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I. INTRODUCTION TO USE

The Minnesota Office of Justice Programs (OJP) staff wants your program to be successful. This manual is one tool to assist you in reaching that goal. Grant program and administrative staff should review this manual and keep it handy for reference.

OJP is responsible for monitoring grantee compliance with federal and state guidelines. This manual applies to all recipients of state and federal funding administered by OJP and provides basic information to properly manage grant funds. Circulars published by the Federal Office of Management & Budget, the Federal OJP Financial Guide and policy memoranda, the Minnesota Office of Grants Management (OGM) policies, as well as other federal and state regulations were used in preparing this manual.

SPECIAL FEDERAL CONDITIONS

Grants of federal funds through OJP are governed by this manual and appropriate federal laws, rules, and regulations which supersede this manual if different from this guideline. In general, grants through the U.S. Department of Justice are governed by the Office of Justice Programs (OJP) Financial Guide. In some cases there are additional conditions that appear in the award document we receive from the federal government. As applicable, we may pass some of those conditions on to recipients of those funds; these will be found in the Program Guidelines referenced in your Grant Agreement.

Guidance may be found in Office of Management and Budget (OMB) Code of Federal Regulations (CFRs) Part 22-Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. The Department of Justice publishes its regulations in Title 28 of the CFR.

Where a specific federal requirement applies in a topic area, the federal requirement will be highlighted in a box such as this one.

OTHER FEDERAL AND STATE REQUIREMENTS

All grantees are subject to the requirements in these green boxes.

Current versions of referenced documents are available via the internet at:

- Minnesota Office of Grants Management Policies, Statutes and Forms
- U.S. DOJ, Office of Justice Programs Finance Guide
- 2 C.F.R. Part 225: Cost Principles for State, Local and Indian Tribal Governments
- 2 C.F.R. Part 230 : Cost Principles for Non-Profit Organizations
- 2 C.F.R.§ 200 Subpart F: Audit Requirements
II. GENERAL ADMINISTRATION OF GRANT AGREEMENTS

A. Grantee Responsibilities and Rights

OJP grants have the overall goal of improving public safety and providing effective services for crime victims. It is important for grantees and grant managers to work together in partnership towards this goal. The grant manager’s primary role is to ensure compliance with special conditions and legal requirements and review progress and financial reports to ensure that you receive proper reimbursements. Your grant manager is also a resource for both technical and programmatic information.

State staff is committed to providing respectful and accurate responses. You have the right to the following expectations:

- Familiarity with your project.
- A prompt reply to your requests for information or action.
- Timely processing of your requests for reimbursement.
- Complete and accurate information.
- Assistance which respects your right to best determine needs at the local level.

To ensure a positive working relationship with your grant manager grantees should:

- Keep grant manager informed of any problems you are having with your grant, especially if problems will affect expenditures or program quality.
- Complete progress and financial reports accurately and on time.
- Read and fully understand your grant agreement contract and related policies.
- Contact your grant manager with any questions or concerns.
- Contact your grant manager immediately in the case of any suspected or identified financial irregularities or if there are any important changes in your project, such as key personnel changes.
B. The Grant Agreement

The Grant Agreement is a legal document (contract) which outlines the conditions you must meet to receive funding. The grant agreement consists of the following items:

1. **Grant Agreement** - Signed by the State and grantee and includes:
   - Name of grantee
   - Grantee’s Authorized Representative
   - State’s Authorized Representative
   - Amount and source of funds
   - Dates of grant period
   - Grant number
   - General terms of grant

2. **Terms and Conditions** - Terms that grantees agree to which are found in your e-grants file and on our website. These address such issues as:
   - Payment terms and conditions
   - Liability requirements
   - Audits
   - Government data practices
   - Workers’ Compensation
   - Termination of grant
   - Data disclosure, etc.
   - Procurement requirements

3. **Program Guidelines** – Requirements that grantees agree to which are found in your e-grants file and on our website. These address requirements specific to your funding such as:
   - Lobbying restrictions
   - Debarment and Suspension
   - Drug-Free Workplace
   - Financial requirements
   - Agreement to comply with Minnesota OJP Grant Manual, the U.S. DOJ Financial Guide
   - Reporting requirements – reports and due dates
   - Evaluation
   - If applicable, other details of federal funding
   - Any other requirements.

4. **The Grant Agreement** - includes, by reference, the application for funding and any OJP program standards or work plan and budget.

5. **Budget** - The grant agreement will be finalized with an approved line item budget. The budget should include:
   - The basis for calculating all costs
   - Project funded activities only, not the overall agency/organization budget
   - Correlate with work plan activities.
NOTE: A budget is designed to project costs needed to operate your program. Reimbursement is not guaranteed for all costs outlined in the budget, but only for actual expenditures.

EXAMPLE: The approved budget may include an estimate for a supervisor to devote 25% of their time (.25 FTE) to a project, but in fact, they actually spend 10% if their time supporting the initiative. Only the 10% of their time spent to support the project are costs eligible for reimbursement.

6. Additional Documentation of Grant Activities:

Program Standards – Grant programs such as Violent Crime Enforcement Teams (VCET) and Crime Victims Services (CVS) are required to abide by standard expectations. For example, CVS grants include provisions for the delivery of services, program activities and service philosophy. If program standards apply to the services you deliver, you will be required to agree to them as part of your application and they will be referenced in your grant agreement.

If a program uses grant funds for activities beyond those required by the standards, an agreed upon work plan will be developed and made a part of the grant agreement.

Work Plan – Where activities and standards have not been pre-determined, a grant agreement will require an approved work plan that typically addresses the following:

- Goals and objectives of the program
- Target population
- Number of individuals to be served
- Tasks to be accomplished
- Services to be provided
- Time frames
- Key collaborators
- Responsible parties
- Evaluation strategies.

Your final work plan will be negotiated with your grant manager. It is referenced in your grant agreement and is an official part of the grant file. You are obligated to use grant funds to carry out your approved work plan unless work plan revisions have been approved.

IMPORTANT: Please carefully read the grant agreement and attachments and refer to this manual to ensure you understand the conditions you must meet to manage your project with the funds granted.

It is very important to note that the Grant Agreement specifies grantees are expected to comply with all applicable federal, state and local laws, rules and regulations.
C. Grant Agreement Processing

- Grantees need to register as a vendor in the Statewide Integrated Financial Tracking System (SWIFT) in order to receive payments from OJP. Registration information

- Grantees need to register in e-grants, the OJP grants management system.

- Pre Award Risk Assessment – Upon receiving a tentative grant award, a Pre Award Risk Assessment form will be completed. This form assures OJP compliance with State of Minnesota Grant Management Policies as well as Federal Office of Management and Budget (OMB) requirements. Based on the applicant’s score the grant agreement may contain special requirements such as additional OJP monitoring, training, etc. Sample form in APPENDIX A

- Execution of Grant Agreements - The grant agreement is fully executed (finalized) when the signature(s) of the authorized individuals from the grantee organization and OJP are obtained and the final Department of Public Safety review is complete. A copy of the fully executed grant will be uploaded to the grantee’s e-grants file.

- Grant Agreement Authorized Signature- individuals authorized to sign contracts including grant agreements.
  - Cities and counties- State law defines which city and county officials are authorized to sign contracts, including grant agreements, as follows:
    - Statutory Cities: Mayor and City Clerk
    - Charter Rule Cities: As defined in the charter
    - Counties: Board Chairperson (as attested to by the Clerk of the County Board)
  
  If cities or counties wish to designate someone else to sign the grant agreement with OJP, they must pass a council/board resolution. A copy of the resolution is required to be submitted along with the signed grant agreement to verify the person(s) authorized to sign the grant agreement.

  - Nonprofit organizations - The officer(s) or employee(s) authorized to sign contracts is typically detailed in the by-laws of the organization. If not specified in the by-laws, or if the organization wishes to have someone else sign, a board resolution is required to designate that person an authorized signer. A copy of the by-laws or resolution is required to be submitted along with the signed grant agreement to verify the person(s) authorized to sign.

  - Authorized Representative - the individual named in the grant agreement is the primary contact for the program. If the grantee’s authorized representative changes at any time during the grant period, the grantee must immediately notify their grant manager and update member information in e-grants.

  NOTE: The individual named as the authorized representative in the grant agreement does not need to be the same person authorized to sign the grant agreement.
Commencement of Grant Activities - Grant activities and related expenditures may not begin until the agreed upon start date of the grant.

Delay in Grant Activities – If the grant activities do not begin within 30 calendar days of the starting date of the grant agreement an explanation for the delay and the expected beginning date must be submitted in writing to your grant manager.

NOTE: Grants with no activity occurring within 60 calendar days of the start date may be terminated. Delays to the start of project activities do not guarantee an extension to the end date.

D. Grant Extensions

Extensions to the end date of the grant period are potentially allowable. They must be in a written request stating the need for the extension and indicating the additional time required. The request needs to be submitted to your grant manager at least 40 days before the end date of the grant.

NOTE:
- An extension to a grant period end date is a “material” change which requires an official amendment to the grant agreement with new signatures.
- Retroactive extensions cannot be approved.
- The maximum extension for any project is generally 12 months and normally only one extension is granted.
- Extension requests submitted with less than 30 days remaining in the grant period are rare and require OJP Director approval.
- In some cases, the grant funding source does not allow for extensions.

E. Certifications and Other Grant Requirements

All federally funded OJP grantees must comply with the following:

- Federal Funding Accountability and Transparency Act of 2006 (FFATA) – data for this federal website will be collected from grantees as part of grant agreement process.
- Registration in the federal System for Award Management (SAM) system
- Registration in SAM requires a DUNS number
- Civil Rights Training Acknowledgement Form (see Section IX-A for more information)
- Equal Employment Opportunity Plan (EEOC) (see Section IX-B for more information)
F. Conflict of Interest

Federal and state grant management guidelines require adherence to Conflict of Interest policies as follows:

**DOJ Financial Guide and MN OGM Policy 08-01**

- You are required to use federal funds in the best interest of your award program. Your decisions related to these funds must be free of hidden personal or organizational conflicts of interest. You are required to disclose in writing any potential conflict of interest to your grant manager. (2 CFR 200.112)

- Conflict in Fact. In the use of award funds (direct or indirect), a recipient or sub recipient should not participate in any decisions, approval, disapproval, recommendations, investigation decisions, or any other proceeding concerning any of the following people or groups:
  - An immediate family member;
  - A partner;
  - An organization in which they are serving as an officer, director, trustee, partner, or employee;
  - Any person or organization with whom they are negotiating or who has an arrangement concerning prospective employment, has a financial interest, or for other reasons can have less than an unbiased transaction with the recipient or subrecipient.

- Conflict in Appearance. In the use of award funds, you and your subrecipients should avoid any action which might result in, or create the appearance of:
  - Using your official position for private gain;
  - Giving special treatment to any person;
  - Losing complete independence or objectivity;
  - Making an official decision outside official channels; or
  - Affecting negatively the confidence of the public in the integrity of the government or the program.

- Typical conflict-of-interest issues include:
  - Less-than-arm’s-length transactions—the act of purchasing goods or services or hiring an individual from a related party such as a family member or a business associated with an employee of the recipient.
  - Not using fair and transparent processes for subrecipient decisions and vendor selection. These processes must be free of undue influence, and fair and transparent. Most procurement requires full and open competition.
  - Consultants can play an important role in award programs; however, as a recipient or subrecipient, you must ensure that their work for you conforms to all regulations governing a fair consultant selection process, reasonable pay rates, and specific verifiable work product.
III. PROGRAM OPERATIONS

A. Program Modifications

Remember that you are obligated to carry out the activities in the approved work plan. However, it may become necessary to modify your work plan as your project is underway. Unsuccessful strategies should not be continued. Please discuss any challenges or barriers with your grant manager.

NOTE: The following changes are considered “material” and should be submitted in writing to your grant manager for approval prior to implementation:
  - Expanding your geographic area
  - Changing organizations involved in activities (expansion, contraction or revision)
  - Revising activities and timelines
  - Amending the number of activities or number of individuals you propose to serve
  - Revising your target population

EXAMPLE: Your diversion project proposed to serve one hundred 16 to 18-year-old, first-time juvenile offenders. The high school is a key partner/service deliverer in your program. Three months into your project, you find that most of the youth who need this service are 12 to 14-year-old middle-school students. To better fit the need of your community, you may propose to change both your target population and one or more of your key partners. This would require a discussion with your grant manager and a possible work plan update.

B. Program Reporting

OJP is required to submit reports to the Minnesota State Legislature and the U.S. Departments of Justice and Health and Human Services that detail the types of projects funded and their demonstrated effectiveness. We gather information for these reports from grantees’ narrative and statistical progress reports.

