

## Sub-recipient Expenditure Report Desk Review Informational Sheet

**Issue Date: November 2024**

### Purpose:

Expenditure report desk reviews are conducted throughout the award cycle 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.

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

- Level 1 - Backup documentation for one month's expenditure report per fiscal year
- Level 2 - Backup documentation for two months' expenditure reports per fiscal year
- Level 3 - Full backup documentation for expenditure reports is submitted monthly

### Process:

When a desk review is initiated:

- Sub-recipients will receive an email from their Program Coordinator (PC) initiating the desk review by requesting all backup documentation of expenses billed to the award in a specified month. See Backup Documentation Examples info sheet available on [MOVA's website](#).
- PCs will review requested backup documentation to ensure that all costs requested in the expenditure report(s) are actual and accurate to the reimbursement.
- As applicable, any follow-up items are communicated to the sub-recipient, documented and resolutions are pursued until the desk review is closed. See Common Follow-up Items info sheet available on [MOVA's website](#).

Below are some 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 MOVA grant funding for 110 hours and reimbursement was \$3,300 in the October expenditure report. PCs 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 MOVA grant funding & allocations.
  - As the Victim Advocate works full time (40 hours/week) and is partially funded by MOVA, timesheets should reflect 110 hours allocated to MOVA funding 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:

8.00 %	ER Taxes: Social Security (6%), MED (1%), SUI (0.8%), EMAC (0.2%)	\$ 264.00	\$ 264.00
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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 expenditure 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 institution (colleges or hospitals, for example).

## Office Supplies & Equipment

PCs will review backup documentation for costs in these categories to ensure:

- A receipt/invoice with the total cost along with the date of purchase within the reporting period is available.
- Items which are not solely for the MOVA-funded 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 in MOVA reimbursement, if it would be supporting the program as a whole – unless otherwise approved by MOVA.

## Consultants/Sub-Contracts

PCs will review backup documentation for costs in these categories to ensure:

- Costs requested are within the reporting 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

PCs will review backup documentation to ensure:

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

## Other

PCs will review backup documentation to ensure:

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