheets)
- Receipt documentation (list each document)
- General ledger
- Expenditure general ledger
- Expenditure documentation

Observations:
- Grant(s) had separate individual binder(s) for all awarded OCJS grants that were well organized and included the appropriate supporting documentation for each Quarterly Summary Report.
- OCJS grant activity was verified in the financial accounting system maintained by (organization’s name) demonstrating all related financial activity for OCJS grant (grant number).
- Separate fund ledgers (include fund numbers) were well maintained appropriately documenting all grant activity including OCJS funds, match revenue, and expenditures.
- Bank statements for receipt testing were made available for the time period of (time period)
- Pay stubs and timesheets were made available for accurate payroll testing (include time periods)
- Invoices, check copies and the fund ledgers were made available for expenditure testing.

Recommendations:
Please continue to:
- Correctly organize all grant related paperwork in the grant folder.
Provide detailed backup documentation for expenditures in each cost category reported in Quarterly Subgrant Reports including:
  o Payroll documentation and time sheets
  o Copies of invoices for supplies, equipment, and other categories
  o Equipment Inventory Reports with the last quarter’s report

Update budget and programmatic changes in the online grant management system through budget and programmatic adjustments.

Follow Up:
OCJS will contact you if any corrective action has been requested or additional questions or concerns arise.

If you have any questions or comments concerning this letter or the Fiscal Compliance Review, please feel free to contact me at (e-mail address).
### Salaries and Personnel

<table>
<thead>
<tr>
<th>Name/ Vacant</th>
<th>Title</th>
<th>No. Hrs.</th>
<th>Hrly Rate</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$0.00</td>
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<td>$0.00</td>
</tr>
</tbody>
</table>

**Salary Subtotal:** $0.00

### Employer's Share of Fringe Benefits:

<table>
<thead>
<tr>
<th>Fringe Benefits</th>
<th>Rate (%)</th>
<th>Total Yearly Wages</th>
<th>Total Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>PERS (government agencies)</td>
<td></td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>FICA (private agencies)</td>
<td></td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Retirement (private agencies)</td>
<td></td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Worker's Compensation</td>
<td></td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Unemployment Comp. (max 2.00% on first $9,000)</td>
<td></td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Medicare</td>
<td></td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

**Fringe Subtotal:** $0.00

### Section 1 - Personnel Total:

$0.00

### Section 2 - Consultants/Contracts

**Hourly fee for contractors may not exceed the federally allowable rate.**

<table>
<thead>
<tr>
<th>Name</th>
<th>Hourly Fee</th>
<th>Hours</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0</td>
<td>0</td>
<td>$0.00</td>
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<td></td>
<td></td>
<td>$0.00</td>
</tr>
</tbody>
</table>

**Section 2 - Consultants/Contracts Total:** $0.00
**Section 3 - Travel**

Mileage rates must comply with the OBM travel rule. Lodging and meal per Diems must comply with the GSA travel rates.

<table>
<thead>
<tr>
<th>A. Auto</th>
<th>No. Miles</th>
<th>Per Mile</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0</td>
<td>0</td>
<td>$0.00</td>
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<td>0</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>B. Commercial</th>
<th>Destination</th>
<th>Fare</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>0</td>
<td>$0.00</td>
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<td></td>
<td>0</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>C. Per Diem: (Meal &amp; Lodging Only)</th>
<th>No. of days</th>
<th>Rate</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0</td>
<td>0</td>
<td>$0.00</td>
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<td>0</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>D. Other (Specify):</th>
<th>No. Items</th>
<th>Rate</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0</td>
<td>0</td>
<td>$0.00</td>
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<tr>
<td></td>
<td>0</td>
<td>0</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

**Section 3 - Travel Total** $0.00

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**Section 4 - Equipment**

Equipment includes tangible personal property items with a useful life of one year or more.

<table>
<thead>
<tr>
<th>Item(s) Purchased</th>
<th>Quantity</th>
<th>Unit Price</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0</td>
<td>0</td>
<td>$0.00</td>
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<tr>
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<td>0</td>
<td>0</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

**Section 4 - Equipment Total** $0.00
Essential tangible property that is expendable and consumable, not included within the equipment category.

<table>
<thead>
<tr>
<th>List of Items to be Purchased</th>
<th>Quantity</th>
<th>Unit Price</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
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<td>$0.00</td>
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<td>$0.00</td>
</tr>
</tbody>
</table>

Section 5 - Supplies Total $0.00
### Section 6 - Other Costs

Direct costs not associated with the other cost categories.

<table>
<thead>
<tr>
<th>Other Charges</th>
<th>Cost</th>
<th>Terms</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rent-Facilities</td>
<td>0</td>
<td>0</td>
<td>$0.00</td>
</tr>
<tr>
<td>Cost of Ownership</td>
<td>0</td>
<td>0</td>
<td>$0.00</td>
</tr>
<tr>
<td>Telephone</td>
<td>0</td>
<td>0</td>
<td>$0.00</td>
</tr>
<tr>
<td>Utilities</td>
<td>0</td>
<td>0</td>
<td>$0.00</td>
</tr>
<tr>
<td>Bookkeeping/Audit</td>
<td>0</td>
<td>0</td>
<td>$0.00</td>
</tr>
<tr>
<td>Maintenance</td>
<td>0</td>
<td>0</td>
<td>$0.00</td>
</tr>
<tr>
<td>Clerical</td>
<td>0</td>
<td>0</td>
<td>$0.00</td>
</tr>
<tr>
<td>Auto Lease/ST Rental</td>
<td>0</td>
<td>0</td>
<td>$0.00</td>
</tr>
<tr>
<td>Equipment Lease/ST Rental</td>
<td>0</td>
<td>0</td>
<td>$0.00</td>
</tr>
<tr>
<td>Photocopying</td>
<td>0</td>
<td>0</td>
<td>$0.00</td>
</tr>
<tr>
<td>Printing</td>
<td>0</td>
<td>0</td>
<td>$0.00</td>
</tr>
<tr>
<td>Other (Specify)</td>
<td>0</td>
<td>0</td>
<td>$0.00</td>
</tr>
<tr>
<td>Other (Specify)</td>
<td>0</td>
<td>0</td>
<td>$0.00</td>
</tr>
<tr>
<td>Other (Specify)</td>
<td>0</td>
<td>0</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

**Section 6 - Other Costs Total** $0.00

### Section 7 - Confidential Funds (Applies to Drug Task Force Projects Only)

Confidential funds include dollars used to purchase specific services, evidence, or information only permissible when no other funds are available.

<table>
<thead>
<tr>
<th>Implementing Agency</th>
<th>Confidential Funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Confidential Funds</td>
<td>0</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

**Section 7- Confidential Fund Total** $0.00

### Section 8 - Indirect Costs

The expenses of doing business that are necessary for the general operation of the organization including operating and maintaining facilities.

<table>
<thead>
<tr>
<th>Amount of Direct Costs Less Equipment</th>
<th>Percent 0 to 10%</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

**Section 8 - Indirect Cost Total** $0.00

### Section 9 - Sum of Current Expenditures