



OFFICE OF BUSINESS OVERSIGHT SSVF RESULTS FY 2021 Reviews

Presentation for:
SSVF Community

Presented by:

Allen Ackles, Christina Singleton, Shelby Hill, Zoya Zimmerman

[Link to Audio](#)

Housekeeping



**Session will
last 90 minutes**



**Slides &
handouts
will be in
the chat
section
shortly**



**Recording,
Handouts &
Slides will
be sent via
email**



**Submit
questions in
the question
box or any
time at
ssvf@va.gov**



Agenda

- SSVF FOFA RESULTS (FY 2021)
 - Summary by:
 - Condition
 - Category
 - Finding
 - Examples
 - Going Forward



SSVF Results - Summary

FY21 Total SSVF Universe (Grantees/Awards):	237/257
FY21 Total SSVF Dollars (\$ FY20 & CARES 1.0):	\$578,452,748
FY21 Audits:	34
FY21 Audits - Dollars:	\$118,549,695
FY21 Grantees with Findings:	20
FY21 Grantees with No Findings:	14
FY21 Total Number of Findings:	45
FY21 Questioned Costs:	\$668,834
FY21 Recommendations Issued:	105



SSVF Results – Summary

Condition	Unallowed-Disallowed Costs	Inadequate Documentation	Procedural/Policy Interpretation	Improper Allocation	Exceeds Cap/Limit	Unreasonable	Total (Expense Category)
Administrative Expenditures	-	-	-	\$29,056 (100% of Admin Cost)	-	-	\$29,056
Eligibility	-	\$39,471 (100% of Eligibility Questioned Cost)	-	-	-	-	\$39,471
General Expenditures	\$25,897 (12% of General Questioned Cost)	\$48,271 (23% of General Questioned Cost)	-	\$136,112 (65% of General Questioned Costs)	-	-	\$210,280
Payroll Expenditures	\$294 (>1% of Payroll Questioned Cost)	\$106,685 (53% of Payroll Questioned Costs)	-	\$93,671 (47% of Payroll Questioned Costs)	-	-	\$200,650
Temporary Financial Assistance (TFA)	-	\$16,637 (92% of TFA Questioned Cost)	-	-	-	\$1,420 (8% of TFA Questioned Cost)	\$18,057
Financial Management	-	-	-	\$171,320 (100% of Financial Management Questioned Costs)	-	-	\$171,320
Totals (Finding Category)	\$26,191	\$211,064		\$430,159	-	\$1,420	\$688,834



SSVF Results – Administrative Expenditures

Condition	Total Questioned Costs	% of Questioned Costs	# of Instances
Improper Allocation			
Payroll timesheet was based on set allocation	\$1,486	5%	1
Cost derived as a percentage of admin cost pool	\$27,570	95%	2



SSVF Results – Eligibility

Condition	Total Questioned Costs	% of Questioned Costs	# of Instances
Procedural / Policy Interpretation			
Insufficient or Untimely Review and Approval	\$4,605	12%	2
Inadequate Documentation			
Insufficient Documentation to Support Expense	\$25,222	64%	25
Recertification incomplete or not completed timely	\$6,408	16%	1
Initial Certification was not included	\$3,236	8%	1
No TFA Provided	\$0.00	0%	3



SSVF Results – General Expenditures

Condition	Total Questioned Costs	% of Questioned Costs	# of Instances
Improper Allocation			
Lack of Follow up Support Documentation	\$57,881	42.5%	5
Duplicated Invoice	\$39,754	29.2%	6
Contract Workers	\$8,854	6.5%	9
Miscoded	\$7,157	5.3%	5
Improperly Allocated	\$6,008	4.4%	11
Legal	\$4,698	3.5%	1
Security	\$3,913	2.9%	1
Business Expense	\$3,179	2.3%	7
Rent Expense	\$1,799	1.3%	1
Contract Services	\$1,356	1.0%	1
Communication	\$646	0.5%	1
Advertising	\$495	0.4%	1
Transportation	\$294	0.2%	1
Unallowable	\$78	0.1%	1



SSVF Results – General Expenditures – Cont.

