

**Iowa Attorney General's Office  
Crime Victim Assistance Division (CVAD)  
Victim Services Support Program (VSS)**

**Travel Reimbursements:**

**Questions:** Why are there variances in mileage reimbursement rates for each organization? Why does each organization have different travel forms?

**Answer:** Each non-profit organization has a Board that provides oversight on the organization's programming, policies and financials. In State Fiscal Year (SFY) 2013 and 2014, each organization's Board determined the travel reimbursement rates, guidelines and forms for their organization. The CVAD Victim Services Support Program would reimburse mileage at the rate established in the Program's set policies, not to exceed the federal mileage reimbursement rate. If an organization did not have an established travel policy then they are required to utilize the state rate.

**In SFY2015:** Starting in SFY2015 (7/1/14) a Victim Services Orientation Manual was created to provide guidance to Programs regarding policies and procedures around claims reimbursement, travel/mileage procedures, allowable expenses, funding stream guidelines and other programmatic necessities. As outlined in the Orientation Manual, all organizations are **required** to utilize the new uniform travel forms and the state mileage rate for travel reimbursement. Organizations are allowed to reimburse at a higher rate, but will have to make up the difference in costs out of their other funds, as the VSS program will only allow reimbursement at the State rate.

New forms were redesigned for all aspects of programming: travel, mileage, pre-approval of out of state travel, budget revision requests, payroll summary and expense forms, internal tracking forms, direct client assistance tracking forms, appeal form, etc. The forms are professional, mirror other State tracking forms as closely as possible, have been standardized and all Programs are expected to utilize these forms going forward. Varying Program documents are no longer acceptable.

**Chronological Order of Claims Documentation:**

**Question:** In some cases the documentation seems to be out of order and difficult to determine what documentation is related to which expense?

**Answer:** In SFY2013 and SFY2014, programs were required to provide expense summaries for type of expenses when there are more than three different costs listed for that expense type. The claim documentation is organized by expense type listed on the reimbursement claim form.

**In SFY2015:** In SFY2015, the orientation manual addresses chronological submission of reimbursement claim expenses. The new Claim reimbursement forms now require programs to number all supporting documentation and indicate the number of the supporting documentation corresponding to each expense on the claim reimbursement cover sheet. This allows for greater ease of reading and easy reconciliation of expense to supporting documentation.

### **Overtime:**

**Question:** What standards are utilized for determining overtime and is prior approval required?

**Answer:** As stated above each non-profit organization has a Board that provides oversight on the organization's programming, policies and financials. Each organization has set policies around determining overtime and all of their policies include approval by a supervisor or the director of the organization. All organizations provided a 24-7 crisis response. Overtime is primarily utilized to cover emergency 24-7 shelter and emergency response to victims after hours. Organizations follow all federal and state regulations regarding overtime. Organizations cannot ever exceed their total award/contract amount even if overtime was incurred in the contract period. In other words, if a Program incurs more overtime than they budgeted for, they would have to make up the difference with other funds. As part of on-site monitoring conducted by the VSS program, overtime is evaluated on how often it is utilized and whether the reason for overtime is justified. Prior approval from VSS program is not required for overtime, but an organization cannot exceed their award amount/contract and VSS program always has the right to deny an expense if it is unreasonable.

### **Bonuses:**

**Question:** Are bonuses being reimbursed by the VSS program? How does each program determine the bonus and the source of the bonuses?

**Answer:** Bonuses are not allowable for reimbursement with any of the VSS program funds. Each non-profit organization has a Board that determines when bonuses are allowed, amount of bonuses and source of payment for the bonuses. The VSS program does not have the authority to restrict what an agency does with their other funding sources. Bonuses are typically paid out of donation funds. However, the VSS program can bring concerns regarding these practices to the attention of the organization's Board.

### **Payroll/Time/Attendance Records:**

**Question:** Why are payroll, time and attendance records different with each organization?

**Answer:** Each organization is a stand-alone organization (vendor) and uses their own internal software or an outside payroll processing service which varies by organization.

In SFY2013, organizations utilized their own time/attendance records that are checked at on-site monitoring visits and reconciled to their VSS program reimbursement claims.

In SFY2014, VSS program required all organizations to use a standard, detailed time allotment sheet that shows date, hours spent by funding source and description of duties provided. Each organization tracks services being provided to victims by staff. Time allotment/attendance records are reviewed by VSS program at on-site monitoring visits.

## Payroll Summary for Claim Vouchers

**Program:** Victim Service Agency (List Name of the Program/Agency)  
**Program City:** Des Moines (List main city office location of Program)  
**Claim Period:** January-14 (List Month & Year)

