

VOCA GUIDEBOOK
Victim Assistance Division (VAD)
Project Period:
October 1, 2017-June 30, 2019



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NEW POSITION

TBD

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NEW POSITION

TBD

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NEW POSITION

TBD

TBD

(currently SOS)

Staff contacts will be updated as new positions are filled.

Introduction

This guide was created to assist you with the implementation of the project funded for October 1, 2017-June 30, 2019. The information contained within will be a tool to utilize throughout the project period in conjunction with the Special Conditions and the Fiscal Year 2017 VOCA Grant Application Instructions. Please take the time to thoroughly read the guide and assure others within the program who have oversight of the grant also read it and have it available. Updates could occur during the project period, at which time notification will be sent and the most current version will be available on the Nebraska Crime Commission website.

The increase of VOCA funds has been accompanied by an increase of federal oversight. Below is some general information to think about in the management of your VOCA grant and decreasing potential grant audit issues.

A general note about audits: When an audit occurs, there are several things that are looked at. It is important to remember that an audit conducted at the federal level (OIG, OCFO) is drastically different than the single audit (A-133 Audit) that an accountant does for your agency each year. During a single audit they are not looking for compliance with federal or state grant compliance, rather the accounting methods used for the agency. From the federal level, the auditor wants to see that items approved and reimbursed fit the following criteria:

1. Is it **ALLOWABLE**? Does the funding source allow for that line item under the guidelines of the grant. State Administrating Agencies can be stricter with what is allowable than the federal guidelines allow.
2. Is it **ALLOCABLE**? Assuring that the line item is equitably charged to funding sources based on the benefit of the cost to the funded program.
3. Is it **NECESSARY**? For VOCA this would be determining if that line item is necessary in order to provide direct services to victims.
4. Is it **REASONABLE**? Being good stewards of the federal dollars is assuring that grant dollars are being spent on fiscally responsible items.
5. Is there **SUPPORTING DOCUMENTATION**? The above four items could be true, however if there is not adequate supporting documentation the grant cannot reimburse for that line item.

Auditors look through all supporting documentation to assure that they can tie the line item that was paid for back to what was approved within the grant. This is why it is very important when sending in reimbursement to assure that items being requested for reimbursement are already within the approved budget. It is also very helpful for the financial evaluators, auditors and the grant administrator to have recipients clearly write any notes to explain circumstances on the supporting documentation. The more information provided the better to reduce questions during reimbursement process, monitoring or several years down the road during an audit. An example of this would be, if an individual is filling in for a VOCA grant funded position that is vacant, indicate that on the time sheet or pay stub.

MATCH REQUIREMENTS

VOCA recipients are required to provide a 20% match share of the overall requested budget.

- The match funds may be in the form of **cash contributions, in-kind contributions, or a combination of both methods**. Match allocated for VOCA cannot be used or reported as match for other federal awards.
- **Cash match** must be derived from non-federal sources (i.e. funds from states and local units of government that have a binding commitment of matching funds for programs or projects), except as provided in the Office of Justice Programs Financial Guide, effective edition (Part III, Chapter 3, Match Requirements).
- Value of volunteer service is \$22.25 per hour for in-kind match purposes of **professional** equivalent positions (i.e. Advocates, CASA volunteers, etc.) or other direct service professionals such as attorneys, therapists.
- Value of volunteer service is \$15.00 per hour for in-kind match purposes of **administrative support** positions (i.e. filing, mail, file creation, etc.)

At least 50% of the match requirement for the grant period should be reported on or before the September 2018 Financial Report which is to be completed by October 15, 2018. If this is not possible, please contact your grant specialist.

All matching funds required by your VOCA grant must be obligated by the end of the project period.

- Sub-recipients are required to maintain records that clearly give details of the source, the amount and the date of all match contributions. Documents are also required that explain the basis for determining the value of items used for match for your grant. Examples of such items include personnel services, materials, equipment and office space.
 - Volunteer service documentation must include:
 - 1) Name
 - 2) Date
 - 3) Description of services provided
 - 4) Total hours
 - 5) Volunteer signature*
 - 6) Supervisor signature
 - 7) Location of service
- *If it is difficult to secure the signature of volunteers due to accessibility to the office consider using electronic signatures in a PDF fillable form. The other option would be to have the volunteer email a jpeg (picture) of their signed timesheet to you, then the volunteer supervisor can print and sign the timesheet for approval.

