

PROGRAM 2 – COUNCIL ON DOMESTIC VIOLENCE AND SEXUAL ASSAULT (CDVSA) GRANTS DEPARTMENT OF PUBLIC SAFETY

I. PROGRAM OBJECTIVES

The purpose of the Council on Domestic Violence and Sexual Assault (CDVSA) is to provide for planning and coordination of services to victims of domestic violence or sexual assault or to their families and to perpetrators of domestic violence and sexual assault and to provide for crisis intervention and prevention programs.

II. PROGRAM PROCEDURES

Grants for domestic violence, sexual assault, prevention and battering intervention services are awarded funding every State fiscal year as a result of following a competitive application process conducted every three years, or as determined by the Council. Awards are based upon established priorities and criteria determined by CDVSA. Grants may be awarded to a city, borough, or other political subdivision of the State, federally recognized tribes, or a non-profit corporation.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF COSTS ALLOWED AND UNALLOWED -

Compliance Requirement: Costs allowed or unallowed under this program are determined by grant regulations 13 AAC 95 as well as grant award documents, including special conditions.

Suggested Audit Procedures:

- a) Review Department of Public Safety grant regulations 13 AAC 95 and grant award documents, including budget revisions if applicable, and
- b) Test financial related records to determine the appropriateness of costs per 13 AAC 95.

B. ELIGIBILITY -

The auditor is not expected to determine eligibility.

C. MATCHING, LEVEL OF EFFORT AND/OR EARMARKING REQUIREMENTS -

Compliance Requirement: The agency must provide and document matching expenditures equal to a minimum for the following funding types:

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| a) General Funds for Victim Services | 15% |
| b) Victims of Crime Act (VOCA) | 25% |
| c) Family Violence and Prevention Act | 20% |
| d) Sexual Assault Service Program (SASP) | 0% |
| e) Battering Intervention Program (BIP) | 25% |
| f) Prison Battering Program (PBP) | 0% |
| g) Prevention Programs (CR and CBPPP) | 15% |

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State funds cannot be used to match other State funds. State funds from agencies other than CDVSA may be used to match federal grants awarded by CDVSA. Types and amounts of match are defined by the grant award conditions and may include cash, in-kind goods, and volunteer services. Match use is restricted to the same allowable costs and purposes as in the associated award.

Match amounts may be decreased at the discretion of the Council; updates are publicized at the beginning of each fiscal year and as necessary.

Suggested Audit Procedure: Review sources of cash and in-kind match to verify the match being used is restricted to CDVSA grant award and that the designated match is adequately tracked as a cost sharing expense. A valuation of in-kind goods and volunteer services should be well documented for each source of match and is to be restricted to the same performance period as the grant award.

D. REPORTING REQUIREMENTS -

1. Compliance Requirement: The agency must submit monthly, quarterly, and year-end reports, as instructed by CDVSA, on the dates specified in the grant award conditions.

Suggested Audit Procedures:

- a) Review the agency files to determine whether all required reports have been submitted, and
- b) Verify timelines with CDVSA.

2. Compliance Requirement: The agency must submit monthly and quarterly expenditure reports as specified in the grant documents. Reimbursement for expenditures are only required for federally funded awards. All state general funds are dispersed in quarterly advances, with a 5% hold back until all final reports are submitted.

Suggested Audit Procedures:

- a) Confirm that the reported revenues and expenditures agree with the agency's general ledger, and
- b) The expenditures are within the budget limits of the grant.

3. Compliance Requirement: Agency financial statements must include Monthly and Quarterly Financial Reports for each State grant. Such statements must show, for each State fiscal year grant, the final approved budget by line-item category including Budget Adjustment Requests (BAR)

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approved by CDVSA, actual revenues and expenditures, and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure: Review financial statements for compliance with above.

- 4. Compliance Requirement:** The agency must clearly show on their financial statements any outstanding liability to the State as payable to the State. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures:

- a) Determine whether the agency has any outstanding liability to the State, and
- b) Review financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS -

CDVSA will determine if grantees are meeting other requirements. Therefore, the auditor is not required to test for the following:

- a) Eligibility;
- b) Special tests and provisions in the grant award and applicable Administrative Code, and
- c) Types of services allowed or unallowed.