



JUSTICE AND  
PUBLIC SAFETY CABINET

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# **Victims of Crime Act (VOCA) SUBRECIPIENT MONITORING PLAN**

Approved by the Office for Victims of Crime April 6, 2022

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**Kentucky Justice and Public Safety Cabinet  
Grants Management Division**

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## Introduction

The Kentucky Justice and Public Safety Cabinet (JPSC) serves as the State Administering Agency (SAA) for Victims of Crime Act (VOCA) formula funds awarded to the Commonwealth of Kentucky. This monitoring plan was developed for compliance with the Office of Victims of Crime (OVC) requirement that VOCA SAAs develop and implement monitoring plans based on a default of regular desk monitoring and biennial on-site monitoring of all subawards. Monitoring plans must include a risk assessment plan. 28 C.F.R. § 94.106, consistent with 2 C.F.R. §200.332 (b), (d) and (e), permits SAAs to develop and implement alternative monitoring plans and timeframes.

This monitoring plan was prepared to meet the requirements of the VOCA Rule, specifically 28 C.F.R. § 94.106. This monitoring plan provides JPSC Grants Management Division (GMD) staff responsible for the management of federal grant funds with guidance for consistent financial reimbursement request processing, agency desk reviews, and on-site programmatic and financial monitoring of VOCA subawards.

This plan was formally approved by OVC on April 6, 2022.

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## Monitoring Requirements

### VOCA Final Rule Requirements

- (1) Monitoring Plan: Unless the OVC Director grants a waiver, SAAs shall develop and implement a monitoring plan in accordance with the requirements of the VOCA Rule and 2 C.F.R. §200.332. The monitoring plan must include a risk assessment plan.
- (2) Monitoring Frequency: SAAs shall conduct regular desk monitoring of all subrecipients. In addition, SAAs shall conduct on-site monitoring of all subrecipients at least once every two years during the award period, unless a different frequency, based on the risk assessment, is set out in the monitoring plan.
- (3) Recordkeeping: SAAs shall maintain a copy of site visit results and other documents related to compliance.

### Requirement for All Federal Grants

2 C.F.R. §200.332 (b), (d) and (e) are provided for reference:

(b) Evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in paragraphs (d) and (e) of this section, which may include consideration of such factors as:

- (1) The subrecipient's prior experience with the same or similar subawards;
- (2) The results of previous audits including whether or not the subrecipient receives a Single Audit in accordance with Subpart F—Audit Requirements of this part, and the extent to which the same or similar subaward has been audited as a major program;
- (3) Whether the subrecipient has new personnel or new or substantially changed systems; and
- (4) The extent and results of Federal awarding agency monitoring (e.g., if the subrecipient also receives Federal awards directly from a Federal awarding agency).

(d) Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. Pass-through entity monitoring of the subrecipient must include:

- (1) Reviewing financial and performance reports required by the pass-through entity.
  - (2) Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and written confirmation from the subrecipient, highlighting the
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status of actions planned or taken to address Single Audit findings related to the particular subaward.

- (3) Issuing a management decision for applicable audit findings pertaining only to the Federal award provided to the subrecipient from the pass-through entity as required by §200.521.
- (4) The pass-through entity is responsible for resolving audit findings specifically related to the subaward and not responsible for resolving crosscutting findings. If a subrecipient has a current Single Audit report posted in the Federal Audit Clearinghouse and has not otherwise been excluded from receipt of Federal funding (e.g., has been debarred or suspended), the pass-through entity may rely on the subrecipient's cognizant audit agency or cognizant oversight agency to perform audit follow-up and make management decisions related to cross-cutting findings in accordance with section § 200.513(a)(3)(vii). Such reliance does not eliminate the responsibility of the pass-through entity to issue subawards that conform to agency and award-specific requirements, to manage risk through ongoing subaward monitoring, and to monitor the status of the findings that are specifically related to the subaward.

(e) Depending upon the pass-through entity's assessment of risk posed by the subrecipient (as described in paragraph (b) of this section), the following monitoring tools may be useful for the pass-through entity to ensure proper accountability and compliance with program requirements and achievement of performance goals:

- (1) Providing subrecipients with training and technical assistance on program-related matters; and
- (2) Performing on-site reviews of the subrecipient's program operations;
- (3) Arranging for agreed-upon-procedures engagements as described in §200.425.

