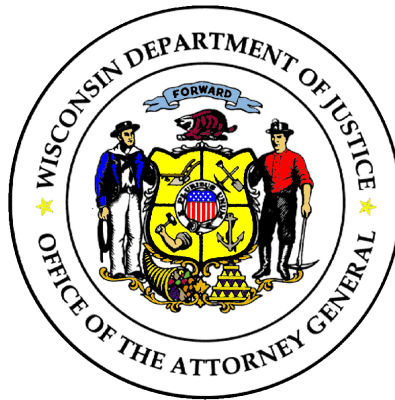


State Single Audit Guidelines

**Appendix for Financial Aid Programs
State Department of Justice**



March 2011 Revision

State Single Audit Guidelines

Appendix for Financial Aid Programs State Department of Justice

March 201~~2~~⁴ Revision

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DOJ-1 Appendix Revisions

1.1 Revisions Made in March 201~~2~~4

For this current version dated March 201~~2~~4, there were no significant changes made to the previous version dated March 201~~1~~0.

DOJ-2 Department of Justice Financial Aid Programs

This document is part of the *State Single Audit Guidelines* and should be used only in context of the *Guidelines* as a whole. The *Guidelines* consist of two parts: the main document, which describes the state's single audit policy in general terms, and the department-specific appendices which detail audit requirements for programs from the respective departments. An auditor planning an audit needs to consult the main document and the appendices for each of the departments that provided funding to the auditee. The main document and all appendices are online at www.ssag.state.wi.us.

State financial assistance programs administered by the Department of Justice primarily provide assistance to: (1) eligible applicants for reimbursement of services to victims and witnesses of crime; (2) local governments for law enforcement training and law enforcement operations.

2.1 Programs subject to an audit in accordance with the SSAG

The following Department of Justice administered state financial assistance programs are **not** included in the scope of the single audit because either recipient expenditure documentation is preaudited by DOJ before payment is made or the DOJ aid payment carries no obligations and therefore has no conditions for the recipient to comply with:

<u>Program Name</u>	<u>Program Number</u>
Officer Training Reimbursement – Local Assistance	455.202
DNA Sample Reimbursement – Local Assistance	455.221
Law Enforcement Training Fund – Local Assistance	455.231
Case Settlements Discretionary Fund – Donations	455.321
Sexual Assault Forensic Exams (SAFE)	455-504

2.2 Designated Type A programs

The Department of Justice has not designated any specific programs to be Type A programs (see Section 3.4 of the Main Document).

2.3 Designated state major programs.

The Department of Justice has not designated any specific programs to be state major programs (see Section 3.4 of the Main Document).

2.4 Letter notification

The State Department of Justice accepts letter notification for clean audits (see Section 5.2 of the Main Document).

2.5 Contact information

Inquiries concerning this appendix or other single audit matters can be directed to [John Martin](#) [Becky Markgraf](#). In addition, audit reports should be sent to this office at:

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2.6 Funding Information

Formerly appendices G & H

2.6.1 DOJ Inventory of Federal Pass-Through Programs

DOJ Inventory of Federal Pass Through Programs

Federal Grant Title	Fed Dom Catalog #	State Statute	Chapter 20 Reference	Fund-Appr	Grant Type*	Recipients*	State Match
DEA CEASE Program	N/A	-	20.455(2)(m)	100-241	C/P	1,2	No
NIJ – DNA Capacity Enhancement, Passed thru as Solving Cold Cases w/DNA	N/A	-	20.455(2)(m)	100-241	P	1,2	No
NIJ – Coverdale Forensic Science Improvement Grants Program	N/A	-	20.455(2)(m)	100-241	P	1	No
Crime Victim Asstnce. Passed thru as Victim of Crimes Act (VOCA)	16.575	-	20.455(5)(mh)	100-542	CG	1,2,3,4,5,6	No
Recovery Act – State Victim Assistance	16.801	-	20.455(5)(mh)	100-542	CG	1,2,3,4,5,6	No
Missing Children’s Assistance	16.543	-	20.455(2)(m)	100-241	P	1,2,3,4,5	No
Public Safety Partnership & Community Policing	16.710	-	20.455(2)(m)	100-241	P	1,2,3,4,5	No
Edward Byrne Memorial Law Enf. Assistance Passed thru the ABA as Closed Circuit TV	16.580	-	20.455(5)(ma)	100-543	P	1	Yes
Children’s Justice Grants	93.643	-	20.455(5)(ma)	100-543	CG	1,5,6	No

* See following definition table in 2.6.3

Grant Type is relative to the award process for the local and nonprofit grantee, not for the Department of Justice as a recipient from federal sources.

