



GRANT MONITORING PROCEDURES AND GUIDELINES

Indigent Defense Commission Nov 2023



INTRODUCTION

The following monitoring procedures and guidelines for the Indigent Defense Commission's Grant Program and grants were developed under the authority of [Utah Code 78B-22-406, Indigent Defense Services Grant Program](#), which allows the commission to award and use grant money to "assist indigent defense systems to provide indigent defense services that meet the commission's core principles for the effective representation of indigent individuals." The procedures described in this document apply to grant recipients and subrecipients of state funds passed through and administered by the IDC, and are applicable to all grants, agreements, contracts, and other financial assistance arrangements awarded from the IDC.

The monitoring procedures and guidelines were established to promote the efficient use of public funds through a standardized set of grant management and financial monitoring processes that promote consistency and ensure accountability for the expenditure of public funds. Grant monitoring, therefore, means observing and examining an indigent defense system's progress toward meeting [IDC Core System Principles](#) and compliance with the provisions of the IDC grant agreement over time through systematic programmatic and financial reviews. Monitoring activities include programmatic grant monitoring, financial grant monitoring, and post-monitoring tasks.

PROGRAMMATIC GRANT MONITORING

The purpose of programmatic grant monitoring is to review and track a system's indigent defense services delivery as prescribed in the grant agreement. The criteria for the progress and quality of service delivery are set forth in the IDC's Core System Principles. Programmatic monitoring activities include both formal and informal tasks.

Formal Monitoring Activities

System Needs Evaluation

Twice a year, systems are required to complete a System Needs Evaluation. In the survey, systems provide information on their performance, including staffing, caseloads, attorney activities, quality and rate of occurrence of client representation (e.g. first appearances, client visits, etc.), attorney specialization and training, attorney oversight and accountability, the indigent defense function's independence from prosecution and judiciary, and conflicts. This information is used to track system improvement and to identify potential grant funding opportunities that meet IDC's priorities and Core System Principles.

Caseload Survey

Twice a year, indigent defense attorneys working for grant recipient systems are required to complete a Caseload Survey. In the survey, they provide information about how many and what types of cases they have, and how much time is spent on various cases. The collected data is used to evaluate individual and average caseloads against local and national caseload standards.

Progress Narrative

Twice a year, systems are also required to complete a Progress Narrative. In the Progress Narrative, managing defenders report on developments that result from IDC grant funding. In particular, the focus is on the impact of grant-funded positions on a system's organizational capacity and service delivery. The progress narratives allow managing defenders and IDC staff not



only to identify barriers to effective implementation of the grant objectives but also to address them collaboratively in a timely manner.

Collaborative Planning Meeting

Once a year, IDC staff meets with the Project Director, Managing Defender, and other personnel from each indigent defense system to discuss potential grant objectives for the upcoming grant year based on the results of the System Needs Evaluations and other monitoring activities. The purpose of the collaborative planning meeting is to come to a consensus about the system's progress toward improving indigent defense services and about resources the IDC can offer for ongoing support of the system.

Site Visit

A site visit occurs at the indigent defense system's office or program location or can be done virtually if there are scheduling or traveling issues. The purpose is to review grant-funded program operations and examine compliance with the Core System Principles, standards, and grant agreement provisions. It allows IDC staff to understand the physical context of the system, meet people involved, and observe processes in action, as well as to gather first-hand information not available via other data collection means. Most importantly, it provides an opportunity to forge personal relationships between IDC staff and local indigent defense system personnel and stakeholders.

IDC Grant Program Manager and, as deemed appropriate, the Research and Data Analyst and other IDC staff members will visit with the local Project Director, Managing Defender, and admin staff in each system every two to three years, according to the Tentative Site Visit Schedule 2023-25 below, to discuss programmatic and administrative issues that have been raised during formal and informal monitoring activities.

