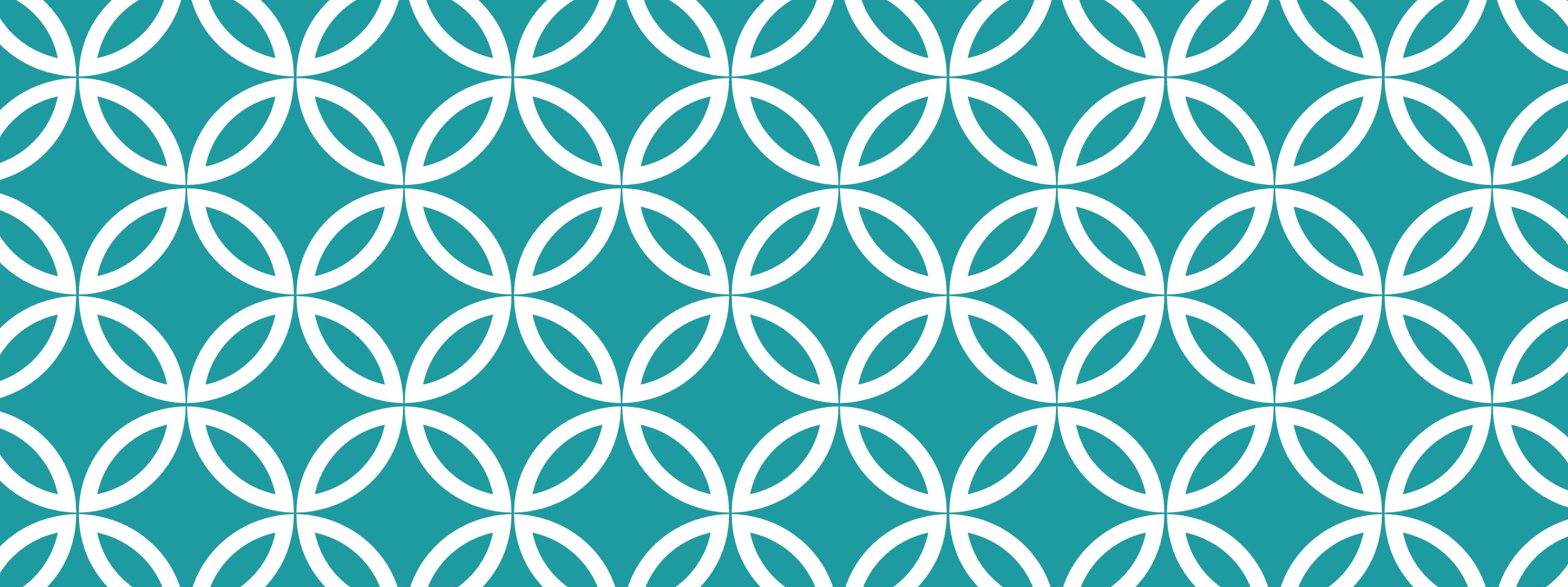


THE GRANT LIFECYCLE

Presented By: Cherrise Wilks, MPA
Deirdre Joseph, MBA

LEARNING OBJECTIVES

1. Define what is a grant.
2. Define the stages of the grant life cycle.
3. Prepare for grants administration.
4. Identify free vs paid resources to fund your project.
5. Recognize common mistakes made during grant writing.
6. Identify tools needed to effectively manage grants utilizing best practices.
7. Recognize the top audit findings.



PRE-AWARD MANAGEMENT

Presented By: Cherrise Wilks,
MPA

WHAT IS A GRANT?

Grants are financial assistance from an external entity to carry out a public purpose of support or stimulation.

Grants are received with a legally binding agreement: Cooperative Agreements (U.S. EPA), Joint Participation Agreements (FDOT), Contracts for Services, Interlocal Agreements, Sub-Grant Agreements, Memorandums of Agreement, and Grant Agreements.

THE IMPORTANT THING IS TO READ THE LEGAL DOCUMENT AND CHECK FOR LANGUAGE THAT SPECIFIES THE FUNDING SOURCE FOR THE PROJECT!!!

TYPES OF GRANTS

❖ FORMULA GRANTS

- ❖ Definition: Funding programs that you do not have to compete for, but must complete an application and other requirements
- ❖ Example: U.S. Department of Justice (JAG) Grants, U.S. Housing and Urban Development (CDBG)

❖ DISCRETIONARY GRANTS

- ❖ Definition: Awards funds on the basis of competitive process
- ❖ Example: U.S. DOT-TIGER Grant, U.S. HUD-Choice Neighborhoods Grant

❖ FEDERAL OR STATE APPROPRIATIONS

- ❖ Definition: Funding set aside by a state or federal legislative body, during the budget-making process to provide for services.
- ❖ Example: Florida Ounce of Prevention Program, et cetera. Sometimes called Pork-barrel projects!

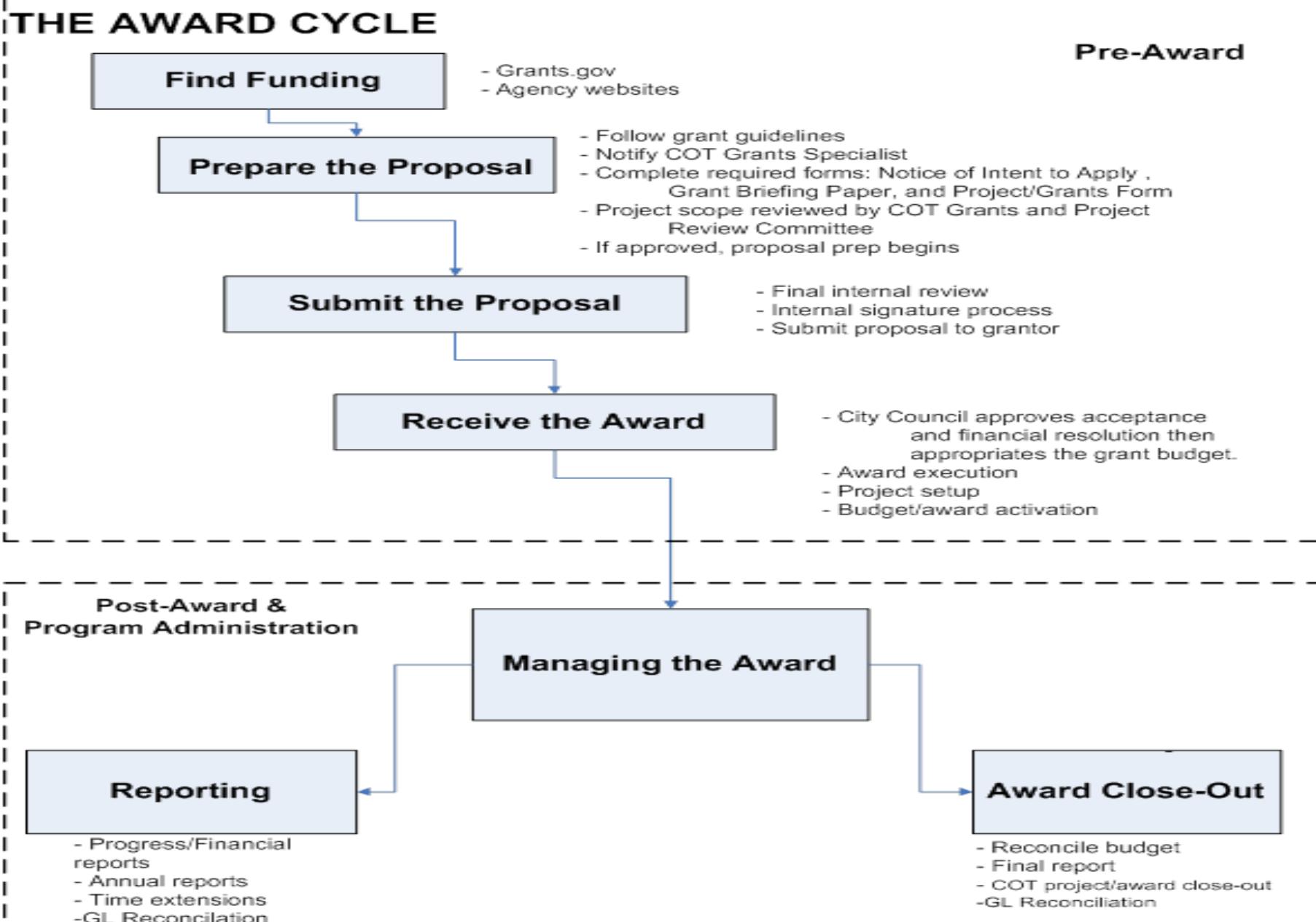
❖ PRIVATE/CORPORATE GRANTS

- ❖ Definition: Funding sponsored by a specific corporation, foundation, or charitable organization.
- ❖ Example: Bill and Melinda Gates Foundation, Lowe's Community Contribution Grant

❖ OTHER CONTRIBUTIONS

- ❖ Definition: Grantors may require leverage/matching funds. Government agencies can accomplish this by utilizing other contributions.
- ❖ Example: In-kind contributions, Donations, Tax Credits (Brownfields, Community Contribution), Rebates (Natural Gas)

