

Welcome to the Grant Recipient Training

September 28, 2022

Part I: Administrative & Fiscal Management



CRIME PREVENTION AND JUSTICE
ASSISTANCE DIVISION (CPJAD)

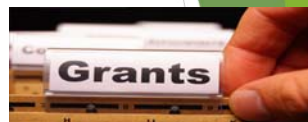
GRANTS AND PLANNING BRANCH

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Introductions

Grants and Planning Branch



Branch Chiefs:

Calleen Ching, Jennifer Cullen

Criminal Justice Planning Specialists:

Bow Mun Chin, Felix Mata, Jayna Reynon,
Marissa Ing, Memory Tanuvasa, Valzey
Freitas

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Schedule

- ▶ Morning Session (9:00 a.m. – 12:00 noon)
 - ▶ Part I: Administrative & Fiscal Management for Project Directors & Fiscal Officers
- ▶ Afternoon Session (1:00 p.m. – 3:00 p.m.) – VOCA only
 - ▶ Part II: Grant Reporting Requirements



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Purpose

- ▶ Overview of grant requirements for new and experienced recipients
- ▶ Highlight new and existing grant requirements
- ▶ Information for successfully administering grant-funded projects

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U.S. Department of Justice

- ▶ Office of Justice Programs (OJP)
 - Bureau of Justice Assistance (BJA)
 - Office for Victims of Crime (OVC)
- ▶ Office on Violence Against Women (OVW)



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Agenda

Part I: Administrative & Fiscal Management

- I. Program Oversight
- II. Fiscal Oversight
- III. Monitoring, Records, & Reports
- IV. Assurances & Certifications
- V. Resources

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Terms

- ▶ Agency refers to Department of the Attorney General
- ▶ Grantee refers to grant recipient
- ▶ Subgrantee refers to subrecipient with whom grantee contracts services
- ▶ Project Periods - federal vs. project

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Important References

- ▶ **DOJ Financial Guide:**
Primary federal guidance for Grantees
- ▶ **Federal Grant Websites:**
To access program guidance, FAQs, program specific restrictions (i.e., unallowable costs, populations, allowable activities, etc.)
- ▶ **CPJAD Grants and Planning Branch Website:**
To access Grant Manual and CPJAD forms, links to other websites and resources
- ▶ **Contract/Agreement:**
Includes conditions and certifications attached to the contract/agreement

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I. Program Oversight

Overview of Project Directors Role

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Using a TEAM Approach



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Best Practices: Coordination

- ▶ Consistent communication between Project Director and Fiscal Officer
- ▶ With other specialty offices
- ▶ With line staff
- ▶ With stakeholders



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Impact of Effective Communication

- ▶ Better coordination of activities
- ▶ Maximize use of available resources
- ▶ Reduce confusion and frustration
- ▶ Minimize delays
- ▶ Reduce expenditure problems
- ▶ Ensures that required reporting will be completed



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Roles

- ▶ Project Directors (PD)

Identify expectations that you have for Fiscal Officers in managing the project

- ▶ Financial Officers (FO)

Identify expectations that you have for Project Directors in managing the project

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Project Director - *Program Oversight*

1. Ensure all personnel assigned/working on the project understand objectives, activities, and data reporting requirements
2. Ensure activities are performed in a timely manner
3. Ensure appropriate documentation regarding project activities (e.g., time & activity sheets) are kept and CPJAD reporting deadlines are met

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Project Director – *Program Oversight*

4. Complete progress reports
5. Ensure compliance with Special Conditions
6. Request contract modifications
 - ▶ Final deadline for requesting modifications is 45 days prior to end of project period

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Project Director – *Program Oversight*

7. Forward training requests to CPJAD for prior approval
8. Ensure grant and match funds are fully expended
9. Keep detailed inventory list of equipment purchased

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Project Director – *Program Oversight*

10. Ensure that if information about the project is printed, published, or cited in a report, it indicates the project was supported by an award through, OJP, OVC, or OVW. Refer to your grant manual for the specific wording for the disclaimer for printed materials.

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Example:

"This project was supported by Award No. 2020-V2-GX-0055, awarded by the National Institute of Justice, Office of Justice Programs, U.S. Department of Justice through the Hawaii Department of the Attorney General. The opinions, findings and conclusions or recommendations expressed in this publication/program exhibition are those of the author(s) and do not necessarily reflect the views of the Department of Justice or the Hawaii Department of the Attorney General."