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### **VOCA Subaward Monitoring**

Each VOCA subaward is assigned to a Program Administrator and a Financial Administrator, who serve as the subrecipient agency's primary contacts with GMD. Program and Financial Administrators collaborate to provide programmatic and financial oversight to their assigned subrecipients throughout the life cycle of each subaward.

The type and frequency of both desk and on-site monitoring is based on the results of each agency's most recent risk assessment. Regardless of subrecipient risk level, GMD will perform certain monitoring activities during each award period for all funded agencies:

- Hosting a series of trainings or webinars for subrecipients to assist in administering the grant and identifying staff for whom the training might be beneficial
- Reviewing submitted financial documentation as required by the subrecipient's risk level designation to ensure subrecipient charges to grant are properly supported, included in the approved budget, and within the scope of the approved award agreement, prior to approval or payment processing.
- Reviewing submitted performance reports and following-up as necessary
- Conducting monitoring and providing technical assistance or follow-up as indicated by their risk assessment and the GMD VOCA Subrecipient Monitoring Plan or based on an emergent issue.

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## Risk Assessment Tool

The Risk Assessment Tool guides GMD staff in determining the risk level designation for each applicant based on general, programmatic, and financial risk factors. During the application review process, GMD staff complete risk assessments for each application in *Intelligrants 10.0* (IGX), the GMD's electronic grants management system. Results inform the frequency at which subrecipients are required to submit documentation for desk review, and GMD's on-site compliance monitoring schedule. Results will be effective until the end date of the grant period unless deficiencies are detected through audits, on-site reviews, or other means.

In 2022, GMD streamlined its risk assessment tool to eliminate redundant questions and group items according to risk factor area. To better ensure consistency and reliable reviewer ratings, the response options were restructured from a historical "Yes/No" format to better ensure the consistency and validity of responses, and to better operationalize the underlying concepts to ensure reliability among raters. The risk assessment is reviewed annually and modified based on the current portfolio of grants being administered.

The following factors are considered when assessing risk:

### General Risk Assessment

- Agency experience administering the program
- Size of funding request
- Complexity of the program
- Turnover of key staff

### Programmatic Assessment

- Results of on-site programmatic monitoring
- Maintaining adequate levels of experienced staff
- Responsiveness of communication
- Timeliness/accuracy of performance reporting
- Progress towards the program's goals, milestones, and outcomes

### Financial Assessment

- Results of on-site financial monitoring
- Single audit
- Timeliness and accuracy of financial reporting
- Adequate support for project or matching costs
- Successful financial management of previous grants

## Risk Level Designation

Based on the results of the Risk Assessment Tool, agencies are designated as follows one of the following risk levels: Low, Medium, or High Risk. Regardless of the risk score, first

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time recipients of subawards administered by JPSC GMD will automatically be subject to the monitoring requirements of high-risk designees as well as additional training and technical assistance requirements.

The point ranges corresponding to each risk level are not determined prior to completion of risk assessment process. After GMD has completed risk assessments of all applicants for a specific funding opportunity, the distribution of scores will be plotted, and appropriate analyses will be completed to identify basic frequencies as well as other descriptive statistics, e.g. mean, median, mode, skewness, and standard deviation for the data set. Cut point values will be identified, which represent the point ranges for each risk level based on their relative standard deviation from the median value. Scores will be transformed to identify the program's relative risk status, and monitoring will be completed at the frequency specified.

### **Required Monitoring by Risk Level**

The risk level resulting from an agency's most recent risk assessment determines the frequency at which the agency is required to submit financial supporting documentation for desk review with Financial Reports, GMD's on-site compliance monitoring schedule, and participation requirements for additional training or technical assistance provided or prescribed by GMD. GMD staff will also use their professional judgment and experience working with an agency to determine the frequency and intensity of additional monitoring. The specific requirements applied to each risk designation level are as follows:



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## Level 1 Designation (Low Risk)

### On-Site Monitoring Schedule

GMD will perform comprehensive on-site monitoring at least every 3 years to evaluate low-risk subrecipient's activities, ensure that federal funds have been used for approved purposes and in compliance with grant requirements, and that subaward performance goals are achieved. Comprehensive on-site monitoring consists of both on-site programmatic and on-site financial monitoring engagements. Programmatic and financial on-site monitoring engagements are not required to occur simultaneously; however, no more than 3 years will elapse between on-site programmatic engagements or on-site financial monitoring engagements for low-risk subrecipients. Given this schedule, a comprehensive on-site monitoring will occur for subrecipients designated as low-risk at least every 3 years.