Progress reports also provide:
  - A basis for monitoring discussions with your grant manager.
  - Detail the progress you have made on achieving the program goals and objectives in your work plan.
  - Information on the successes and challenges you are experiencing.

NOTE: A sample of a progress report can be obtained from your grant manager.

Different grant programs have different timelines for their reports. These requirements are detailed in the Program Guidelines for your grant.

Additional federal reporting: Federal DOJ funding requires reporting in the federal online reporting system, Performance Management Tool (PMT)
NOTE: You are encouraged to submit any information at any time that speaks to the success of your program. Publicity (news articles, awards, etc.), survey results and letters of support are always useful to your grant manager in understanding the impact of your project.

IMPORTANT: Please be sure to submit reports on time. Grants may be suspended if required reports are not provided in a timely manner. Due dates are listed in the Program Guidelines. Expenditures will not be reimbursed if progress reports are overdue.

C. Publicity

Grantees are encouraged to promote the positive activities and outcomes of their programs. All materials published or resulting from award activities, including posters, fliers, press releases, videos, must contain an acknowledgement of the awarding agency support (verbal or printed). See grant Terms and Conditions and Program Guidelines for specific citation requirements.

IV. FINANCIAL MANAGEMENT

A. Financial Management Standards

Grantees are responsible for spending public funds in accordance with the public trust and congressional and legislative intent. The grantee must establish and maintain accounting systems and financial records that accurately account for all grant funds provided by OJP, the total cost of the program or project being funded, the amount or portion of program costs supported by other sources and any other records required to document the goods and/or services purchased for the funded program.

Grantees are responsible for promptly reporting any circumstances surrounding any financial irregularities discovered or suspected. Failure to report known irregularities may result in termination of the grant contract and/or other action on the part of OJP.

Fiscal control and accounting procedures must be sufficient to prepare required reports and allow for the tracking of funds that ensures funds have been used according to applicable laws, rules and regulations. Financial management systems must therefore meet the following standards (based on 2 CFR § 200.302):

- **Financial Reporting** - Accurate, current and complete, and compliant with all financial reporting requirements of your grant.

- **Accounting Records** - Grantees must maintain records which adequately identify the source and use of funds for grant-funded activities. Records must contain information about the grant award and authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.

- **Source Documentation** - Your system should require you to support all accounting records with source documentation (cancelled checks, paid bills, payroll records, time and attendance records, contracts, etc.)
The Minnesota Office of Justice Programs is part of the DEPARTMENT OF PUBLIC SAFETY. The Grant Manual Rev. 6/2019 covers various aspects of grant management:

- **Internal Control** - Effective control over, and accountability for, all funds, property and other assets. Grantees must adequately safeguard all assets and assure that they are used solely for authorized purposes. See § 200.303 Internal controls.

- **Budget Control** - Actual expenditures must be compared with budgeted amounts.

- **Allowable Cost** - Agency program regulations and the terms of grant contracts, as well as e-CFR Subpart E-Cost Principles will be followed in determining whether costs are allowable.

- **Commingling of Funds** - Federal (and state) agencies do not require physical segregation of cash deposits. However, funds specifically budgeted and/or received for one project may not be used to support another. Accounting systems must be able to completely and accurately account for grant award funds separately.

- **Management Objectives** - Accounting staff often view their role only as ensuring conformance with grant requirements. However, it is important to remember that grant management staff needs accurate and timely financial information to assist in planning, monitoring and evaluating the program for efficient and effective operation.

- **Accounting Basis** – Cash basis and accrual basis are the two accounting methods for recording financial operations.
  - **Cash basis** - recognizes income when cash is received and expenses are recorded when cash is paid.
  - **Accrual basis** - recognizes income when earned and expenses are recognized when incurred.

**NOTE:** Grantees must be consistent and cannot switch between cash and accrual during the contract period.

- **Cash Basis Accounting at Grant End** - grantees that use cash basis accounting are able to claim expenses incurred prior to the end of the contract period, but not yet paid until after the end date in a manner similar to agencies which use accrual basis accounting. The grantee must be able to prove that the expense(s) was incurred and obligation(s) created prior to the end of the contract. Acceptable documentation would be written invoices, work orders, etc. which show the actual date that the expense was incurred.

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**Office of the Inspector General (OIG) Fraud Hotline**

Grantees should report any allegations of fraud, waste and abuse regarding grant funds to the Inspector General (OIG) Fraud Hotline or 1-800-424-5454.
B. Record/Client Record Retention

Federal requirements (as described in 2CFR § 200.333) related to this topic also govern state requirements and are described as follows:

- **Record Retention** - The retention requirement extends to original source documentation supporting accounting transactions, including:
  - General and subsidiary ledgers and journals
  - Personnel and payroll records (including time and attendance reports)
  - Time and effort reports for any consultants
  - Bank statements and canceled checks
  - Copies of all awards, applications and required grantee financial and narrative reports
  - All other records pertinent to the award

- **Period** - The records of the grantee and any subcontractor(s), must be retained for a period of six (6) years after the end of the grant period. The six-year retention period starts from the date of the submission of the closure of the single audit report which covers the grant period (if applicable) or from the day that the grantee submits its final expenditure report for the award period. If any litigation, claim, negotiation, audit or other action involving the records has been started before the expiration of the six year period, the records must be retained until resolution of all issues which arise from it or until the end of the regular six year period, whichever is later.

  **NOTE:** The federal retention period is three years, but the state requires a six year period.

- **Maintenance** - Grantee records should be maintained for each award period in a manner that facilitates the easy retrieval of information required.

- **Access** - Records are to be made available to OJP staff, federal auditors/awarding agency personnel, the Office of the Legislative Auditor or any other authorized agent of the state or federal government. The right of access is not limited to the required retention period, but shall last as long as the records are maintained.

- **Grant Records** – Other documents included under this six-year retention requirement:
  - Grant Agreement
  - Grant Agreement amendments
  - Quarterly statistical reports
  - All narrative progress reports
  - Other progress reports (e.g. VAWA Annual Report)
  - Supporting documentation that links demographic and service data reported on the quarterly statistical reports and federal performance reports to an individual client
  - Direct Client Assistance record and corresponding receipts

- **Client Records** – Your grant manager may request to view a sample client file when conducting a site visit or service review. Client records should not be identifiable by name but by a unique client identifier such as client number. Grantees will be given an opportunity to redact identifying information prior to review. **NOTE:** OJP suggests grantees consult with their legal counsel for guidance on retention of confidential victim information including case notes and other data not listed for their own purposes.
C. Fiscal Agents

The term “fiscal agent” is used interchangeably with “grantee” or “contracting agency.” This is an agency with whom the actual grant agreement contract is executed. In effect, the “fiscal agent” sponsors the entity operating the program. Generally, a fiscal agent arrangement is used when the operating entity does not have legal status, is not an eligible applicant, or does not have demonstrated capacity in meeting the many requirements associated with government grant dollars.

IMPORTANT: There is no process for changing fiscal agents within a grant term. You should assume that if the relationship does not work, the grant agreement will be terminated.

- **Responsibilities of the Fiscal Agent** - the agency assumes full responsibility for the fiscal management and award conditions of the grant funds. This includes:
  - All programmatic and financial reports as detailed within the contract.
  - Ensuring that all activities are accomplished and reported according to the terms of the grant agreement.
  - Monitoring the line item budget, making sure the budget is followed according to the terms of the grant agreement and retaining all required documentation.
  - Complying with audit requirements (as applicable).
  - Being the official liaison between the state and any subcontractors, collaborators, and/or contract agencies that may actually be responsible for carrying out activities.
  - All other conditions spelled out in the grant agreement.

- **Responsibilities of the Office of Justice Programs** - OJP will strive to keep all parties to the grant activities notified of grant manager decisions and grant status. It is our policy to address all official correspondence to the fiscal agent and to copy the program contact of the operating agency. Official requests for state action can be completed by the operating agency, but should be reviewed, approved and submitted by the fiscal agent.

- **Fees** - Costs that the fiscal agent incurs in administering the grant are allowed and may be part of the approved budget. In this case, fiscal agents must keep clear records documenting time and other costs charged against the grant. The use of an administrative fee or percentage approach must be negotiated with the grant manager prior to final budget approval.

- **Written Agreements** - A fiscal agent (grantee) and operating entity must have a written agreement to clarify the expectations that each party has of the other. These agreements need to be submitted to OJP.
D. Audits

Audit Requirements- also see Allowable and Unallowable Costs sections.

Grants funded with state funds - MN Statute, chapter 309 section 309.53 states that charitable organizations which have received total revenue in excess of $750,000 for the 12 months of operation covered by the statement shall have an audited financial statement prepared in accordance with generally accepted accounting principles that has been examined by an independent certified public accountant for the purpose of expressing an opinion. A copy of the audit should be submitted to OJP.

Grants funded with federal funds - 2 CFR Part §200.501 states that non-federal entities that expend $750,000 or more during their fiscal year in federal award funds must submit a Single Audit to the Federal Audit Clearinghouse within 30 days after receipt of the audit report or 9 months after the end of the audit period.

NOTE: Grantees who sub-grant funds must require subgrantees to follow the same audit guidelines applicable to the primary grantee.

For your information, the top audit findings experienced by grantees are detailed in Appendix B

V. GENERAL ACCOUNTING

A. Cash Management

- Petty Cash - Petty cash funds should not be used unless a project requires small items which require immediate payment by cash. If a petty cash fund is maintained follow these guidelines:
  - The maximum amount should not exceed $200.
  - Invoices/vouchers must be on file to support cash disbursed from the petty cash fund.
  - At all times, the amount of cash on hand plus invoices/vouchers paid out must equal the pre-established level of the petty cash fund.
  - Access to the actual fund and the records of the fund should be limited to authorized staff.
  - An independent party should reconcile the account on a random, but regular basis.

- Cash Depositories - Grantees should deposit funds in a bank with FDIC coverage and follow these guidelines:
  - Funds received should be recorded in the journal on the date received.
  - Funds should be deposited as quickly as possible to ensure adequate control and safekeeping - normally within one (1) business day of receipt.
  - Receipts should be deposited intact to ensure an audit trail exists from the original receipt to the amount deposited with the bank.
Checking Account - A checking account should be maintained for the purpose of paying all bills. While physical separation of funds from grant sources is not required, the grantee should establish such an account to facilitate control and monitoring and follow these guidelines:

- The bank must have on file all signatures of persons authorized to sign checks.
- Checks are not to be made payable to “CASH.”
- Checking accounts must be reconciled monthly by an individual not involved with preparing, approving or signing checks.
- All canceled checks and bank statements must be retained for documentation and audit purposes.
- All voided checks must be retained with the signature portion mutilated and “VOID” marked clearly on the face of the check.

Cash Controls - the grantee should maintain a cash receipts journal.

In accordance with administrative requirements for government and non-governmental entities, grantees are encouraged to use minority banks (banks which are owned at least 50% by minority group members).

A list of minority-owned banks may be obtained from the Minority Business Development Agency, Department of Commerce, Washington, D.C. 20230.

B. Grant Payments

Grant Payment Guidelines:

- Do not ask for reimbursement for costs that are questionable until you have approval from your grant manager.

- All expenditures must be supported by an original invoice or voucher.

  NOTE: Some receipts/invoices are printed in ink that fades. In this case, please make a photocopy of the original and staple it to the original copy so that a legible document exists.

- Project staff should not purchase supplies and materials with personal funds and request reimbursement from the agency. In the case of an emergency, if it is done, original receipts must be attached to the employee’s request for reimbursement.

- For goods taken from “central stores” (goods stored for use by all agency programs) ensure that there is a record of the goods utilized and the costs associated with the goods.

- If grant funds are only being used to pay a portion of an invoice/voucher, mark the invoice in a manner which clearly indicates the portion of the invoice paid with grant funds.
An authorized employee of the grantee must sign the invoice/voucher certifying that the goods and/or services have been received prior to payment.

All invoices/vouchers must be retained and filed in an orderly manner that provides easy access for OJP financial desk review and possible audit verification.

Separate sets of files must be maintained for each grant and each grant period.

To prevent duplicate payments, invoices/vouchers must be clearly marked “PAID” when a check is issued. Record the check number and date on the face of the invoice/voucher when paid. The source of funds should be clearly marked on each invoice.

Items such as bus cards are not considered an expenditure until they are given out to program participants. Grantees must be able to demonstrate that participants accepted the item for use. Only then can this expense be submitted for reimbursement.

The value of donated items should not be reported as match until the item is used or distributed to program participants.