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Project Director – *Program Oversight*

11. If delayed start within 30 days:
 - Submit reasons for delay, steps taken to initiate project, and anticipated starting date in writing to CPJAD
12. If delayed start within 90 days:
 - Report status and reason for delay (in writing), CPJAD may determine if delay is excessive and contract may be reduced or terminated

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Compliance with Grant Regulations

CPJAD may withhold payments if Grantee does not:

- Reach program/project goals
- Minimize time between cash drawdowns & expenditures
- Adhere to grant requirements or Special Conditions
- Submit accurate and timely reports (i.e., fiscal and progress reports)
- Achieve timely financial reconciliation and closeout at end of project period*
- Award and administer Subgrantee contracts properly

* See final drawdown slide

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Q & A for Program Oversight 10 minutes



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II. Fiscal Oversight



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Project Director – *Fiscal Oversight*

1. Coordinate regarding expenditures, timing of purchases/obligations
2. Conduct monthly analysis of expenditures -- determine if budget needs revision or if project period needs extension

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Project Director – *Fiscal Oversight*

3. Ensure funds which are not obligated/expended by end of project period are returned to CPJAD
4. Ensure that funds are not obligated for activities that occur *outside* of project period
5. Ensure equipment is purchased (or procurement process is started) early in the project period

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Financial Officer – Fiscal Oversight

1. Ensure acceptable and adequate accounting system and internal controls exist
2. Monitor cash balance/expenses
3. Prepare and submit financial reports to CPJAD
 - Request for Funds (RFF) - monthly
 - Project Expenditures and Obligations (PEO) - quarterly



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Effective Coordination & Communication between PD & FO

1) Budget Benchmarks

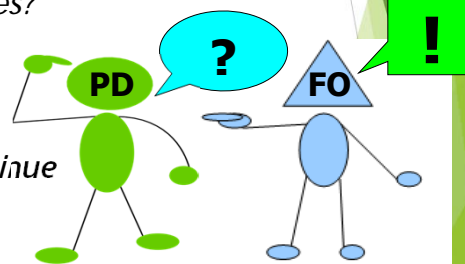
Are we expending in a timely manner?

2) Modifications

Do we need to readjust cost categories to reflect project's actual expenses?

3) Sustainability of Project

Will we be able to continue the project?



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Definitions: Obligation vs. Expenditure

- ▶ **Obligation:** Funds not spent yet, but are committed for a specific budget item (e.g., purchase order)
- ▶ **Expenditure:** Funds that have been spent (e.g., payroll records & receipts)



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Definitions: Match Requirement

"Cash Match"

Additional funds made available by recipients of grant funds

Examples:

- State/County funds
- Equitable sharing program (federal asset forfeitures)
- Private sources
- Program income & interest
- Program income from seized assets and forfeiture, etc.

"In-Kind Match"

Value of something received or provided that does not have a cost associated with it; paid or given in goods, commodities, or services instead of money

Examples:

- Donated space
- Volunteer time

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Definition: Program Income

Income earned as direct result of grant award

- ▶ Must receive prior approval from CPJAD to earn program income for VOCA project
- ▶ Must be reported on quarterly PEO
- ▶ Must go back to support project activities with CPJAD prior approval
- ▶ Used only for allowable program costs/expenses

Any income earned during project period, but *not* utilized **must** be returned to CPJAD

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Federal Allowable Costs

- ▶ Personnel and Fringe Benefits
- ▶ Contractual Services - Consultants (\$650/day or \$81.25/hour)*
- ▶ Procurement of Goods & Services
- ▶ Equipment and computer hardware & software



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Federal Allowable Costs

- ▶ Trainings, travel, per diem rate (lodging, food), ground transportation, baggage fees and related costs
- ▶ Conference related activity costs (must adhere to training/conference planning cost thresholds and conditions)*
- ▶ Sole source - over \$250,000 prior approval is needed

**Some exceptions and/or additional restrictions apply, ask your Specialist for more information*

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Training/Conference Planning Cost Thresholds

- ▶ Meeting room/audio-visual services: lesser of \$25 per day per attendee or \$20,000
- ▶ Printing: every effort should be made to provide conference materials to participants electronically or via print-on-demand services/options

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Training/Conference Planning Cost Thresholds

- ▶ Logistical planners: lesser of \$50 per attendee or \$8,750
- ▶ Programmatic planners: lesser of \$200 per attendee or \$35,000
- ▶ Food and refreshments (not allowed)

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Federal Unallowable Costs

- ▶ Fundraising
- ▶ Lobbying
- ▶ Costs incurred outside project period
- ▶ Food & beverage expenditures*
- ▶ Replacing lost, damaged, theft of equipment (*willfully or negligently*)
- ▶ Gifts (i.e., honorarium, lei)
- ▶ Entertainment

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CPJAD Restrictions

Overtime costs cannot exceed 10% of a person's base pay and cannot exceed 30% of the project budget, for grants that overtime is allowable.

Fringe benefits must be in approved by categories. Overtime fringe benefits are limited to FICA, Unemployment and Workers Comp.