2.6.2 DOJ Inventory of State Financial Assistance Programs

DOJ Inventory of State Financial Assistance Programs

State Grant Title	State ID Number	State Statute	Chapter 20 Reference	Fund-Appr	Grant In Aid Type*	Recipient Type*	Included in Single Audit	Fed Fund Match FDA#
Officer Training-Local Assistance	455.202	165.85(5x)	20.455(2)(am)	100-202	CR	1	NO	NO
Law Enf. Community Policing Grant	455.214	165.984	20.455(2)(dq)	100-214	A,S	1,2,3,4	YES	NO
DNA Sample Reimbursement	455.221	165.77	20.455(2)(lm)	100-221	CR	1	NO	NO
Drug Crimes Enforcement	455.225	N/A	20.455(2)(kp)	100-225	A,CG	1,2	YES	NO
County Law Enforcemnt Services	455.226	165.89	20.455(2)(kq)	100-226	F,CG	1	YES	NO
Tribal Law Enforcemnt Assnce	455.227	165.91	20.455(2)(kw)	100-227	F,CG	5	YES	NO
Law Enforcement Training Fund Local Assistance	455.231	165.85(5)(b) 165.85(5m)	20.455(2)(j)	100-231	CR	1,2,3,4,5	NO	NO
County-Tribal Local Assistance	455.263	165.90	20.455(2)(kt)	100-263	F,CG	1	YES	NO
Atty General's Case Settlement Discretionary Fund	455-321	N/A	20.455(3)(g)	100-321	P,RS,C,CR	1,2,3,4,5,6	NO	NO
Sexual Assault Victim Services (SAVS)	455.531	165.93	20.455(5)(gc)	100-531	F,CG	6	YES	NO
Victim and Witness Assistance Program – A Program Cluster	455.503 455.532 455.536 455.537 455.539	950.06, Chap Jus 12 Admin Code	20.455(5)(c) 20455(5)(g) 20.455(5)(kk) 20.455(5)(k) 20.455(5)(kp)	100-503 100-532 100-536 100-537 100-539	F,CG	1	YES	16.738

* See following definition table in 2.6.3

2.6.3 Table Definitions – Federal and State Programs

Grant-In-Aid Type for Local/Nonprofit Grantee	Recipients Codes
A - Appr	1 – Counties
C – Contract Amount	2 – Cities
CG – Competitive Grant	3 – Villages
CR – Cost Reimbursement	4 – Towns
F - Formula	5 – Other Governmental Units (School Districts, Indian Tribal Govts., Regional Planning Comm., etc.)
F/P – Formula/Project Grant	6 – Non Governmental Units (Private and/or Non-Profit Organizations, Etc.
L – Loan	
P – Project Grant	
PILT – Payment in Lieu of Taxes	
RS – Revenue Sharing	
S – Statutory Amount	

2.7 Department information

The website for the Department of Justice <http://www.doj.state.wi.us/> provides information concerning the department’s programs and operations.

2.8 Effective Date

This revision of the Appendix to the State Single Audit Guidelines for programs funded by the Department of Justice is intended for audits of fiscal years beginning after 12/31/110.

3.1 County-Tribal Law Enforcement

State ID Number 455.263

I. PROGRAM OBJECTIVES

The objective of the program is to provide local assistance under section 165.90 Wis. Stats to cooperative county-tribe law enforcement programs.

II. PROGRAM PROCEDURES

- A. Cooperative county-tribal law enforcement programs as established under s.59.54(12) may apply for funds to support a wide range of law enforcement services. The Indian reservation must be federally recognized.
- B. Applications for funding in the form of joint program plans must be submitted to the Department of Justice by December 1 of the year prior to the year for which funds are sought.
- C. Section 165.90 Wis. Stats. requires that when determining funding levels, the Department of Justice considers the following factors: population of reservation area to be served; complexity of the law enforcement problems that the program proposes to address; and the range of that the program proposes to provide. Therefore, DOJ uses an allocation formula which considers crime rate, unemployment rate, population and the amounts each grantee had received in the three prior years.
- D. The Department of Justice shall disperse to eligible programs the amount to implement approved plans prior to January 15 of the year for which funds were sought.
- E. In cases where a program plan operates for more than one year, before the grantee can receive funds in the second and any subsequent year, they must submit a report to DOJ detailing the performance of the program plan activities in the previous year.
- F. In cases where grantees do not expend all of the awarded funds on their original project, grantees are required to contact DOJ in writing or e-mail to seek approval to spend the excess funding elsewhere.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

Services must be for law enforcement operations only and be the same services identified in the joint county-tribe plan. Additionally, any excess funding can only spent on law enforcement activities and must have had the approval of the Department of Justice.

