

PROGRAM 2 – COUNCIL ON DOMESTIC VIOLENCE AND SEXUAL ASSAULT (CDVSA) GRANTS DEPARTMENT OF PUBLIC SAFETY

I. PROGRAM OBJECTIVES

The purpose of the Council on Domestic Violence and Sexual Assault (CDVSA) is to provide for planning and coordination of services to victims of domestic violence or sexual assault or to their families and to perpetrators of domestic violence and sexual assault and to provide for crisis intervention and prevention programs.

II. PROGRAM PROCEDURES

Grants for domestic violence, sexual assault, and batterers' intervention services are awarded every two years following a competitive application process. Awards are based upon established priorities and criteria determined by the CDVSA. Grants may be awarded to a city, borough, or other political subdivision of the State or a non-profit corporation.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF COSTS ALLOWED AND UNALLOWED -

1. **Compliance Requirement:** Costs allowed or unallowed under this program are determined by grant regulations 13 AAC 95 as well as grant award documents, including special conditions.

Suggested Audit Procedures:

- a) Review Department of Public Safety grant regulations 13 AAC 95 and grant award documents, including budget revisions if applicable, and
- b) Test financial related records to determine the appropriateness of costs per 13 AAC 95.

B. ELIGIBILITY -

The auditor is not expected to determine eligibility.

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

1. **Compliance Requirement:** The agency must provide and document matching expenditures equal to a minimum of 15% of the grant award for regular domestic violence and sexual assault grants, 20% of the VOCA and FVPSA awards and 25% for community based batterers' intervention programs. This match does not include State funds from any other source, but may include in-kind goods and volunteer services as defined in the grant award conditions.

Suggested Audit Procedure: Review expenditures from other than CDVSA grant(s) and other State sources as well as the use of donated goods and services to ensure that the required match has been met and is shown in financial statements.

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D. REPORTING REQUIREMENTS -

1. **Compliance Requirement:** The agency must submit quarterly and year-end reports as instructed by the CDVSA on the dates specified in the grant award conditions.

Suggested Audit Procedures:

- a) Review the agency files to determine whether all required reports have been submitted, and
- b) Verify timelines with the CDVSA office.

2. **Compliance Requirement:** The agency must submit quarterly expenditure reports as specified in the grant documents.

Suggested Audit Procedures:

- a) Confirm that the reported revenues and expenditures agree with the agency's general ledger, and
- b) The expenditures are within the budget limits of the grant.

3. **Compliance Requirement:** Agency financial statements must present a statement of revenues and expenditures for each State grant/contract. Such statements must show, for each State fiscal year grant, the final approved budget by line item category, actual revenues and expenditures, and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure: Review financial statements for compliance with above.

4. **Compliance Requirement:** The agency must clearly show on their financial statements any outstanding liability to the State as payable to the State. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures:

- a) Determine whether or not the agency has any outstanding liability to the State, and
- b) Review financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS -

The Council on Domestic Violence and Sexual Assault will determine if grantees are meeting other requirements. Therefore, the auditor is not required to test for the following:

- a) Eligibility,
- b) Special tests and provisions in the grant award and applicable Administrative Code, and
- c) Types of services allowed or unallowed.