- In-kind rent **must be documented with a lease** that verifies the value of the space donated. The cost of the space may not exceed the rental cost of comparable space and facilities in a privately owned building in the same locality. A letter to the grant file from the rent provider will satisfy this requirement.

SUBGRANT ADJUSTMENTS

Subgrant Adjustments need to be completed prior to a change made within the project. Costs that do not have prior approval will not be reimbursed, with the exception of the 5% rule explained below. Project Personnel changes do not have to be done prior to the change occurring, changes in Project Personnel must be submitted within 30 days of the change occurring. All Subgrant Adjustments must be signed and have a narrative to explain the requested adjustment, this includes changes in project personnel. Subgrant Adjustments must be emailed to ncc.voca@nebraska.gov and are not in effect until an emailed response is received by VAD staff. The Subgrant Adjustment form has been modified for the Victim Assistance Division and is located on the NCC Website under the VOCA page. Subgrant Adjustments submitted on older versions will be returned.

- Three budget subgrant adjustments initiated by the subgrantee will be allowed during the 21 month project period.
- All subgrant adjustments must be submitted by **March 31, 2019**. Requests submitted after this deadline will not be considered, unless there are emergency direct client assistance needs.
- Subgrant Adjustments will go into effect on the date it is approved, they will not be retroactive.

Beginning October 1, 2017: If your program is requesting to adjust up to 5% of your total allotment within a specified broad cost category (i.e. personnel, supplies, travel, etc.), you will no longer need to submit a Subgrant Adjustment. The one exception is personnel raises exceeding a 3% Cost of Living raise will require submission of a Subgrant Adjustment. It is still the program's responsibility to ensure new costs added using this method are allowable per the federal VOCA regulations. Please contact your Grant Specialist if you have any questions or want to determine if a cost would be allowable.

REPORTING REQUIREMENTS

VOCA Financial Reports

- Cash Reports are to be completed monthly or quarterly. The program can decide which is best, however, it must be consistent. This means programs cannot alternate between monthly and quarterly. **Monthly Cash Reports are due by the 15th of the following month.** If the 15th falls on a weekend or holiday, please submit reports on the previous business day. **Quarterly Cash Reports are due by the 30th of the following month.** If the

30th falls on a weekend or holiday, please submit reports on the previous business day.

Cash Report and documentation is to be emailed to ncc.cashreports@nebraska.gov

The Cash Report form and Instructions can be found on the Nebraska Crime Commission website by going to the box for Grants and clicking on VOCA. <https://ncc.nebraska.gov/>
The Cash Report has been updated for FY 2017, please be sure to use the correct form and review the instructions for assistance in filling it out.

VOCA reports should be submitted no more than 4 months after expenses are incurred. For example, expenses incurred in December 2017 should be reported no later than April 15, 2018. All reports for grants in the period 10/1/17 to 6/30/19 should be submitted no later than July 30, 2019 unless other arrangements have been made with VAD staff. A final Cash Report will need to be submitted by August 14, 2019 showing a ZERO balance.

Funds that are not spent by the end of the project period will be de-obligated, no exceptions. An indicator of good grant management is to assure the program is able to expend the funds awarded within the project period. VAD staff may request certain programs to extend project periods depending on the federal award their grant is being drawn from and the federal project period end date.

- Sub-recipients who fail to comply with VOCA deadlines and requests for additional information may have disbursements temporarily suspended until reports are current and/or accurate. Subrecipients that consistently fail to comply with timely financial and/or grant reporting may be subject to having their current award or terminated. Please refer to Nebraska Crime Commission Operating Instruction 10.011.01 (A-C); 10.011.02 (A-D). Operating Instruction #10 can be found on the Nebraska Crime Commission website at: <https://ncc.nebraska.gov/agency-policies-and-procedures>

Proper Financial Records

Please note: The new monitoring procedures no longer require 100% documentation to be submitted with Cash Reports, unless otherwise indicated on a case by case basis. Based on expenses in the VOCA grant, some programs may still be submitting 100% documentation. For example, all programs have to submit supporting documentation for Payroll. If that is the only expense included in your grant, 100% documentation will be required with Cash Reports. This will still benefit all programs in timely reimbursements as it does decrease documentation for most. It is important to remember that even though the documentation is not submitted, the agency MUST maintain all financial documentation in VOCA grant records and have available for VAD staff if/when requested.