Suggested Audit Procedures

Review expenditures to assure funds were spent according to the original joint county-tribe plan or on DOJ-approved activities in cases where the county-tribe program ended up with excess funding from their original plan,

B. ELIGIBILITY

Compliance Requirements

Only cooperative county-tribal law enforcement programs established in accordance with s.59.54(12) are eligible for funding. The Indian reservation must be at least partially located within the county borders and be federally recognizable.

Suggested Audit Procedures

Determine if the county adopted a resolution establishing a cooperative county-tribal law enforcement program. Verify that the tribal reservation is federally recognized and is at least partially located within the county boundaries.

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

Compliance Requirements

No matching funds are required.

Suggested Audit Procedures

None

D. REPORTING

Compliance Requirements

In cases where a program plan operates for more than one year, before the grantee can receive funds in the second and any subsequent year, they must submit a report to DOJ detailing the performance of the program plan activities in the previous year

Suggested Audit Procedures

Verify that performance reports in such cases were timely filed and received by the Department of Justice.

3.2 Crime Victim & Witness Assist. Program – Program Cluster

Federal Catalog Number 16.738
State ID Numbers 455.503, 455.532, 455.536, 455.539

This state program is funded by five appropriations:

- Appn 503 – 20.455(5)(c) Reimbursement for Victim & Witness Services
- Appn 532 – 20.455(5)(g) Crime Victim Witness Assistance Surcharge- General Services
- Appn 536 – 20.455(5)(kk) Reimbursement to Counties for Providing Victim & Witness Services
- Appn 539 – 20.455(5)(kp) Reimbursement to Counties for Victim & Witness Services

- Appn 537 – 20.455(5)(k) Interagency and Intra-agency Assistance; Reimbursement to Counties. This appropriation is a pass-through appropriation of federal funding received by the State Department of Justice from the Office of Justice Assistance (OJA), an organization attached to the State Department of Administration. OJA receives the funding directly from the U.S. Department of Justice.

This cluster has been created to ensure that counties and auditors do not treat payments coming from any of these five individual funding sources as individual programs. The guidance for this program is Chapter Jus 12, Administrative Code as authorized by s. 950.06(5) Stats.

I. PROGRAM OBJECTIVES

The legislative intent is to provide reimbursement to Wisconsin counties for their costs related to services provided to victims and witnesses of crime, including additional services and protection for child victims and witnesses.

II. PROGRAM PROCEDURES

Prior to the beginning of a program a county must submit a program plan for DOJ's approval. Such proposed plan must include, but not limited to a:

- Plan summary
- Levels of service intended for victims & witnesses
- Related personnel and agencies
- Proposed staffing
- Proposed education, training and experience requirements for any staff providing administrative or programmatic services
- Plan budget
- Civil Rights assurance
- Copy of county board resolution authorizing both the program and plan submission
- Other information as required by DOJ – See Jus 12.02(1) Admin Code for all the requirements for the program plan

After a plan has been approved, the county will be eligible to be reimbursed up to 90% of allowable costs. If the claims by the counties exceed the total appropriations, claim payments will be reduced by an equal percentage for all counties.

DOJ shall make reimbursements semiannually. Counties must remit a semiannual claim within a reasonable length of time after January 1 and July 1.

Counties are required to submit to DOJ annually, a report on the implementation of its plan.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirement

Reimbursement can only be made for direct costs for services that are allowed or required as specified in s.950.055 Stats, s.950.06 Stats and Jus 12.02 Admin Code.

Costs incurred for government functions that would otherwise be incurred with or without a victim & witness assistance program are not allowable for reimbursement purposes.

Suggested Audit Procedures

Review Chapter 950, Jus 12 Admin Code and the approved program plan, with any approved modifications, and test expenditure records and supporting documentation to determine that services reimbursed are allowable.

