

NAVIGATING A GRANT COMPLIANCE REVIEW

KANSAS GOVERNOR'S GRANTS PROGRAM
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Navigating a Grant Compliance Review

PRESENTED BY

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Compliance Review Procedures

- The Kansas Governor's Grants Program (KGGP) is required by federal and state funding authorities to conduct compliance reviews of all agencies receiving grant funds administered by the KGGP.
- A KGGP Analyst performs grant analyses of the federal and state grant awards passed through to state and local entities.
- Each grant award is subject to either a Desk or On-Site Compliance Review. An On-Site Compliance Review may be conducted in person or virtually.

Technical Assistance Meeting

- All Subgrantees with changes to key Executive and/or Financial staff, and Subgrantees newly receiving a grant award are required to attend a virtual technical assistance meeting during the first quarter of the grant project period.
- The meeting is conducted by the Grants Specialist and the Analyst assigned to the Subgrantee.
- The meeting includes a discussion of the Grant Assurances, Reporting Requirements, and overall grant management and documentation.

Scheduling a Compliance Review

- An Analyst will contact the Subgrantee's primary contact to schedule either a Desk or On-Site Monitoring Compliance Review.
- The Compliance Review may be conducted by more than one Analyst if the Subgrantee receives more than one grant award from the KGGP.
- The Analyst will send an email to the Subgrantee with the due date, months to be reviewed, and documentation to be submitted. Subgrantees will generally be given two to three weeks to submit all required documentation.
- Documentation will be submitted to the Analyst through email or a SharePoint link.
- For the On-Site review, the Analyst will review the submitted documentation prior to the scheduled meeting with the Subgrantee.

Desk Compliance Review

- A Desk compliance review is a sampling of financial and statistical information.
- Financial supporting documentation
 - The Analyst will request two months of documentation to review for federal grant awards, including a copy of the General Ledger.
 - The Analyst will request one period of documentation to review for state grant awards, including a copy of the General Ledger.
- Statistical supporting documentation
 - The Analyst will request one period of documentation to review.
- The Analyst may request additional months' documentation to review if needed.

On-Site Compliance Review Documentation

An On-Site Review is a comprehensive review; this includes analysis of supporting documentation, review of policies and procedures, a site visit, and meeting grant-funded staff.

An On-Site Compliance Review may be conducted in person or virtually.

- The Analyst will review the following.
 - Three (possibly non-consecutive) months of financial supporting documentation and general ledger.
 - One reporting period of statistical supporting documentation.
 - Personnel data including applications, resumes, and job descriptions.
 - If applicable, the three most recent months of board minutes.
 - All Agency policies and procedures such as financial/accounting, purchasing, monitoring/evaluation, personnel, and travel.

On-Site Checklist

- This checklist outlines the documents to be submitted and will be sent to the Subgrantee when scheduling the On-Site Compliance Review.



KANSAS GOVERNOR'S GRANTS PROGRAM GRANT PROJECT COMPLIANCE REPORT CHECKLIST

Please have the following information ready at the time of the site visit. If any of the information is in electronic format or is posted on a website, please forward to the Analyst prior to the review. Not all of the items may apply to the particular grant project. If the subgrantee is having a desk review, please submit all applicable documents. Contact the Analyst prior to the review if there are any questions about the information.