GRANT LIFECYCLE



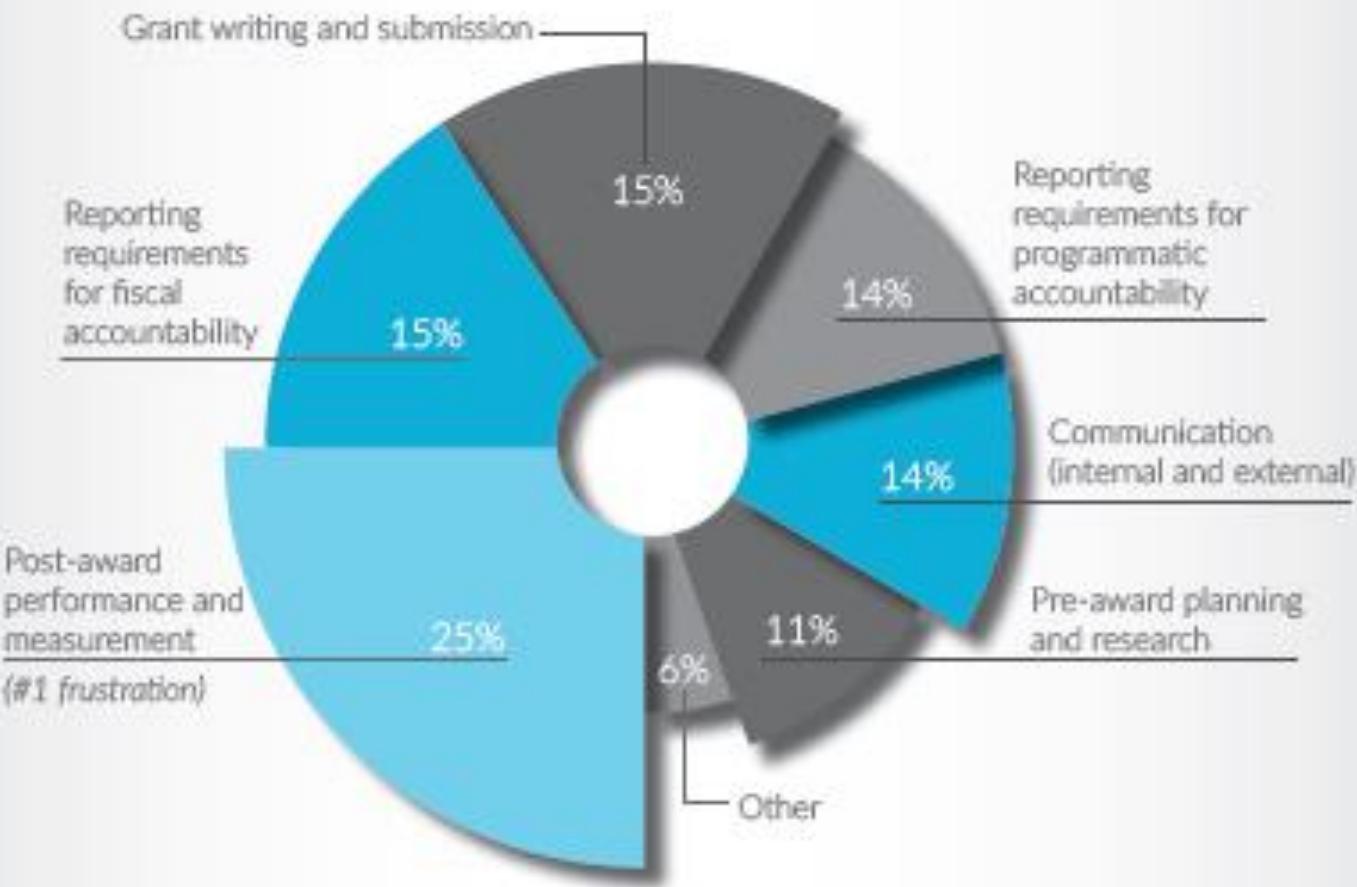
2015 State of Grant making Report (Amplifund)

- Lack of funding is the biggest anticipated grant management challenge of 2015.
- 8% of organizations receiving funds from other sources cited fund management and reporting as a leading challenge.
- Organizational use of grant management software increased by 20% from 2013 to 2014.
- 27% of grant-seeking organizations rely on government grants as their primary revenue source.
- 36% of respondents receive more than half of their current grant funds from federal grantors.
- Grantees expressed that limited resources are a continuing strain.

The Grants Process

Public sector award complexity and compliance requirements frustrate grant recipients.

The most frustrating part of the grant process:



DEFINE THE PROBLEM (STATEMENT OF NEED)

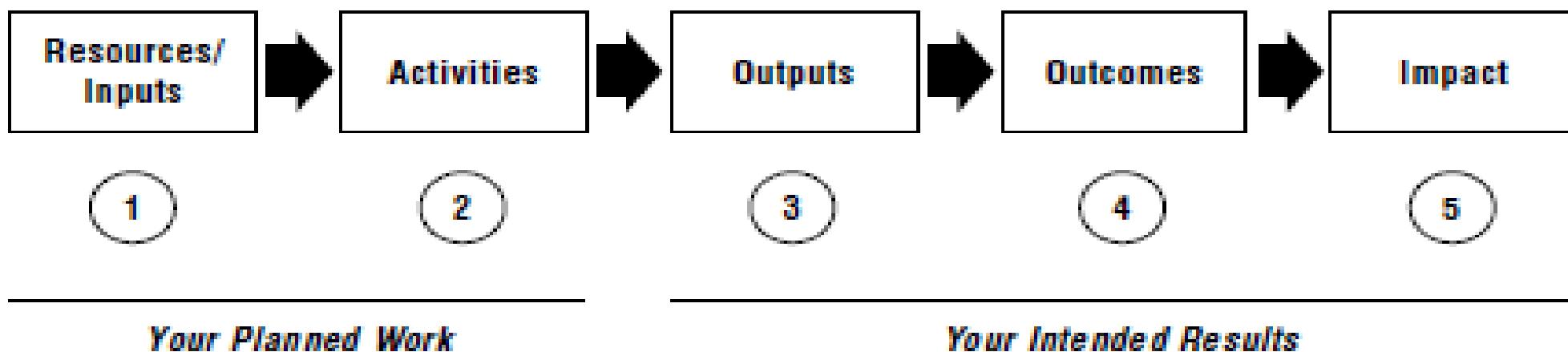
- ❖ What is the problem? Is it worse than others? Is it acute?
- ❖ Which facts or statistics best support the project?
- ❖ Provide hope, with a plausible solution.
- ❖ Who can you partner with? .
- ❖ Describe how your solution, or program is different than the competition
- ❖ Work through a logic model.
- ❖ After the logic model is created, then find funding!

LOGIC MODEL

The WHAT: Logic Model Definition

Basically, a logic model is a **systematic and visual way to present** and share your understanding **of the relationships among the resources you have** to operate your program, **the activities you plan**, and the **changes or results you hope to achieve**.

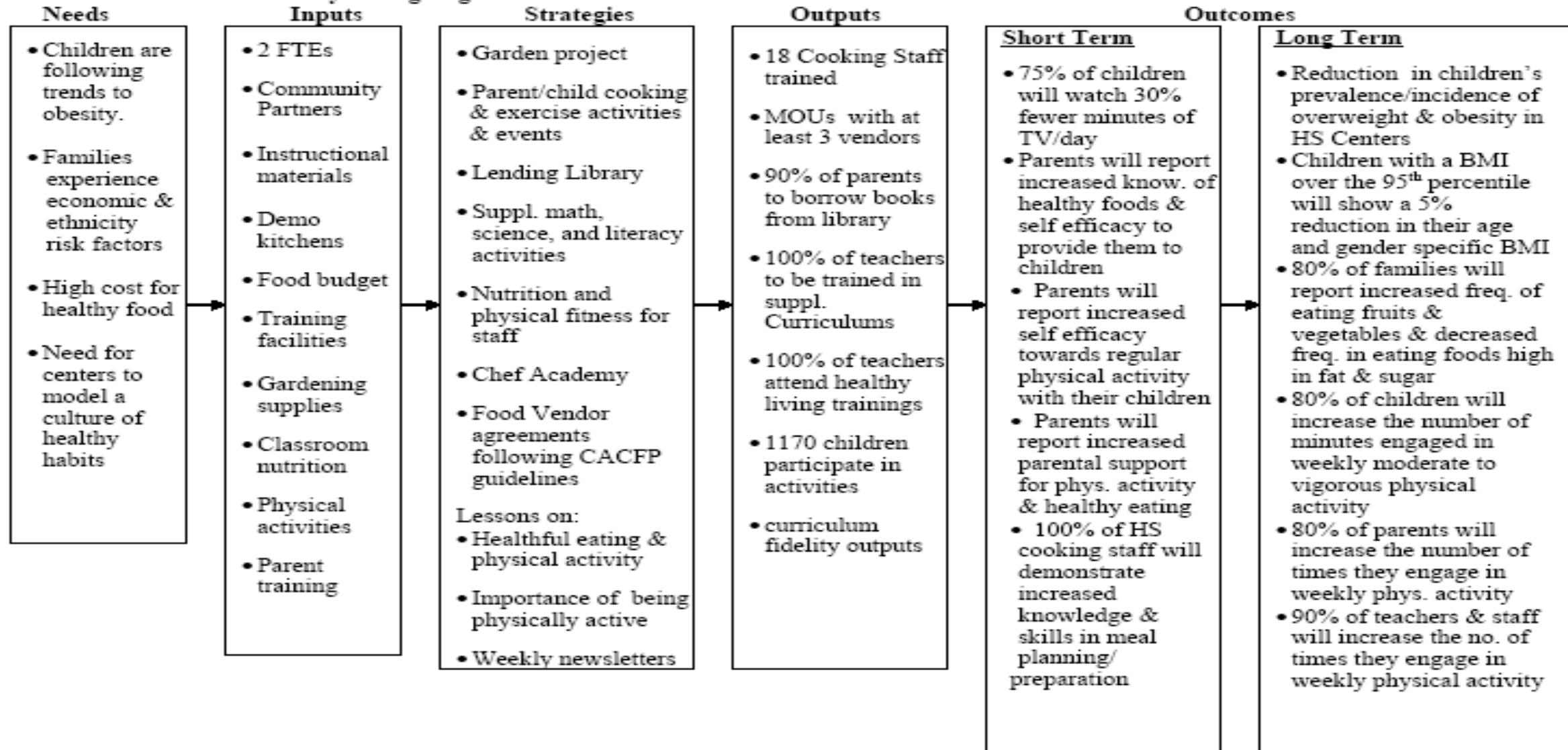
The most basic logic model is a picture of how you believe your program will work. It uses words and/or pictures to describe the sequence of activities thought to bring about change and how these activities are linked to the results the program is expected to achieve.