- ▶ Travel & ground transportation
- ▶ Equipment purchases
- ▶ Payment for unused accrued vacation



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Indirect Costs

Direct Costs: Costs for activities or services that benefit a specific project (e.g., staff salaries, equipment, supplies)

Indirect Costs: Costs of an organization that are not readily assignable to a particular project, but are necessary to operation of organization and performance of project (*DOJ Financial Guide*)

- Costs usually treated as indirect:
 - Facility operation and maintenance
 - Utilities
 - Telecommunications (e.g. organization's phone system)
 - Administrative staff working across agency programs

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Indirect Costs Documentation

- **Federal Indirect Cost Rate:**
 - Approved by a Federal agency
 - Submit award letter and supporting documentation to CPJAD prior to budget approval
- **10% De Minimis**
 - Certification of 10% de minimis indirect cost rate
- **CPJAD Indirect Cost Computation Worksheet**
 - Identifies cost base (MTDC, direct salaries and wages, direct salaries and wages plus fringe)
 - Lists direct costs in budget that are being used to calculate amount that can be applied to indirect costs for that project

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DEPARTMENT OF THE ATTORNEY GENERAL
Crime Prevention and Justice Assistance Division
SAMPLE INDIRECT COSTS COMPUTATION WORKSHEET

Applicant/Provider: _____
Period: 7/1/2021 to 6/30/2022

Please indicate the basis of the indirect cost rate (select one):

☐ Federally-negotiated indirect cost rate (current and approved). Please provide a copy of the agreement to CPJAD.

☒ 10% De Minimis Rate. (Note: If Grantee has never received a Federally-negotiated indirect cost rate and Grantee has received less than \$35 million in direct federal funding for the fiscal year requested, Grantee may elect to use the 10% De Minimis Rate.)

Please indicate the cost base used to calculate indirect costs (select one) and fill in the table below, as appropriate:

☒ **Modified Total Direct Costs (MTDC):** "MTDC means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and subawards and subcontracts up to the first \$25,000 of each subaward or subcontract (regardless of the period of performance of the subawards and subcontracts under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward and subcontract in excess of \$25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs." (Emphasis added.) 2 C.F.R. §220.68

☐ **Direct Salaries and Wages:** Includes only the costs of direct salaries and wages incurred by the organization.

☐ **Direct Salaries and Wages plus Fringe Benefits:** Includes the costs of direct salaries and wages and the direct fringe benefits incurred by the organization.

Direct Salaries and Wages (list by position title)	Cost
Program Director East	\$ 13,200
Program Director West	\$ 12,000
Victim Assistant East	\$ 3,600
Subtotal Direct Salaries and Wages	\$ 28,800

Fringe Benefits (list by position title)	Cost
Program Director East	\$ 3,564
Program Director West	\$ 3,240
Victim Assistant East	\$ 974

Services		
Subtotal Fringe Benefits	\$	7,778
Client Assistance : Emergency Assistance	\$	21,600
Client Assistance : Legal Services	\$	9,000
Telecommunications	\$	10,000
Staff Training Set Aside	\$	3,086
Subtotal Services	\$	43,666

Materials and Supplies* (itemize materials and supplies and related costs such as printing, paper, binders, etc.)		
File Cabinet 2-drawer	\$	195
Work Pro Ergonomic Chair	\$	435
Cell Phone Boosters	\$	825
Office Supplies	\$	2,400
12-inch MacBook S12 GB (2)	\$	3,086
HP Office Pro 8720 Printer	\$	299
Subtotal Materials and Supplies	\$	7,240

Travel (itemize airfare, per diem, ground transportation, etc.)		
Bus Passes	\$	600
Subtotal Travel	\$	600

Subrecipients (partners) up to \$25,000 per partner		
Name & Scope of Subrecipient	Total Contract Amount	Amount Applied
Subtotal Subrecipients	\$	-

Subtotal Direct Costs	\$	88,104
Your Agency's Indirect Cost Rate (negotiated or 10% De Minimis)		10.00%
TOTAL Indirect Costs	\$	8,811

*For the purposes of indirect costs, the Federal definition of equipment is utilized. The Federal definition defines equipment as tangible personal property having: 1) a useful life of more than one year, and 2) a per unit acquisition cost of \$5,000 or greater is being utilized. All other items should be listed as supplies.

Please return the completed form to your Grant Specialist, within seven (7) working days of receipt.

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Indirect Costs Documentation

► Program Activities

- Include as line item on budget justification form
- Identify which items indirect cost amount will be applied towards
- Include only costs allowable under grant program (e.g. VOCA)

UNIFORMS COSTS		ADMINISTRATIVE COSTS FOR NON-FEDERATED SERVICES	
Other	3,347	Other category includes staff training, resident's assistance not covered by the shelter's supplies and provisions which includes childcare, limited car repairs, gas cards, etc.	
Indirect Cost (De minimis Rate 10%)	5,000	Modified Total Direct Cost = \$50,000 x 10% de minimis rate. This is to be used to cover cost of Salaries & Fringe Benefits for the Administrative Staff.	
Total:	52,018		

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Request for Funds & Cash Balance Report (RFF)

PURPOSE:

1. Mechanism for grantees to request funds on a monthly basis – based on project's need and use of funds
2. Monitor cash balance

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Request for Funds (RFF) & Cash Balance Report

- ▶ Submit completed RFF form (1 original and 2 copies), even if zero funds are being requested
- ▶ Due at CPJAD by the 15th of each month
- ▶ Available on-line at: <http://ag.hawaii.gov/cpja/gp/>
- ▶ Drawdown requests should be based upon least amount needed for reimbursements-disbursements to be made *immediately* or *within 10 days* to ensure that Federal cash on hand is kept to minimum .