All supporting documents must show the allocation of the line item to VOCA and provide the calculation of that item on the document. This amount must match what is provided on the general ledger and add up to the amount indicated on the Cash Report. At no time shall documentation provide client identifying information.

Personnel

All employees (including salaried) who are paid with VOCA grant funds or are used as Match are required to complete a timesheet that confirms actual hours worked. All volunteers used for in-kind match must complete timesheets as well. Acceptable timesheets must include the following items:

- Name
- Pay period beginning and ending dates
- Date
- Hours worked (allocate actual hours by funding source)
- General description of activities conducted
- Leave (allocated by devotion to funding source)
- Employee Signature
- Manager/Supervisor Signature

All employees that are 100% devoted to VOCA must submit Bi-Annual Certifications that certify 100% of their time was spent on VOCA allowable activities. The certification can only be completed for hours already worked. The time periods covered would be October 1-March 31; April 1-December 31. The certification language can be added to the signed timesheet and completed by pay period.

Payments of overtime is not allowed without prior approval. Employee bonuses are not allowable. Nebraska Crime Commission only reimburses for basic fringes this includes the following: payroll taxes, health insurance (dental and vision included), retirement, unemployment, workman's compensation, state recognized Holidays, sick leave, vacation leave, bereavement leave, and other leave as required by federal law. Leave payouts are not allowed with VOCA funds, due to the inability to accurately track the devotion to VOCA of that individual while employed by the agency.

Personnel Records to be submitted for reimbursement:

- Timesheets
- Paystubs
 - Name
 - Date
 - Number of hours worked
 - Rate of pay
 - Gross pay
 - Employer-paid fringe benefits
- Insurance invoices must be submitted with first Cash Report to verify the expenses for the reporting period. If the rates change mid project period, program must submit current invoice documenting the changed rate(s).

Consultants/Contracts

All contracts or agreements under this category must be provided with the first Cash Report for the grant period. It is the responsibility of the subgrantee to submit renewals or new agreements throughout the grant period when necessary. Invoices must be retained and kept in the grant file to provide to VAD staff upon request.

Travel

Travel Policy must follow the below provisions, programs may have travel policies that are more restrictive, however, it must be in compliance with CFR 200.474 regarding Travel Costs. If the agency has their own travel policy, a copy of the policy will need to be submitted with their first Cash Report for the project period and anytime changes are made.

Airfare: must be the least expensive unrestricted accommodations class except when travel would:

- a) require circuitous routing
- b) require travel during unreasonable hours
- c) excessively prolong travel
- d) result in additional costs that would offset the transportation savings
- e) offer accommodations to meet traveler's medical needs. Documentation must be provided to justify the expense on a case-by-case basis.

Meals: Overnight Travel- employees can claim only actual amounts paid for food/meals; or a Per-Diem (based on agency policy) that is not above the GSA MI&E (excluding the \$5 incidentals) for the travel destination. The below meals are allowable for Overnight travel:

- Breakfast: when the person travelling leaves at or before 0630, breakfast can be reimbursed
- Lunch: when the person travelling leaves at or before 1100, or returns from overnight travel at or after 1400, noon meal may be reimbursed
- Supper: when the person travelling leaves for overnight travel at or before 1700 or returns from overnight travel at 1900, the evening meal may be reimbursed

Meals for day travel are NOT reimbursable; even if the agency travel policy allows it.

Lodging: Expenses for lodging may be allowed if the person is generally more than 60 miles from his/her workplace. Under certain circumstances, exceptions may be made such as weather, work requirements, or medical conditions. If any of the above circumstances exist, the reason must be clearly stated on disbursement documentation. Lodging must follow the "government rate" (GSA) when possible. If there are no hotels in the area able to offer the government rate, this information must be clearly stated on the disbursement documentation.