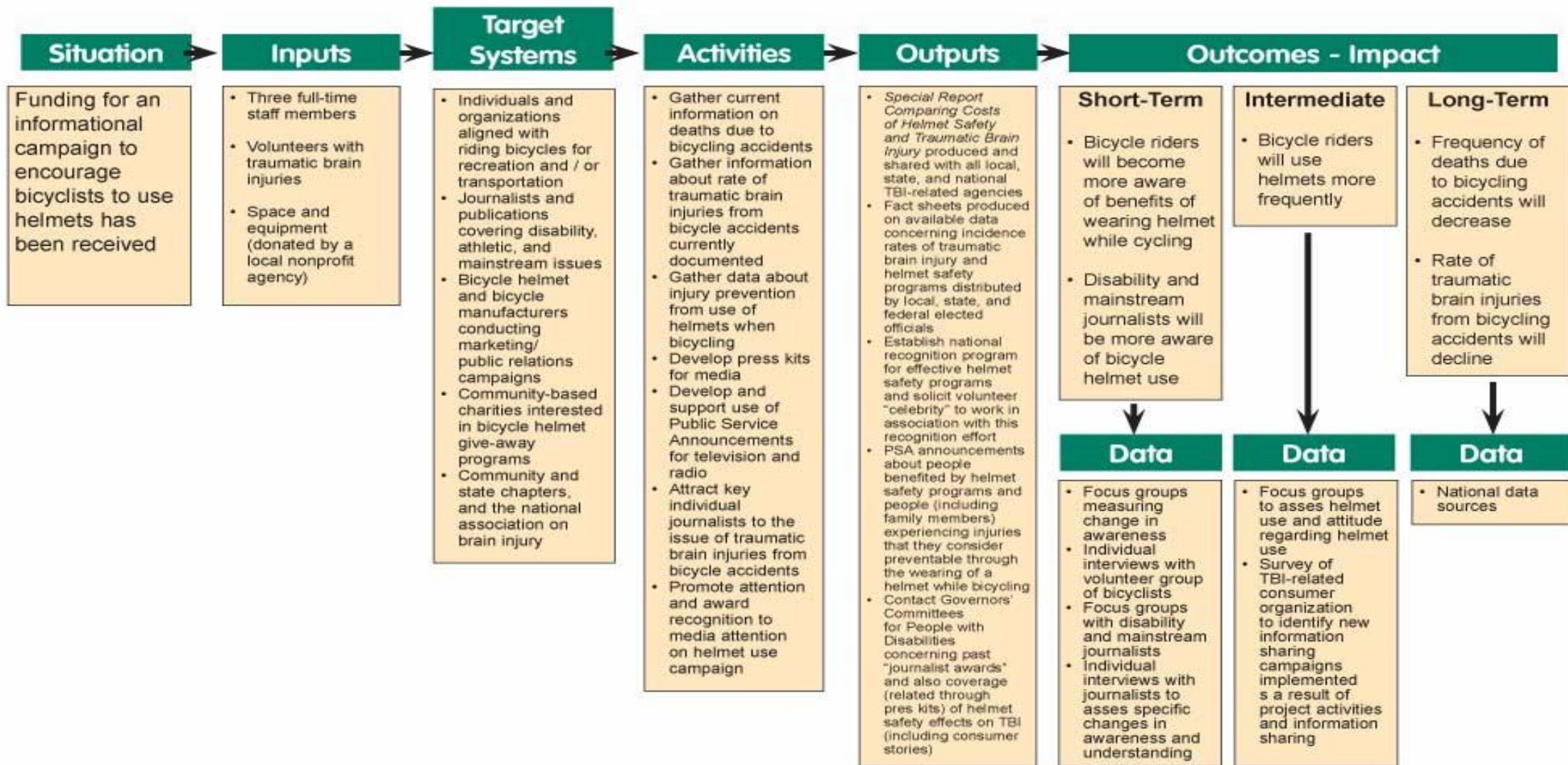
LOGIC MODEL COMPONENTS

1. Define your **PROBLEM OR SUBPROBLEM**
2. Define your **GOAL (SOMETIMES REFERRED TO AS IMPACT)**. This should always be “the big picture”.
3. Think through what **RESOURCES/INPUTS** you need. (e.g. Monetary, staff, physical items, partnerships).
4. **ACTIVITIES** should describe what the program will do with the resources. They can be processes, tools, events, technology, and actions by staff.
5. **OUTPUTS** are direct products of the program activities and may include types, levels and targets of services to be delivered.
6. **OUTCOMES (SHORT, INTERMEDIATE, LONG)** are specific changes in program participants behavior, knowledge, skills, status, or level of functioning. **SHORT TERM=1-3 years, INTERMEDIATE=3-5 years, LONG TERM=5-10 years.**

HCDE Head Start on Healthy Living Logic Model



Bicycle Helmet Public Information Campaign



Dissemination Planning and Actions/Intensive Utilization Activities

Logic Model

Program: City of Tampa Police Department Body Worn Recording Equipment Project

Problem/Hypothesis: Violent crimes have increased, and the purchase of body worn cameras will assist with crime reduction, building and maintaining community trust and transparency.

Goal: Enhance the ability of the public and 456 Tampa Police in finding the truth, and building increased trust through the utilization of body cameras by December 2016.

Inputs	Outputs		Outcomes – Impact		
	Activities	Participation	Short	Intermediate	Long
What we invest	What we do	Who we reach	What are the results	What are the results	What are the results
<ul style="list-style-type: none"> Research Evaluators and Findings (Existing MOU with the University of South Florida Dept. of Criminology) TPD staff to scale up for a large Body Camera Demonstration Project Trainers to engage with vendors for train the trainer models. Funding Criminal Justice Partners Data (Use of Force, Citizen Complaints, Police Officer Injuries, Citizen Injuries) 	<ul style="list-style-type: none"> Develop six new standard operating procedures policies Provide training for officers and civilians regarding use of the cameras. Establish policies and MOU's with external agencies (State Attorney Office, Public Defender, FL Dept. of Law Enforce, and FBI) Implementing a competitive bid process to select the equipment vendor. Enter into a contract with USF for research evaluation. 	<ul style="list-style-type: none"> Tampa Police Officers City of Tampa Citizens Government agencies involved in criminal justice Vendors 	<ul style="list-style-type: none"> Police Officers will increase their effectiveness to evaluate data for Part I Crimes Police Officers will establish more confidence in their decision-making skills. Reinforce formal training techniques for sworn officers. Officers will receive ongoing training 	<ul style="list-style-type: none"> Officers will report both positive and negative views overtime, and changes in attitudes will be documented. New policies will be developed in concert with criminal justice partners to ensure positive outcomes for handling evidence as documented with body cameras Trust will be enhanced 	<ul style="list-style-type: none"> Increase in public trust, transparency, and accountability Decrease in citizen complaints for use with force. Demonstrate a higher number of substantiated convictions with evidence because of the cameras. Decrease in the number of aggressive defensive tactics used by officers Decrease in the number of officers injured Decrease in the number of injuries to citizens/offenders
Assumptions			External Factors		
<ul style="list-style-type: none"> Citizens may complain about privacy issues. TPD will see an increase in citizen complaints The Police Benevolent Association Union may have concerns 			<ul style="list-style-type: none"> (-) Volume of public records request may increase (+/-) There will be more public scrutiny (+) The economy and potential for future grant funding to implement the program. 		

STRATEGIC PLANNING

- ❖ Have you conducted a strategic plan for your grant program? This should include: SMART Goals, objectives, performance measures, outcomes, implementation plan, evaluation plan).
- ❖ Are there other sources of data to support your argument for funding? This may include a local Community Needs Assessment, County Health Data, local reports, local police data, Community Health Assessments, Market Analysis, a Master Plan, and/or Census information.
- ❖ As a government entity have you received proper approval to apply for the grant?
- ❖ Should you leverage other government funding (i.e. Capital Budget). Have you thought about Program Sustainability?
- ❖ Will you partner with other agencies? If so, have you defined roles and responsibilities for the program? Are those roles written down in a letter of commitment, or Memorandum of Understanding/Agreement?
- ❖ Assemble a grant writing team of subject matter experts (e.g. Proposal Writer, agency employee, external consultants, partner agencies, engineers, finance staff, et cetera).

WHERE DO YOU FIND FUNDING?

