

Missouri Community Service Commission (MCSC) Periodic Expense Report (PER) Documentation Requirements

This guide provides details on the documentation required to support the different types of transactions that is aligned with AmeriCorps's Improper Payments Elimination and Recovery Improvement Act (IPERIA) assessment. Organizations receiving AmeriCorps funds are required to submit supporting documentation for selected transactions and should expect to receive multiple requests for documentation during the term of the Grant Agreement.

Your organization will be contacted for sampling at a minimum of two requests during the program year. You may be contacted more than the minimum for the following reasons:

- Significant issues are discovered during the review;
- Issues of lack of accuracy and ineffectiveness of the organization's internal controls are detected;
- Non-compliance of federal and/or state regulations are determined;
- MCSC policies and procedures, including the Grant Agreement are not followed;
- Staff turnover of key positions;
- Recurring unresolved issues and;
- Any other determinations as made by MCSC staff.

Please follow the sections below to view lists of required documentation for each category of transaction. If the item that MCSC has identified is a **single transaction**, please provide the documentation described in this document. If the selected transaction is an **aggregate amount**, meaning the total contains more than one individual transaction, please provide a listing of the transactions that total to the amount identifies. You do not need to complete this checklist until MCSC has identified a **single transaction** to test.

If you have any questions about what documentation to submit, please e-mail your assigned program officer.

A. Personnel Compensation (Staff Payroll)

▲ Criminal History Checks (*required*)

B. Living Allowance Payment to an AmeriCorps Member

▲ Criminal History Checks (*required*)

C. Other Transaction Types: meal and mileage stipends, payments to/for vendors, supplies, equipment, rent, utilities, travel reimbursements, administrative or indirect costs, etc.

D. Aggregate Amounts: sub-grants, disbursements or reimbursements of grant funding to sub-recipients, or other or other payments which distribute program funding not included in the categories above.

E. In-Kind Match Documentation

F. Criminal History Check Documentation

A. PERSONNEL COMPENSATION (Staff Payroll)

Personnel compensation are payments made to employees, including salary payments, FICA, and fringe benefits (e.g. health insurance and workers' compensation). MCSC and AmeriCorps requires evidence to support the employee's compensation amount and completion of a Criminal History Check (CHC).

Please send all of the following for the employee covered by the transaction:

- 1. **A statement identifying the type of compensation** (e.g. salary/wages, FICA, benefits, retirement)
- 2. **Documentation showing the selected employee's start date in a covered position**
- 3. **Documentation related to criminal history checks (i.e. NSOPW, State, and FBI checks)**
 - ▶ Refer to **page 8** for CHC documentation guidance.
- 4. **Documentation that the employee's position is included in the budget**
 - ▶ This is typically shown by providing the approved grant budget with the employee's position highlighted or indicated in some manner.
 - ▶ If the employee's title does not match the title in the budget, please clarify alignment to the budget.
- 5. **Documentation showing both how much the personnel compensation was and how it was charged and allocated to CNCS**
 - ▶ For salary payments, this is typically shown by providing the offer/salary letter, most recent pay increase documentation, and/or supporting documentation from the payroll system (i.e. a paystub).
 - ▶ For fringe benefits such as health insurance, life insurance, and workers' compensation, please submit the policy from the provider that documents the workers' compensation rate or the organization's share of the health/life insurance premium.
 - ▶ For all types of personnel compensation, please explain how the amount charged to CNCS was calculated and allocated to the grant.
- 6. **A copy of the employee's timesheet for the period covered by the salary payment that is compliant with 2 CFR §200**
 - ▶ If the employee works for an organization (e.g. a university or local government) that is not required to keep timesheets in compliance with 2 CFR §200.430, please provide a statement indicating this, and we will confirm this requirement is not applicable.
 - ▶ If the employee's compensation is allocated between the CNCS grant and other activities, copies of time and attendance records or labor distribution reports which document the amounts allocated are required.