<input type="checkbox"/>	1.	Grant file for related grant(s) to be reviewed
<input type="checkbox"/>	3.	Subgrantee's policies and procedures for agency, including financial/accounting, purchasing, monitoring/evaluation, etc.
<input type="checkbox"/>		Grant Portal access policy, if applicable.
<input type="checkbox"/>	4.	Subgrantee's licensing or accreditation(s)
<input type="checkbox"/>	5.	Confidentiality policy, if changed from previous compliance review
<input type="checkbox"/>	6.	NONPROFIT ORGANIZATIONS ONLY
<input type="checkbox"/>		Board minutes for last three meetings
<input type="checkbox"/>		Articles of Incorporation
<input type="checkbox"/>		Bylaws, if changed from previous compliance review – MAKE A COPY
<input type="checkbox"/>		KCSDV accreditation documentation if domestic violence or sexual assault agency
<input type="checkbox"/>	7.	FACILITY
<input type="checkbox"/>		Any inspections of the facility
<input type="checkbox"/>	11.	MONITORING & EVALUATION STATUS
<input type="checkbox"/>		Information regarding process for compilation of statistical data and supporting backup documentation for all data reported on the grant, i.e. database records, queried reports, intake/discharge forms, phone logs, activity logs, etc.
<input type="checkbox"/>	12.	AUDIT & IRS FORM 990
<input type="checkbox"/>		Copies of any other compliance or audit reports that other funders provided; if the subgrantee program is under the umbrella of a larger organization, provide copies of findings/reports applicable to the program – MAKE A COPY
<input type="checkbox"/>	13.	FINANCIAL
<input type="checkbox"/>		Backup documentation for all expenses charged to the grant, including non-federal match expenditures if applicable, i.e. receipts, invoices, time and activity records, payroll information such as copies of payroll registers, etc.
<input type="checkbox"/>	14.	PROGRAM INCOME
<input type="checkbox"/>		Program income procedure, if applicable
<input type="checkbox"/>		Forfeiture procedure, if applicable
<input type="checkbox"/>	16.	PERSONNEL
<input type="checkbox"/>		Subgrantee's personnel policies and procedures regarding fringe benefits, overtime, vacation, holidays, travel, staff evaluations, nondiscrimination policies/complaints and how handled, etc.
<input type="checkbox"/>		Job descriptions for all grant funded positions
<input type="checkbox"/>		Applications/resumes for grant funded positions
<input type="checkbox"/>		List of all grant funded staff, job titles, start/end dates in positions, and number of hours worked per week – MAKE A COPY
<input type="checkbox"/>	19.	FACILITY COSTS
<input type="checkbox"/>		Lease agreement for facility if paid with grant funds
<input type="checkbox"/>	20.	EQUIPMENT
<input type="checkbox"/>		Lease agreements for equipment if paid with grant funds
<input type="checkbox"/>		Usage log for equipment
<input type="checkbox"/>	21.	CONTRACTUAL SERVICES
<input type="checkbox"/>		Contracts for contractual services

