

## Preparing for Desk Reviews and Site Visits

Throughout the lifecycle of your OVC award, you will participate in periodic reviews of your grant management activities. The purpose of these reviews is to learn about how you are implementing your award, update progress, provide technical assistance, and check compliance. Each grant-making component conducts programmatic monitoring through site visits and desk reviews and provides technical assistance and training to recipients. Grantees may also experience financial monitoring from the Office of the Chief Financial Officer (OCFO), and audits and reviews by the Office of Inspector General (OIG).

### The three types of monitoring activities include:

- ◆ **Desk reviews**—a comprehensive review of materials available in the grant file to determine administrative, financial, and programmatic compliance and grant performance; these are typically conducted virtually by your Grant Manager and may or may not include grantee involvement. Every Office for Victims of Crime (OVC) award receives an annual desk review.
- ◆ **Enhanced programmatic desk reviews (EPDRs)**—allow Grant Managers to follow up on any issues identified during the desk review, verify grantee activities, validate reported information, and assess the status of project implementation. These typically occur virtually with the participation of the grantee.
- ◆ **Onsite monitoring visits**—allow Grant Managers to go onsite to meet with the grantee to discuss specific issues related to implementing the program, observe grant activities, review relevant materials/documents, and assess planned vs. actual progress.

Typical activities reviewed during onsite visits include:

- ◆ Policies and procedures
- ◆ Compliance with award conditions
- ◆ Sample financial transactions
- ◆ Conference cost regulations
- ◆ Validation of programmatic data
- ◆ Procurement and equipment inventory
- ◆ Subaward processes and procedures

This job aid provides a checklist to help you better understand what to expect during financial desk reviews and site visits and how to successfully prepare for these activities.

## Checklist to Prepare for Desk Reviews and Site Visits

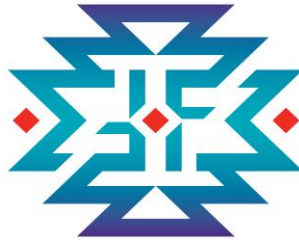
Task	Yes	No	Uncertain	Comments
<b>Policies and Procedures</b>				
Are your policies and procedures, accounting systems, and financial records adequate in capturing all grant expenditures and administering federal funds?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Are your written policies and procedures up to date and readily available?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Can you provide a copy of your current accounting policies and procedures?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Are staff responsibilities written and disseminated to personnel?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Is there a procedure for report processing and fund requests?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Is there a written cash management policy?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Are written timesheet and payroll policies and procedures in place, including for earning overtime/premium pay and recording time charged to different cost centers?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Are internal controls in place and sufficient in ensuring fraud, waste, and abuse are prevented?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Award Conditions</b>				
Are you in compliance with federal and program guidelines and the terms and award conditions of your award document? Do you review annually?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Are you complying with award conditions, and can you provide evidence if requested?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Financial Transactions</b>				
Are your general ledger and other accounting records up to date and readily available?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Do the cumulative expenditures recorded in your accounting system reconcile with those reported on the Federal Financial Report (FFR) as of the most recent FFR submitted?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Are budget vs. actual comparisons complete with all calculations reviewed and on file?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Is supporting documentation for expense transactions properly stored and readily available?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Task	Yes	No	Uncertain	Comments
Can you provide detailed general ledger account information for reported periods for all your grants?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Can you provide a copy of your complete chart of accounts?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Can you provide a list of all employees compensated with award funds for all grants?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Can you clearly present the source of all matching funds?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Can you readily demonstrate the amounts and sources of all program income?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Are all expense receipts properly stored and readily available?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Can you ensure that all grant expenditures are properly recorded in your accounting systems and that evidence of the expenditures is readily available (if requested)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Are original timesheets that show employee signature/certification and supervisor approval readily available?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Is expensed payroll based on actual activity and not on predetermined or budgeted amounts?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Are fringe benefits recorded separately from salaries, calculated proportionate to salaries, and documented adequately?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Procurement and Equipment</b>				
Can you provide an inventory of all equipment purchased with grant funds?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Can you provide documentation for all procurements under all grants?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
For contracts, does a signed copy or original contract exist showing the scope of work, deliverables, and payment terms?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Subrecipient Monitoring</b>				
Can you provide a comprehensive list of all your subrecipients?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Does the subrecipient have written procedures you can readily provide for the award process, grant management, risk assessment, monitoring, and closeout?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Is there an original or copy of the signed award agreement on file with the subrecipient?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Are budget modifications for subrecipients adequately reviewed, approved, and kept on file?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Task	Yes	No	Uncertain	Comments
Are financial and progress reports requested periodically from subrecipients and kept on file?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Is a follow-up of monitoring findings conducted, recorded, and kept on file for subrecipients?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

## Resources

- ◆ [2 CFR 200—Cost Principles](#)
- ◆ [Department of Justice Grants Financial Guide](#)
- ◆ [TFMC Financial Policy and Procedures Guide Sheets](#)
  - ◆ [Inventory Management](#)
  - ◆ [Internal Controls and Separation of Duties](#)
  - ◆ [Procurement](#)
  - ◆ [Records Retention](#)
- ◆ Visit the [Tribal Financial Management Center](https://www.ojp.gov/tfmc) website at <https://www.ojp.gov/tfmc> to discover additional resources on various grants financial management topics.



The **OVC Tribal Financial Management Center (OVC TFMC)** provides **training, technical assistance, and resources** to support American Indian and Alaska Native communities as they successfully manage the financial aspects of their federal awards. OVC TFMC also offers support via our Virtual Support Center (VSC) to Office for Victims of Crime (OVC) grantees and those seeking federal funding from OVC for the first time. **Email questions or requests for grant financial management technical assistance to [TFMC@OVCTFMC.org](mailto:TFMC@OVCTFMC.org) or call 703.462.6900.** Visit [OVCTFMC.org](http://OVCTFMC.org) for additional resources and information.

## Feedback Requested

OVC TFMC will continually work to provide resources to support grantees as they successfully manage their OVC financial awards. Your feedback assists us in creating these resources to meet your needs. To help us provide the most useful resources, we would appreciate your feedback on this job aid. Please send any comments or suggestions to [Evaluation@OVCTFMC.org](mailto:Evaluation@OVCTFMC.org).

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