B. ACCOUNTING & RECORD KEEPING

Compliance Requirement

The counties must maintain an accounting system that discloses the amounts and dispositions of all reimbursed costs.

County expenditure records must be able to show expenditures by source. Accounting entries must be supported by secondary or intermediate records and the original source documentation.

Time and effort records, including hours worked along with a description of the work performed must be kept for each county employee performing direct or support services.

All records must be retained for three years.

Suggested Audit Procedures

Verify that the accounting system meets these requirements and review relevant records to ensure they also meet requirements.

C. STAFFING

Compliance Requirement

Program plans and modifications specify the maximum staffing level (expressed either as full-time equivalent positions or numbers of hours per week) for which a county may seek reimbursement. In some instances, counties are authorized to receive reimbursement for single positions that partially perform program plan services and partially perform non-program plan services.

Suggested Audit Procedures

Review the approved program plan with any approved modifications to determine the maximum staffing level approved by the Department of Justice. Verify that authorized staffing levels were not exceeded.

If a single position is authorized to be partially reimbursed under the approved program plan because the position also performs non-plan services, review supporting time and effort records to verify that only costs for time spent on eligible program plan services were claimed for reimbursement.

D. EQUIPMENT

Compliance Requirement

Equipment or permanent property for which a county receives reimbursement must be used for crime victim and witness services. In part, because this program is partially funded with federal money, disposal or non-plan use of such equipment or property requires approval of the Department of Justice.

Suggested Audit Procedures

If a county has received reimbursement for the cost of purchasing equipment or permanent property, verify that the property exists and is used exclusively for victim and witness services unless other non-plan use or disposal has been approved by the Department of Justice.

D. REPORTING

Compliance Requirement

Each county with an approved plan must submit to the Department of Justice at least annually a report on the implementation of the program plan.

Suggested Audit Procedures

Verify that a plan has been sent and received by the Department of Justice.

3.3 Sexual Assault Victim Services Program

State ID Number 455.531

I. PROGRAM OBJECTIVES

The Department of Justice disburses state funds to eligible organizations for the purpose of providing services for sexual assault victims. The Department of Justice has been authorized by the Legislature to make such disbursements through provisions of section 20.455(5)(gc) and section. 165.93, Wi stats.

II. PROGRAM PROCEDURES

A selected review committee awards grants on a competitive basis once every three years. Each award covers three individual grant years. In addition to the original application-proposal, organizations with approved awards must submit an annual application with a detailed plan and annual budget to the Department of Justice. At the end of each grant year, organizations must submit an informational report to the Department of Justice and return any unspent funds.

DOJ disperses 80% of the award in January of the calendar year of the grant. After the close of the grant year and upon receipt and approval of the final report, the remaining 20% of the approved award is dispersed to the grantee.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. ELIGIBILITY

Compliance Requirements

To be eligible for a grant, an organization must meet **all** of the following criteria:

- Be a nonprofit corporation or public agency
- Does provide or will provide, directly or through subcontract the following services for sexual assault victims:
 - a) Advocacy and counseling services
 - b) Crisis phone services 24 hours per day, 7 days per week
 - c) Professional education relating to intervention for victims and community education for the prevention of sexual assaults
 - d) Services for any group with special needs such as, and not limited to children, the elderly, citizens in rural areas, men and the physically disabled.
- Not all of the services afore mentioned are provided by contractors or subcontractors or service agreements with 3rd parties.

- This grant would not fund more than 70% of the organizations total operating budget

Suggested Audit Procedures

Verify that grantee meets all eligibility requirements.

B. TYPE OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

The expenditures must be for providing services for sexual assault victims and be in accordance with the approved program plan.

Suggested Audit Procedures

Review expenditures verifying that they were made in accordance with the approved plan. This includes reviewing payroll and timekeeping records of staff whose salary and benefits were charged to the grant.

C. REPORTING REQUIREMENTS

Compliance Requirements

The following information shall be reported to the Department of Justice for each calendar year covered by the grant.

- 1) Total expenditures in the grant period for the fiscal year.
- 2) Number of persons served in the grant period, grouped by the following general types of service:
 - a) Client contacts/hotline calls /information & referrals
 - b) Individual Counseling
 - c) Support groups
 - d) Personal or legal advocacy
 - e) Community education/prevention/outreach.
- 3) Number of persons requesting services in the grant period for the fiscal year that did not receive them.