Condition	Total Questioned Costs	% of Questioned Costs	# of Instances
Inadequately Documented			
Business Expense	\$28,110	98.5%	13
Depreciation Expense	\$409	1.4%	5
Rent Expense	\$29	0.1%	1
Unallowed – Disallowed costs			
Unallowed – Disallowed costs	\$21,696	83.8%	8
Advertising	\$3,193	12.3%	4
Bulk Purchases	\$511	2.0%	2
Office Supplies	\$389	1.5%	1
Petty Cash	\$101	0.4%	1
Employee Mileage	\$7	0.0%	1



SSVF Results – General Expenditures – Cont.

Condition	Total Questioned Costs	% of Questioned Costs	# of Instances
Inadequate Documentation			
Inadequate Documentation	\$10,364	52.6%	3
Insufficient Documentation to Support the Expense	\$4,920	25.0%	6
Duplicate Expense	\$3,262	16.5%	1
Fees	\$1,000	5.1%	1
Training	\$174	0.9%	1
Postage	\$2	0.0%	1



SSVF Results – Payroll Expenditures

Condition	Total Questioned Costs	% of Questioned Costs	# of Instances
Improper Allocation			
Insufficient Documentation Support	\$65,976	70.4%	34
Improper Allocation - Salaries	\$27,695	29.6%	3
Inadequate Documentation			
Inadequate Documentation	\$94,256	88%	6
Insufficient Documentation or Support	\$7,265	7%	2
Unsupported	\$4,470	4%	2
Improperly Allocated	694	.4%	3
Overtime – Not Approved			
Overtime – Not Approved (prior to COVID)	\$294	100%	1



SSVF Results – TFA

Condition	Total Questioned Costs	% of Questioned Costs	# of Instances
Inadequate Documentation			
Insufficient Documentation to Support EHA	\$16,071	97%	Multiple
Inadequate Documentation	\$566	3%	1
Unallowed - Disallowed Costs			
Unallowed/Unreasonable due to untimely processing of TFA expense request/payment (resulting in multiple late fees)	\$1,420	100%	3



SSVF Results – Financial Management

Condition	Total Questioned Costs	% of Questioned Costs	# of Instances
Inadequate Documentation			
Insufficient Documentation to Support Drawdown	\$171,320	100%	2



SSVF Results – Going Forward

- Going Forward
 - All expenses must be aligned with approved budget
 - Ensure all expenses have:
 - Sufficient supporting documentation
 - Evidence of payment
 - Detailed allocation methodologies (if applicable)
 - Maintain supporting documents for all Administrative Costs
 - Traditional Approach – Documentation for every expense
 - Invoices
 - Timecards
 - Evidence of payment
 - Allocation methodologies (if applicable)
 - MACA – Documentation to support all drivers
 - An Indirect Cost Rate or flat percent (10%) will not be acceptable
 - Ensure all eligibility requirements are met and timely
 - Ensure all personnel cost are:
 - Supported by detailed timecards and approved as required
 - Allocated appropriately and reflect approved budget



Resources

- SSVF Website
[Compliance \(va.gov\)](http://www.va.gov)
- SSVF Regional Coordinator
- OBO Team
 - Allen Ackles, Senior Auditor
 - Christina Singleton, Senior Auditor
- SSVF Compliance Team
 - Jeffrey Houser, Compliance Officer
 - Riccardo Aiello, Project Coordinator
 - Carolyn Head, Projector Coordinator (Finance/Compliance)



Questions

Questions?



Key Points Of Contact

- Grants Service Audit Team:
 - Christina Singleton, Senior Auditor
Christina.Singleton@va.gov
 - Shelby Hill, Auditor
Shelby.Hill1@va.gov
 - Zoya Zimmerman, Auditor
Zoya.Zimmerman@va.gov
 - Allen Ackles, Senior Auditor
Allen.Ackles@va.gov
 - Jeff Brean, Director
Jeffrey.Brean@va.gov