To provide sufficient documentation of expenditures by funding source, the grantee should maintain a disbursements journal which indicates the amount spent, the payee, the date, the check number, the purpose of the disbursement and the funding source.

NOTE: The disbursements journal does not take the place of appropriate source documentation.

Costs Eligible for Reimbursement- Project costs charged to the grant award must be in the OJP approved budget and be:

- **Allowable** - Permitted as a direct cost under the terms of the grant.

- **Direct** - Unless indirect/overhead costs are authorized by OJP, all costs charged to the grant must be for direct expenses. No administrative fees or allocated central costs may be charged to the grant without specific approval.

- **Allocable** – Costs can be allocated to the grant to the extent that they support grant funded activities. Grant funds cannot provide general support to the operations/programs of the organization receiving funding.

- **Actual** - Only actual expenses may be charged to the grant. Charges cannot be based upon budgeted or estimated amounts.

**EXAMPLE:** The project budget anticipates that the portion of the rental space to be occupied by project staff will cost $900/month. Actual monthly charges are $873.00. The actual and not budgeted cost is the amount that can be charged to the grant.

**NOTE:** This is a particularly important concept when considering the portion of employee time that can be charged to the grant.
**Reasonable** – A cost is considered reasonable if the nature of and the price paid for the goods or services reflects the action that a practical person would have taken given the circumstances. In determining the reasonableness of a particular cost, the following criteria will be considered:

- In accordance with generally accepted accounting principles and business practices
- An “arm’s length” transaction
- Consistent with established practices of the grantee
- Consistent with market prices for comparable goods or services in your area
- Necessary to achieve the outcomes established for the program.

**Within the Period of the Grant Award** - Only costs/obligations for activities that occur within the approved award period may be reimbursed by the grant. No prepayments for costs after the award period are allowable. Charges where a portion of the charge is not within the period of the grant award will need to be prorated.

**EXAMPLE:** The payroll for an employee charged to the grant covers the period 12/24/17 - 1/6/18. The grant begins 1/1/18. In this case, only the hours worked on the grant on or after 1/1/18 may be charged to the grant.

**NOTE:** There may be instances where it is necessary to pay for grant related expenses after the period of the grant (and programmatic activities have stopped) such as evaluation contracts or audits. In such a case, speak with your grant manager before the end date of your grant so your grant period can be extended, if possible. See [Section II-D](#) related to grant extensions.

**C. Payroll/Personnel Records**

Grantees must comply with all U.S. Wage and Hour Rules regarding the earning and payment of overtime by employees. The state will not participate in any monetary settlements, judgments or claims levied against a funding recipient due to noncompliance with laws, rules or regulations governing employer/employee payments.

Access information from the [U.S. Department of Labor Employment Standards Administration Wage and Hour Division](#).

Grantees must have written personnel policies and written policies which govern payroll functions. At a minimum, personnel policies should address the following:

- Hiring procedures
- New employee orientation
- Work schedules
- Compensation
- Timekeeping and leaves
- Benefits
- Worker’s compensation
- Performance appraisal
- Data privacy
- Separation from employment
- Complaint and grievance procedures
Personnel Guidelines:

For all grants funded with state funds and/or federal funds:

❖ **Timesheets definition:** A written or electronic timekeeping record of an employee’s daily hours worked and paid time off (PTO, such as holiday and sick/vacation time.) This record is submitted to finance personnel to generate paychecks.

❖ **Timesheet procedures:**
  - Employees paid with grant funds maintain timesheets.
  - Timesheets must indicate days and hours worked on the program.
  - Timesheets must be signed and dated by employee.
  - Timesheets must be signed and dated as approved by supervisor on or before date of payment.

❖ **Time tracking record definition:** A written or electronic record that details the hours worked for each funding source each day.

❖ **Time Tracking (also known as time and effort) procedures:**
  - Employees maintain daily records of time worked for each funding source (federal, state, match, other, paid time off, etc.) for each timesheet.
  - If electronic timesheet systems allow for this detailed tracking, then a separate record is not needed.
  - When the timesheet system does not allow for this detailed tracking, then a separate record (see appendix for sample) must be kept.
  - Must be signed and dated by employee and supervisor at the same time as the timesheet.

All grants funded with state funds and/or federal funds:

❖ **Job Descriptions** – signed and dated job descriptions that accurately reflect the functions and activities performed by the employee must be kept on file.

❖ **Rate of Pay** – employee files must indicate the approved current rate of pay.

❖ **Executive Director** – a Board of Directors member must review, sign and date the Executive Director’s timesheet and time tracking (when needed) records.

❖ **Paid Time Off (PTO)** – records must be maintained to track all paid time off balances, such as sick, vacation, etc. PTO costs should be charged proportionate to the salary costs and based on time tracking (when needed) of that pay period. Employees should have access to their PTO balances without needing to ask someone.
- **Negative PTO** – Boards of Directors may approve the use of negative PTO but this is not an eligible grant expense.

- **Payroll taxes and fringe benefit costs**
  - Payroll taxes (FICA, Unemployment, Worker’s Compensation) and fringe benefits (health, dental, life, etc.) should be allocated in the same manner as salaries and wages.
  - If, for some reason, you want to charge payroll taxes and fringe benefit costs in a disproportionate manner, consult your grant manager.
  - While it is allowable to use a percentage estimate in initial budget calculations, only real expenses can be charged to the grant – not percentages.

- **Grant Agreement or Licensing Provisions** - May require grantee organizations to have appropriate screening policies in place for staff that will be working with children or vulnerable adults. Resources are available to assist you in developing and employing appropriate screening techniques. Please contact your grant manager for further information.

**D. Employee vs. Independent Contractor**

Grantees often have questions related to whether personnel working on grant programs are independent contractors or employees. An employment relationship under the Fair Labor Standards Act (FLSA) must be distinguished from a strictly contractual relationship. Typically an:

- **Employee-**
  - Does not control how, when or where he/she works
  - Has no personal risk and is covered by workers’ compensation
  - Day-to-day work is important to the business
  - Uses company resources

- **Independent Contractor-**
  - Controls every aspect of how, when and where the work will be done
  - Assumes all risk and is not covered by anyone
  - Not important for daily company flow
  - Uses own resources to get the job completed

To determine whether control exists in an employee-employer relationship, the IRS uses
Common Law Rules.

NOTE: IRS Publication #15a addresses the classification of employees vs. independent contractors. If you are unable to make a determination based upon reviewing available material you are encouraged to consult an employment law specialist.

If you determine that a position/person must be classified as an employee you should use your agency’s guidelines to determine their employment status (permanent, temporary, full-time, part-time, on-call, overtime, etc.) and calculate wages, taxes, and available benefits accordingly.
E. Volunteers, Interns and Stipends

Volunteers can be a great resource for grantees. However, grantees that utilize volunteers and/or use grant funds to provide training programs such as internships need to be aware of the labor laws that may apply to them. Refer to the FLSA Advisor for the legal definitions of volunteers and trainees.

**Stipends/Nominal Fees** - the U.S. Department of Labor 29 C.F.R. § 553.100-106 states that a volunteer may only be paid expenses, reasonable benefits, or a nominal fee, or any combination thereof. A nominal fee is something that is not tied to productivity and does not exceed 20% of what an employee would be paid for the same activity.

Examples of expenses include, reimbursement for out-of-pocket expenses, such as transportation or a payment to provide materials, such as supplies.

According to the Department of Labor, if a volunteer or intern is paid a stipend of over $500 a year or exceeds 20% of what an employee would be paid, then they are considered an employee and subject to laws that govern employees.

**NOTE:** Some federal grant programs do not allow use of stipends.

F. Program Income

Program-related income is defined as income earned by the grantee during the grant period as a direct result of grant program activities. Records of the receipt and disbursement of program-related income must be maintained by the grantee and is separate from financial status reporting.

**Program income:**
- Must be added to the funds committed in the grant agreement and may be used as matching funds.
- Must be used for the same purposes as the grant for allowable program costs.
- Can be used as earned to expand the project, continue the project or obtain equipment or other assets needed for the project.

**Examples of program income include:**
- Training registration or membership fees
- Asset seizures and forfeitures including cash received from the Federal Equitable Sharing Program (for law enforcement investigative grants)
- Income from grant-related products and services

Federally funded projects that earn program income will need to complete a separate program income reporting form on a regular basis along with the submission of the FSR Form.

**NOTE:** If the grant project does not generate program income or is solely funded by state dollars, this additional reporting may not be required. Contact your grant manager to discuss whether program income reporting will be required for your grant.

G. Purchasing
All purchases must be part of an approved grant budget and must be carried out, to the maximum extent practical, with open and free competition. Non-competitive or other practices which could be interpreted to be a conflict of interest must be avoided. Records must be maintained detailing the procurement.

Generally, grantees may use their own procurement procedures and regulations provided that the procurement conforms to applicable public law (and the Procurement Standards section of 2 CFR 200.320). Contract and bidding requirements for state funds are included in the Terms and Conditions.

H. Property

Grantees are required to be prudent in the purchase and management of property. Purchase of new property will be considered an unnecessary expenditure when suitable property is already available. Grantees purchasing property with grant funds must maintain systems for the effective management of the property.

Expendable Personal Property - OJP follows the federal definition which is, “tangible personal property with a useful life of less than one year and per unit cost of less than $5,000.”

Expendable personal property includes items such as supplies and materials and other items required for the program’s operation. **Expendable personal property should be recorded, controlled and monitored.**

Equipment - OJP follows the federal government definition which is, “Tangible personal property (including information technology systems) having a useful life of more than one year and an acquisition cost of $5,000 or more per unit.”

**NOTE:** Allowability of equipment costs varies by grant fund.

- **Purchase** - In reviewing equipment budgets and requests, the following principles apply:
  - The equipment is essential to the operation of the project and the cost is reasonable.
  - No other equipment owned by the grantee is suitable for or available to the effort.
  - Funds cannot be used as reimbursement for the purchase of equipment already owned by the grantee.
  - Equipment purchased and used commonly for two or more programs will be appropriately prorated to each activity.

- **Title** - OJP will use the following standard for all equipment purchased with grant funds:
  - Title to equipment purchased under a grant belongs to the grantee.
  - The equipment must be used in the program for which it was acquired as long as needed.
  - When it is no longer needed for the original program, it may be used in other activities currently or previously supported by grant funds.
  - When acquiring replacement equipment, the original equipment may be used as a trade-in or may be sold with the proceeds used for the replacement equipment.
 Care of Equipment - Grantees are responsible for replacing or repairing property which is lost, stolen, damaged or destroyed. Any loss, damage or theft of equipment must be investigated and fully documented and made part of the official grant contract records. Stolen property must be reported promptly to the appropriate law enforcement agency and a copy of the report retained in the program files.

 Inventory - Grantees shall maintain the following types of documentation for equipment purchased with grant funds:
  • Copies of the purchase order(s) and invoice(s).
  • A current inventory system which includes the following items:
    ▪ Description of property
    ▪ Manufacturer’s name, model and serial number
    ▪ Acquisition date, cost, and vendor name
    ▪ Amount and source of grant funds used for purchase
    ▪ Percentage of Federal/State support of the cost
    ▪ Inventory Control number
    ▪ Location of property
    ▪ Date of disposal or sale (and price)

NOTE: A physical inventory must be taken at least every two years. It is recommended that all equipment be permanently marked showing ownership.
I. Match

Some OJP grants require match to the grant dollars received. If a match is required you will know this at the time of application for grant funds and the match requirement will be part of your grant agreement and budget. Some grant programs allow for grantees to submit a match waiver request; if so, this will be part of the RFP.

Match to federal funds is subject to the same restrictions as federal funds. If it is not allowable with federal funds, it is not allowable as match.

If match is required, the following guidelines apply:

- **Hard Match (cash)** - includes cash spent for project-related costs. Allowable cash match includes costs which are allowable with grant funds. Hard match may come from:
  - Funds from states and local units of government that have committed matching funds for programs or projects provided that the grantee certifies that the funds used as match are in addition to funds that would otherwise be made available for the program.
  - Funds from: Housing and Community Development Act of 1974 (subject to restrictions)
  - Forfeited assets from the Equitable Sharing Program or program income funds earned from seized assets and forfeitures (as state law permits)
  - Funds from private sources
  - Program income and the related interest earned on that income generated from other projects

  **IMPORTANT:** Federal funds may not be used as match for federal funds nor may the same match source be used as match for more than one grant.

- **Soft Match (in-kind)** - includes, but is not limited to, the valuation of in-kind services. “In-kind” is the value of something received or provided that does not require spending of cash.

  **EXAMPLE:** The value of donated services could be used as soft match.

- **Volunteer Time** - When volunteer time is used as in-kind match it should be included in this budget category with an assigned hourly rate. Grantee must provide documentation as to how the hourly rate was calculated. We recommend the use of on-line valuations such as: [The Value of Volunteer Time — Independent Sector](#).