Tentative Site Visit Schedule 2023-25

Month and Year	System
November 2023	Weber County
January 2024	Tooele and Davis Counties
April 2024	Wasatch and Utah Counties
July 2024	Iron, Kane, and Beaver Counties
September 2024	Sevier, Wayne, and Sanpete Counties
November 2024	Carbon and Grand Counties
January 2025	Salt Lake County
April 2025	Washington County
July 2025	Box Elder and Cache Counties
September 2025	Millard and Juab Counties
November 2025	Uintah County



The agenda for each site visit will be prepared by the IDC grant program manager in collaboration with IDC executives and other staff, and it will be distributed to meeting participants at least one week before the visit. Besides a meeting with key system personnel, a site visit may include court observation, training, and other activities as deemed appropriate. Programmatic site visits may be combined with financial monitoring site visits.

In addition, as needed, commissioners and IDC executives may visit with counties' and cities' leaders and indigent defense system representatives (e.g. Project Director and Managing Defender) to talk about issues and challenges that may arise in those systems and communities. The purpose of these meetings is not only to hear local perspectives, but also to advocate for indigent defense services with local legislative bodies.

Informal Monitoring Activities

Informal monitoring refers to ongoing and unstructured observations and assessments of a situation, individual, or program. Monitoring takes place through casual, everyday interactions between IDC staff and indigent defense systems' personnel via telephone, email, online, and in person. Such activities may include but not be limited to providing information on policies and procedures, training, consulting, problem-solving, networking, etc.

Informal monitoring also includes quarterly roundtable discussions conducted by the IDC Executive Director with managing defenders to talk about current issues and developments.

Finally, informal monitoring includes quarterly roundtable discussions conducted by the Data and Research Analyst with systems' administrative staff to talk about current issues and developments and to provide training in the use of case management software and other tools.

FINANCIAL GRANT MONITORING

Indigent defense systems that receive IDC grants must possess the responsibility, financial management, fiscal integrity, and financial capability necessary to administer grant funds adequately and appropriately. A financial management system must be able to record and report on the receipt, obligation, and expenditure of grant funds, including the following functions:

- Identify receipt and expenditure of grant funds;
- Maintain adequate documentation of backup receipts and expenditures;
- Provide accurate and current financial reporting information (including detailed ledgers);
- Integrate with an adequate system of internal controls to safeguard assets and cash management procedures; and
- Be able to record and report on the receipt/source documents, obligations, and expenditure of grant funds.

In addition, systems must have a process to store and preserve relevant grant-related financial records according to approved retention schedules.

The purpose of the IDC's financial grant monitoring is to review and track a system's indigent defense services expenditures and compliance with the monetary provisions of the grant agreement. While systems follow their own county/city accounting policies and procedures, financial monitoring helps ensure that state accounting policies and procedures are not violated and that grant funds are spent as authorized by the Utah legislature.



Financial monitoring activities comprise quarterly financial status reports, desk reviews, and site visits.

Quarterly Financial Status Report

The quarterly financial status report (i.e. grant reimbursement request) consists of the Grant Reimbursement Worksheet and payment approvals. The following steps outline the process of submitting a quarterly financial status report and approving the grant payment via the CCJJ Grant Management System (GMS).

- (1) The indigent defense system's grant Project Director or Managing Defender submits a quarterly financial status report (i.e. reimbursement request) through the GMS, using the Grant Reimbursement Worksheet. In the worksheet, the system's indigent defense expenses are listed in the appropriate ledger with sufficient detail. Based on the ledger, the worksheet automatically calculates the quarterly grant reimbursement amount and the system spending amount. Upon entering the payment information and uploading the Reimbursement Worksheet to the GMS, the Project director or Managing Defender signs the entry as "Director."

While no financial supporting documentation (e.g. timesheets, invoices, receipts, etc.) is required to be uploaded to the GMS with the Reimbursement Worksheet, the grant recipient system is expected to retain such financial records according to approved retention schedules and to have them available for inspection when requested by the IDC or other entities conducting an audit or review.

- (2) The IDC Grant Program Manager verifies the accuracy of the payment entries in the GMS and the Grant Reimbursement Worksheet, makes necessary adjustments and corrections, and then signs the financial status report in the GMS as "CCJJ Officer."
- (3) The IDC Executive Director reviews the financial status report and payment entries in the GMS and approves the grant reimbursement for payment by signing the GMS entry as "CCJJ Reviewer."
- (4) The IDC Grant Program Manager enters the approved payment into the state accounting system, FINET.
- (5) The FINET entry is reviewed and approved by the CCJJ Financial Manager. As needed, high-dollar reimbursements are also approved by the CCJJ Deputy Director.

