

Expense Report Desk Review Informational Sheet

Issue Date: November 2024

Revised Date: October 2025

Purpose:

Expense report desk reviews are conducted throughout the performance period in order to monitor financial records and backup documentation. As a reminder, desk reviews are not audits and merely a tool used to ensure compliance with [MOVA's Policies & Procedures](#). Starting in FY26, desk reviews will occur on eGrants. See the [eGrants Desk Review Guide](#) for instructions on the eGrants process.

While desk reviews are typically initiated to review documentation of expenses, they may also be initiated due to a specific programmatic, administrative, or financial concern. Refer to your organization's monitoring level notification to determine your monitoring level and anticipate the information that will be requested:

- Level 1 - Backup documentation for one month's expense report per fiscal year.
 - At a minimum, backup for one line item per cost category will be requested and reviewed for the selected month, though additional items may be selected as needed
 - Your program coordinator will identify the line item(s)
- Level 2 - Backup documentation for two months' expense reports per fiscal year.
 - At a minimum, backup for three-line items per cost category will be requested and reviewed for the selected months, though additional items may be selected as needed
 - Your program coordinator will identify the line items
- Level 3 - Full backup documentation for expense reports is submitted monthly

Process:

When a desk review is initiated:

- Grantees will receive an automated email from eGrants informing them that a desk review has been initiated.
- Within the desk review process, the desk review letter will detail the requested backup documentation from your organization.
 - See Backup Documentation Examples info sheet available on [MOVA's website](#).
- Program Coordinators (PC) will review requested backup documentation to ensure that all costs requested in the expense report(s) are actual and accurate to the reimbursement.
- As applicable, any follow-up items are communicated to the grantee, documented and resolutions are pursued until the desk review is closed.
 - See Common Follow-up Items info sheet available on [MOVA's website](#).

Common Areas of Review by Cost Category:

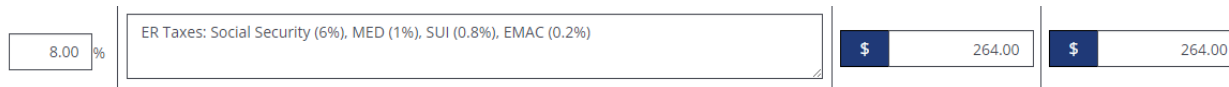
Personnel - Salary:

110.00	Victim Advocate - Direct Care Services	\$ 3,300.00	\$ 3,300.00
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In this example, the Victim Advocate was partially funded by a MOVA grant for 110 hours and reimbursement was \$3,300 in the October expense report. The PC has requested backup documentation for this line item and will review backup documentation to ensure:

- Payroll records show a clear separation of funding.
 - In the above example, a general ledger or payroll record would show \$3,300 allocated to the MOVA grant and the remaining funding allocated to other funding sources supporting the position.
- Timesheets have a system in place that shows a separation of the MOVA grant & other allocations.
 - As the Victim Advocate works full time (40 hours/week) and is partially funded by the MOVA grant, timesheets should reflect 110 hours allocated to MOVA and 50 hours allocated towards other funding sources in a 2 bi-weekly pay period month.
 - Timesheets should list funding attributes if possible. It is acceptable for timesheets to state the general appropriation name (for example: SAFEPLAN). The specific funding source will also be accepted (for example: VOCA21). Follow up with your PC for specific timesheet related questions.

Personnel - Fringe:



In this example, the budgeted fringe percentage of 8% for the Victim Advocate covers ER Taxes: Social Security 6%, MED 1%, SUI (State Unemployment Insurance) 0.8%, and EMAC (Employer Medical Assistance Contribution) 0.2%. PCs will review backup documentation to ensure:

- Reconciliation with the expense report request.
- Documents, as applicable, include but are not limited to: health care plan payments, payroll taxes, a federally approved indirect letter with an approved fringe rate, dental insurance payments and/or fringe rate allocations set by your organization (colleges or hospitals, for example).

Office Supplies & Equipment

As applicable, PCs will request and review backup documentation for costs to ensure:

- A receipt/invoice with the total cost along with the date of purchase within the performance period is available.
- Items which are not solely for the MOVA grant program are prorated.
 - For example, a \$2,000 printer was purchased for the program which is funded 25% by MOVA, 25% DPH, and 50% private donations. In this example, it would be allowable to request 25% (\$500.00) of the \$2,000 from MOVA, if it would be supporting the program as a whole – unless otherwise approved by MOVA.

Consultants/Sub-Contracts

As applicable, PCs will request and review backup documentation for costs to ensure:

- Costs requested are within the performance period and have clear backup documentation for the services provided – including dates and services provided.
- If the consultant's rate is not completely funded by the MOVA grant, separation of funding is clearly documented.
- The documentation is signed by the consultant/contractor certifying the hours requested.

Travel

As applicable, PCs will request and review backup documentation for costs to ensure:

- Personnel travel costs include a request form from the staff traveling and reflect the organization reimbursement rate – not to exceed the [current IRS rate](#).
- Participant travel costs include receipts which show when the participant traveled, the cost for the travel, and should have all personal identifying information (PII) such as participant names & addresses redacted.

Other

As applicable, PCs will request and review backup documentation for costs to ensure:

- A receipt/invoice with the total cost along with the date of purchase within the performance period is available.
- All PII is redacted.
- Shared program costs are prorated by how much the MOVA grant supports the program services.
 - For example, a program rental cost should be prorated by the number of full-time employees (FTEs) supported by the award.