- **Timing of Matching Contributions** - Matching contributions do not need to be applied at the exact time or in proportion to the obligation of the grant funds. However, full match must be reported before final grant funds are disbursed. If full match cannot be provided, the grant amount may be reduced proportionate to the amount of match. Time phased matching may be required.
**Records for Match** - Grantees must maintain records which show the source, the amount and the timing of all matching contributions. If an approved grant budget includes more than the required matching portion, the grantee must account for that additional match in the same manner as it does the grant funds and required match.

**J. Non-Supplant Requirement**

All federal funds, and some state funds, have a “non-supplant” requirement. Federal funds must be used to **supplement** existing funds for program activities and **not replace** those funds which have been appropriated for the same purpose.

**Federal Supplant Definition**: To deliberately reduce or reallocate state, local, or agency funds due to the availability of the federal funds.

This provision applies primarily to states, counties and local units of government where funds are appropriated for specific criminal justice purposes. If appropriated non-federal resources are reduced, agencies will be required to demonstrate that the reduction in non-federal resources occurred for reasons other than the receipt or expected receipt of federal funds.

Possible cases where the non-supplant requirement is met:
- Non-federal funds were appropriated for a limited period of time and projects are discontinued or would be discontinued without the awarding of federal funds.
- Federal funds may allow an organization to expand activities beyond what local resources have been appropriated for; either by adding additional activities, expanding a service area or serving a larger number of individuals.

**NOTE**: Both of these cases would require sufficient documentation to be approved for federal funds.

**SUPPLANT EXAMPLE:**

**Scenario**: Anderson County Attorney’s Office has a crime victim services program funded with $50,000 in county funds. The funding covers salary, payroll taxes & fringe benefits and some training costs for a part-time victim coordinator. Anderson County Attorney’s Office would like to apply for a $70,000 grant from OJP for prosecutorial based general crime victim services. The funding would be a combination of state and federal funds.

**Supplanting**: Anderson County Attorney’s Office would be supplanting if they used the $70,000 grant to replace - not add to - the $50,000 that the county currently budgets for the crime victim services program, and then used that $50,000 for a different purpose (not for crime victim services).

**Not Supplanting**: Anderson County Attorney’s Office would not be supplanting if they used the $70,000 grant to enhance the programming provided already with the $50,000 in county funds. The victim services program would now have a $120,000 budget and would be able to add staff and/or hours for the current coordinator to increase the capacity of the program.
VI. ALLOWABLE COSTS

A. Cost Allocation

Cost allocation is the process of identifying, aggregating, and assigning costs by program or funding source. Cost allocation is used for financial reporting purposes, to spread common costs among programs.

Direct Costs - If a cost solely benefits one purpose or project and the full cost of the good or service is included in the grant budget, the cost should be charged entirely to that purpose or project.

Your OJP grant is negotiated for specific projects or activities with specific budgets. Most grantees also conduct related activities that are supported by other sources of funding.

EXAMPLE: Your OJP grant of federal funds supports 100% of your shelter operations as well as 50% of the operation of an advocacy program. You also receive funds from The Women’s Foundation, to operate 100% of a batterer’s intervention program. In this example, 100% of shelter expenses and 50% of the advocate expenses could be charged to the OJP grant. No expenses from the batterer’s intervention program could be included in the OJP grant budget.

Allocated Costs - An expenditure that is shared across programs or benefits more than one purpose. Examples of costs that could require an allocation are office space, internet services, janitorial, and administrative costs.

Allocated costs:
- Must be charged in the same proportions as the benefits received by the different purposes.
- Should be based upon reasonable methods of determining the benefit that each purpose receives.
- Have a documented method showing how they were determined and why the measure (FTE, square footage, hours, etc.) was chosen to determine relative benefit.
- Should be reviewed on a periodic basis and certainly when a significant change in operations occurs.

NOTE: The division of the cost cannot be split based upon available funding.

The following are some examples of cost allocation methods:

- Allocation based upon usage - the cost of your copier supplies might be based upon how many copies are made by each of your programs.

- Allocation based upon number of hours - this method is typically used to allocate the costs of personnel.

- Allocation based upon the number of clients served - your advocacy program is designed to serve non-English speaking clients that represent an average percentage of the
total clients you serve.

- **Allocation based upon square footage** - this measure is typically used to allocate the costs of renting, operating or maintaining the site that you use to provide services.

**EXAMPLE:** You pay $1,000/month for a cleaning contract for your entire building of 2,000 square feet. Your funded purpose is to provide advocacy services. The waiting room area and advocate’s office occupies 400 square feet or 20% of your building. 20% of the cleaning costs have a benefit for this purpose and could be charged to the grant.

- **Allocation based upon FTEs** - this method is typically used to allocate services that support the work of employees.

**EXAMPLE:** You have 20 employees working on site and each employee has their own phone. Of the total employees, 10 are assigned to outreach services, the purpose for which you have received funding. So 50% of your employees are paid for by grant funds. You receive one phone bill for local service. 50% of the phone bill could be billed to your outreach program.

**B. Allowable Costs**

Generally, budgeted costs which are necessary, reasonable and essential to the administration and operation of a program are allowable. Grantees are not guaranteed the full grant amount; you must have eligible expenses to collect the full grant amount awarded.

Costs expressly unallowable or not in the approved budget should be excluded from any reimbursement request. In funding programs, OJP may determine the types of costs it is willing to fund. In some cases, OJP may choose to not allow costs that may be allowable under the rules of a federal grant program.

OJP Crime Victim Services grants should also refer to the Budget Development Guidelines and the Budget Allocation Guide for VOCA Grantees.

**Costs generally allowable are:**

- **Personnel Services and Fringe Benefits** - Personnel paid for with grant funds must work directly with the grant-funded program. Actual costs paid by the grantee are allowable. Accruals for future use of fringe benefits are unallowable. Normal and reasonable severance pay for terminated direct service staff may be allowable (contact your grant manager).

- **Consultant and Technical Services** – See [Section VI-C](#)

- **Staff Training and Development**

- **Travel** - Travel costs for employees who are on official business. Grantees should use their own travel policies as long as they do not exceed the current Commissioner’s Plan
(Commissioner of Employee Relations for the State of Minnesota.) In the absence of an established travel policy grantees should use the Commissioner’s Plan. See current Commissioner’s Plan in Appendix C. If your organization chooses to reimburse your employees at a higher per diem and/or mileage rate than stated in the Commissioner’s Plan, you may do so but will NOT be reimbursed the difference using grant funds and cannot apply the difference as Match.

- **Transportation Costs** - For program participants or mileage reimbursement for staff for the use of a personal vehicle in providing services related to the grant objectives.

- **Insurance (including professional liability insurance)** – If self-insured no federal grant funds can be used for insurance reserves, except for tribal grantees.

- **Space** - For occupancy in privately or publicly-owned buildings used for the benefit of the program where the total cost of space may not exceed the rental cost of comparable space for privately-owned buildings in the same locality. Includes:
  - **Rental Cost** - Space in a privately owned building, or the cost of ownership where “rental rate” systems or the equivalent that adequately reflects actual costs, are employed. Such charges shall be based upon actual cost (including depreciation based on the useful life of the building, operation and maintenance, and other allowable costs).
  - **Maintenance and Operation** - The cost of utilities, insurance, security, janitorial services, elevator service, upkeep of grounds, normal repairs and alterations, and the like where they are not included in the rental charge or other charges for space.
  - **Depreciation** - When specifically approved, for buildings or equipment required to support grant activities, and when accompanied by an inventory and depreciation schedule; allowable with state funds only.

- **Conferences and Workshops (sponsored by grantee agency)** - Allowable costs may include conference or meeting arrangements, publicity, registration, salaries of personnel, rental of staff offices, conference space, recording or translation services, postage, telephone charges and travel expenses (including transportation and subsistence for speakers or participants.)

**NOTE:** Federally funded Crime Victim Services grants must follow Federal Guidelines for conference costs; see your grant manager for clarification.

- **Printing, Duplication, Publication**

- **Equipment** See Section V-G.

- **Accounting**

- **Audit** - In state funded grants, only if determined allowable at the time of budget negotiation. In all cases; only a properly prorated portion of the cost is allowable.

Federally funded grants, **only if the grantee expends $750,000 or more in federal funds in**
its fiscal year.

- **Indirect Costs** - Subject to some restrictions depending on the grant program being funded. Allowability of indirect costs is detailed in each Request for Proposals.

- **Office, Postage and Program Supplies**

- **Security**

- **Food & Beverage** - Food for program clients and participants is allowable only for some grant programs; otherwise, generally not allowable. Please consult your grant manager.

- **Program Activities** - Reasonable cost of activities for program participants that are detailed in the approved work plan.

- **Telephone Expenses**

- **Participant Transportation (bus cards) and vendor cards** - Allowable for some grant programs; grantees must have a system in place to track the usage; expense can only be claimed upon distribution of cards, not upon bulk purchase.

### C. Consultant Services

Grantees may need to contract with outside resources for service delivery or consultant and/or technical assistance services.

**Rates** - Compensation for individual consultant services (including speakers) is to be reasonable and consistent with that paid for similar services in the market place. The maximum rate for consultants is generally $650.00 (for an eight hour day) or $81.25/hour. An eight-hour day may include preparation, evaluation and travel time in addition to the time required for actual performance. Any consultant costs in excess of $650.00/day must be pre-approved by your OJP Grant Manager and possibly by the federal grant manager. Justification for exceeding the maximum may include the use of a competitive bidding process.

**Documentation** - Agreements to retain consultants must be in writing. The required elements for written agreements are described in [Section VI-D](#).

### D. Contracting for Services

If you use a contractor (individual or organization) you must use a written agreement/contract. All contracts of $5,000 or more need prior approval from OJP. It is suggested that all contracts be reviewed by OJP prior to incurring costs; otherwise there is the risk that the cost will be found unallowable.

Contracts are legally enforceable documents and should include the following required elements:

- Scope of Services (activities, specific expectations or duties, hours/days of service)
- Beginning and ending date of the contract
Terms of Payment (reimbursement only)
- Authorized agent for contract administration for both parties
- Termination Guidelines (suggest clause related to source of funds)
- Products/reports required and ownership of such
- Clarification of status as an independent contractor
- Access to records (must allow for grantee and state/federal access)
- If “cost reimbursement,” then what costs are allowable, e.g., conformance with Federal OJP Financial Guidelines.
- Any other provisions required (must include any federal or state requirements that flow-thru to contractors)

The two most critical elements of the contract are:

Scope of Services - This must include sufficient detail to insure that the subcontractor is held accountable for what they said they would do. This is a critical piece of the document because it makes clear that the subcontractor is not receiving funds for general support, but rather, for specific activities or products.

Terms of Payment - This describes what the subcontractor will be paid for, how they bill you and what conditions must be met to receive payment. It should clearly describe what budget items the funds will cover.

NOTE: All contracts must provide for post payment, i.e., payment after services/products are delivered and must indicate the maximum amount that can be collected via the contract.

Other Contract Considerations:

Responsibilities and the Use of Contractors – The grantee maintains responsibility for all aspects of the program including proper accounting and financial record keeping by the contractor. Responsibilities include the accounting of receipts and expenditures, cash management, the maintaining of adequate financial records and the refunding of expenditures disallowed by audits.

Paying Contractors - Contractors must bill you in writing and with sufficient detail to demonstrate that the Terms of Payment are being followed.

Standard Vendor Contracts - If you are using a vendor to provide a routine service such as maintenance, language translation, or accounting you may use their standard form, if it meets your needs.

Questions About Contracts – Please contact your grant manager for questions related to contracting. However, the contract is a legal document and our office does not provide legal advice. Your organization may want to contact an attorney to advise you about your contract agreements.
E. Costs Generally Unallowable

These costs are unallowable as either direct or indirect costs and will not be funded by grant funds:

- **Food & Beverage** - Food for program clients and participants is allowable only for some grant programs; otherwise, generally not allowable. Please consult your grant manager for clarification.

- **Negative PTO** - Negative paid time off balances based on the Board’s approval may be allowable for the agency, but is not an eligible grant expense.

- **Audit** - See previous section that indicates the circumstances where a portion of audit costs may be allowable.

- **Consultant/Speaker Fees** - In excess of $650/day or $81.25/hr.

- **Lobbying**

- **Fundraising** - Including costs associated with grant writing.

- **State and local sales taxes**

- **Costs incurred outside of the grant period**

- **Corporate Formation**

- **Fines, Late Fees and Penalties**

- **Conference and Workshop Expenses** - Entertainment, sports, visas and passports, tips, bar charges, beverages, meals and refreshments, and laundry.