### Financial Monitoring

- Agency will receive a minimum of 1 financial on-site monitoring visit every 3 years.
- Agency is required to provide 100% supporting documentation at the following intervals:
  - At least once per award period for quarterly financial report filers, OR
  - At least twice per award period for monthly financial report filers.
- The financial reporting periods for which 100% supporting documentation is required will be selected at the discretion of GMD.
- Before approving or processing payments, GMD Financial Administrators will review documentation submitted with associated Financial Report to ensure that subaward funds are used for their authorized purpose, in accordance with the approved budget, and in compliance with grant requirements.

### Programmatic Monitoring

- Agency will receive a minimum of 1 programmatic on-site monitoring visit every 3 years.
- GMD Program Administrators will follow up to ensure the subrecipient takes timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means.
- GMD Program Administrators will review performance reports to monitor activities of the subrecipient to ensure subaward performance goals are achieved.

Staff will use their professional judgment and experience working with an agency to determine the frequency and intensity of additional monitoring, and may impose more frequent comprehensive monitoring or submission of supporting documentation at their discretion.

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## Level 2 Designation (Medium Risk)

### On-Site Monitoring Schedule

GMD will perform comprehensive on-site monitoring during at least every 2 years to evaluate a medium-risk subrecipient's activities, ensure that federal funds have been used for approved purposes and in compliance with grant requirements, and that subaward performance goals are achieved. Comprehensive on-site monitoring consists of both on-site programmatic and on-site financial monitoring engagements. Programmatic and financial on-site monitoring engagements are not required to occur simultaneously; however, no more than 2 years will elapse between on-site programmatic engagements or on-site financial monitoring engagements for medium-risk subrecipients. Given this schedule, a comprehensive on-site monitoring will occur for subrecipients designated as medium-risk at least every 2 years.

### Financial Monitoring

- Agency will receive a minimum of 1 financial on-site monitoring visit every 2 years.
- Agency is required to provide 100% supporting documentation at the following intervals:
  - At least once per award period for quarterly financial report filers, OR
  - At least twice per award period for monthly financial report filers.
- The financial reporting periods for which 100% supporting documentation is required will be selected at the discretion of GMD.
- Before approving or processing payments, GMD Financial Administrators will review documentation submitted with associated Financial Report to ensure that subaward funds are used for their authorized purpose, in accordance with the approved budget, and in compliance with grant requirements.

### Programmatic Monitoring

- Agency will receive a minimum of 1 programmatic on-site monitoring visit every 2 years.
- GMD Program Administrators will provide programs with recommendations for suggested training and technical assistance to address identified deficiencies during the project period. Training or technical assistance may be provided in person or virtually.
- GMD Program Administrators will follow up to ensure the subrecipient takes timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means.
- GMD Program Administrators will review performance reports to monitor activities of the subrecipient to ensure subaward performance goals are achieved.

Staff will use their professional judgment and experience working with an agency to determine the frequency and intensity of additional monitoring, and may impose more frequent comprehensive monitoring or submission of supporting documentation at their discretion.

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## Level 3 Designation (High Risk)

### On-Site Monitoring Schedule

GMD will perform comprehensive on-site monitoring during each annual project period to evaluate a high-risk subrecipient's activities, ensure that federal funds have been used for approved purposes and in compliance with grant requirements, and that subaward performance goals are achieved. Comprehensive on-site monitoring consists of both on-site programmatic and on-site financial monitoring engagements. Programmatic and financial on-site engagements are not required to occur simultaneously; however, both will take place during the project period. Given this schedule, a comprehensive on-site monitoring will occur for subrecipients designated as high-risk at least every year.