B. LIVING ALLOWANCE PAYMENT TO AN AMERICORPS MEMBER

Living allowance payments to AmeriCorps members are the regular stipend payments in accordance with the schedule laid out in the Member Service Agreements. MCSC and AmeriCorps requires documentation that the Member was eligible to serve. For AmeriCorps Members' eligibility requirements, please refer to 45 CFR § 2522.200.

Please send all of the following for the Member covered by the transaction:

- 1. Documentation showing the date the member began service**
 - ▶ The signed Member Service Agreement satisfies this requirement.
 - ▶ Portal start date screenshot is also acceptable.

- 2. Documentation showing proof of age**
 - ▶ Members must be at least 17 years of age when they begin service¹.
 - ▶ Copies of a U.S. passport, birth certification, government issued ID, etc. can be used to show proof of age.

- 3. Documentation that shows the member has a high school diploma or equivalent**
 - ▶ If the Member agreement requires the individual to certify this requirement, the signed member agreement is acceptable documentation.
 - ▶ Screen shots from the portal, if this information is properly entered, are also acceptable.

- 4. Documentation that shows the Member is a citizen, national, or lawful permanent resident alien of the United States**
 - ▶ If citizenship was verified by the Social Security Administration (SSA) in the member portal, a screenshot of that verification is acceptable.

- 5. Documentation related to criminal history checks (i.e. NSOPW, State, and FBI checks)**
 - ▶ Refer to **page 8** for CHC documentation guidance.

- 6. Documentation confirming the amount of the stipend paid to the Member**
 - ▶ Please provide a signed member agreement with the stipend amount and frequency of payment.

 - ▶ If the entire stipend amount is not charged to CNCS, please clarify how the CNCS share is determined.

- 7. Time and activity reports compliant with grant provisions and terms and conditions (timesheets) demonstrating hours served during the period covered by the transaction**

¹ In some cases, members can be less than 17 years of age. If the member selected meets one of these special circumstances, please indicate this in your submitted documentation.

C. OTHER TRANSACTION TYPES

These are expenses for the other program operating costs such as:

- ✓ Payments to contractors
- ✓ Rent or utilities
- ✓ Staff travel and meal reimbursements
- ✓ Recognition costs
- ✓ Supplies and equipment
- ✓ Member mileage and meal stipends
- ✓ Training costs
- ✓ Administrative or indirect costs

Documentation supporting the cost must demonstrate that it was appropriately authorized and payment was based on an invoice or agreement.

Please send the following to support the transaction:

- 1. A description of how the payment conforms to the approved grant budget (required for all payments)**
 - ▶ This statement should indicate how the costs were reasonable and necessary for the operation of the program, please see 2 CFR §200.403.
 - ▶ This is typically shown by providing the approved grant budget, with the expense category highlighted or indicated in some manner.

- 2. Proof of cost or amount of payment (required for all payments)**
 - ▶ A contract or agreement showing a monthly cost can be used to satisfy this requirement.
 - ▶ A payment invoice or bill from the vendor are typically submitted to meet this requirement.

- 3. Proof of Payment (required for all payments except indirect and administrative costs)**
 - ▶ Depending upon your accounting system, this can take many forms including, but not limited to: a check stub, a bank statement, or receipt.
 - ▶ If the item was purchased with a credit card, please provide a credit card statement, with the charge highlighted that shows the credit card was paid.
 - ▶ Please note, a General Ledger entry is **NOT** acceptable proof of payment.

- 4. Basis of allocation, if applicable**
 - ▶ If the cost is charged to both the federal and non-federal shares of the grant, you must provide documentation that supports the allocation.
 - ▶ If the change is shared between multiple programs or grants, please provide the calculation that supports the program allocation percentage (e.g. 5 AmeriCorps employees / 20 organization employees = 25% program allocation for rent).

5. For mileage or travel payments, if applicable

- ▶ For these costs, mileage forms, travel vouchers, and/or travel authorizations satisfy these requirements.
- ▶ If the mileage rate used varies from what is documented in the budget, please provide an explanation.