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Request for Funds (RFF) & Cash Balance Report- Email Procedures

- The reports must be emailed by the Project Director or Financial Officer listed on the Title Page.
- It should be addressed to your assigned Grant Specialist *AND* amy.k.tatsuno@hawaii.gov.
- With a subject line that includes the: Agency name, project number, and FOR APPROVAL.
- The Project Director may delegate additional staff TO submit financial reports by sending the name(s) of alternate staff by e-mail to your Grant Specialist *AND* amy.k.tatsuno@hawaii.gov.

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**DEPARTMENT OF THE ATTORNEY GENERAL
REQUEST FOR FUNDS AND CASH BALANCE REPORT**

check one: ☒ MONTHLY DRAWDOWN (due at CPJAD by the 15th day of each month)
☐ FINAL DRAWDOWN (due at CPJAD by the 30th day after project end date)
☐ FINAL REPORT (due at CPJAD by the 60th day after project end date)

PROJECT NO. 16-VA-25

PROJECT TITLE: Trafficking Victim Case Management REPORT NO. 3

PART A. REQUEST FOR GRANT FUNDS

	GRANT	AGENCY MATCH	TOTAL
1. AMOUNT OF GRANT AWARD	\$ 50,000	\$ 12,500	\$ 62,500
2. PERCENT OF TOTAL GRANT	80%	20%	
3. AMOUNT REQUESTED TO DATE	\$ 8,000	Leave Blank	
4. BALANCE OF AWARD AVAILABLE	\$ 42,000	Leave Blank	
5. AMOUNT OF THIS REQUEST	\$ 0	Leave Blank	

Match % changes after execution of supplemental contract.

Round to nearest dollar, w/ exception of final report

For State Agencies -- transfer of funds to Appropriation Code: 43

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PART B. CASH BALANCE REPORT

	GRANT	AGENCY MATCH	TOTAL
1. TOTAL CASH RECEIVED AS OF <u>9/30/2021</u>	\$ 6,000.00	Leave Blank	Leave Blank
2. LESS: CUMULATIVE EXPENDITURES AS OF <u>9/30/2021</u>	\$ 10,000.44	\$ 1,000.56	\$ 11,001.00
3. ENDING CASH BALANCE	\$ -4,000.44	Leave Blank	Leave Blank

Actual expenditures

THE DISBURSEMENTS BEING MADE ARE IN ACCORDANCE WITH THE GRANT CONTRACT FOR THE SUBJECT PROGRAM.

GRANTEE AGENCY: XYZ Agency

AGENCY ADDRESS: 123 ABC Street

SIGNATURE OF AUTHORIZED AUTHORITY: _____ DATE: 10/10/2021

TYPED NAME & TITLE: Jane Doe, Chief Executive Officer

PREPARER NAME: John Smith PHONE #: 808-123-4567 E-MAIL: email@xyz.org

FOR USE BY THE DEPARTMENT OF THE ATTORNEY GENERAL ONLY

Payment Approved:
Goods/Svs. Satisfactorily Received

By: _____

Date Goods/Svs. Received: _____

Date Invoice Received: _____ Specialist _____

AG/CPJAD ST 03/2021

SUBMIT ORIGINAL AND 2 COPIES

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What are some reasons for “kicking back” RFF reports?

RFF common errors:

- ▶ Incorrect report number, reporting month, project title
- ▶ Agency match not included
- ▶ Part B.1. Total Cash received shows a date before the check was sent out
- ▶ Does not include budget changes from executed supplemental contract

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Final Drawdowns

- ▶ Final drawdown is due 30 days from project end date.
- ▶ Final report is due 60 days from project end date.
- ▶ Final drawdowns and Final reports need to be ACCURATE and submitted BY THE DEADLINE, or your agency **will not** be reimbursed.

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BREAK (5 Minutes)

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Project Expenditures and Obligations Report (PEO)

PURPOSE:

1. CPJAD and Grantee to monitor project expenditures
2. Help ensure project funds are spent in a timely manner, within budget, and by end of project period
3. Information collected is required by Department of Justice (DOJ), Office of the Chief Financial Officer, for federally funded projects
4. DO NOT CHANGE THE CATEGORIES ON THE FORM
(See Example next slide)

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**DEPARTMENT OF THE ATTORNEY GENERAL
PROJECT EXPENDITURES & OBLIGATIONS REPORT**

REPORT NO. 1

PROJECT TITLE: Trafficking Victim Case Management PROJECT NO. 16-VA-25

FOR CALENDAR QUARTER ENDING (select one): ☐ March 31, 20__ ☐ June 30, 20__ ☒ Sept 30, 2021 ☐ Dec 31, 20__