### Financial Monitoring

- Agency will receive a minimum of 1 financial on-site monitoring visit during the project period.
- Agency is required to provide 100% supporting documentation for all grant expenses (federal share and match) with every Financial Report.
- Before approving or processing payments, GMD Financial Administrators will review documentation submitted with each Financial Report to ensure that subaward funds are used for their authorized purpose, in accordance with the approved budget, and in compliance with grant requirements.

### Programmatic Monitoring

- Agency will receive a minimum of 1 programmatic on-site monitoring visit during the project period.
- GMD Program Administrators will provide programs with at least one targeted training or technical assistance engagement to address identified deficiencies during the project period. Training or technical assistance may be provided in person or virtually. Subrecipient participation will be mandatory.
- GMD Program Administrators will follow up to ensure the subrecipient takes timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means.
- GMD Program Administrators will review performance reports to monitor activities of the subrecipient to ensure subaward performance goals are achieved.

Staff will use their professional judgment and experience working with an agency to determine the frequency and intensity of additional monitoring, and may impose more frequent comprehensive monitoring or submission of supporting documentation at their discretion.

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## New Subrecipient

### On-Site Monitoring Schedule

GMD will perform comprehensive on-site monitoring during the organization's first subaward period to evaluate a new subrecipient's activities, ensure that federal funds have been used for approved purposes and in compliance with grant requirements, and that appropriate progress is being made towards the achievement of identified performance goals. Comprehensive on-site monitoring consists of both on-site programmatic and on-site financial monitoring engagements. Programmatic and financial on-site engagements are not required to occur simultaneously; however, both will take place during subrecipient's initial subaward period.

### Financial Monitoring

- Agency will receive a minimum of 1 financial on-site monitoring visit during the project period.
- Agency is required to provide 100% supporting documentation for all grant expenses (federal share and match) with every Financial Report.
- Before approving or processing payments, GMD Financial Administrators will review documentation submitted with each Financial Report to ensure that subaward funds are used for their authorized purpose, in accordance with the approved budget, and in compliance with grant requirements.

### Programmatic Monitoring

- Agency will receive a minimum of 1 programmatic on-site monitoring visit during the project period.
- Key staff responsible for grant administration will participate in New Subrecipient Orientation facilitated by GMD. Orientation may be provided in person or virtually. Subrecipient participation will be mandatory, and the organization's required representatives will be determined at the discretion of GMD.
- GMD Program Administrators will provide programs with at least one targeted training or technical assistance engagements during the project period. Training or technical assistance may be provided in person or virtually. Subrecipient participation will be mandatory.
- GMD Program Administrators will follow up to ensure the subrecipient takes timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means.
- Review performance reports to monitor activities of the subrecipient to ensure subaward performance goals are achieved.

Staff will use their professional judgment and experience working with an agency to determine the frequency and intensity of additional monitoring, and may impose more frequent comprehensive monitoring or submission of supporting documentation at their discretion.

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### **Plan Flexibility**

Understanding that there needs to be some flexibility in the plan to account for staff turnover, available resources, travel times, and other circumstances, the following may occur.

- The dates for desk reviews or on-site monitoring engagements may be adjusted  $\pm$  89 days without approval. Should the monitoring engagement need to be modified to an earlier or later date that exceeds 90 days, a formal request should be made by the assigned GMD Program or Financial Administrator. This request must be approved by GMD Director, Assistant Director, or respective Branch Manager. If approved, the respective Branch Manager will update the monitoring schedule to reflect this change. Program or Financial Administrator will make appropriate notification to the subrecipient as necessary.
- On-site monitoring may be conducted via electronic platform (virtually) under circumstances that make travel unsafe or if time constraints exist. If a subaward is approved for virtual monitoring activity, the subrecipient's next required on-site monitoring engagement is required to be performed in person. The GMD Director may approve an exception if there are circumstances beyond the subrecipient or GMD control. Examples include a public health crisis or natural disaster that could prevent in person monitoring activity from being conducted safely.

### **Risk Assessment Notifications**

Subrecipients will be notified of their risk level designation and corresponding financial supporting documentation submission and on-site monitoring requirements at the time of award notifications.