Desk Review

Desk review is a focused examination (typically one quarter) of the relevant documentation and financial systems surrounding a grant program. It is usually conducted by the IDC Financial Analyst virtually and intended to facilitate and produce an evaluation of the grant recipient system's capacity to manage its award. In addition, desk reviews can serve as a preliminary step before an actual site visit takes place.

As part of the desk review, a grant recipient system's Project Director or financial representative, such as an official from the Auditor's Office, will complete a financial questionnaire and submit to the IDC relevant support documentation (copies of receipts, timesheets, invoices, etc.) for the



expenses listed in the Reimbursement Worksheet and GMS financial status report for the quarter that is under examination (typically the quarter preceding the desk review). The IDC Financial Analyst will review the records to verify that all expenses are accurately and sufficiently supported by the documentation.

Site Visit

A site visit occurs at the indigent defense system's office or program location, or it can be done virtually by the IDC Financial Analyst if there are scheduling or traveling issues. Site visits are intended to review the capacity, performance, and compliance of the grant recipient system. Site visits allow the IDC access to the system's office and facilities, documentation, financial records, physical assets, written policies and procedures, audit compliance records, and internal controls.

POST-MONITORING ACTIVITIES

Monitoring Summary Report

After the desk review and/or site visit, whether programmatic or financial, is complete, the IDC Grant Program Manager, in collaboration with other IDC staff who were involved, will prepare a written summary report, detailing any findings and conclusions. The report will be reviewed and approved by the IDC Executive Director before it is sent to the respective indigent defense system's Project Director and/or Managing Defender, and other parties.

Minor Finding Definition

A minor finding is defined as one that does not have a significant material impact on overall compliance requirements. It does not prevent the overall program objectives from being met but still needs to be addressed to strengthen compliance and/or internal controls.

Major Finding Definition

A major finding is defined as one which includes negligence, deficiency, or non-compliance that creates serious errors and irregularities. This could be unintentional or intentional, and it may prevent the program objectives from being met. Major findings have a greater potential to include one or more elements of fraud, waste, or abuse of grant funds.

Corrective Action Plan

Depending on the nature of the findings, corrective action may be needed to remedy non-compliance issues. If necessary, the IDC will provide a corrective action plan, prepared by the IDC Grant Program Manager in collaboration with IDC executives and other staff, to help the indigent defense system return to compliance and make satisfactory progress toward meeting the grant requirements and the Core System Principles.

Remedies for Non-Compliance

If the IDC determines that a grant recipient system has failed to comply with its grant terms and conditions, and the system does not respond to requests to remedy issues or comply with the corrective action plan, the IDC reserves the right to take one or more of the following actions:

- Withhold reimbursements temporarily.
- Disallow all or part of the cost of activities.



- Suspend all or part of award activities.
- Terminate the grant award.
- Withhold or deny future funding.
- Pursue other remedies legally available.

The IDC will provide the system with a written notification of remedy for non-compliance. The notice will state the decision made, the reason(s) for the decision, the action(s) taken, any effective dates, and if the action(s) taken may lead to termination and/or potential denial of future funding due to non-compliance.

System Response

Indigent defense systems may respond to a monitoring report and/or corrective action plan or other correspondence in writing, but a response is not required.

Follow-Up

Follow-up with a system may be required if any issues remain outstanding. The monitoring report, corrective action plan, system response(s) to the report and action plan, as well as any relevant notes and documentation will be uploaded to the system's monitoring tab in the GMS by the IDC Grant Program Manager.

TRAINING

When requested, IDC staff will provide one-on-one training on grant management, reporting, the GMS, case management system software, and other grant-related matters for grant project directors, managing defenders, and administrative assistants. The IDC Grant Program Manager can answer questions and provide written instructions for financial reporting on the GMS. In addition, an online [GMS Financial Status Report Submission training video](#) is available for viewing.