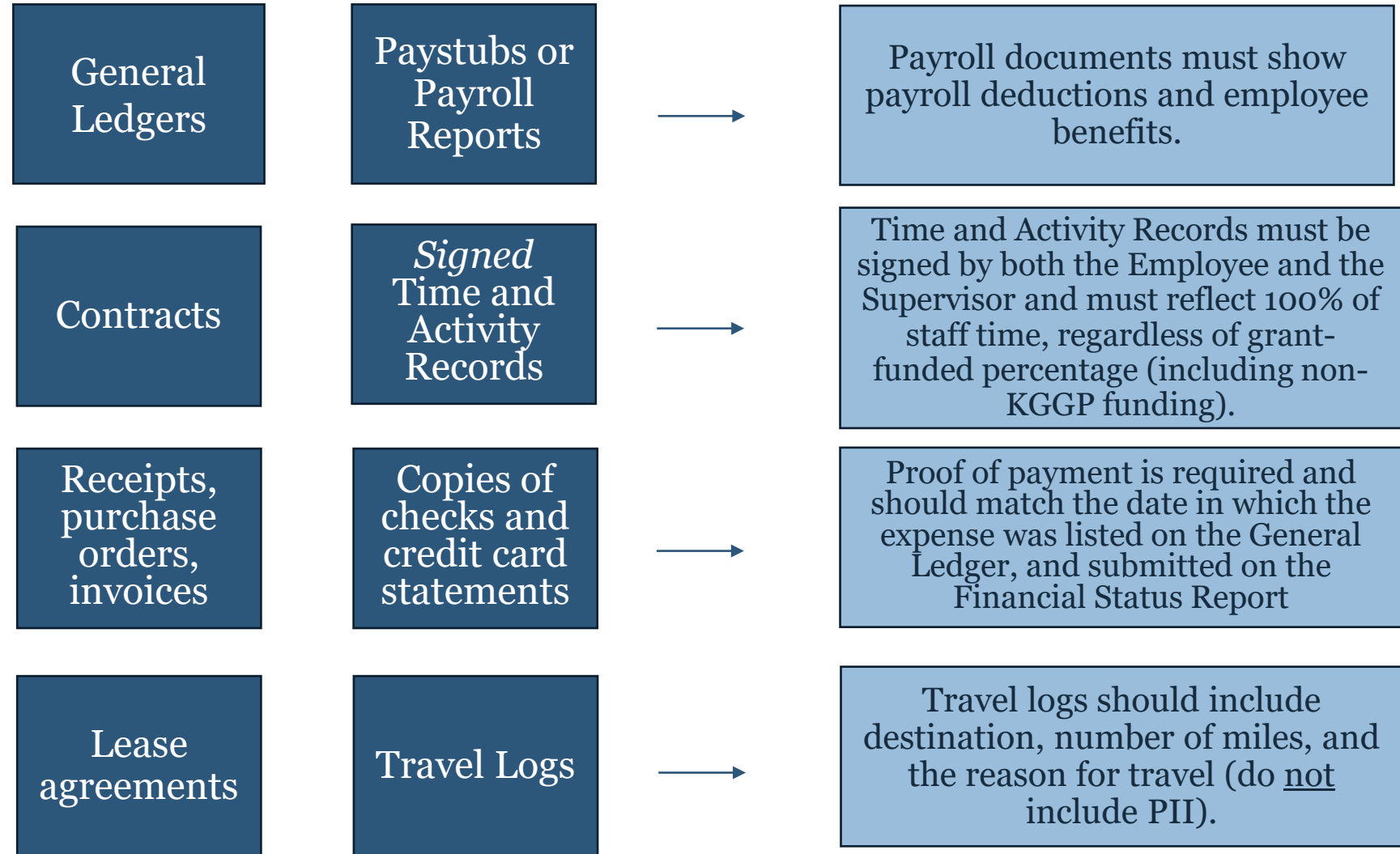
Personally Identifiable Information

Personally Identifiable Information (PII) that can be used to locate or specify an individual, whether a person receiving services or a staff member, needs to be redacted before submitting the information to the KGGP. The KGGP does require the names of staff and volunteers **only** for verification purposes, but no further identifying information is needed. Please be sure to redact any PII from the documentation submitted to the KGGP.

- PII to be redacted includes but not limited to:
 - Client names, phone numbers, home addresses;
 - Staff Members' personal phone numbers, home addresses, Social Security Numbers, benefit plan member IDs; and
 - Volunteers' personal phone numbers, home addresses.

* The KGGP is subject to the Kansas Open Records Act, any data submitted to the KGGP can be requested by the public.

Financial Supporting Documentation



Statistical Supporting Documentation

Database
printouts

Queried
reports

Tracking
spreadsheet

Surveys

Phone logs

Intake forms

- Statistical database queries should be saved at the time of each statistical report submission as static documents (should not be replaced or revised, unless also revising the statistical report).
- For grants that require statistics to be prorated based on staff funding percentages, make sure budget revisions that alter staff funding percentages are considered when calculating statistical reporting.

Other Supporting Documentation

Board of
Directors
Bylaws

Articles of
Incorporation

Board
minutes for
last three
meetings

Financial
statement
audit and IRS
form 990

Facility
inspections

Policies and
Procedures

Subgrantee Policies and Procedures

In preparing for a compliance review, ensure the agency's Policies and Procedures adhere to the requirements laid out in the Grant Assurances. For example, the following are often overlooked.

- Conflict of Interest Policy
 - Does the agency policy address the steps to be taken should there be a conflict of interest in fact or in appearance?
 - Do those steps include notification to the KGGP?
- Breach of Personally Identifiable Information
 - Does the agency have written procedures in place in the event of an actual or imminent breach?
 - Do those steps include notification to the KGGP?

Completion of a Compliance Review

- Upon completion of a Desk Compliance Review, the Subgrantee will receive an email notification of completion. There is no report provided to the Subgrantee for this type of review.
- Upon completion of an On-Site Compliance Review, the Subgrantee will receive an email and a copy of the completed Compliance Report, including any requirements that need to be completed. Both the email and the report will include the compliance requirement due date.*
- When the compliance requirements have been submitted by the Subgrantee and approved by the Analyst and Administrator, the Subgrantee will receive an email verifying the requirements have been met and the review has been completed.

***Requirements not submitted by the due date may result in the delay of grant payments.**

Frequently Asked Questions

- The checklist mentions Program Income, but I'm not sure what to send?
 - Most programs do not have Program Income. Only submit if applicable to the grant(s) being reviewed.
- I already sent the agency's Policies and Procedures on a previous compliance review. Do I have to send them again?
 - We understand the burden of supplying items multiple times. However, since Policies and Procedures are updated regularly, we want to be sure we are working with the most up to date version. Therefore, it is required to resubmit with each On-Site Review.
- The Compliance Report has substantial requirements. Will this affect our grant award?
 - Short answer: no. Often, there are action items that cannot be completed in the timeframe allowed for a Compliance Review. Compliance requirements allow additional time for Subgrantees to complete tasks that ensure they follow the Grant Assurances and Reporting Requirements
- The Financial Status Report / Statistical Report for that period has been revised, do you need the old back-up for it too?
 - The backup documentation that needs to be provided should reconcile with the most recent report submitted.



KGGP Website

Visit the KGGP website at
www.grants.ks.gov
for information on grant management.

- Grant Opportunities
- Managing a Grant Award
- Resources – Civil Rights Information
- Kansas Academy for Victim Assistance (KAVA)



Kansas Governor's Grants Program

kggp@ks.gov

Voice: 785-291-3205

Fax: 785-291-3204

**Primary Contact: KGGP Analyst contact information in
grant award notice**

[Navigating a Compliance Review Training Link](#)