Suggested Audit Procedures

1. Review approved program plan and test expenditure records and bookkeeping to determine that total reportable expenditures are accurate.
2. If possible and **only** without violating Section 905.045 Wi. Stats., *Domestic Violence or Sexual Assault Advocate-Victim Privilege*, review record keeping of individuals seeking service and being served to determine if service reporting to DOJ was reasonable accurate.

3.4 Tribal Law Enforcement Assistance

State ID Number 455.227

I. PROGRAM OBJECTIVES

The objective of this program is to provide financial assistance to support the tribal law enforcement operations of federally recognized American Indian tribes and bands in this state.

II. PROGRAM PROCEDURES

- A. This grant program is authorized by section 165.91 Wis Stats. and is based on calendar years.
- B. Annually, qualified American Indian tribes and bands are sent formal solicitations from the State Department of Justice to apply for this grant. Grant applications must be received by DOJ by the due date as specified in the solicitation letter. The application must include a detailed description of the proposed use of the grant moneys including an itemized budget.
- C. In the solicitation letters, DOJ specifies the amount of funding each tribe and band is eligible to receive. The amounts are based on a formula, which considers the county crime rate, tribal unemployment rate, tribal population and also considers the average amount of funding received by the tribe or band under this aids program over the previous three years.
- D. In years where not all eligible tribes and bands apply for the grant, the excess program funding is used to supplement the eligible funding for the tribes and bands facing the greatest funding decrease from the previous year.
- E. In cases where grantees do not expend all of the awarded funds on their originally approved project, grantees are required to contact DOJ in writing or e-mail to seek approval to spend the excess funding elsewhere.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

Services must be for tribal law enforcement operations only and be the same services identified in the program plan. Additionally, any excess funding can only be spent on tribal law enforcement activities and must have had the approval of the Department of Justice.

Suggested Audit Procedures

Review expenditures to assure funds were spent in accordance with the original program plan or on DOJ-approved activities in cases where the original program plan ended up with excess funding,

B. ELIGIBILITY

Compliance Requirements

The grantee must be a federally recognized American Indian tribe or band.

Suggested Audit Procedures

None. The Department of Justice sends out solicitation letters to all federally recognized American Indian tribes and bands in Wisconsin.

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

Compliance Requirements

No matching funds are required.

Suggested Audit Procedures

None

D. REPORTING REQUIREMENTS

Compliance Requirements

Currently there are no reporting requirements for the grantees.

Suggested Audit Procedures

None

3.5 County Law Enforcement Services

State ID Number 455.226

I. PROGRAM OBJECTIVES

The objective of this program is to provide financial assistance to support the county law enforcement operations of certain qualified Wisconsin counties.

II. PROGRAM PROCEDURES

- A. This grant program is authorized by section 165.89 Wis Stats. and is based on calendar years.
- B. To be eligible for this grant program a county must border on a federally recognized Indian reservation. The county must not have established a cooperative county-tribal law enforcement program under s. 165.90 with each federally recognized tribe or band within its borders. Lastly, the county must demonstrate a need for the law enforcement services to be funded by the grant.
- C. Annually, qualified counties are sent formal solicitations from the State Department of Justice to apply for this grant. Grant applications must be received by DOJ by the due date as specified in the solicitation letter. The application must include a detailed description of the proposed use of the grant moneys to fund law enforcement operations. Furthermore, the proposal must include an itemized budget.
- D. In the solicitation letters, DOJ specifies the amount of funding each qualified county is eligible to receive. The amounts are based on a formula, which considers the county crime rate, county unemployment rate, county population and also considers the average amount of funding received by the county under this aids program over the previous three years.
- E. No single county may receive more than \$50,000 with the exception of Forest County, which per s. 165.89(4) is to receive \$300,000 annually.
- F. In years where not all eligible counties apply for the grant, the excess program funding is used to supplement the eligible funding for the counties facing the greatest funding decrease from the previous year.
- G. In cases where grantees do not expend all of the awarded funds on their originally approved project, grantees are required to contact DOJ in writing or e-mail to seek approval to spend the excess funding elsewhere.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

Services must be for county law enforcement operations only and be the same services identified in the program plan. Additionally, any excess funding can only spent on county law enforcement activities and must have had the approval of the Department of Justice.

