Missouri Department of Social Services

Department of Social Services

Compliance Services Unit

North Central Missouri Children's Advocacy Center

Victims of Crime Act
(Contract #ER130220139, ER130220140)

Financial Performance and Compliance Review Report

Issued July 2025

Definitions of Terms

Opportunity for Improvement – Suggestion for strengthening existing policy, and/or practice.

Finding – Condition determined to be a deficiency in internal controls and/or noncompliance with policies, laws, regulations and/or contracts.

Criteria – The policy, law, regulation, contract, standard and/or measure against which performance is evaluated.

Recommendation – The action necessary to address the finding.

Purpose of the Monitoring

The VOCA Final Rule (28 CFR 94.106) requires that State Awarding Agencies conduct regular desk monitoring and an on-site monitoring visit of subrecipients at least once every two years during the award period. Monitoring is performed by the DSS to ensure that entities administer Federal awards in compliance with laws, regulations, and the provisions of grant agreements.

Methodology

The scope of this report covers the financial performance and compliance review of the VOCA program (including all federal funding) for January, February, March 2025 (Federal Fiscal Year 2025) for North Central Missouri Children's Advocacy Center. Staff from the Compliance Services Unit (CSU) conducted an on-site monitoring review on June 23, 2025. The monitoring team reviewed financial documents including general and payroll ledgers, bank statements, and expenditure documentation. The team also reviewed administrative documents that included the agency's policies and procedures, as submitted by the agency. Interviews with staff were also conducted. The documents reviewed and interviews conducted formed the basis of this report. Summarized below are the results of this financial performance and compliance review.

Opportunity for Improvement

1. The agency should update their financial policies and procedures manual to include policies and procedures as recommended by the Missouri DSS VOCA Financial and Administrative Guide for Subrecipient Agencies, the Department of Justice Grants Financial Guide, and Uniform Guidance regarding:

    - Cybersecurity

Finding and Recommendation

1. **Finding:** The agency's fiscal policies and procedures manual does not contain adequate policies and procedures as required by Uniform Guidance regarding:

    - Procurement and Contractual Requirements

- Veteran-owned businesses, and labor surplus area firms.
- Procurement of Recovered Materials

Criteria: 2 C.F.R. 200.318 (a) states, *"The recipient or subrecipient must maintain and use documented procedures for procurement transactions under a Federal award or subaward, including for acquisition of property or services. These documented procurement procedures must be consistent with State, local, and tribal laws and regulations and the standards identified in §§ 200.317 through 200. 327."*

2 CFR 200.323(b) states, *"The recipient or subrecipient should, to the greatest extent practicable and consistent with law, purchase, acquire, or use products and services that can be reused, refurbished, or recycled; contain recycled content, are biobased, or are energy and water efficient; and are sustainable. This may include purchasing compostable items and other products and services that reduce the use of single-use plastic products."*

Additionally, 2 CFR 200.321(a) and (b) state, *"Contracting with small businesses, minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms. (a) When possible, the recipient or subrecipient should ensure that small businesses, minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms (See U.S. Department of Labor's list) are considered as set forth below. (b) Such consideration means: (1) These business types are included on solicitation lists; (2) These business types are solicited whenever they are deemed eligible as potential sources; (3) Dividing procurement transactions into separate procurements to permit maximum participation by these business types; (4) Establishing delivery schedules (for example, the percentage of an order to be delivered by a given date of each month) that encourage participation by these business types; (5) Utilizing organizations such as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and (6) Requiring a contractor under a Federal award to apply this section to subcontracts.*

- Whistleblower Policy

Criteria: 2 CFR 200.217 states, *"An employee of a recipient or subrecipient must not be discharged, demoted, or otherwise discriminated against as a reprisal for disclosing to a person or body described in paragraph (a)(2) of 41 U.S.C. 4712 information that the employee reasonably believes is evidence of gross mismanagement of a Federal contract or grant, a gross waste of Federal funds, an abuse of authority relating to a Federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a Federal contract (including the competition for or negotiation of a contract) or grant. The recipient and subrecipient must inform their employees in writing of employee whistleblower rights and protections under 41 U.S.C. 4712. See statutory requirements for whistleblower protections at 10 U.S.C. 4701, 41 U.S.C. 4712, 41 U.S.C. 4304, and 10 U.S.C. 4310."*

Recommendation: The agency should develop and implement adequate written fiscal policies and procedures in accordance with Uniform Guidance.

Required Action

The agency must submit a corrective action plan within 60 days of receipt of this report. The corrective action plan should have a written response to the finding including the proposed corrective action, the estimated time for completion, and the contact information of the person responsible. If the agency disagrees with the finding, they must submit a response and supporting documentation explaining the reason(s) for the disagreement.

Please submit the corrective action plan and any questions regarding this report to Trevor McClelland, Compliance Services Unit VOCA Manager, at (573) 522-2372 or at Trevor.McClelland@dss.mo.gov.

Sincerely,

Alicia M. Kolb

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