

**Fiscal Accountability
for Tennessee's Victim Services
Agencies (VOCA, FV\$, \$TOP)
August 19, 2003**



Learning Objectives:

Participants will...

1. Recognize the benefits of good fiscal management for positive victim outcomes.
2. Recognize the key fiscal requirements for managing victim services grants.
3. Be able to use the projects' financial manual to find help on fiscal matters.
4. Know the rules on allowable costs, cost allocation, match procedures, accounting systems (i.e., record-keeping), and expense reporting (invoicing).
5. Recognize the elements of an acceptable budget document.
6. Work in teams to develop (or revise) an acceptable budget document.
7. Develop a concrete plan for correcting problems with agency fiscal performance.

Agenda:

9:00 AM Session Opening, Introductions, and Getting Started

Welcome, Introductions, Objectives and Agenda
OCJP Program Staff's Explanation: Why are we here?
Overview of Today's Session Activities
Managing *both* the Program *and* Fiscal Matters for Successful Outcomes

**9:45 AM Background Info: Policy Requirements, and Typical Problems:
Maintaining an Acceptable Accounting System (using Manual):**

- Allowable costs & expenditures: Requirements & examples
- Adequate systems for accounting & record-keeping: What constitutes a good system? And what's the deal on audits?
 - Activity (Critique scenarios on allowable costs & expenditures)
 - Activity (Good accounting systems)

BREAK

11:00 AM Maintaining an Acceptable Accounting System (continued)

- Expense Tracking, Reviews & Approvals, and Reporting (invoicing)
 - Payroll Procedures and Invoicing Details
 - Monthly Invoicing Procedures & Forms
 - Activity (Critique scenarios)

11:40 AM LUNCH (on your own)

1:00 PM Maintaining an Acceptable Accounting System (continued)

- Cost Allocation requirements and plans, with examples
- Building a good budget document: Summaries, line item narratives, assumptions, and match procedures
 - Budget Development: Practice Scenario
 - Revising a budget document

BREAK**3:00 PM Agency Self-Assessment and Action Plans for Improvement**

- Small Groups Develop a List of Fiscal Challenges for Agency Action
- Individual Agencies Develop an Action Plan for improving one or more key performance issues:
 - program/fiscal coordination,
 - expense tracking/error checking,
 - budget revisions, record-keeping,
 - invoicing for reimbursement, etc.

4:00 PM Adjourn