**EXAMPLE**

New Staff	Employee	Title	DS%	Gross Wages	Total Payroll Claim	DA	SA	FV	SF	VA	VW
	Jane Dough	Legal Advocate	90%	\$2,905.50	\$2,905.50					\$700.00	\$2,205.50
	Jessica Nelson	Executive Director	20%	\$4,583.34	\$4,316.68	\$1,700.00	\$1,700.00	\$916.68			
Yes	Robert Kempen	Shelter Advocate	50%	\$2,800.90	\$2,800.90		\$2,400.45	\$400.45			
	Emilie Phillips	DV/SA Advocate	100%	\$3,750.00	\$3,750.00	\$2,000.00				\$1,750.00	
	Kate Johnson	Outreach Coord.	90%	\$3,425.52	\$3,082.97					\$3,082.97	
Yes	Brian Ianniello	Child Advocate	95%	\$2,666.67	\$2,533.34					\$2,533.34	
	Karen Hawkins	Shelter Advocate	100%	\$800.00	\$800.00					\$800.00	
	Marsha Sweet	Shelter Advocate	100%	\$1,200.00	\$1,200.00					\$1,200.00	
	Jane Austen	Shelter Advocate	100%	\$1,920.00	\$1,920.00	\$1,000.00				\$920.00	
	Elizabeth Bennett	Shelter Coordinator	100%	\$2,400.00	\$2,400.00		\$1,000.00	\$400.00		\$1,000.00	
	<b>Total:</b>			<b>\$26,451.93</b>	<b>\$25,709.39</b>	<b>\$4,700.00</b>	<b>\$5,100.45</b>	<b>\$916.68</b>	<b>\$800.45</b>	<b>\$11,986.31</b>	<b>\$2,205.50</b>
				<b>Gross Wages</b>	<b>Total Payroll Claim</b>	<b>DA</b>	<b>SA</b>	<b>FV</b>	<b>SF</b>	<b>VA</b>	<b>VW</b>

**EXAMPLE - The names, titles and other information are for a nonexistent agency to be used as an example.**

The Highlighted Yellow Example are the different funding streams/sources administered by the Victim Services Program through the Iowa Attorney General's Office

Programs will list the name of the employee, employee title, direct service percentage (DS%), gross wages and payroll amount claiming by each funding stream for that position. The Total Claim column will automatically total.

For example: The Program claimed \$700 of Legal Advocate Jane Dough out of VA (Victims of Crime Act) funds and \$2,205.50 of VW (STOP Violence Against Women) funds totaling \$2,905.50, which is the total gross earned for this pay period. The Program did not exceed the total gross earned.

## **Monitoring and Oversight**

Each funded applicant (“funded program”) is monitored both programmatically and fiscally. The Primary VSS contact reviews the designated programs’ applications, budgets, budget revision requests, claims for reimbursement, audit summary, performance reports, out-of-state travel request and contracts, as well as conducts onsite monitoring and/or desk monitoring audits. In addition, CVAD has a Certified Public Accountant on staff (CVAD Accountant) who reviews all budgets, budget revisions, claims for reimbursement, audit(s) and the financial piece of each grant application.

### **Internal Financial Oversight of Funded Programs:**

- *Fiscal Information:* Funded programs are required to submit an annual budget, monthly claims for reimbursement, and audits as required by federal and state regulations.
  - *Budgets* are reviewed by the CVAD Accountant and the funded program’s primary VSS contact. The CVAD Accountant conducts any follow-up necessary on the financial information provided. The primary CVAD contact reviews the budget for compliance with programming requirements and their application.
  - *Budget Revision Requests* are submitted if a program would like to move funds from one expense item to another. All *Budget Revision Requests* are reviewed by the program’s primary VSS contact, VSS Administrator (CVAD Director when Administrator is absent.) and the CVAD Accountant. Any can conduct follow-up as needed to clarify justification or expenses.
  - *Claims for Reimbursement* are submitted on a monthly basis, by funded programs. Each claim is reviewed by a VSS staff and quality controlled by the CVAD Accountant for necessary documentation, allowable costs, and funding requirements. Each program must provide documentation the expense has been incurred. The reimbursement request is then forwarded to the Accounting department of the main office of the AGO and after approval, they forward the request to DAS.
  - *Audits* are submitted by the programs by an independent auditor and reviewed by the CVAD Accountant. Funded programs submit their audits based on federal and state audit requirements. The CVAD Accountant conducts any necessary follow-up and provides a summary for the funded program’s audit to the Program’s primary contact on CVAD staff. All private agencies agree to perform an audit in accordance with Iowa Code Section 11.36 audit requirements.

### **On-Site Monitoring of Funded Programs:**

Site Monitoring (SM) visits are conducted at least once every three years. CVAD staff reviews funded programs files and policies related to the programming and funds, interviews key staff members, conducts discussion of the program’s organizational structure, policies, programming, collaborations, challenges and success; review progress measures and timelines, reviews fiscal documentation and checks compliance with federal and state assurances and standards. The CVAD staff prepare a Site Monitoring (SM) Report based on the SM Visit that is forwarded to key personnel such as the Executive Director and Board Chair of a non-profit organization.

### **Monitoring of CVAD:**

- CVAD is subjected to an annual audit by the State Auditor’s office, where reimbursements to programs, appropriate documentation and other associated paperwork are reviewed for errors. The State Auditor’s office reviews the monitoring practices of CVAD which includes contracts, reports, correspondence, policies/procedures and other documentation. The State Auditor’s office also reviews the independent audits conducted of our funded programs.
- CVAD is also audited every three years at a minimum by the Federal Department of Justice. The following items are reviewed during this audit: claims for reimbursement, budgets, budget revisions, programs’ applications for funding, application instructions, contracts, travel requests, performance reports, federal reporting and applications, CVAD policies/procedures, CVAD forms and orientation handouts.