FEDERAL LEVEL

- ❖ Catalog of Federal Domestic Assistance
 - ❖ www.cfda.gov
- ❖ Grants.gov
 - ❖ www.grants.gov
- ❖ USA Spending
 - ❖ www.usaspending.gov

STATE LEVEL

- ❖ Catalog of State Financial Assistance
 - ❖ <https://apps.fldfs.com/fsaa/searchCatalogResults.aspx>
- ❖ Florida League of Cities Financial & Technical Assistance for Florida Municipalities (2012-2013 last edition)
 - ❖ <http://www.floridaleagueofcities.com/Assets/Files/201213FTgrantsbookforweb.pdf>



IS THERE A GRANT WRITING SEASON? YES, YES, AND YES

<u>Month</u>	NOFA Release/Application Due Date Timeframes for Grant Makers		
January	Federal/State	Foundation/Corporate Giving (Year-round Due Dates with Annual Cycles)	Could this be the best time to take a vacation? Review your grant planning calendar
February	Federal		
March	Federal		
April	Federal		
May	Federal		
June	Federal		
July	State		
August	State		
September	State		
October	Federal/State		
November	Federal/State		
December	Federal/State		

Source: <http://www.ncsl.org/research/fiscal-policy/basic-information-about-which-states-have-major-ta.aspx>

Source: Amended by Cherrise Wilks, MPA

Original source: Dr. Beverly Browning for eCivis <http://blog.ecivis.com/is-there-a-grant-writing-season>

The federal government has a fiscal year from October 1-September 30

46 out of 50 states in the U.S. have a fiscal year that runs July 1-June 30.

Alabama and Michigan utilize October 1-September 30.

New York is April 1-March 31 and Texas is September 1-August 31.

WHAT DO YOU NEED TO APPLY?

Common materials needed for various grant applications include, but are not limited to the following:

- ❖ A Tax Identification Number, or Employer Identification Number
- ❖ A DUNS number (Dun & Bradstreet)
- ❖ Registration in the System for Award Management (SAM)
- ❖ Registration in funders grant application database (i.e. Grants.gov)
- ❖ Audited Financials
- ❖ List of Board of Directors, City Council, Board of County Commissioners
- ❖ W-9 signed
- ❖ An IRS Determination Letter, w/ 501 c 3 number

COMMON APPLICATION REQUIREMENTS

Abstract/Cover Page

Needs Statement (Problem Identification)

Program Design and/or Evidence Based Models

Goals/Objectives/Performance Measures

Management Capabilities

Program Sustainability

Budget (Grantor Share, Matching Funds, In-kind Support)

Budget Narrative

Resumes/Job Descriptions (Project Director/Principal Investigator, Project Staff, Fiscal Staff)

MOU's/MOA's/Fiscal Sponsorship Agreements

Letters of Commitment/Letters of Support

ABSTRACT/COVER PAGE

An abstract is the equivalent of an executive summary. Essentially, it is a brief, page limited overview of the full grant application. Funders may require the abstract to be written between 300-500 words, or no more than 1-2 pages in length.

Succinctly answer:

- ❖ **What is it that you intend to do?**
- ❖ **Why is the work is important, or what are the goals?**
- ❖ **What has your agency already done to address the problem?**
- ❖ **How are you going to do the work?**

NEEDS STATEMENT OR PROBLEM

A problem statement is a brief description or set of problems to be addressed by the grant program. It should be clear, concise, and evidence-supported statement of the problem your agency intends to solve, or that exists in the community.

******Use local statistics, reports, or research to support your problem. State and federal statistics should be used last, or for comparisons only******

EX: The county has seen a **20% increase in narcotics** related arrests. The county currently does not have a prosecutor dedicated to handle the narcotics cases. As a result, **80% of narcotics related cases are dismissed or have reduced sentences** as a result of lack of expertise of the prosecutor handling the cases. None of the law enforcement agencies have received training related to developing a narcotics case. The county does not have a drug task force or interdiction team. The county is experiencing recidivism regarding the reduced sentences. Persons involved in the dismissal are being re-arrested.

PROGRAM DESIGN AND EVIDENCE-BASED MODELS

Definition:

A concept or strategy derived from or informed by objective evidence that has been measured through research, metrics. The evidence is used to make evidence-based decisions, and implement evidence-based programs/projects.

Why does this matter for grants????

DISCLAIMER OF SARCASTIC HUMOR:

**NO FUNDER WANTS TO WRITE A BLANK CHECK FOR A PROGRAM THAT WILL
NOT WORK! YOU MUST SHOW EVIDENCE THAT YOUR PROJECT WAS NOT A
BRIGHT IDEA OUT OF THE SKY, USE LOGIC AND THINK EVERYTHING THROUGH!**

WHAT CAN I DO IF I DON'T HAVE AN EVIDENCE BASED MODEL?

- ❖ Easiest Solution: Replicate what works in another city, or some components of a model that works.
- ❖ Position your organization and program to become evidence-based through documentation. Fund your program with other funding, and document your model with a thorough evaluation plan. *Source: Social Solutions, “Becoming an Evidence-Based Program”
 - ❖ Conduct a Needs Assessment
 - ❖ Identify your target population
 - ❖ Select interventions, Develop Logic Models, Theory of Change, Outcome Indicators
 - ❖ Implement Program, and Conduct ongoing performance management
 - ❖ Conduct Implementation Evaluation
 - ❖ Conduct a Quasi-Experimental Outcomes Evaluation
 - ❖ Conduct Randomized-Controlled Impact Evaluation

WEBSITES TO USE TO FIND MODELS FOR REPLICATION

- ❖ What Works Clearinghouse-Institute of Education Sciences
 - ❖ <http://ies.ed.gov/ncee/wwc/>
- ❖ What Works for Health (County Health Rankings)
 - ❖ <http://www.countyhealthrankings.org/roadmaps/what-works-for-health>
- ❖ Promising Practices Network (Children and Families)
 - ❖ <http://www.promisingpractices.net/default.asp>
- ❖ National Registry of Evidence-Based Programs and Practices (SAMHSA-Mental Health/Substance Abuse)
 - ❖ <http://nrepp.samhsa.gov/>
- ❖ National Institute of Justice: Strengthen Science, Advance Justice (DOJ-Criminal Justice/Law Enforcement Programs)
 - ❖ <http://www.crimesolutions.gov/>

GOALS, OBJECTIVES, PERFORMANCE MEASURES

- ❖ **GOALS:** A broad statement generally describing a desired outcome for an agency and/or its programs. It identifies the impact that will result from the agency's work, provides a clear direction for future action, and is applicable over a long-term. Write them as SMART Goals::
- ❖ **OBJECTIVES:** The measureable end result that a service or program is expected to accomplish within a given period of time. Write them as SMART Objectives:
 - ❖ **SPECIFIC** (**Who, What, Where, When, Which, Why**)
 - ❖ **MEASURABLE** (**How much, How many**)
 - ❖ **ATTAINABLE or ACHIEVABLE** (**Do you possess the right Knowledge, Skills and Abilities to achieve the goal?**)
 - ❖ **REALISTIC or RESULTS FOCUSED** (**Measure outcomes, not activities**)
 - ❖ **TIME BOUND OR TANGIBLE** (**This is a set time frame**)
- ❖ **PERFORMANCE MEASURES:** Quantifiable, measures of outcomes, outputs, efficiency or effectiveness. They should be useful to determine if you are meeting your goals and objectives.
 - ❖ There are types of measures: **Work Output** (# of park patrons), **Efficiency** (Cost per ton of recycled materials), **Client Benefit/Effectiveness** (Days to process an permit application), **Strategic Outcome** (% of Crime Rate reduced)

SAMPLE GOALS



1. Provide \$1 million in mortgage loan options to public servants, as first time homebuyers by 2017.
2. Gates Foundation Goal: By 2025 double the percentage of low-income young adults who earn a postsecondary credential with labor market value by age 26.
3. Attain a four year cohort college-going rate of 55% with no remediation by 06/30/2015.
4. DOJ Goal: Protect Americans from terrorism and other threats to National Security, including cyber security threats. By September 30, 2015, the Department of Justice will: disrupt 125 terrorist threats and groups and disrupt and dismantle 200 cyber threat actors.

SAMPLE SMART OBJECTIVES

1. To increase the first time homebuyer program participation of public servants, by 25% annually through 2017.
2. Increase the mean grade point average by 10% of the Mentoring Program participants by June 30, 2015.
3. A minimum of 90% of participants will maintain an attendance rate of <90% by June 30, 2015.
4. To increase the number of healthy adoptable animals in the shelter by 10% annually.
5. 95% of ninth graders will pass the core courses required for a college track by 06/30/16.

SAMPLE PERFORMANCE MEASURES

1. Total number of animals adopted from the total received population.
2. Number of fire-related deaths/injuries per capita.
3. Average wait time for a construction permit.
4. Number of calls received for stray animals.
5. Public safety cost per capita.
6. Number of community service hours generated by program volunteers.



MANAGEMENT CAPABILITIES (ORGANIZATION CAPACITY)

This section of the grant application can describe your organization's capabilities to manage the program. Additionally, it should describe the personnel responsible for ensuring that the program activities are met and describe accountability. Provide a brief biological sketch of their background in one paragraph.

If allowable add a bio, resume, and job description for all personnel responsible for program activities as attachments to the grant.

Common personnel:

1. Project Director (Principal Investigator)
2. Grant Administrator/Coordinator
3. Fiscal Analyst/Grant Accountant
4. Other personnel (e.g. Police Officer, Teacher, School Resource Officer, Afterschool Tutors)

PROGRAM SUSTAINABILITY

- ❖ It is not a good idea to count on grant income as the only source of funds for a project.
- ❖ Supplanting is prohibited: This means an agency deliberately reduces state or local funds because of the existence of federal funds.
- ❖ Other funds must be used. Other funds may include Local Funding (General Fund, Gas Tax, Community Investment Tax), Tax Credits, Rebate Programs, Donations, Fundraisers, Crowd funding, In-kind support, Other Grants. Loans, Bonds, et cetera.
- ❖ Partner with other agencies to leverage funding.

BUDGET

(SOURCE *U.S. DEPT. OF JUSTICE)

Use the following categories to build your budget:

Personnel—List each position by title and employee name, if available. Show the annual salary rate and the percentage of time to be devoted to the project. Compensation paid for employees engaged in grant activities must be consistent with that paid for similar work within your organization. List only the employees of the applicant organization; all other grant-funded positions should be listed under the consultants/contracts category.

