

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 battering intervention services are awarded funding every State fiscal year as a result of following a competitive application process conducted every three years. 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 -

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 -

Compliance Requirement: The agency must provide and document matching expenditures equal to a minimum of 15% for all State general fund grant awards designated for domestic violence and sexual assault services, 25% match is required for VOCA and FVPSA awards and 25% for community-based battering intervention programs. State funds cannot be used to match other State funds but State funds from agencies, other than from the CDVSA, may be used to match federal grants awarded by the CDVSA. Match may also include in-kind goods and volunteer services as defined by the grant award conditions.

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

Suggested Audit Procedure: Review sources of cash and in-kind match to verify the match being used is restricted to the CDVSA grant award and that the designated match is adequately tracked as a cost sharing expense. A valuation of in-kind goods and volunteer services should be well documented for each source of match and is to be restricted to the same performance period as the grant award.

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. Reimbursement for expenditures are only required for federally funded awards.

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 including Line Item Budget Revisions (LIBR) approved by the CDVSA, 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 the agency has any outstanding liability to the State, and

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

- 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.