PART A. EXPENDITURE CATEGORIES				
	APPROVED BUDGET	EXPENDITURES TO DATE	UNPAID OBLIGATIONS	BALANCE
SALARIES & WAGES	\$45,000.00	\$9,200.00		\$35,800.00
FRINGE BENEFITS	\$10,000.00	\$1,301.00		\$8,699.00
CONSULTANT SERVICES/CONTRACTS	\$3,500.00			\$3,500.00
TRANSPORTATION & SUBSISTENCE	\$3,000.00	\$400.00		\$2,600.00
SUPPLIES	\$1,000.00	\$200.00		\$800.00
EQUIPMENT				\$0.00
INDIRECT COSTS				\$0.00
OTHER COSTS				
1.				\$0.00
2.				\$0.00
List Total Other Costs from Page 2				\$0.00
TOTAL	\$62,500.00	\$11,101.00	\$0.00	\$51,399.00
PROGRAM INCOME SOURCES:				
1.				\$0.00
2.				\$0.00
PROGRAM INCOME TOTAL	\$0.00	\$0.00		\$0.00
GRAND TOTAL	\$62,500.00	\$11,101.00	\$0.00	\$51,399.00

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Project Expenditures and Obligations Report (PEO)

PROGRAM INCOME TOTAL	\$0.00	\$0.00		\$0.00
GRAND TOTAL	\$62,500.00	\$11,101.00	\$0.00	\$51,399.00

PART B. SOURCE OF FUNDS				
	APPROVED BUDGET	EXPENDITURES TO DATE	UNPAID OBLIGATIONS	BALANCE
GRANT FUNDS: 80%	\$50,000.00	\$10,000.44		\$39,999.56
AGENCY MATCH: 20%	\$12,500.00	\$1,000.56		\$11,499.44
SUBTOTAL	\$62,500.00	\$11,001.00	\$0.00	\$51,499.00
PROGRAM INCOME	\$0.00	\$0.00	\$0.00	\$0.00
GRAND TOTAL	\$62,500.00	\$11,001.00	\$0.00	\$51,499.00

I CERTIFY THAT THIS IS A TRUE AND CORRECT STATEMENT OF EXPENDITURES AND OBLIGATIONS IDENTIFIED ABOVE FOR THE PERIOD NOTED AND THAT THE APPROPRIATE DOCUMENTS ARE AVAILABLE IN THE PROJECT IDENTIFIED

GRANTEE AGENCY: XYZ Agency

PREPARER NAME: John Smith

PHONE NUMBER: 808-123-4567

SIGNATURE OF AUTHORIZED AUTHORITY: Jane Doe DATE: 10/10/2021

TYPED NAME & TITLE: Chief Executive Officer

SUBMIT ORIGINAL PLUS 1 COPY

MUST BE RECEIVED WITHIN 15 DAYS AFTER THE END OF EACH CALENDAR QUARTER DURING THE PROJECT PERIOD

FINAL REPORT MUST BE RECEIVED WITHIN 60 DAYS AFTER THE PROJECT END DATE

AG/CPJAD #8 03/2021

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SPO Budget Forms to PEO Categories

SPO Form

to

SPO-H-206, Personnel Salaries and Wages
 SPO-H-206B, Payroll Taxes, Assessments, & Fringe
 SPO-H-206C, Travel–Interisland
 SPO-H-206D, Travel–Out-of-State
 SPO-H-206E, Contractual Services–Administrative
 SPO-H-206F, Contractual Services–Subcontracts
 SPO-H-206H, Program Activities–Office Supplies
 SPO-H-206I, Program Activities–Other
 SPO-H-206I, Equipment Purchases

PEO Category

Salaries & Wages
 Fringe Benefits
 Transportation/Subsistence
 Transportation/Subsistence
 Consultant Services/Contract
 Consultant Services/Contract
 Office Supplies
 Other Costs (List Items)
 Equipment

8/4: PEO categories need to be updated
 to be consistent with eGrants.?

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Project Expenditures and Obligations Report (PEO)

- ▶ Due quarterly at CPJAD: By the 15th of April, July, October, & January
- ▶ Reports with any errors will be sent back for corrections and re-submission is due within 2 business days.
- ▶ Forms available on-line at:
<http://ag.hawaii.gov/cpja/gp/>

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What are some reasons for “kicking back” PEO reports?

- ▶ Report number & reporting quarter are wrong
- ▶ Agency match is not added to the federal amount from the approved budget
- ▶ Page 2 of other costs is missing
- ▶ Part A and Part B totals do not match
- ▶ Cents are not included. (Ex. \$12)
- ▶ Calculation and carry over contain errors. Check your formulas.