Fringe Benefits—Base fringe benefits on actual known costs or an established formula. Fringe benefits are for listed personnel and only for the percentage of time devoted to the project. Fringe benefits on overtime hours are limited to FICA, workers' compensation, and unemployment compensation.

Travel—Itemize travel expenses for project personnel by purpose (e.g., staff to training, field interviews, advisory group meetings). Show how you calculated these costs (e.g., six people to 3-day training at \$X airfare, \$X lodging, \$X meals). In training projects, list travel and meals for trainees separately. Show the number of trainees and the unit costs involved. Identify the location of travel, if known.

Equipment—List nonexpendable items that are to be purchased. Nonexpendable equipment is tangible property having a useful life of more than 2 years and an acquisition cost of \$5,000 or more per unit. Include expendable items either in the "supplies" category or in the "other" category. Analyze the cost benefits of purchasing versus leasing equipment, particularly high-cost items and those subject to rapid technical advances. List rented or leased equipment costs in the "contractual" category. Explain why the equipment is needed for the project to succeed. Attach a narrative describing the method that will be used to procure the equipment.

Supplies—List items by type (office supplies, postage, training materials, copying paper, and expendable equipment items costing less than \$5,000, such as books and handheld tape recorders) and show how you calculated these costs. Generally, supplies include any materials that are expendable or consumed during the course of the project.

Construction—**As a rule, construction costs are not allowable.** In some cases, minor repairs or renovations may be allowable. Check the solicitation and with the program office before budgeting funds in this category.

Consultants/Contracts—Indicate whether you will follow your organization's formal, written procurement policy or the Federal Acquisition Regulations.

Consultant Fees: For each consultant, enter the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project. Consultant fees in excess of \$450 per day require additional justification and prior approval on a federal grant.

Consultant Expenses: List all expenses to be paid from the grant to the individual consultants in addition to their fees (e.g., travel, meals, lodging).

Contracts: Describe the product or service to be procured by contract and provide an estimate of the cost. Promote free and open competition in awarding contracts. You must provide a separate justification for sole-source contracts.

Other Costs—List items (e.g., rent, reproduction, telephone, janitorial or security services, investigative or confidential funds) by major type and show how you calculated the costs. For example, for rent, provide the square footage and the cost per square foot or a monthly rental cost and how many months of rent are proposed.

Indirect Costs—Indirect costs are allowed only if you have a federally approved indirect cost rate and you attach a copy of the rate approval (a fully executed, negotiated agreement). If you don't have an approved rate, you can request one by contacting your cognizant federal agency, which will review all documentation and approve a rate. Or, if your accounting system permits, you may allocate costs in the direct costs categories.

	A	B	C
1		Description	Amount
2			
3	Direct Costs		
4		PI for 2 months, plus benefits	\$9,000
5		Two GRAs & benefits 12 months	\$19,000
6		Tuition for two GRAs	\$18,000
7		Travel, supplies, and materials	\$4,000
8		Total Direct Costs	\$50,000
9			
10	Indirect Costs		
11		45% on everything except tuition	\$14,400
12		Total Indirect Costs	\$14,400
13			
14	Total Costs		\$64,400

SAMPLE BUDGET

Federal Grant

BUDGET NARRATIVE (SAMPLE)

Personnel:

Project Director: \$65,000/year @ 100% = \$65,000. The Project Director currently oversees the program and will spend 100% of her time hiring, training, and supervising staff. This individual's annual salary will be covered by grant funds for the 12 months of the performance period.

Two School Resource Officers: 2 x \$45.00/hour x 3 hours/day x 5 days/month x 12 months. (Covered by matching funds.)

Travel:

Regional/Statewide Meeting: Three people to funder-required three-day training in *Clearwater, FL* .

- 3 people x \$500 airfare = \$1,500
- 3 people x 3 days x \$40 per diem = \$360
- 3 people x 2 nights x \$100.00 hotel = \$600

OTHER FILES NEEDED

- ❖ **Resumes/Job Descriptions (Project Director/Principal Investigator, Project Staff, Fiscal Staff)**
- ❖ **MOU's/MOA's/Fiscal Sponsorship Agreements**
- ❖ **Letters of Commitment/Letters of Support**
 - ❖ Request Letters of Support from the following:
 - ❖ Partner agencies (including county/city departments)
 - ❖ City Council Member/Commissioner
 - ❖ Mayor/City Manager
 - ❖ State Senator/Representative
 - ❖ Congressman/Congresswoman
 - ❖ Senators

SUBMIT YOUR APPLICATION

Submissions may occur electronically, or via mail.

- (See my TOP DO's and TOP DONT's)

After a grant is submitted you can expect to wait for a response. This is typically 2-6 months.

Responses will be made via letter, or electronic email to the contacts listed on the grant application.

****ALWAYS, ALWAYS, ALWAYS, request grant reviewer feedback where possible to see your strengths and weaknesses****

Know that today's grant environment is competitive. Sometimes politics are involved. Sometimes there were simply too many applicants. Sometimes your program may need a tweak or two.

SHOULD WE TAKE THE
NORTH BRIDGE OR THE
SOUTH BRIDGE?



YES.



WHAT TH--AAAAAAA



OK, LISTEN CAREFULLY.

AAAAAA, AAAAAAAAAAAA



I DID NOT ASK YOU A YES/NO
QUESTION.

AAAAAAA, AAAAAAAAAAAA



I HOPE WE'VE LEARNED
SOMETHING TODAY.

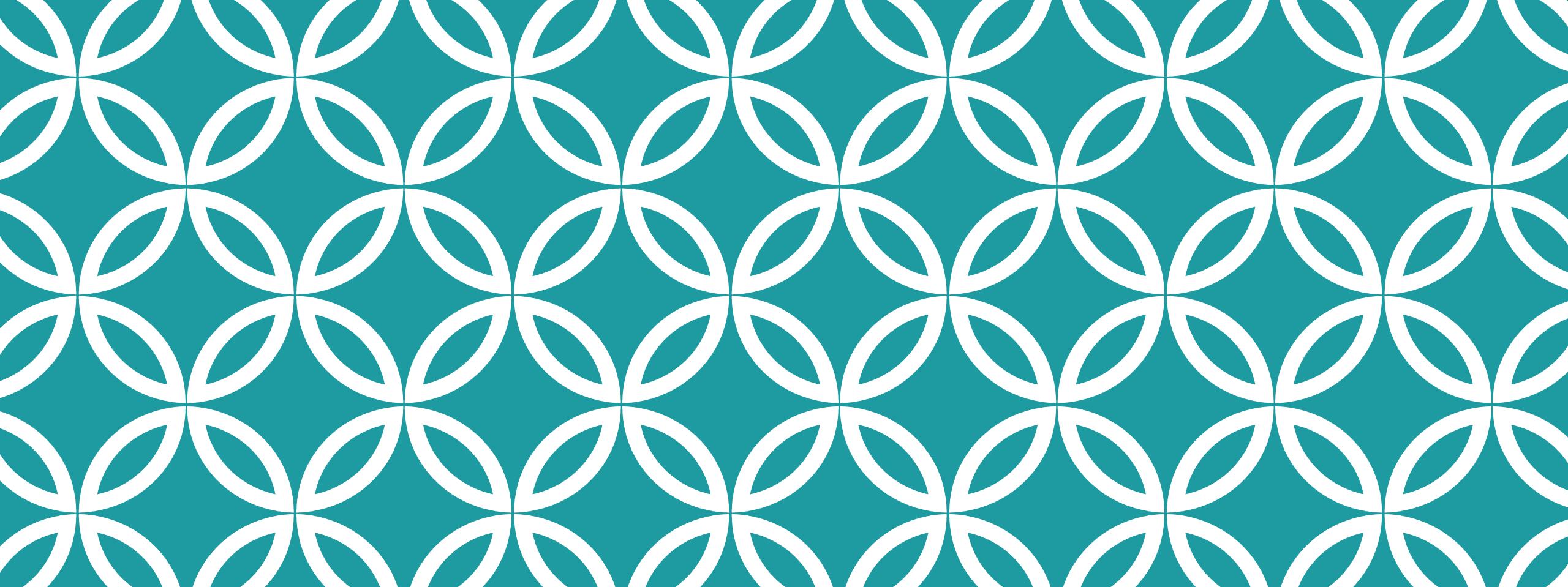
AAAAAA, AAAAAAAAAAAA



HOW I FEEL ABOUT GRANT ADMINISTRATION SOMETIMES!