6. Indirect cost rates and administrative costs, if applicable

- ▶ If the line item selected is the indirect cost or administrative cost amount for that month, please provide the basis for the rate (agreement, budget, standard rate, etc.) and the direct cost the rate was applied to for that period of time.

D. AGGREGATE AMOUNTS

MCSC and AmeriCorps recognizes that many of its grantees act as intermediaries which pass AmeriCorps funds on to other entities which directly carry out the grant-funded activities. Thus, the transaction selected may be a distribution of funding to another organization, rather than a specific payroll payment, payment to a service participant, or some form of vendor payment.

If the transaction selected for your grant was a payment to a sub-grantee, a disbursement or reimbursement of AmeriCorps federal grant funding to a sub-recipient, or some other payment which distributed the AmeriCorps funds (and therefore does not fit in any of the other categories of payments described in this document) provide a listing of the individual transactions/expenditures that were included within the selected payment.

E. IN-KIND MATCH DOCUMENTATION

Match is the amount of funds required to successfully support the structure and implementation of an AmeriCorps project. It is generally a sum more or less equal to that of the total funds being granted. Match can include either in-kind contributions or cash. Documentation required to monitor expenditures paid with AmeriCorps funds is required to determine allowability of match funds.

In order for in-kind donations (which is a non-monetary contribution; donation of goods and services offered for free or less than the usual charge) to be considered as match, documentation must be in writing to include the following:

- ✓ Date of the contribution
- ✓ Name of the donor (individual or organization)
- ✓ Attestation of the donor (i.e., a signature on an organizational form used to track donations or a letter from the donor to include all applicable information)
- ✓ A detailed description of the donation
- ✓ Estimated value of the donation (use the fair market price)
- ✓ How that value was determined
- ✓ Whether those donations were obtained with federal funds or not, and attestation by the donor.

The donation must also be recorded in the General Ledger- recording it as a revenue (credit account-when the donation is received) and expense (recorded to the debit account) Only at the time of accrual is when it becomes “match”.

If other federal funds are used as match, Section 121(e)(5) of NCSA (42 U.S.C. 12571(e)) requires organizations to report the amount and source of these funds to AmeriCorps. The organization must provide written authorization from the federal granting agency to use federal funds as match. As a reminder, the organization may not use another AmeriCorps grant as match.

F. CRIMINAL HISTORY CHECK DOCUMENTATION

All individuals that serve in covered positions are required to comply with National Service Criminal History Check (NSCHC) law and regulations. This page serves as a quick checklist of all potentially applicable portions of a NSCHC².

Documentation to support proof of criminal history checks:

- 1. The ‘Required Documentation and Compliance’ table found in the policy guidance entitled “Using Fieldprint and Truescreen for NSOPW, State and FBI Checks (located on pages 12-13) provides a checklist of steps to document the NSCHC process. You must be able to:**
 - Written authorization from the individual to conduct the State and FBI background checks (See 45 CFR § 2540.204)
 - Confirmation that the individual’s identity has been verified (See 45 CFR § 2540.204) This can be done by verifying the individual’s name as it appears on the government issued ID.
 - Confirmation of the individual’s start of service or employment date in a covered position
 - Confirmation that the individual has not had a break in service/work of more than 180 days since his/her start date
 - If your organization completed the NSCHC using Truescreen, indicate the case number (if available)
 - If your organization completed the NSCHC using Fieldprint, indicate the (TCN) transaction case number (if available)

- 2. National Public Sex Offender Website (NSOPW) search (required for all individuals)**

- 3. State of Service check (required for all individuals) and Other State of Residence check (if applicable)**
 - Confirmation that the individual’s state of service/work and state of residence are the same at the time of application. If they are different, must also provide the State of Residence check.

- 4. FBI Fingerprint check (required for all individuals)**

² For more information on NSCHC, please visit CNCS’s [Criminal History Check Knowledge Network](#) page. A checklist of steps to document the NSCHC process can be found [here](#) on pages 12-13.