- **Stipends** - Generally unallowable; see Section V-D.

- **Luxury Vehicles**

- **Honorariums**

- **Entertainment, social activities, and any associated costs**

- **Membership fees to organizations whose primary activity is lobbying**

- **Compensation and travel expenses of federal employees**

- **Other Costs specifically prohibited by the source of grant funds**

- **Pre-award costs**
F. Prior Approval

These costs require prior approval; contact your grant manager for additional information:

- Contracts of $5,000 or more
- Consultant rates of more than $650/day or $81.25/hr
- Criminal Justice Information and Communications Systems
- Equipment
- Out-of-state travel - when not in originally approved budget or pre-approved.
VII. GRANT PAYMENTS

Grant payments are on a reimbursement basis only for costs actually paid/obligated during the reporting time period.

A. Conformance to Budget

Grant funds must be spent according to the approved line item budget. Expenditures must be assigned to the correct line item, i.e., you cannot call “office expense” a “program expense” because you have exceeded your office expense budget and underspent your program expense budget. Minor changes to a grant budget do not require prior approval. Grantees are allowed to spend up to 10% (or $200, whichever is higher) of any budget category.

To claim expenditures above the approved budget amount in one line item will require that an offsetting line item not be reimbursed in full. See example below.

EXAMPLE:

<table>
<thead>
<tr>
<th>Line Item</th>
<th>Approved Budget</th>
<th>Reimbursement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries/Fringe</td>
<td>$22,500</td>
<td>$24,750 (10% over)</td>
</tr>
<tr>
<td>Contracted Service</td>
<td>12,000</td>
<td>9,450 (under spent)</td>
</tr>
<tr>
<td>Training</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Travel / Transportation</td>
<td>1,500</td>
<td>1,500</td>
</tr>
<tr>
<td>Equipment</td>
<td>3,000</td>
<td>3,300 (10% over)</td>
</tr>
<tr>
<td>Office Expenses</td>
<td>1,000</td>
<td>1,000</td>
</tr>
<tr>
<td>Program Expenses</td>
<td>1,800</td>
<td>1,800</td>
</tr>
<tr>
<td>Other Expenses</td>
<td>6,000</td>
<td>6,000</td>
</tr>
<tr>
<td>TOTAL</td>
<td>$47,800</td>
<td>$47,800</td>
</tr>
</tbody>
</table>

NOTE: In no event will you be paid in excess of the total grant amount authorized.

The online grant management system, e-grants, will not allow expenses to be reported in amounts greater than the maximum allowed.
B. Budget Revisions

If you find your originally approved budget is not meeting your needs, you may request a budget revision. You need to request a budget revision if you want to:

- Create a new line item
- Exceed an existing line item by 10% (or $200, whichever is higher)
- Significantly revise the detail within a line item for example, “Salary total doesn’t need revision but a different staff position will be funded.”

IMPORTANT:
- Budget revision requests must be made before incurring an expense that gives rise to the revision request. For example, if a piece of equipment is necessary to operate the program and the current budget does not include the purchase of this item, you must request a budget revision and have it approved before purchasing the item.

- Revision requests must be made at least 30 days in advance of the end date of the grant. Grant managers need sufficient time to review your request to determine if it is reasonable and consistent with the objectives of the grant. Requests made within the last 30 days of the grant period will only be approved on a case by case basis.

Steps of the Budget Revision Process:

Step 1: Call or email your grant manager to request a budget revision.

Step 2: After grant manager’s pre-approval, complete the budget revision justification form in e-grants using these tips:
- Remember that you are revising the grant budget for the entire grant period, not just the funds you have remaining.
- Give an overall justification for the budget revision. For example, “To add additional overtime to meet the needs of an increased number of victims requesting advocacy assistance and will be offset by cost savings from cancelling a training event.”
- Enter the revised amount for each applicable line item.
- Update the individual line item detail that supports the revised budget totals and enter a justification for the revision. Please provide sufficient detail as to why you have to change your budget; it is not sufficient to enter “budget needs to be changed.”

Step 3: Budget is approved by grant manager, it becomes the official grant budget and the new budget will be reflected in the e-grants system. At that point you can spend funds according to the new budget.
C. Financial Reporting

Grantees use the online e-grants system to report expenditures and request reimbursement. Usually, documentation of expenses need not be submitted at the time you submit your financial report. In the case of cash flow concerns, financial reporting problems, routine desk reviews, or other circumstances, additional documentation may be required. You will be notified if this is the case.

Completion of Financial Status Reports (FSR) - Financial reports may be submitted to OJP on a quarterly or monthly basis. Quarterly financial reports should be submitted using standard calendar year quarters (January 1 through March 31, April 1 through June 30, etc.). Due dates vary by grant program and are listed in your Program Guidelines. An FSR is required even if there are zero expenditures to report.

Instructions for using the e-grants system are available on our website.

Your grant manager will review the FSR within five business days. The review checks the detail for conformance to budget, matching expenses to activity level, etc. The FSR will be approved for payment or put into “modifications required” status.

NOTE: If quarterly progress reports or other grant requirements (such as civil rights certifications) are overdue, payments will be suspended until the required reports are submitted.

IMPORTANT: State of Minnesota Terms and Conditions dictate that all reimbursements must be for services performed within the state fiscal year that ends June 30th. This is required even if your grant period goes beyond June 30th. For example, it is September and you realize you missed reporting an expense for the previous January, since the expense occurred in the previous state fiscal year it will not be reimbursed to you.

Final Financial Status Reports - The final financial status report must be submitted within 30 days of the grant end date. Your final report should reflect actual expenditures and obligations through the end date of the grant period. Obligations (accruals) are payments owed for a good or service received on or before the end date of the grant period.

Grant funds may not be used for goods or services received after the end date of the grant period or where the value will extend beyond the grant contract end date (e.g. prepaid insurance or leases). Do not order goods or services that will not be received prior to the end date of the grant.

NOTE: If, for any reason, an obligation/accrual does not materialize or there are any changes to your final financial status report, please contact your grant manager immediately.

D. Payment Status

After an FSR is approved in e-grants, grantees can verify that payment has been made by looking in the Statewide Integrated Financial Tracking System (SWIFT).
E. Grant Closeouts

Within 30 days of the grant end date, grantees must submit the following documents:

- **Final Progress Report**
- **Final Financial Status Report**
- **Possible Repayment** - If the grantee received more funds than the amount of expenditures and obligations, the difference must be repaid to the State of Minnesota. In such an event, please contact your grant manager. If the grantee does not meet the match obligation by the end of the grant, they will be asked to repay a proportional amount.
- **Reports** - If after the closeout of the grant you obtain a project evaluation, receive program publicity, or publish any materials related to your project, please send a copy to your grant manager for inclusion in your file.
- **Grant Closeout Evaluation** - In accordance with MN OGM policy 08-13 a Grant Closeout Evaluation form will be completed that includes the amount of the grant, the amount spent, match requirement, and whether it was met, lists any monitoring or financial issues cited or concerns for future grants with the agency.

VIII. GRANT MONITORING

Grant monitoring refers to both an overall system of reviewing and tracking federal and state funds and day-to-day review processes to ensure grantees are in compliance with federal and state requirements and are meeting the grant goals.

These day-to-day processes include:

- **FSR Review**
- **Progress Report Review**
- **Telephone Contacts**
- **Site Visits (programmatic or financial)** – on site or via telephone
- **Financial Desk Review** - to ensure that adequate source documentation exists for the expenses claimed and that expenses claimed are allowable.

**Pre Award Risk Assessment** - is completed prior to final grant execution. This assessment ensures compliance with MN Office of Grants Management policy 08-06 and the Federal Office of Management and Budget (OMB) Uniform Guidance 2 CFR 200.331(b) which require that we conduct a financial review and evaluate each subrecipient’s (grantee) risk of non-compliance (statute/regulations/terms of award) for purposes of monitoring. See copy in Appendix A.

Based on the score of the assessment there may be additional special conditions added to the grant terms. Examples of these conditions include but are not limited to, resolution of audit findings, source documentation required with every FSR, additional board or staff training.
Intensive monitoring during the grant period – includes but is not limited to additional site visits or source documentation required with every FSR.

Issues that could trigger increased monitoring include:
- Untimely submission of progress and/or financial reports
- Change in staff
- Expenditures in unauthorized budget categories
- Spending rate too fast/ too slow
- Issues are found with desk review
- History of unsatisfactory performance
- Management system does not meet standards described in Section V-A
- Discrepancies between narratives and financial reports
- Delay in program start-up
- Unresponsiveness to requests for information
- Allegations of misuse of funds
- Audit exceptions requiring follow-up

See Grant Monitoring Overview chart in Appendix E.

IX. CIVIL RIGHTS GRANTEE RESPONSIBILITY

A. Civil Rights

As a condition of the receipt of federal grant funding through the Minnesota Office of Justice Programs (OJP) grantees must comply with civil rights laws and regulations that prohibit discrimination. The following information and links to websites will help grantees comply with these civil rights requirements. In addition, they provide information on certifications grantees must complete to receive federal grant funding through OJP.

Civil Rights Laws, Regulations and Publications

The Federal Office for Civil Rights (OCR), Office of Justice Programs website includes information that will assist grantees in complying with civil rights laws and regulations. This includes information regarding Equal Employment Opportunity Plans, the prohibition against national origin discrimination affecting persons with limited English proficiency (LEP), and other civil rights law and regulations.

The OCR site provides links to specific civil rights laws and regulations that are applicable to OJP grant programs including but not limited to Byrne JAG Grant, Title II Juvenile Justice Grants, Residential Substance Abuse Treatment (RSAT), Victims of Crime Act (VOCA), Violence Against Women Act (VAWA), the Coverdell Science Improvement grants.
The following laws and regulations apply to MN OJP grantees that receive funding:

- The Omnibus Crime Control and Safe Streets Act of 1968
- Title VI of the Civil Rights Act of 1964
- Section 504 of the Rehabilitation Act
- Section 1407 of the Victims of Crime Act
- Title II of the Americans with Disabilities Act of 1990
- Title IX of the Education Amendments of 1972
- The Age Discrimination Act of 1975
- Nondiscrimination regulations at Title 28 and Title 34 of the Code of Federal Regulations
- Juvenile Justice and Delinquency Prevention Act (JJDPA) of 1974
- Violence Against Women Act (VAWA) of 1994

MN OJP grantees understand that the applicable statutes pertaining to civil rights will include section 601 of the Civil Rights Act of 1964 (42 U.S.C. § 2000d); section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794); section 901 of the Education Amendments of 1972 (20 U.S.C. § 1681); and section 303 of the Age Discrimination Act of 1975 (42 U.S.C. § 6102);

MN OJP grantees understand that the applicable statutes pertaining to nondiscrimination may include section 809(c) of Title I of the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); section 1407(e) of the Victims of Crime Act of 1984 (34 U.S.C. § 20110(e)); section 299A(b) of the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); and that the grant condition set out at section 40002(b)(13) of the Violence Against Women Act (34 U.S.C. § 12291(b)(13)), which will apply to all awards made by the Office on Violence Against Women, also may apply to an award made otherwise;

MN OJP Grantees understand that it must require any subrecipient to comply with all such applicable statutes (and associated regulations); and on behalf of the Applicant, I make the specific assurances set out in 28 C.F.R. §§ 42.105 and 42.204.

These laws collectively prohibit discrimination based on race, color, national origin, religion, sex, disability, age, gender identity, and sexual orientation.

**Civil Rights Questionnaire for Grantees**

All federally funded OJP grantees must complete the civil rights questionnaire and submit the completed questionnaire to Minnesota OJP within 60 days of the beginning of the grant period. Grantees will download a copy of the questionnaire, fill it in, and upload into e-grants to become part of the grant file (see [Appendix F](#)).

**Civil Rights Training & Acknowledgement**

All federally funded Minnesota OJP grantees must view a PowerPoint presentation (adapted from one prepared by the Federal Office for Civil Rights (OCR), Office of Justice Programs, U.S. Department of Justice). The training program includes the following topics: presenting the federal laws pertaining to nondiscrimination in federally assisted programs, understanding discrimination...
in employment as well as in the delivery of services and benefits, reviewing the LE guidelines, and explaining OCR's enforcement methods. You must view the Civil Rights PowerPoint or through your e-grants account. Grantees must complete the Civil Rights Training Acknowledgement Form and upload it into their e-grant file within 60 days of the beginning of the grant period.


An EEOP analyzes a grantee's labor market data and employment practices to identify possible barriers to participation of women and minorities in the grantee's workforce. All federally funded grantees are required to either submit an EEOP Certification of Exemption or an EEO Utilization report.