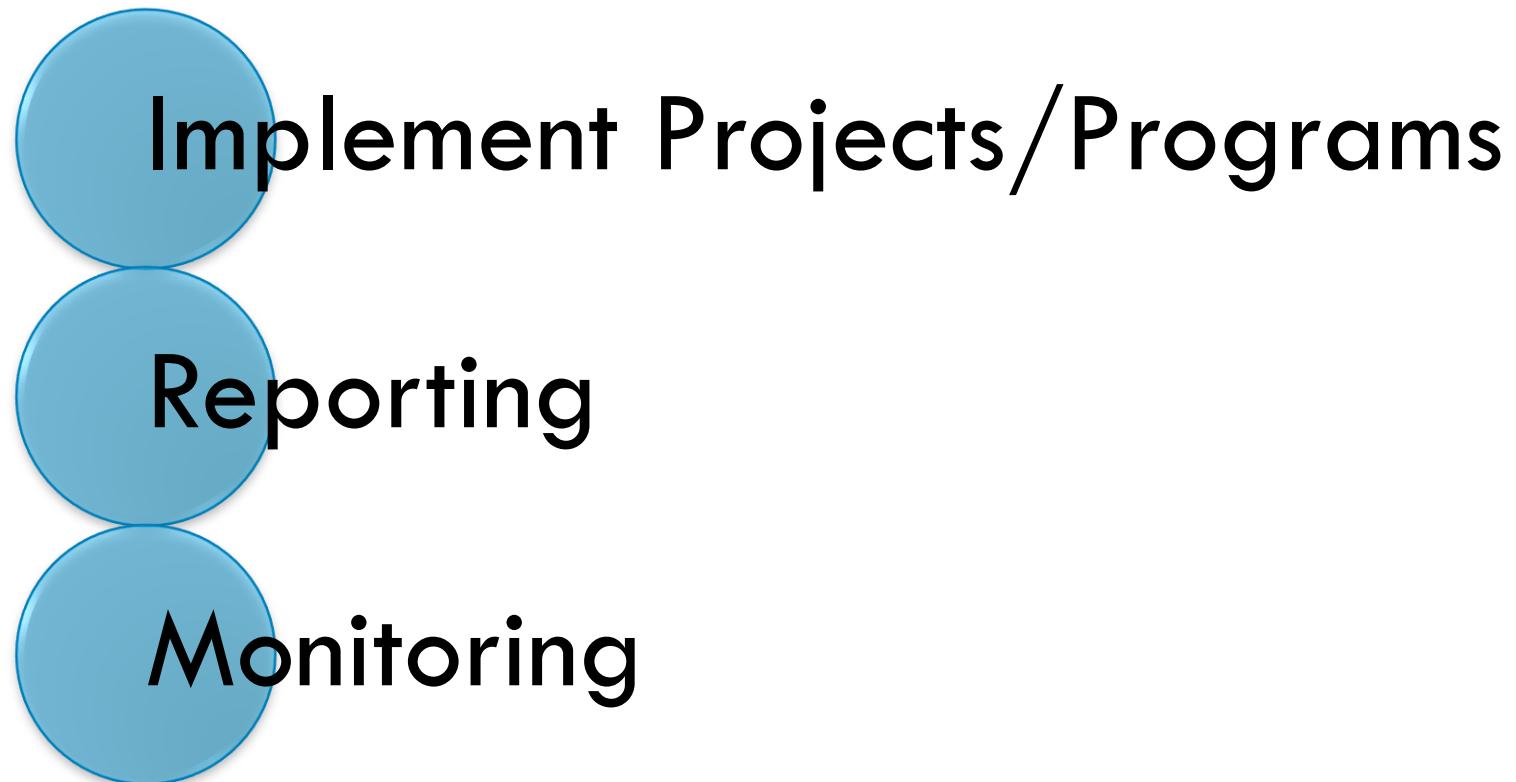
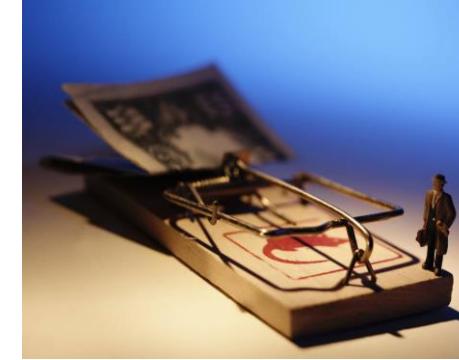
THIS IS WHY I LOVE WHAT I DO! IT IS TO HELP THE
COMMUNITY AND NEXT GENERATION



POST AWARD MANAGEMENT

Presented By: Deirdre Joseph, MBA

Post Award Activities



Get Organized! GRANT FILES should contain

- * 200.335
- * **Clarification!** Electronic, open, machine readable information is preferable to paper (*with appropriate internal controls to safeguard alteration of records*)
- * Can substitute electronic versions for original paper provided certain conditions



- ~ NOFO
- ~ Proposal
- ~ Award Letter
- ~ Agreement (*modifications*)
- ~ Timeline
- ~ Reports
- ~ Inventory
- ~ Personnel
- ~ Budget (Adjustments)
- ~ Correspondence
- ~ Organizational Chart

Get Organized!



Allowable –vs- Non Allowable Cost

NEW: 200.421 Advertising and Public Relations are allowable exceptions to the otherwise unallowable cost
200.460 Proposal Cost are allowable

BEST PRACTICE:

Develop a checklist of Allowable and Unallowable Cost for each grant file



Get Organized! Document Common Request



Contract#: FGFOA2015
Award: \$7,580,599
CFDA: 97.067
POP: 1/1/15-9/30/16

“....the Management & Administrative dollar amount should not exceed 3% of total grant allocation....”

Excerpt from grant agreement

Ernst & Young
CFDA:97.067
Audit Program

Matching &
Earmarking and
Level of Effort:

G1: Provide the
earmarking
calculation to show
compliance with
requirement

CFDA: 97.067
Contract: FGFOA2015
Award: \$7,580,599

M&A Calculation:
Award: \$7,580,599
M&A%: .03%
Allowable \$227,418

Quarterly: Expended as of
9/30/15 = \$5,000 (*Note 1*)

Note 1 – GL attached

Reviewed by: *Lorrie Simmons*
Accounting Mgr
11/3/15

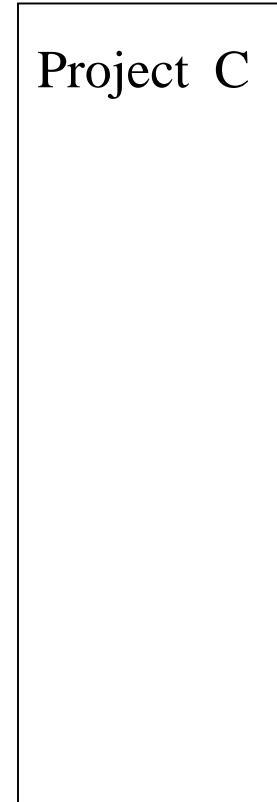
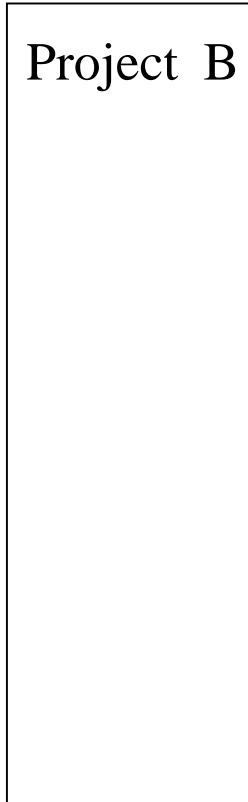
Get Organized! Document Rationale for Grant Decisions

■ *Common Request – Project Selection Methodology*



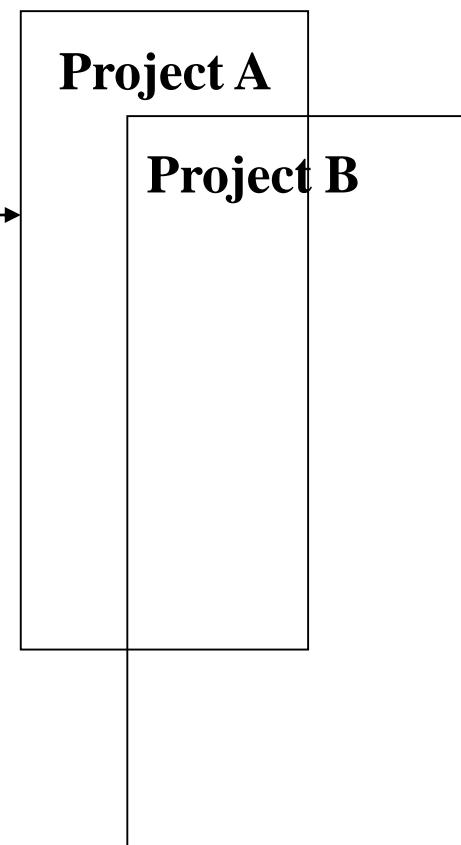
Step 1:

Projects A, B, C vetted for grant inclusion



Step 2:

Projects A & B chosen for grant inclusion



Step 3: Document Rationale

Project C

Not Chosen

- Withdrawn

- Other Funding

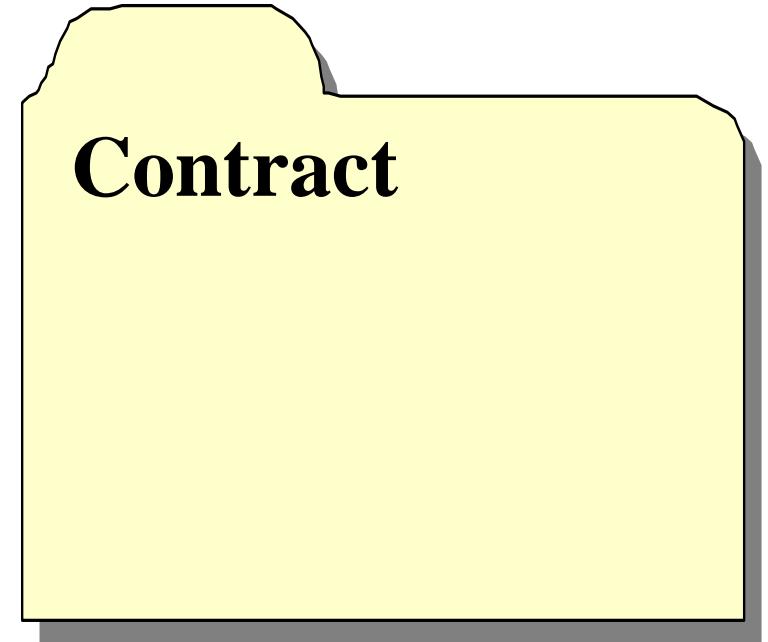
- Not Viable

- Not Enough Votes

- Purchase could not be accomplished in timeframe

Get Organized!