In-state training that is included in the approved budget as unspecified training travel expenses no longer will require prior approval from VAD staff if attending training sponsored by one of the following: Nebraska Coalition to End Domestic Violence and Sexual Assault, Nebraska Child Advocacy Center Alliance, Nebraska CASA Association, Nebraska Coalition for Victims or Crime, or other VOCA subrecipients. It will be the responsibility of the agency to assure training attended with VOCA funds is relevant to providing services to victims of crime and follows the

proper travel policies and rates. VOCA cannot fund non direct service staff to attend training.

Travel records to be submitted for reimbursement:

- Mileage logs
 - Start/Stop location
 - Date
 - Employee/volunteer name and signature
 - Total miles traveled
 - Purpose of trip
 - Supervisor signature
- Invoice showing payment for airfare that includes departure and arrival locations and dates
- Invoice showing payment for hotel that includes dates of stay
- Individual itemized meal receipts showing date, description of item and cost. Tips cannot exceed 20%. If the agency has a Per Diem policy, itemized receipts are not needed.
- Attendance to trainings/conferences must have an agenda or certificate of completion
- Registration costs and other miscellaneous costs (parking, ground transportation, etc.) must provide dates, location, and rate

Supplies and Operating

Any expense claimed in this category must have a detailed receipt or invoice supporting the cost. General office supplies includes: pens, pencils, notebooks/paper, paper clips, staples, Kleenex, bathroom tissue etc. Items that are inappropriately put in this category will not be reimbursed, if the agency has already been reimbursed the cost will need to be remedied. If you are unsure about a certain item, please consult with your grant specialist prior to allocating the expense to VOCA.

Rental Agreements

Whether your agency rents office space or receives space as in-kind donation, you are required to have a written rental agreement or statement of in-kind value. All contracts or agreements under this category must be provided with the first Cash Report for the grant period. It is the responsibility of the subgrantee to submit renewals or new agreements throughout the grant period when necessary. Acceptable rental agreements generally include:

- Date of agreement
- Terms of agreement
- Payment details or value of in-kind contribution
- Signatures of appropriate parties

Utility Bills

Acceptable utility bills generally include:

- Company name, address and phone number
- Account number
- Billing period

- Service address
- Total cost
- Breakdown of charges

Other

Client assistance expenses requested for reimbursement must provide the date of the expense and a detailed record of the expense. Please remember the VOCA cannot pay for fees or fines. For example, if a victim needs assistance with a utility bill and has late charges those cannot be reimbursed. When considering items to utilize client assistance funds on it is important to determine if the cost is necessary and relates to the victimization that occurred. Also, assure all expenses are reasonable, allowable and able to have supporting documentation.

Unallowable Expenditures

This list is not all inclusive. Always call your grant specialist if a purchase is questionable.

- Direct cash assistance to victims (gift cards, deposits, checks, cash, etc.)
- Food costs outside of budgeted grocery expenses for shelters, or emergency client assistance
- Tobacco, alcohol, trinkets advertising the agency

Performance Measurement Tool (PMT)

The Office for Victims of Crime requires all VOCA funded organizations to complete quarterly Performance Measurement Tool (PMT) Reports. These reports are completed via the federal reporting website www.ovcpmt.org

These reports are due to the federal government every quarter. Failure to submit these reports by the due date may result in suspension of grant payments. Please note that if you forget or lose your login information following the initial creation will require the sub-recipient to work with the OVC PMT HelpDesk to regain access to the account.

FY 2017 PMT Due Dates:

- Q1 Oct 1 – Dec 31 **DUE January 29**
- Q2 Jan 1 – March 31 **DUE April 29**
- Q3 April 1 – June 30 **DUE July 29**
- Q4 July 1 – Sep 30 **DUE October 31**(FY 16 Grant)**
- Q5 Oct 1 – Dec 31 **DUE January 29**
- Q6 Jan 1 – March 31 **DUE April 29**
- Q7 April 1 – June 30 **DUE July 29**(FY 17 Grant)**

In addition to the PMT System, VAD staff will send a survey to subgrantees to complete at the end of the project period. This is necessary in order to effectively complete the annual report to OVC. Although, quarterly activity summaries are no longer required for VOCA, programs are

required to continue to track outcomes and will be asked to report on them during desk reviews and on-site monitors.