During the grant execution process in the Minnesota OJP e-grants system, grantees will access a link to the US DOJ EEO Reporting Tool. The new EEO Reporting Tool is where grantees will prepare and submit the EEOP Certification of Exemption and if required, create and submit an EEO Utilization Report.

After completing the EEO reporting process on the US DOJ website, a copy of the Certification of Exemption or Utilization Report must be uploaded into the MNOJP e-grants system for every federal grant received from MNOJP.

Civil Rights Act Complaint Procedures and Forms

The Minnesota Office of Justice Programs, as the State Administering Agency, has the responsibility to ensure that grantees are not discriminating in the services that they provide or in their grant funded employment practices. The OJP website includes a notice to clients, customers, program participants, or consumers of OJP and OJP grantees that they have options available if they believe they have been discriminated against.

Minnesota Department of Public Safety policy #1502 details the department’s discrimination/discriminatory harassment policy and details the procedures to file an internal complaint.

This policy and the complaint form are in Appendix D.

Complainants may also file complaints with the following federal or state agencies:

**Minnesota Department of Human Rights**
Freeman Building
625 Robert Street North
Saint Paul, MN 55155
651-539-1100 (Main office available 8:00 am to 4:30 pm) or 651-296-1283 (TTY) (Phone lines for taking complaints open from 9:30 am to 3:30 pm)
Toll free: 800-657-3704
MN Department of Human Rights [Website](#)

**United States Equal Employment Opportunity Commission**
X. Appendix A- Pre Award Risk Assessment

MN Office of Justice Programs
Pre Award Risk Assessment
October 2018

This assessment ensures compliance with MN Office of Grants Management policy 08-06 and the Federal Office of Management and Budget (OMB) Uniform Guidance (200.331[b]) which require that we conduct a financial review and evaluate each subrecipient's (grantee) risk of non-compliance (statute/regulations/terms of award) for purposes of monitoring. This form will be filled out prior to final execution of any grant award to determine the risk level of the recipient. The final score helps determine the amount and type of grant monitoring to be conducted.

Grantee name: ___________________________ Date of assessment: _____________

Grant Number: ______________ Dates of grant award: ______________ Award amount: ______________

Grant Manager: _______________________

FOR PREVIOUS GRANTEES FIRST REVIEW THE PREVIOUS CLOSE OUT FORM; THIS WILL HELP SCORING SECTION C.

<table>
<thead>
<tr>
<th>CRITERIA</th>
<th>SCORE</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Amount of award:</td>
<td>Low: less than $50,000 Moderate: $50,000-$250,000 High: over $250,000</td>
</tr>
<tr>
<td>B. Complexity of project:</td>
<td>Low: simple work plan (&lt; 5 main activities &amp; budget items) Moderate: 5 – 10 budget items/activities (including match) High: numerous and detailed budget items, work plan with multiple components and deliverables, includes subcontracts over $5,000</td>
</tr>
<tr>
<td>C. Administrative capacity:</td>
<td>Low: Previously or currently successful grantee with no financial, programmatic, or administrative issues with low staff turnover. Moderate: New grantee able to demonstrate strong administrative capacity based on administrative capacity questionnaire Moderate: Previous or current grantee with some financial, programmatic, or administrative concerns High: Previous or current grantee with the following check items, check all that apply: Late or inaccurate reports Significant staff turnover Previous financial desk review issues (list date and issue) Previous performance issues Unresponsiveness to requests for information Concerns raised by stakeholders</td>
</tr>
</tbody>
</table>
High: New grantee with concerns about administrative capacity, based on administrative capacity review questionnaire

NOTES:

D. Financial review: Date of fiscal year reviewed: ________________

Total revenue reported: ____________

Total Federal expenditures reported: ____________ (may need to ask grantee)

Check which form is reviewed based on criteria listed under each document.

____ IRS Form 990 – year(s): ________________
   For NGO with total annual revenue of $50,000 - $750,000.
   Describe any red flags:

____ Certified Financial Audit – year(s): ________________
   Required for agencies with total annual revenue over $750,000, but with federal fund expenditures less than $750,000. Request copy of Management Letter.
   Findings: Yes ______ No ______
   Describe any findings or red flags:

____ Single audit – year(s): ________________
   Required for agencies that spend $750,000 or more in Federal funds during their Fiscal year. Request copy of Management Letter.
   Findings: Yes ______ No ______
   Describe any findings or red flags:

____ DOES audit include significant findings or material weaknesses (as stated in the report)?
   Yes (request copy of corrective action plan and save with audit) ______
   No ______

____ Confirmed that agency has submitted audit to Federal Audit Clearinghouse (FAC)

____ For agencies with annual revenue under $50,000: Board-reviewed internal financial statements, including:
   a) Statement of Financial Position (also known as a Balance Sheet)
   b) Statement of Activity (also known as an Income and Expense Statement)

Low: Audit/990 reviewed with no issues identified
   No operating deficit and/or no unrestricted net asset deficit

Moderate: Audit/990 reviewed with some red flags identified
   Minimal operating deficit and/or unrestricted net asset deficit for only 1-2 years
   Other concerns about financial stability (see below)
<table>
<thead>
<tr>
<th>High: Audit/990 reviewed with minimal findings or red flags</th>
</tr>
</thead>
<tbody>
<tr>
<td>Documents never submitted or other concerns about financial stability</td>
</tr>
<tr>
<td>Significant operating deficit or significant unrestricted net asset deficit for 1-2 years</td>
</tr>
<tr>
<td>Audit includes material weaknesses or significant findings</td>
</tr>
</tbody>
</table>

**NOTES:**

**Monitoring required:**

Score of 20-25: On-site visit every other grant period, with phone monitoring visit in between; financial reconciliation every other grant period.

Score of 30-40: Financial reconciliation and on-site visit required each grant period.

Score of 45-60: Financial reconciliation and on-site visit required each grant period. In addition, special conditions may be required such as source documents submitted with every FSR, monthly FSR submission, require grantee to obtain technical or management assistance, enhanced program monitoring, require grantee to obtain Board training.

**Special conditions for this grant:**

**Things to look for in a financial review to help determine low/medium/high risk rating**

*What is a “Significant Operating Deficit” and how do I find out if an organization has one?*
- An operating deficit occurs when total actual expenditures exceed total actual income during a fiscal year.
- If an operating deficit is detected, it would be important to review prior year(s) information to determine whether there is a pattern of deficit spending that could signify future cash flow issues for the grantee.
- Your professional judgment should be used to determine whether the deficit is significant.

*What is an “Unrestricted Net Asset Deficit” and how do I find out if an organization has one?*
- Restricted net assets are assets that cannot be readily used to pay expenditures. They have strings attached to them that dictate how and when they may be used.
- *Unrestricted* net assets are assets, such as cash or short-term investments readily converted to cash, which can be used without restriction. In other words, these are assets that can be used to pay the bills and keep the organization stable.
- Again, your professional judgment should be used to determine whether the deficit is significant, but it is important to note that deficits in unrestricted net assets are of more importance/concern than operating deficits.

*What are some examples of “Other Concerns about Financial Stability” and how do I look for them?*
- Healthy organizations build up unrestricted net assets and maintain reasonable amounts of debt. Organizations with serious financial problems report diminishing or even negative (deficit) unrestricted net assets.
- Debt levels are another indicator of an organization’s financial health. Information about debt would be found in the “Liabilities” section of financial reports.
- The debt ratio is a measure of an organization’s debt burden.
  - Debt ratio = total liabilities divided by total unrestricted net assets
- There is no magic number that signifies a healthy debt load – every organization will have different dynamics. If you have spotted some concerning items in the financial statements, look at the direction of the debt ratio. Look at the ratio across a few years – if the number is increasing, this is a bad sign. Conversely, if the number is getting smaller, this is a sign that the organization’s health is getting stronger.

**COUNTY BASED PROGRAMS: REVIEW AUDIT FOR ANY FINDINGS AND SCORE ACCORDINGLY.**
**SUBMIT ALL NGO AUDITS AND LIST OF GOVERNMENTAL AUDIT LINKS TO OJP ADMIN.**
XI. Appendix B- Top Findings from Site Visits and Desk Reviews

- Personnel billed to grant are not the same positions in the grant budget
- Use of percentage for fringe costs instead of actual amounts
- Missing or insufficient time sheets, particularly for individuals billed less than 1.0 FTE
- Executive Director’s time & attendance sheets not being reviewed by a Board member
- Confusion between the categorization of employees or independent contractors
- Unreasonable, ineligible or unnecessary costs
- Cost of items billed to the grant that are not in the budget
- Insufficient cost allocation methods
- Lack of proper source documentation (procurement methods have a large impact on this, i.e. credit cards, gift cards, etc.)
- Insufficient “segregation of duties”
- Inadequate financial reports and reports not reviewed by the Board of Directors
- Lack of detail as to why and how some expenses are charged to the grant vs. other funding sources
- Expenses not billed within the contract period
- Unnecessary payment of sales tax (nonprofits)
- Timesheets not signed and dated by supervisor or not signed prior to payment, including executive directors
## Appendix C- State of Minnesota Travel Policies

### STATE OF MINNESOTA TRAVEL POLICIES ("Commissioner’s Plan")

Grantee agencies may use lesser amounts and/or more stringent verification requirements, but they may not use policies and amounts that are more liberal than what is described below in requesting grant funding. If an agency’s policy is to pay higher amounts, the difference between the Commissioner’s Plan and the agency’s rate must be paid with agency funds.

<table>
<thead>
<tr>
<th>Item</th>
<th>Policy</th>
<th>Amount</th>
</tr>
</thead>
</table>
| **Meals** | For part days: Breakfast reimbursement requires overnight travel or the need to leave home before 6:00 a.m. Lunch reimbursement requires that the individual is more than 35 miles from work site. Dinner reimbursement limited to persons who do not return home until after 7:00 p.m. For two or more consecutive meals, person may request combined reimbursement. Reimbursement is for actual cost of meals up to the maximum. Meals provided as part of a conference or meeting may NOT be claimed for reimbursement. Receipts are not necessary. Note: According to IRS regulations, reimbursement of meals not involving overnight lodging is taxable income. | **Regular Rate**  
Breakfast: $9.00  
Lunch: $11.00  
Dinner: $16.00  
TOTAL $36.00  
Reimbursement may include tax and gratuity, but not alcoholic beverages |
| **Lodging** | ◆ Any government or frequent guest rates should be sought.*  
◆ Must be at a licensed facility (not with a friend, relative or private party).  
◆ Requires an original receipt for reimbursement (Not a credit card receipt).  
*If a grant is federally funded, lodging costs (excluding taxes) may not exceed federally allowable rates. These rates may be found at http://www.gsa.gov/portal/category/21287.  
For standard room | **High Cost Areas**  
Breakfast: $11.00  
Lunch: $13.00  
Dinner: $20.00  
TOTAL: $44.00 |
| **Taxis, rental cars, parking meters** | Only for expenses necessary to conduct business (e.g. taking a taxi to dinner is not allowable if there is a meal option available at the meeting/conference location.  
Rental cars are only allowable for business purposes and when an alternative option, e.g. taxi, is not available or is more costly. No receipts required except for vehicle rental. | **Actual amounts** |
| **Incidentals** | Not available | |
| **Mileage** | For business related travel  
(Note: IRS rate effective 1/1/19 is $0.58 cents/mile) | **IRS rate** |
| **Airfare** | Coach fare at the lowest fare available. If arriving at or staying at a destination longer would be cheaper than the cost of a ticket to travel on an alternative day, the cost of the additional lodging and meals may be reimbursed. Requires an original receipt for reimbursement. | **Actual cost** |

NOTE: “High Cost Areas” include the metropolitan areas of: Atlanta, Baltimore, Boston, Chicago, Cleveland, Dallas, Denver, Detroit, Hartford, Houston, Kansas City, Los Angeles, Miami, New Orleans, New York City, Philadelphia, Portland, St. Louis, San Diego, San Francisco, Seattle, and Washington DC.
XIII. Appendix D- Minnesota Department of Public Safety Discrimination/Discriminatory and Sexual Harassment Policy

**Policy:** Discrimination/Discriminatory and Sexual Harassment Policy  
**Number:** 1502  
**Applicability:** All DPS, OJP employees and DPS OJP grant recipients, including Federal Department of Justice (DOJ) funded grant recipients.  
**Maintained by:** Internal Affairs/Affirmative Action  
**Effective:** June 1, 2019

**POLICY**  
The Minnesota Department of Public Safety is committed to providing a workplace and public services which are free from discrimination and discriminatory harassment.