Suggested Audit Procedures

Review expenditures to assure funds were spent in accordance with the original program plan or on DOJ-approved activities in cases where the original program plan ended up with excess funding,

B. ELIGIBILITY

Compliance Requirements

The grantee must border on at least one federally recognized Indian reservation and the county has not established a cooperative county-tribal law enforcement program under s. 165.90 with each federally recognized Indian tribe bordering the county. Furthermore, the county must demonstrate a need for the law enforcement services to be funded with the grant.

Suggested Audit Procedures

None. The Department of Justice verifies eligibility before awards making awards.

C. MATCHING

Compliance Requirements

No matching funds are required.

Suggested Audit Procedures

None

D. REPORTING REQUIREMENTS

Compliance Requirements

Currently there are no reporting requirements for the grantees.

Suggested Audit Procedures

None

3.6 Victims of Crime Act (VOCA)

Federal Catalog Number 16.575

I. PROGRAM OBJECTIVES

The primary purpose of VOCA victim assistance grants is to support the direct provision of services to innocent victims of crimes. Such services may include responding to the emotional and physical needs of crime victims, assisting to stabilize the lives of the victims after the crime, helping the victim to understand and participate in the judicial process and providing victims of crime with a measure of safety.

II. PROGRAM PROCEDURES

The Department of Justice enters into 3-year grant agreements with a variety of local government agencies and nonprofit organization seeking VOCA funding in according with federal and state laws and guidelines. Approved grant applications as subgrant award agreements and the VOCA Program Guidelines as promulgated by the State Department of Justice are the primary sources of program rules and regulations that administer this grant program. Federal guidelines, including the Office of Justice Program (OJP) Financial Guide are essentially embedded in the State's VOCA Program Guidelines publication. Grant funds are disbursed as grantees submit periodic reimbursement requests. A variety of progress reports and informational reports are required

III. COMPLIANCE REQUIREMENT AND SUGGESTED AUDIT PROCEDURES

A. ELIGIBILITY

The auditor is not expected to test for eligibility

B. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

Funds can only be expended in accordance with the requirements and terms of the WI Department of Justice's VOCA Program Guidelines and the approved subgrant award agreement.

Suggested Audit Procedures

Review the VOCA Program Guidelines and the approved award agreement.
Test the expenditures for compliance to all fiscal-related requirements.

C. MATCHING

Compliance Requirements

Matching requirements are disclosed in the VOCA Program Guidelines and the approved subgrant award agreement.

Suggested Audit Procedures

Review the VOCA Program Guidelines and the approved award agreement budget to determine match requirements. Verify that claimed match was for budgeted expenses directly related to grant activities and that actual match met or exceeded the required amount.

D. SUPPLANTATION

Compliance Requirements

VOCA projects are intended to supplement, expand or enhance direct victim services. VOCA funds may not be used to supplant or divert other funding sources away unless it can be demonstrated that other such funding was eliminated or reduced for reasons other than the receipt of federal VOCA funds.

Suggested Audit Procedures

Determine that grant funds supplement rather than supplant state, local or other funding.

E. PROPERTY/EQUIPMENT

Compliance Requirements

Requirements relating to the acquisition recordkeeping and disposal of qualifying property and equipment are specifically identified in the VOCA Program Guidelines. They are also in accordance with federal guidelines.

Suggested Audit Procedures

Review the VOCA Program Guidelines and the approved grant award budget to determine that all property/equipment requirements are complied with.

F. REPORTING

Compliance Requirements

A variety of reports are required to be submitted to the WI Department of Justice, Office of Crime Victim Services including:

- VOCA project contact information
- Project employee information
- Project commencement/termination information

- Quarterly Progress Reports for quarters 1,2 & 3
- Final Progress Report due in 45 days from project end
- Financial Status Report/Funds Request
- Civil Rights information
- Single Audit Reports, but only if the grantee is subject to federal single audit guidelines per OMB Circular A-133

Suggested Audit Procedures

Review the VOCA Program Guidelines to determine which reports were required to be submitted to DOJ. Verify that they were timely submitted and received by the Department of Justice's Office of Crime Victim Services.

G. RECORDS RETENTION

Compliance Requirements

Records must be retained for at least three years after the date of the final expenditure report. Original source documents such as invoices, payroll records and time and effort records must be retained in addition to ledger entry records.

Suggested Audit Procedures

Review the grantee records to verify that required records are indeed being retained for at least three years.