MONITORING

The Office for Victims of Crime requires each State Administrating Agency to have a Monitoring Plan in place for VOCA funds. This Monitoring Plan will determine the frequency and level of monitoring for each VOCA recipient both financially and programmatically. The Operational Assessment Tool (OAT) is the tool utilized to determine the level of monitoring. Several factors were taken into consideration such as years as a VOCA recipient; changes in key staff; level of funding; amount of total government funding; increase/decrease of victims served; attendance at Grant Management Training, etc. This is an internal document and assessment completed by the staff within the Victim Assistance Division that are familiar with the program. The grant files from the last three years were used, PMT Data, and information from the most current application. The OAT will be reviewed on an annual basis, at which time programs will be notified of their monitoring levels.

DESK REVIEWS

Each VOCA subrecipient will receive a request for a mandatory financial desk review regarding a previously-reported financial report. Generally, subrecipients will receive a request for a desk review at least once every 12 months. A financial desk review will consist of the subrecipient submitting backup documentation for the expenses reported on a specific reporting period outlined in the desk review request letter that have not already been submitted.

Each VOCA subrecipient could receive a request for a mandatory program desk review at least once every 12 months. A program desk review will consist of the subrecipient submitting progress on outcomes, and answering pre-determined questions that will be sent along with the desk review request letter. VAD staff may determine other information to be provided as necessary.

ON-SITE REVIEWS

VAD staff will conduct monitors based on the determined monitoring plan for each subgrantee relevant to the Operational Assessment Tool score. For monitoring purposes, sub-recipients are required to make records available that support the data reported on the financial and performance reports, including, but not limited to, invoices, payroll journals, bills, receipts, cancelled checks, timesheets, travel expense reports, collaboration meeting minutes, training agendas, redacted case files, etc. On-site visits may also include a tour of the facility when appropriate. During site visits, VAD staff will check purchased equipment to ensure it has been properly identified and labeled. Prior to an on-site visit VAD staff will send a letter to the

subgrantee that will explain the process and the information to be provided prior to and/or have available during the monitor. VAD staff will make every effort possible to conduct program and financial on-site monitors together.

RECORDS RETENTION

All financial records, supporting documents, statistical records, and all other records pertinent to the award must be retained by each organization for five (5) years from the date of the final fiscal report unless an audit is in progress or the findings of a completed audit have not been resolved satisfactorily.

GRANT REQUIREMENTS

- Each subgrantee must attend VAD Grant Management Training once every three years. Key staff identified on the grant should attend. It is required for the Project Director, Project Coordinator and Fiscal Point of Contact. New subgrantees and new staff in the key positions identified above must attend VAD Grant Management Training within 12 months.
- Per OVC requirements all subgrantees are required to inform victims of Crime Victims Reparations program. All programs must have CVR brochures available to provide to victims and track number of applications assisted to be reported in the PMT System. Please contact the CVR Program manager if your agency is in need of training or brochures.
- OVC also requires all subrecipients of VOCA to survey clients and track the results of the surveys. If you have questions regarding surveys or need assistance with developing a survey please contact your grant specialist.

PUBLICATIONS

All publications (ex. Brochures, posters) funded in whole or in part by VOCA must have the following language:

VOCA

'This publication was supported by grant number awarded by the Office for Victims of Crime, Office of Justice Programs, U.S. Department of Justice, through the Nebraska Crime Commission.'

APPENDIX A

Commonly used Acronyms

Acronym	Definition
CVR	Crime Victim Reparations
DOJ	Department of Justice (Federal)
EEOP	Equal Employment Opportunity Plan
FCR	Federal Civil Rights
LEP	Limited English Proficiency
NCC	Nebraska Crime Commission
OCFO	Office of the Chief Financial Officer (Federal)
OI#10	Operating Instruction #10
OIG	Office of the Inspector General (Federal)
OJP	Office of Justice Programs (Federal)
OMB	Office for Management and Budget (Federal)
OVC	Office for Victims of Crime (Federal)
PMT	Performance Measurement Tool
SAR	Subaward Report
SGA	Subgrant Adjustment
VAD	Victim Assistance Division
VOCA	Victim of Crime Act
VAWA	Violence Against Women Act
SASP	Sexual Assault Services Program