It is the policy of the department that all employees and grant recipients enjoy an environment free from discrimination and discriminatory harassment, including sexual harassment. The department will not tolerate such conduct by employees or grant recipients within the workplace or at any location that has a reasonable connection to the workplace. As part of DPS’ commitment to preventing and eliminating sexual harassment in the workplace, DPS also adopts, in its entirety, the State of Minnesota’s Sexual Harassment Prohibited policy (MMB HR/LR Policy #1329), which prohibits any conduct or communication of a sexual nature that is unwelcomed.

This policy establishes a process for handling complaints of discrimination and discriminatory harassment. Employees and grant recipients are encouraged to report all incidents using this process. Supervisors and managers have a special obligation under this policy and shall immediately report any conduct that may violate this policy.

The department will not tolerate reprisal or retaliation against any person who makes a complaint or participates in an investigation into allegations of discrimination or discriminatory/sexual harassment. Such retaliatory action constitutes a violation of this policy and may result in corrective action, including termination of employment. Intentional use of this policy or complaint procedure for reasons of personal malice or abuse toward another employee or grant recipient is also prohibited.

**DEFINITIONS**

**Employee:** Employee means all department employees, including full-time, part-time, temporary, seasonal, or emergency workers, interns, and student workers.

**OJP Grant recipients:** Grant recipients include, but are not limited to, grant recipient organizations, staff, Boards of Directors, applicants for employment, vendors, contractors, subcontractors, program participants, volunteers, members of the public, and individuals performing business or service-related work under the OJP grant, including DOJ funded subrecipient grants.

**Discrimination:** Discrimination occurs when an individual or a group is treated unfairly or differently from others because of their membership or perceived membership in a protected class. This includes discrimination in employment decisions and in the provision of services.
Discriminatory harassment: Discriminatory harassment is any inappropriate behavior based on a protected class characteristic. Discriminatory harassment may include, but is not limited to: repeated disparaging, belittling, derogatory comments, slurs, or jokes; or displaying objects, cartoons, or pictures of a derogatory or discriminatory nature.

Sexual harassment: Sexual harassment is defined as unwelcome sexual advances, unwelcome requests for sexual favors, or other unwelcome verbal, written or physical conduct or communication of a sexual nature. See also State of Minnesota’s Sexual Harassment Prohibited policy (HR/LR Policy #1329).

Protected class: Protected class status defined under Minnesota law include an individual’s race, color, creed, religion, national origin, sex, sexual orientation, gender identity, marital status, public assistance status, familial status, age, disability, sexual orientation, gender identity, or membership or activity in a local commission.

Retaliation or Reprisal: Retaliation or reprisal may include, but is not limited to, any form of retribution, intimidation, or harassment directed toward a complaining party because the individual has filed a complaint under this policy or an individual who participates in an investigation into such allegations.

ROLES AND RESPONSIBILITIES

Employees and Grant Recipients:
All employees and grant recipient staff are responsible for their own personal conduct in a manner consistent with the spirit and intent of this policy. Individuals must refrain from engaging in any conduct in the work place or the provision of public services which constitutes discrimination or discriminatory/sexual harassment against others. Individuals covered under this policy are responsible for seeking assistance about their obligations under this, or any other applicable, policy. Employees will provide appropriate information and assistance to any person who wants to file a complaint of discrimination or harassment. Such assistance may include referring the individual to a supervisor, the attached complaint form, or providing contact information for DPS Internal Affairs/Affirmative Action or Office of Justice Programs.

Managers and Supervisors:
OJP Managers and supervisors have a special responsibility to report allegations of discrimination or harassment. Supervisors - OJP and grant recipients - shall immediately report any allegations of discrimination or harassment to the department’s Director of Internal Affairs/Affirmative Action or the OJP Executive Director. In addition, grant recipient managers, and supervisors are responsible for implementing and enforcing this policy, taking appropriate action when necessary and for enforcing all discrimination and sexual harassment provisions in collective bargaining agreements.

Director of Internal Affairs/Affirmative Action:
Any claims of discrimination or discriminatory/sexual harassment or inappropriate behavior submitted to the Director of Internal Affairs/Affirmative Action will be investigated. During the investigation, reasonable efforts will be made to maintain confidentiality as much as is practical, on a need-to-know basis.
• The Director will monitor the progress of each investigation and make recommendations to the appropriate Division Director regarding the conclusion of each complaint.
• The Director of Internal Affairs/Affirmative Action will work with the Human Resources Director to provide necessary training to department employees regarding this policy.
• The director will report annually to the Commissioner and all Division Directors the number of complaints filed under this policy.

**HOW TO FILE A COMPLAINT:**
The following internal complaint procedure is intended to help the department resolve concerns or complaints of sexual harassment and other types of discrimination and discriminatory harassment. Individuals are encouraged to use this procedure, but may also pursue information and remedies available through the Equal Employment Opportunity Commission, the Minnesota Department of Human Rights or the courts. Individuals are advised to check with these agencies to determine the existence of time limitations for filing complaints.

1. Individuals who believe they have been harassed or otherwise discriminated against by an individual covered by this policy:
   o in the work place,
   o when receiving public services provided by the department or its subrecipient grantees,
   o or who have witnessed such behavior, are encouraged to file a complaint as quickly as possible so that these matters can be resolved promptly.

2. If managers or supervisors learn through an exit interview or by other means that an individual has left the department or grant recipient because of alleged harassment or discrimination, the Division Director or Director of Human Resources or grant recipient Executive Director will notify the Director of Internal Affairs/Affirmative Action of the situation to determine the appropriate follow up. When appropriate, the Division Director or Director of Human Resources will conduct an inquiry. A copy of this inquiry and any determination made will be forwarded to the Director of Internal Affairs/Affirmative Action.

3. Individuals are encouraged to file their concerns and complaints in writing using any format including the Formal Complaint of Alleged Employee Misconduct form. However, oral complaints will be accepted and processed. Complaints may be filed with the employee's supervisor, the Director of Internal Affairs/Affirmative Action or the Director of Human Resources, or anyone in a supervisory or management position in the department. The complaint does not need to be made through the employee’s or subrecipient grantee’s chain of command and can be made directly to the Directors of Internal Affairs/Affirmative Action or Office of Justice Programs.

Complaints, whether filed using the Formal Complaint form or through another format, should be sent via email or regular mail to either the Minnesota Department of Public Safety, Internal Affairs/Affirmative Action, 445 Minnesota Street, Suite #530, St. Paul, Minnesota, 55101, dps.ia@state.mn.us, or Minnesota Department of Public Safety, Office of Justice Programs, Executive Director, 445 Minnesota Street, Suite #2300, St. Paul, Minnesota, 55101, Kathryn.weeks@state.mn.us.
4. The person who receives a concern or complaint involving allegations of discrimination or discriminatory/sexual harassment will immediately notify the Director of Internal Affairs/Affirmative Action. While not required, the Formal Complaint of Alleged Employee Misconduct form may be used.

5. The Director of Internal Affairs/Affirmative Action will direct and review any investigation brought under this policy. Whenever possible, the investigation will be completed within 60 days. If the investigation cannot be completed within 60 days, the Director of Internal Affairs/Affirmative Action will inform the complainant of the status of the investigation and the expected date of completion.

6. The Director of Internal Affairs/Affirmative Action will inform the complainant when the investigation is concluded. The Director of Human Resources and appropriate division director will consult to determine appropriate corrective action and notify the subject of the complaint.

7. Any corrective action decision or recommendation will be made by the Division Director in consultation with the Director of Human Resources.

8. The Director of Internal Affairs/Affirmative Action will follow-up with all complainants, following completion of the investigation, to assess the current situation and encourage timely reporting of any further complaints.

9. The Director of Internal Affairs/Affirmative Action shall provide the Commissioner of the Minnesota Management and Budget Office with a summary of the investigation as required under Minnesota Administrative Rule 3905.0500 and Minnesota Statute § 43A.04.

10. Complaints may also be filed with the federal Office for Civil Rights: Office for Civil Rights, Office of Justice Programs, U.S. Department of Justice, 810 Seventh Street NW, Washington D.C., 20531, https://ojp.gov/about/ocr/complaint.htm.

CONSEQUENCES FOR POLICY VIOLATIONS
Violators of this policy, or any other applicable policy, will be subject to corrective action, up to and including termination of employment. All corrective action will be considered on a case by case basis. Violations of this policy by third parties will be subject to appropriate action.

ADDITIONAL RESOURCES
- The Americans with Disabilities Act of 1990; 42 U.S.C. 12131, as amended
- The Age Discrimination in Employment Act of 1975; 42 U.S.C. 6101
- Minnesota Human Rights Act, Minn. Stat. Ch. 363A
- Department of Public Safety Policy 1002 - Investigation and Resolution of Reports of Employee Misconduct
- Department of Public Safety Policy 1501 - General Harassment/Inappropriate Workplace Conduct
• Department of Public Safety Formal Complaint of Alleged Employee Misconduct Form
• State of Minnesota’s Sexual Harassment Prohibited policy (HR/LR Policy #1329).
• Applicable collective bargaining agreements and plans
• Title VI of the Civil Rights Act (Title VI) of 1964, as amended
• Omnibus Crime Control and Safe Street Act (Safe Streets Act) of 1968, as amended
• Section 504 of the Rehabilitation Act (Section 504) of 1973, as amended
• Title IX of the Education Amendments (Title IX) of 1972, as amended
• Juvenile Justice and Delinquency Prevention Act (JJDPA) of 1974, as amended
• Victims of Crime Act (VOCA) of 1984, as amended
• Violence Against Women Act (VAWA) of 1994, as amended
• Executive Order 13,559
STATE OF MINNESOTA
Department of Public Safety (DPS)
Office of Justice Programs (OJP)

FORMAL COMPLAINT OF ALLEGED MISCONDUCT BY DPS
EMPLOYEE OR OJP GRANT RECIPIENT

The information you provide may become part of an administrative investigation conducted at the
direction of the Minnesota Department of Public Safety Internal Affairs/Affirmative Action and may be
classified as private or confidential data under Minnesota State Statute Chapter 13. The information you
supply may also be used in a grievance hearing, arbitration or other appeal procedure and it may become
necessary for you to testify at these hearings. Your contact information is requested so that you can be
contacted to provide additional information. You are not legally required to supply the data, however if
you do not provide it, it may impact the ability to fully investigate your concerns. The information will
be made available only to those with a legitimate business need to know the information and to those
authorized by state and federal law.

Name of complainant: ____________________________

Address: ____________________________ City __________________ State _______________ Zip __________

Telephone numbers: Home _______________ Work _______________ Cell _______________ E-mail address: ____________________________

Provide as much information as possible:

Name of employee(s) or OJP grant recipient involved ____________________________ (If no name is available, any other identifying information, i.e. badge number, description of employee).

Date and time of incident: ______________________________________________________

Location: _________________________________________________________________

Description of Incident (include additional pages as necessary):

__________________________________________________________________________

__________________________________________________________________________

Names of possible witnesses and contact information, including email and cell phone if possible:

__________________________________________________________________________

__________________________________________________________________________

The information I have provided is true and accurate to the best of my knowledge.

Signature of complainant ____________________________ Date _______________

Return the completed form to:
Minnesota Department of Public Safety Internal Affairs/Affirmative Action
445 Minnesota Street, Suite #550
St. Paul, Minnesota 55101

OR Minnesota Department of Public Safety Office of Justice Programs, Executive Director
445 Minnesota Street, Suite #2300
St. Paul, Minnesota 55101

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Minnesota Office of Justice Programs
DEPARTMENT OF PUBLIC SAFETY Grant Manual Rev. 6/2019
XIV. Appendix E- MN Office of Justice Programs Grant Monitoring Overview

These monitoring tasks ensure compliance with MN Office of Grants Management policies as well as the Federal Office of Management and Budget (OMB) Uniform Grant Guidance and will assist grantees in operating successful programs.