Part B of RFF must match
Expenditures to Date section on
Part B of PEO

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Budget Modification

Purpose: To amend approved budget

- Change of 5% or more of total category including match obligation; latest request due 45-days prior to project end
- Moving monies into any budget category with a \$0 dollar amount
- Change in price and/or quantity
- New unapproved budget items
- Source of in-kind/cash match changes
- MUST BE DONE PRIOR TO EXPENDITURE

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Other Modifications

Changes to:

Project Director and Financial Officer

Change in End Date:

Include revised timeline

Changes to Project Description:

Changes to project's goals, objectives, activities, evaluation

Tip: Consult with your assigned Specialist to see whether proposed revisions are allowable under your Grant Award.

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Modification Instructions

- Grantee submits written request by email
- Include revised contract sections (budget, project description) to CPJAD to modify any aspects of the project
- Modification needs to be approved to be in effect.

Deadline: Grantee may request modifications up to 45 days before the project end date

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Q & A for Fiscal Oversight 10 minutes



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III. Monitoring, Records, & Reports

- ▶ Monitoring Projects
- ▶ Master Project File
- ▶ Fiscal Administration File



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Prevent Fraud, Waste, Abuse, and Mismanagement

- ▶ **Fraud:**
Attempt to obtain something valuable through intentional misrepresentation (e.g., theft, conflict of interest); legal determination
- ▶ **Waste:**
Excessive or non-essential expenditures → Unnecessary costs
- ▶ **Abuse:**
Excessive/improper payment resulting from a questionable practice (e.g., inconsistent with policies, abuse of position)
- ▶ **Mismanagement:**
Failure to appropriately manage budget, expenditure, or documentation

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CPJAD Monitoring Activities

- Project self-assessment form
- Desk monitoring
- Enhanced desk review
- On-site monitoring of program & fiscal records



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CPJAD On-Site Monitoring Activities

- ▶ Conduct entrance interview
- ▶ Review programmatic, administrative, and basic financial information on grant
- ▶ Interview with project staff
- ▶ Conduct exit interview
- ▶ Monitoring report issued

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Top 10 CPJAD Monitoring Findings

1. Lack of communication between Project Director & Fiscal Officer
2. Missing documentation
3. Project Director does not regularly review fiscal reports
4. Time & activity sheets improperly maintained
5. Inadequate system to track client/outcome data

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Top 10 CPJAD Monitoring Findings

6. Untimely expenditures/project activities
7. Fiscal reports not submitted on time and incorrect
8. Progress reports not submitted on time
9. Inadequate monitoring of subrecipients
10. Commingling and/or Supplanting of grant funds

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Required By Your Federal Funder

- ▶ Award/contract
- ▶ Books of original entry
- ▶ General ledger
- ▶ Subsidiary ledgers
- ▶ Personnel & payroll ledgers
- ▶ Source documents to support accounting transactions

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Examples of Source Documents

- ▶ Cash receipts
- ▶ Cancelled checks
- ▶ Invoices sent and received
- ▶ Credit memos/reimbursements
- ▶ Employee/volunteer time and activity sheets
- ▶ Overtime records

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Examples of Source Documents (cont'd)

- ▶ Approval/completed travel
- ▶ Data tracking sheets (e.g., client, outcomes, trainings)
- ▶ Car usage log for leased vehicles
- ▶ Contracts with subgrantees
- ▶ Memoranda of Agreement



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Master Project File

Maintained by Project Director (or Project Manager)

- ▶ *Organized*
By sections; chronological order
- ▶ *Neat*
Documents necessary for master file
- ▶ *Complete*
Contract, Supplemental Agreement, etc.



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Master Project File

1	Contract & Application for Grant	5	Sole Source (Restrictive Purchase)
2	Supplemental Agreement	6	Project Modification Request/Approval
3	Fiscal Reports (RFFs, PEOs)	7	Project Equipment Inventory
4	Progress Reports (6 month, PMT, annual)	8	Loss, Damage, Theft of Equipment Report

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Fiscal Administration File

Maintained by Fiscal Officer

- ▶ *Organized*
By sections; chronological order
- ▶ *Neat*
Documents necessary for fiscal file
- ▶ *Complete*
Contract & application for grant, Project modification request/approval, Receipts & invoices (includes OT, travel, etc.), General ledger, Correspondence, Financial reports submitted to CPJAD



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Subrecipient Monitoring

Required process - Proper oversight of subawards by Recipient to ensure grant compliance by Subrecipient

Includes collection and review of:

- Financial reporting systems and supporting documentation
- Federal reports and tracking systems
- Time and activity sheets

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Retention of Records & Reports

Retention & Access Requirements of Records

► Federal/State examination & audit - Three years* following date of submission of final Federal Financial Report (SF-425) by CPJAD

► Coverage

► Access to all records

*May need to retain for longer if notified for purposes such as, litigation, claim, negotiation, audit, or other action

-- DOJ Financial Guide

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Q & A for Monitoring, Records, & Reports

10 minutes

Break 10 minutes



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IV. Assurances and Certifications

Conditions that follow the funds



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Assurances & Certifications

Failure to Meet Assurances & Certifications:

- ▶ Suspension of payment
- ▶ Suspension of grant activities
- ▶ Termination of contract
- ▶ Prohibited from receiving any future grant awards for a specified period not to exceed 5 years

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Assurances & Certifications

- A. Signed by Department Head, Chief of Police, or Chief Executive Officer
- B. Submitted with contract
- C. Contract requirement
- D. May differ due to source of federal award

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Assurances & Certifications

1. General Conditions	6. Lobbying*
2. Special Conditions	7. Confidential Funds*
3. Non-Supplanting	8. Non-Discrimination
4. Drug-Free Workplace*	9. Procedures for Discrimination Complaints*
5. Debarment, Suspension, Ineligibility, and Voluntary Exclusion	10. Equal Employment Opportunity Policy and Plan*
	11. Other – Depends on Grant (VAWA, Coverdell, etc.)

**Certification required depending on grant amount or agency status*

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General Conditions

- ▶ Conditions attached to funding source are carried through to Grantee
- ▶ General and fiscal regulations of CPJAD
- ▶ Termination of contract, discontinuation of payment, non-availability of funds

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Special Conditions

- Special Conditions attached to funding source are carried through to Grantee
- Reporting requirements of CPJAD *and* grant program
- Funds subcontracted to faith-based organizations
- Reporting fraud, waste, abuse, and similar misconduct

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Confidentiality

- Grantees must, to the extent permitted by law, reasonably protect confidentiality and privacy of clients
- Client information cannot be shared without informed, written, reasonably time-limited consent of client
- Federal definition of Personally Identifying Information (PII) is broad
- Check your General and Special Conditions and grant rules/regulations for specific restrictions of your contract/agreement

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Non-Supplanting

- ▶ Prohibits use of grant funds for supplanting state and local funds
- ▶ Federal funds must be used to supplement existing funds for program activities, and *not* replace those funds appropriated for same purpose

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Drug-Free Workplace

**Applies to state agencies ONLY*

- ▶ Must certify maintenance of a drug-free workplace
- ▶ Drug-Free Workplace program policies must be posted and distributed to employees
- ▶ Policies include:
 - Notify employer within 5 days of incident
 - Notify CPJAD within 10 days of reported incident
 - Take appropriate action within 30 days of incident
 - Required drug abuse assistance rehabilitation



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Debarment, Suspension, Ineligibility, and Voluntary Exclusion

- ▶ Federal policy to conduct business only with responsible persons
- ▶ Debarment or suspension of a participant in program by one agency has government-wide effect

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Lobbying

Anti-Lobbying Act

- A. No federal funds may be used, either directly or indirectly, to support the enactment, repeal, modification or adoption of any law, regulation, or policy at any level of government
- B. Anti-lobbying restrictions are enforceable via large civil penalties, with civil fines between \$10,000 and \$100,000 per each individual occurrence of lobbying activity

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Certification of Non-Discrimination

- Specific non-discrimination requirements that follow grant programs (e.g., DOJ Non-discrimination Regulations)
 - Title VI of the Civil Rights Act of 1964
 - Omnibus Crime Control and Safe Streets Act of 1968 as amended
 - Section 1407 of the Victims of Crime Act of 1984
 - Title IX of the Education Amendments of 1972



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Certification of Non-Discrimination

- ▶ Section 504 of the Rehabilitation Act of 1973
- ▶ Title II of the Americans with Disabilities Act of 1990
- ▶ Age Discrimination Act of 1975
- ▶ Executive Order 13166 (national origin)
- ▶ Executive Order 13279 and 28 C.F.R. pt 38 Faith Based - Equal Treatment
- ▶ Nondiscrimination Grant Condition in the Violence Against Women Act (VAWA) Reauthorization of 2013

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Certification of Non-Discrimination

Summary

▶ Protected Classes:

Race	Age
Color	Sex
National Origin	Gender Identity (VAWA)
Religion	Sexual Orientation (VAWA)
	Disability

Reminder:

DOJ defines program or activity as the whole organization that receives federal funds. If one unit of the organization receives a grant, the entire organization is covered. Same applies to Subgrantees.

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Faith-Based Organizations

- ▶ DOJ Regulations for FBO Guidance
(Revised April 4, 2016)
- ▶ New Notice & Referral Requirements
 - ▶ Written notice inclusions
 - ▶ Beneficiary objections
 - ▶ Sample notice & beneficiary referral request

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VAWA Reauthorization Act (2013)

- ▶ Applies to discrimination based on gender identity and sexual orientation
- ▶ Sex segregated programming vs. sex specific programming
- ▶ Necessary to essential operations
- ▶ Comparable services
- ▶ Gender identity
- ▶ Serving transgender clients - what gender a person identifies with

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Certification of Non-Discrimination

National Origin Discrimination

Limited English Proficiency (LEP)

- ▶ Includes discrimination on the basis of Limited English Proficiency
- ▶ Person has a first language other than English and a limited ability to read, speak, or understand English



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Certification of Non-Discrimination

Language Access Plan:

- ▶ Reasonable step(s) taken
- ▶ Ensures meaningful access
- ▶ Establishes & implements policies and procedures
- ▶ Free of charge

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Certification of Non-Discrimination

Language Access Plan - 4 Factor Analysis:

- ▶ # or % of LEP persons likely to be encountered
- ▶ Frequency of LEP persons' contacts
- ▶ Nature and importance of program to people's lives
- ▶ Resources available and costs

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Certification of Non-Discrimination

Written Language Access Plan should have 6 elements:

- 1) Process for identifying LEP persons who need language assistance
- 2) Information about available language assistance measures
- 3) Training for staff
- 4) Notice to LEP persons
- 5) Monitoring and updating Language Access Plan
- 6) Language Access Plan Coordinator

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Certification of Non-Discrimination

- More information available at OJP, Office for Civil Rights website:

www.ojp.usdoj.gov/ocr/

- Information on Language Access available via State Office on Language Access:

<https://health.hawaii.gov/ola>

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Procedures for Discrimination Complaints

DOJ, Office for Civil Rights is required by law to investigate complaints of discrimination filed against recipients of financial assistance from OJP, its component organizations, or COPS

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Procedures for Discrimination Complaints

Grantee/Subgrantee civil rights complaint responsibilities:

- ▶ Have a coordinator
- ▶ Make beneficiaries aware that they may complain to agency, CPJAD, or OCR
- ▶ Have process to investigate complaints
- ▶ Notify CPJAD / OCR

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Equal Employment Opportunity Policy and Plan

What is an EEOP?

- ▶ Compares agency's workforce to relevant labor market
- ▶ Analyzes agency employment practices to determine impact on race, sex, or national origin
- ▶ Tool to identify problem areas where discrimination may be occurring

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Certificate for Title

- An inventory of supplies and equipment purchased during project period must be submitted to CPJAD at the end of the project.
- The inventory should include a list of **equipment and unused supplies** purchased, costs, and identification numbers (if applicable).
- If a project has received more than one award, a cumulative inventory of equipment should be kept.

Must be submitted within 60 days after project end date

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Certification of Grant-Funded Employment

Per Title 2 Code of Federal Regulations (CFR) Part 225, Cost of Principles for State, Local, and Indian Tribal Governments, Appendix B, Selected Items of Cost

- For Employees who work solely on single Federal award or cost objective
- For charges for salary and wages of named employee(s) supported by this certification for period covered
- CPJAD will not collect this form and should be available during monitoring

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Audit Requirements

- ▶ Agencies that expend \$750,000 or more in Federal funds (from all sources) in the organization's fiscal year are required to arrange for a single organization-wide audit conducted in accordance with provisions of Title 2 C.F.R. Subpart F
- ▶ Audit reports due no later than 9 months after close of each fiscal year during term of award

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Liability Insurance Requirement

- ▶ Minimum amount: \$2 million in commercial general liability insurance
 - ▶ \$1 million per occurrence; \$2 million in aggregate in general liability
 - ▶ \$1 million per accident in automobile
- ▶ Additional insured: Department of Attorney General, State of Hawaii named as an additional insured
- ▶ Dates: Effective beginning with contract start date, not contract execution date

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V. Resources

DOJ Financial Guide:

http://ojp.gov/financialguide/doj/pdfs/DOJ_FinancialGuide.pdf

CPJAD Grant Manuals:

- Coverdell
- JAG
- RSAT
- VOCA
- VAWA

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Resources

- Office of Justice Programs
www.ojp.gov/
- Office on Violence Against Women
www.justice.gov/ovw
- Office for Civil Rights
www.ojp.gov/about/offices/ocr.htm
- Crime Prevention & Justice Assistance
www.ag.hawaii.gov/cpja

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Q & A for Assurances and Certifications 10 minutes



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Grant Recipient Training Handouts List

<http://ag.hawaii.gov/cpja/gp/gp-related-forms/>

- ▶ Sub-Recipient Reporting Dates
- ▶ AG_CPJAD #32 Project-Self-Assessment Tool
- ▶ AG_CPJAD #38 Certification of Grant Funded Employment (05_2016)
- ▶ AG_CPJAD-07-RFF-Formula-and-Instructions-03/2021
- ▶ AG_CPJAD-08-PEO-03/2021
- ▶ AG_CPJAD #40 Indirect Cost Worksheet (03_2021)
- ▶ AG_CPJAD #19 Project Grant Modification Notice (8_2008)
- ▶ Sample Timesheet and Activity Sheet
- ▶ AG_CPJAD #13 Certificate for Title
- ▶ Financial Reports Submittal Policy

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Wrap-Up

Please fill out the evaluation form
for Part 1: Administrative & Fiscal
Management

Link to the evaluation is in chat box.

Mahalo!

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VOCA ONLY Afternoon Session

Please return promptly at 1:00 p.m.
for PART II. VOCA Reporting and Other
Information.

Check your email confirmation
for the link to the training.

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Lunch Time! (Noon - 1 p.m.)



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