200.207: Specific Conditions



Applicants or Recipients who have a history of ‘failure to comply’ with general or specific terms and conditions or failure to meet expect performance goals.

Result – Awarding agency may impose additional specific award conditions

Example: Requiring payments as reimbursements rather than advance payments

Get Organized! Documentation

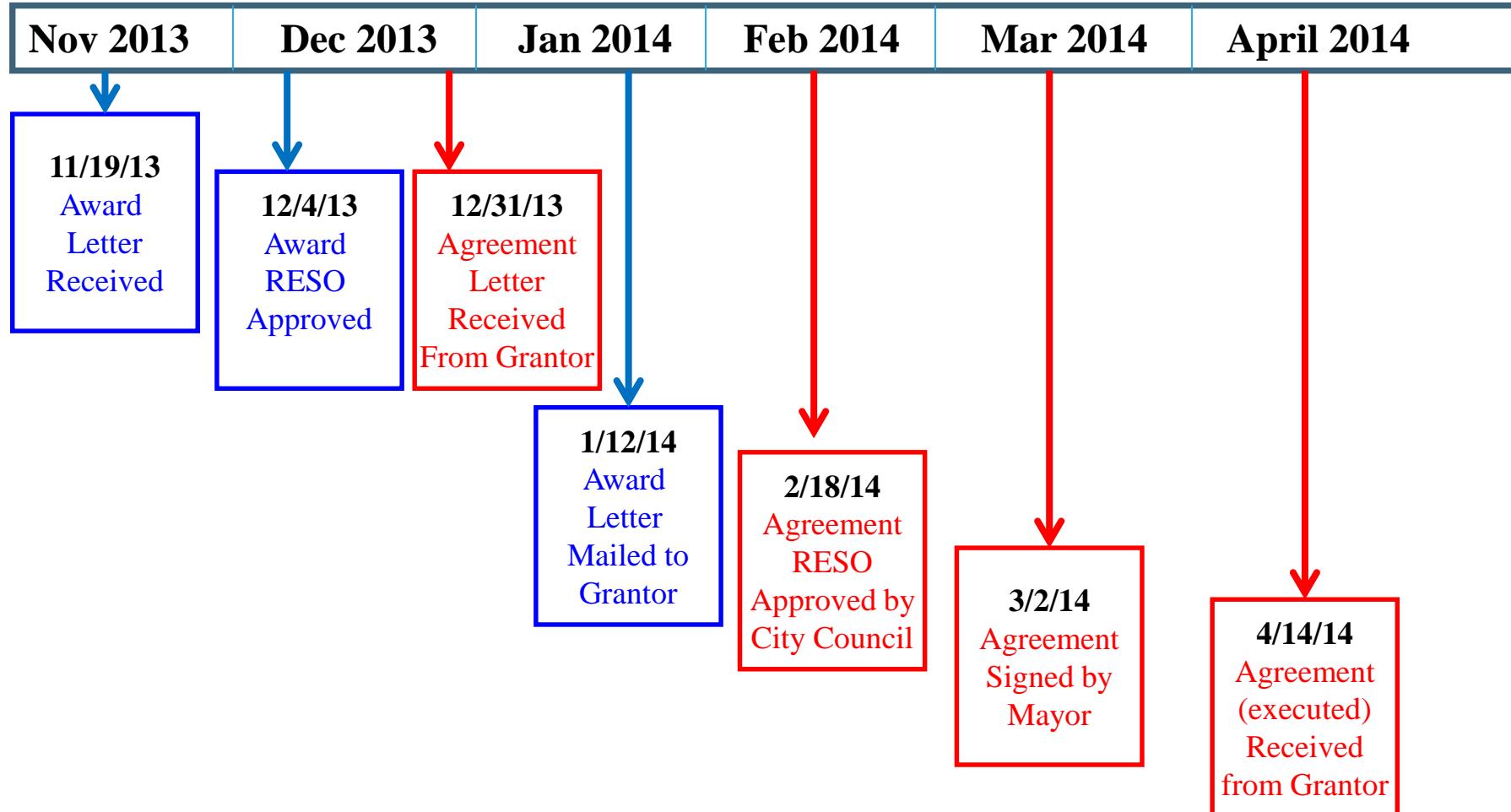
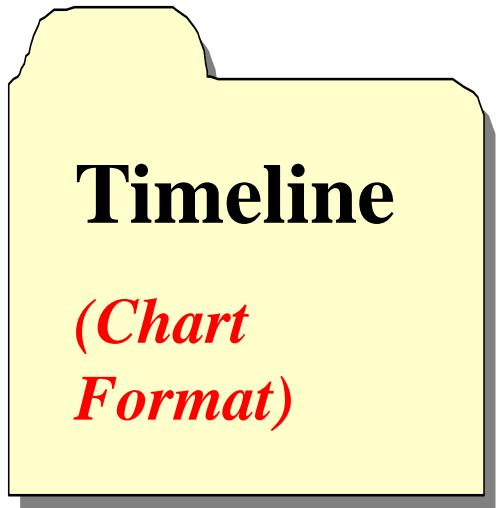
<u>Page #</u>	<u>Date</u>	<u>Explanation</u>
1	11/19/2013	Award Letter Received from Grantor
2	12/4/2013	Resolution prepared and submitted to Doc Genda
3	12/17/2013	RESO 2009-1214 – Resolution approving Award Letter
4	12/31/2013	Agreement Received from the Grantor
5	1/7/2014	Award Letter signed by Mayor
6	1/12/2014	Award Letter mailed to the Grantor for signature
7	1/13/2014	Resolution prepared and submitted to Doc Genda
8	2/18/2014	Resolution for Agreement approved by City Council
9	2/23/2014	Agreement sent to the Mayor for signature
10	3/2/2014	Mayor signed Agreement
11	3/5/2014	Agreement sent to the Grantor for signature
12	4/14/2014	Executed (signed) Agreement received from the Grantor

Ready and Authorized to Spend Funding!

Timeline

(Narrative Format)

Get Organized! Documentation



Get Organized!

Grant Intake Information Form

Grant Title: _____ Granting Agency: _____ Description _____

Contract#: _____ CFDA#: _____ Pass Through Entity: _____

Federal Funding: \$ _____ Period of Performance:

State Funding: \$ _____ Start Date: _____ End Date: _____

Local Match: \$ _____ Grant Type: Cost Reimbursement

City's Match: \$ _____ Fixed Fee

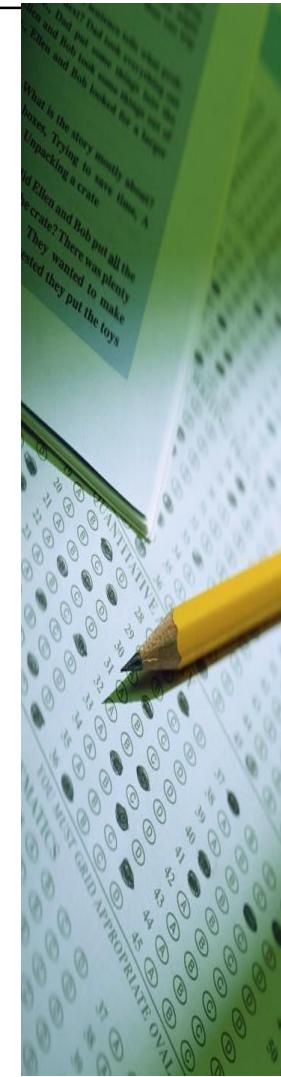
Total Funding: \$ _____ Unit of Service

Advance

Financial Reporting Schedule: _____ Progress Reporting _____

Requires Trust Fund/Interest Bearing Account? Yes No

Indirect Cost: Yes No. If Yes, document rate used _____.



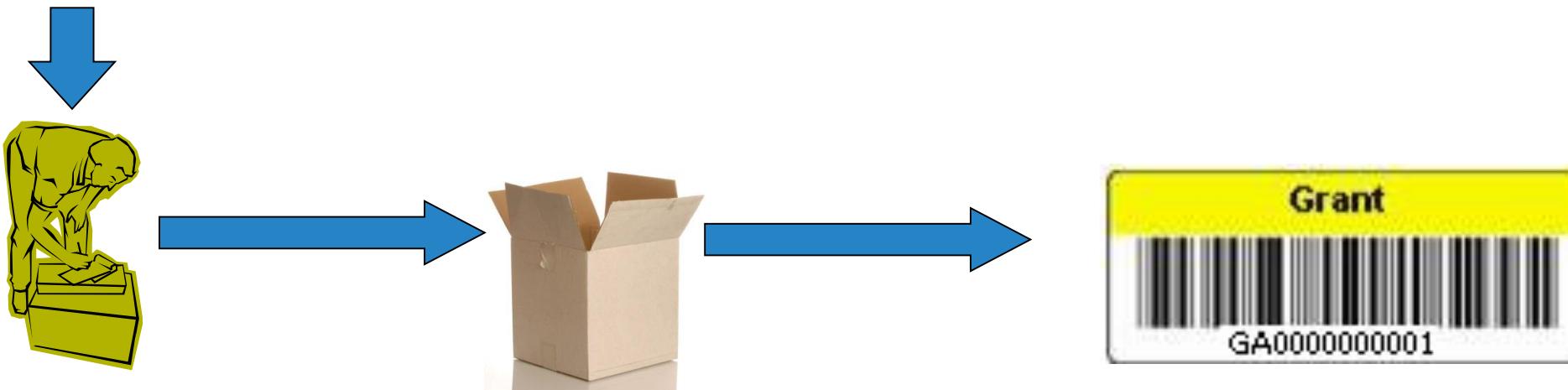
Contract

200.206:
*Collection of
Standardized
Information on
Applications*

Property & Equipment



A physical inventory of the property **MUST** be taken and the results reconciled at least once every two years.