<table>
<thead>
<tr>
<th>Final application review</th>
<th>Grant manager conducts final negotiation and approval of application and budget.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-award risk assessment</td>
<td>Completed before grant is fully executed; includes financial and administrative review; may result in special conditions or additional monitoring or training requirements.</td>
</tr>
<tr>
<td>Financial Capacity Review</td>
<td>To be conducted on all grantees that have not previously done business with OJP.</td>
</tr>
<tr>
<td>Grant management training/orientation</td>
<td>1st quarter of 1st year of grant; as needed after that (new staff, new policies, etc.)</td>
</tr>
</tbody>
</table>
| Pre-approvals required | • Contracts of $5,000 or higher  
• Consulting fees higher than $81.65/hr or $650/day  
• Out-of-state travel |
| Financial Status Report (FSR) | FSR is reviewed for conformance to approved budget and correlation to activities underway. |
| Narrative Progress Report | Review for progress with approved activities and correlation to expenditures; identify problems/barriers. |
| Statistical Data Report | Review for expected progress and correlation to expenditures. |
| Financial Desk Review | Source documentation to be reconciled with FSR at least once during grant period for grants of $50,000 or higher. |
| Site Visit | • Comprehensive site visits (preferably on site) for grants of $50,000 and higher within first quarter for first time grantees, every other year thereafter;  
• Monitoring site visits at least once during grant period for all grantees.  
• Monitoring site visits done annually for grants $250,000 or higher. |
| Closeout Evaluation | Documents final expenditures, dates of desk reviews & site visits. any concerns for future grants. |

(1) Exclusion: state funded grants less than $25,000
## CIVIL RIGHTS COMPLIANCE CHECKLIST

<table>
<thead>
<tr>
<th>Organization:</th>
<th>Date:</th>
<th>OJP Grant #:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grantee Representative:</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>#</th>
<th>Question</th>
<th>Y, N or NA</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>If your organization is required to prepare an Equal Employment Opportunity Plan (EEOP) in accordance with 28 C.F.R. pt. 42, subpt. E, has this been uploaded into e-grants? (If you are unsure as to whether you are required to prepare an EEOP, you can find out at <a href="https://ojp.gov">Ojp.gov</a>, where you can also prepare and file your EEOP electronically).</td>
<td>Choose an item.</td>
<td>If yes, when?</td>
</tr>
<tr>
<td>2.</td>
<td>Are you required to submit an EEOP Utilization Report to the Office for Civil Rights (OCR), Office of Justice Programs (OJP), U.S. Department of Justice (DOJ) in accordance with 28 C.F.R. pt. 42, subpt. E? Has the EEOP Utilization Report been submitted to the OCR-USDOJ for review and then uploaded in e-grants?</td>
<td>Choose an item.</td>
<td>If yes, when?</td>
</tr>
<tr>
<td>3.</td>
<td>Have you submitted a Certification Form to the OCR certifying compliance with the EEOP requirements? And then uploaded into e-grants?</td>
<td>Choose an item.</td>
<td>If yes, when?</td>
</tr>
<tr>
<td>4.</td>
<td>Does your organization have written policies or procedures in place for notifying program beneficiaries how to file complaints alleging discrimination against them with OJP or the OCR-USDOJ?</td>
<td>Choose an item.</td>
<td>If not, explain why:</td>
</tr>
<tr>
<td>5.</td>
<td>Does your organization comply with the requirement of submitting to the OCR-USDOJ any findings of discrimination against them issued by a federal or state court or federal or state administrative agency on the grounds of race, color, religion, national origin or sex?</td>
<td>Choose an item.</td>
<td>If not, explain why:</td>
</tr>
<tr>
<td>6.</td>
<td>Does your organization conduct any training for our employees on the requirements under federal civil rights laws?</td>
<td>Choose an item.</td>
<td>If not, explain why:</td>
</tr>
<tr>
<td>7.</td>
<td>Does your organization have a written policy on providing language access services to persons who have limited English proficiency (LEP)?</td>
<td>YES</td>
<td>If not, explain why:</td>
</tr>
<tr>
<td>8.</td>
<td>What are the steps your organization has taken to provide meaningful access to its programs and activities to persons who have limited English proficiency (LEP)?</td>
<td>Explain:</td>
<td></td>
</tr>
<tr>
<td>9.</td>
<td>Does your organization notify [program participants] that it does not discriminate on the basis of race, color, national origin, religion, sex, disability, age and if receiving VAWA funds, sexual orientation and gender identity in the delivery of services (e.g. posters, inclusion in brochures or other program materials, etc.)?</td>
<td>NO</td>
<td>If not, explain why:</td>
</tr>
<tr>
<td>10.</td>
<td>How does your organization notify [employees] that it does not discriminate on the basis of race, color, national origin, religion, sex, disability and age and if receiving VAWA funds, sexual orientation and gender identity in the delivery of services (e.g. posters, dissemination of relevant orders or policies, inclusion in recruitment materials, etc.)?</td>
<td>Explain:</td>
<td></td>
</tr>
<tr>
<td>11.</td>
<td>Does your organization have acceptable procedures in place for responding to discrimination complaints from employees or applicants? [NOTE: At a minimum, does your organization forward the complaint to the EEOC or a state or local fair employment practices agency or human rights commission and notify OJP of the referral?</td>
<td>Choose an item.</td>
<td>If not, explain why:</td>
</tr>
</tbody>
</table>
# CIVIL RIGHTS COMPLIANCE CHECKLIST

12. Does your Organization have 50 or more employees and receive funding of $25,000 or more? If not, skip to question 13. If yes, answer the following questions about the required actions.

<table>
<thead>
<tr>
<th>Question</th>
<th>Y, N or NA</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Has your organization adopted grievance procedures that incorporate due process standards and provide for the prompt and equitable resolution of complaints alleging a violation of regulations which prohibit discrimination on the basis of a disability in employment practices and the delivery of services?</td>
<td>Choose an item.</td>
<td>If not, explain why:</td>
</tr>
<tr>
<td>a.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Has your organization designated a person to coordinate compliance with the prohibitions against disability discrimination?</td>
<td>Choose an item.</td>
<td>If not, explain why:</td>
</tr>
<tr>
<td>b.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Has your organization notified participants, beneficiaries, employees, applicants and others that the organization does not discriminate on the basis of disability?</td>
<td>Choose an item.</td>
<td>If not, explain why:</td>
</tr>
<tr>
<td>c.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

13. Does your organization operate an education program or activity? If not, skip to question 14. If yes, answer the following questions about the required actions.

<table>
<thead>
<tr>
<th>Question</th>
<th>Y, N or NA</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Has your organization adopted grievance procedures that incorporate due process standards and provide for the prompt and equitable resolution of complaints alleging a violation of regulations which prohibit discrimination on the basis of sex?</td>
<td>Choose an item.</td>
<td>If not, explain why:</td>
</tr>
<tr>
<td>a.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Has your organization designated a person to coordinate compliance with the prohibitions against sex discrimination?</td>
<td>Choose an item.</td>
<td>If not, explain why:</td>
</tr>
<tr>
<td>b.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Has your organization notified applicants for admission and employment, employees, students, parents and others that the Grantee does not discriminate on the basis of sex?</td>
<td>Choose an item.</td>
<td>If not, explain why:</td>
</tr>
<tr>
<td>c.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

14. Do you provide federally funded services to eligible beneficiaries regardless of religion, a religious belief, a refusal to hold a religious belief, or a refusal to attend or participate in a religious practice?

<table>
<thead>
<tr>
<th>Question</th>
<th>Y, N or NA</th>
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<tbody>
<tr>
<td>Has your organization adopted grievance procedures that incorporate due process standards and provide for the prompt and equitable resolution of complaints alleging a violation of regulations which prohibit discrimination on the basis of sex?</td>
<td>Choose an item.</td>
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<td>Has your organization designated a person to coordinate compliance with the prohibitions against sex discrimination?</td>
<td>Choose an item.</td>
<td>If not, explain why:</td>
</tr>
<tr>
<td>b.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Has your organization notified applicants for admission and employment, employees, students, parents and others that the Grantee does not discriminate on the basis of sex?</td>
<td>Choose an item.</td>
<td>If not, explain why:</td>
</tr>
<tr>
<td>c.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

15. Does your organization engage in explicitly religious activities?

<table>
<thead>
<tr>
<th>Question</th>
<th>Y, N or NA</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
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<tr>
<td>Has your organization designated a person to coordinate compliance with the prohibitions against sex discrimination?</td>
<td>Choose an item.</td>
<td>If not, explain why:</td>
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<tr>
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<td></td>
<td></td>
</tr>
<tr>
<td>Has your organization notified applicants for admission and employment, employees, students, parents and others that the Grantee does not discriminate on the basis of sex?</td>
<td>Choose an item.</td>
<td>If not, explain why:</td>
</tr>
<tr>
<td>c.</td>
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<td></td>
</tr>
</tbody>
</table>

16. If yes to question 14, does your organization separate the explicitly religious activities in either time or location from the federally funded activities?

<table>
<thead>
<tr>
<th>Question</th>
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<td>Has your organization designated a person to coordinate compliance with the prohibitions against sex discrimination?</td>
<td>Choose an item.</td>
<td>If not, explain why:</td>
</tr>
<tr>
<td>b.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Has your organization notified applicants for admission and employment, employees, students, parents and others that the Grantee does not discriminate on the basis of sex?</td>
<td>Choose an item.</td>
<td>If not, explain why:</td>
</tr>
<tr>
<td>c.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

17. If yes to question 14, does your organization ensure that participation in the explicitly religious activities is voluntary for participants in the federally funded program?

<table>
<thead>
<tr>
<th>Question</th>
<th>Y, N or NA</th>
<th>Comment</th>
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<tbody>
<tr>
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<td>If not, explain why:</td>
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<tr>
<td>Has your organization notified applicants for admission and employment, employees, students, parents and others that the Grantee does not discriminate on the basis of sex?</td>
<td>Choose an item.</td>
<td>If not, explain why:</td>
</tr>
<tr>
<td>c.</td>
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<td></td>
</tr>
</tbody>
</table>

18. Is your organization a religious institution or a faith-based organization?

<table>
<thead>
<tr>
<th>Question</th>
<th>Y, N or NA</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
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<td></td>
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<tr>
<td>Has your organization notified applicants for admission and employment, employees, students, parents and others that the Grantee does not discriminate on the basis of sex?</td>
<td>Choose an item.</td>
<td>If not, explain why:</td>
</tr>
<tr>
<td>c.</td>
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<td></td>
</tr>
</tbody>
</table>

19. Does your organization provide appropriate notice to program beneficiaries or prospective beneficiaries that the organization does not discriminate on the basis of religion in the delivery of services or benefits?

<table>
<thead>
<tr>
<th>Question</th>
<th>Y, N or NA</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Has your organization adopted grievance procedures that incorporate due process standards and provide for the prompt and equitable resolution of complaints alleging a violation of regulations which prohibit discrimination on the basis of sex?</td>
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<td>Has your organization designated a person to coordinate compliance with the prohibitions against sex discrimination?</td>
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<td></td>
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<td>Has your organization notified applicants for admission and employment, employees, students, parents and others that the Grantee does not discriminate on the basis of sex?</td>
<td>Choose an item.</td>
<td>If not, explain why:</td>
</tr>
<tr>
<td>c.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

20. Does your organization provide appropriate notice to program beneficiaries or prospective beneficiaries that if they object to the “religious character” of your organization, you will make a reasonable effort to find an acceptable alternative provider in close geographic proximity that offers comparable services?

<table>
<thead>
<tr>
<th>Question</th>
<th>Y, N or NA</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Has your organization adopted grievance procedures that incorporate due process standards and provide for the prompt and equitable resolution of complaints alleging a violation of regulations which prohibit discrimination on the basis of sex?</td>
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<td>If not, explain why:</td>
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<td>Has your organization designated a person to coordinate compliance with the prohibitions against sex discrimination?</td>
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<tr>
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<td>Choose an item.</td>
<td>If not, explain why:</td>
</tr>
<tr>
<td>c.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### CIVIL RIGHTS COMPLIANCE CHECKLIST

<table>
<thead>
<tr>
<th></th>
<th>Does your organization keep a record of the requests for an alternative provider from beneficiaries or prospective beneficiaries who object to the organization’s “religious character,” noting the organization’s efforts to find an appropriate alternative provider and to follow up with the beneficiary or prospective beneficiary?</th>
<th>Comments:</th>
</tr>
</thead>
<tbody>
<tr>
<td>21.</td>
<td>Choose an item.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>If your organization receives funding under VAWA or from OVW, does it serve male victims of domestic violence, dating violence, sexual assault, and stalking?</th>
<th>Comments:</th>
</tr>
</thead>
<tbody>
<tr>
<td>22.</td>
<td>Choose an item.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>If your organization receives funding under VAWA or from OVW, does you provide sex-segregated or sex-specific services?</th>
<th>If yes, describe how the services are sex-segregated or sex-specific.</th>
</tr>
</thead>
<tbody>
<tr>
<td>23.</td>
<td>Choose an item.</td>
<td></td>
</tr>
</tbody>
</table>

### AS RELEVANT, ATTACH COPIES OF POLICIES OR OTHER DOCUMENTATION SUPPORTING YOUR RESPONSE

**OJP STAFF ONLY:**
- [ ] Checklist Reviewed
- [ ] Follow-Up Required? (actions and dates):