

Common Expenditure Report Desk Review Follow-up Items Informational Sheet

Issue Date: November 2024

Follow up after a desk review is common. A few tips to keep in mind during the desk review process:

- All costs that are partially funded with MOVA funding should have a clear separation of funding sources.
- Braided funding (two or more funding streams supporting your grant award) will likely become more common. Ensure the funding sources used to support the MOVA award are documented and tracked separately.
- Backup documentation must show how MOVA funding is being spent and reconcile with expenditure reports.
- We will work with you to ensure compliance and find solutions when follow-up items arise.

Below are some common desk review follow up items. Please note: this is not an all-encompassing list.

- Personnel - Salary:
 - Timesheets and Payroll Records
 - Missing documentation
 - Documentation does not support costs requested
 - Incorrect funding allocations
 - Lack of separation of funding allocations
 - Updated time and attendance certifications required
 - For example: electronic timesheet system cannot separate hours by funding source
 - Wages requested outside of the performance period
- Personnel – Fringe:
 - Percentage calculation clarification
 - Discussion related to calculation method (actuals or allocation)
 - Missing documentation (which can include health care plan payments, workers comp payments, dental insurance etc.)
 - Fringe benefits requested outside of the performance period
- Indirect:
 - Incorrect indirect base calculations
 - Missing or incomplete backup documentation
- All other cost categories:
 - Backup includes personally identifying information (PII) for clients or staff
 - Lack of cost proration for shared costs
 - Items purchased outside of the grant award period
 - Missing backup documentation to support costs requested
 - Services being requested outside of the performance period
 - Reimbursement for [unallowable costs](#)