A control system **MUST** be developed to ensure adequate safeguards to prevent loss, damage, or theft of property.

Property & Equipment

- 200.313
- The State can follow their own equipment standards



- **NEW!** Computing Devices with a value of \$5,000 or less will be considered supplies

Inventory & Equipment

City of Tampa – FGFOA2015 Grant Inventory

As of November 3, 2015

Inventory Instructions:

Please manually inspect your assets and confirm that you have the equipment listed below by comparing the asset tags. If asset is located, place an “X” in the column labeled “Inventoried”. If there is a discrepancy, write “NO” and write an explanation in the “Discrepancy/Notes” column. Documentation of any discrepancies (e.g. Asset Disposal Paperwork, Police Report of Stolen Items) must accompany this report. Upon completion, sign and date the bottom of this schedule.

■ Asset#	■ Description	■ Amount	■ Location	■ Grant	■ Inventoried	■ Discrepancy/Notes
1. A1BC	P25 Receiver	\$60,000	Pinellas	UASI 10	X	
2. A4HI	Satellite	\$ 4,500	Pinellas	UASI 10	X	
3. A3FF	Robot	\$50,000	Pinellas	UASI 10	NO	Item Stolen (<i>see police report</i>)
4. A2ER	Raft Tools	\$ 2,000	Pinellas	UASI 10	X	
5. A8KO	X-Ray	\$17,000	Pinellas	UASI 10	X	

Inventory Completed By: _____ Date _____

Inventory & Equipment

FGFOA Grant Asset Inventory Report – Sample Testing

Date of Review: _____ Agency Name: _____ Agency Contact: _____

Please fill out the following information:

- A. Has the agency disposed of any grant equipment? ____ NO (*go to B*) YES, attach Disposal Form
- B. The Number of Assets Assigned to this Agency is _____.
- C. The Number of Capital Assets (>\$5,000) is _____.
- D. The Number of Assets inventoried during this review is _____ .

Instructions:

1. Attach Inventory Listing for Agency
2. Attach Agency's last inventory that includes grant assets.
3. For each asset inventoried, review and document the following:
 - Does the asset contain a City of Tampa Yellow Grant Asset Tag?
 - Compare the City of Tampa Grant Asset Tag to the Inventory listing. If different, manually correct the Inventory Listing.
 - Inspect the equipment (visually or through interview) to determine if asset is still usable.
 - Ask the agency representative to give examples of how this equipment is being used?

Procurement

- 200.317
- States **may** use their own written procurement policies and procedures
 - Open Competition
 - Ensure Most Economical Purchase
 - Conflict of Interest
 - Mandatory Disclosures
 - Must perform cost analysis on all non-competitive contracts
 - All contracts must include required clauses



Procurement: Contract Administration

- 200.318
- **Must** maintain oversight to ensure contractors perform in accordance with terms, conditions and specifications of the contract



- 200.319
- Non-Federal entities **Must** prohibit the use of geographic preference in solicitations

Reporting: 200.333 Record Retention

Clarification – Files must be maintained for 3 years from the date of FINAL Expenditure Report



Reporting: 200.301 Performance Management

- Federal Agencies **MUST** include performance goals aligned with program goals in notice.
- Entities **Must** relate financial data to performance accomplishment



Goal = Response

\$450K purchase of Fireboat
in 1st quarter 2015

+

- 50% increase in response time to emergencies
- 20% decrease in cost paid to other cities for use of their boat

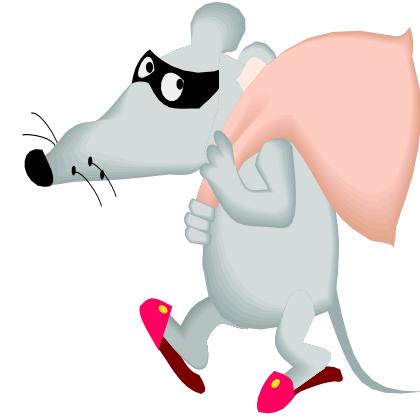
Reporting: Required Certifications

- 200.415 **NEW!**
- *Must certify on annual and fiscal reports or vouchers requesting payment:*

“By signing this report, I certify to the best of my knowledge and belief that the report is true, complete and accurate and expenditures, disbursements and cash receipts are for the purpose and objectives set forth in the terms and conditions of the federal award. I am aware that any false, fictitious or fraudulent information or the omission of any material fact, may subject me to criminal civil or administrative penalties for fraud, false statements, false claims or otherwise”

Reporting: Mandatory Disclosures

- ❖ 200.112: Awarding Agency **MUST** establish Conflict of Interest policy and Non-Federal entity **MUST** disclose any potential Conflicts of Interest
- ❖ 200.113: **MUST** disclose in a timely manner and in writing **ALL** violations of criminal law involving fraud, bribery or gratuity violations



Reporting: Close Out

- 200.343

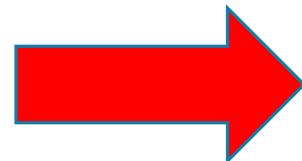


- **Clarification:** Final reports due 90 days from end of period of performance
- Close Out period extended to one year

Audits & Monitoring: The Single Audit

- *The Single Audit Act of 1984 provides annual audit requirements for ensuring that federal funds are managed and spent properly.*

NEW! Single Audit Threshold = \$750,000



Audits & Monitoring: Know Your Compliance Requirements

Number	Description	Federal	State
A	Activities Allowed or Un-Allowed	X	X
B	Allowable Cost/Cost Principles	X	X
C	Cash Management	X	X
D	Davis-Beacon Act	X	
E	Eligibility	X	X
F	Equipment & Real Property Management	X	X
G	Matching and/or Level Effort and/or Earmarking	X	X
H	Period of Availability of Federal Funds	X	X
I	Procurement & Suspension and Debarment	X	
J	Program Income	X	
K	Real Property Acquisition and Relocation Assistance	X	
L	Reporting	X	X
M	Sub-Recipient Monitoring	X	X
N	Special Test and Provisions	X	X

Audits & Monitoring: Document Your Compliance Requirements

A – Activities Allowed or Un-Allowed, and Allowable Cost/Cost Principles

Controls:

- (1) Authorization of expenditures by knowledgeable individuals
- (2) Budget analysis prepared quarterly by grant accountants

Process:

The City of Tampa management establishes budgets for Federal and non-Federal programs. Federal programs are established in accordance with government agreements. The Budget Analyst, Financial Accountant and management compare actual amounts to departmental budgets on a monthly basis for initiatives funded by the grant. The affiliates that receive a direct grant for Capacity Build do not maintain a budget to actual report because the budget amount is fixed as it relates to salary of employees. Discrepancies are researched to determine if costs are appropriately charged. Each government program has a budget versus actual schedule, which compares actual expenses for each line items with the agreement's budget for that line item.

Audits & Monitoring: Top 5 Common A-133 Findings

1. Allowable Costs/Cost Principles (19%)

* *Staff charged food to a grant because they were unaware that it was unallowable*

* *Excessive Administrative Costs*

2. Reporting (18%)

* *Grant progress reports not filed on time*

* *SEFA is incomplete or not prepared at all*

3. Other (13%)

* *Insufficient monitoring of sub-recipients*

* *Program serving ineligible participants*

* *Fraudulent payments to vendors*

4. Procurement, Suspension/Debarment (9%)

* *Lack of competitive bidding documentation*

5. Equipment/Real Property Management (8%)

* *No evidence of inventory review or reconciliation to financial records.*

* = Example

Top 10 Audit Findings

1. Untimely Report Submissions
2. Lack of Documentation
3. Inadequate Recipient Monitoring
4. Inadequate Reports
5. Inaccurate Reports
6. Co-Mingling of Funds
7. Excess Cash On Hand
8. Unallowable Cost
9. Inappropriate Changes
10. Conflict of Interest

Audits & Monitoring: Best Practices to Reduce A-133 Findings

FINDING	BEST PRACTICE
Fraudulent vendor payments	<ul style="list-style-type: none"><input type="checkbox"/> New vendor set up requires independent approval<input type="checkbox"/> New vendor set up is only handled by one department (Accounting or Purchasing)<input type="checkbox"/> Check for suspended or debarred vendors.
Prior period adjustments or material adjustments posted during audit	<ul style="list-style-type: none"><input type="checkbox"/> Reconciliation<input type="checkbox"/> Frequent inter-departmental communication
Untimely reporting and Insufficient monitoring of sub-recipients	<ul style="list-style-type: none"><input type="checkbox"/> Develop a Grant Management Tracking and Compliance System<input type="checkbox"/> Training

Audits & Monitoring: Internal Controls

- 200.303
- Must safeguard and protect personally identifiable or sensitive information



Source Documents for Best Practices:

1. *The Green Book*
2. *“Internal Control Framework” by COSO*
3. *Appendix XI, Compliance Supplement*

Audits & Monitoring:

- 200.516: **MUST** identify audit findings as repeat (from prior audit) with reference to the audit finding number



Suggestion: Internally track audit findings

- 200.512: **MUST** publish Single Audit Reports online at the Federal Audit Clearinghouse

Suggestion(s): Establish procedures/metrics

- **Timely Single Audit submission**
- **Coordinated Audit Follow-Up** (*e.g. using SF-SAC categories to track findings*)



QUESTIONS?



CONTACT INFORMATION (Q/A, SLIDES, HANDOUTS)

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