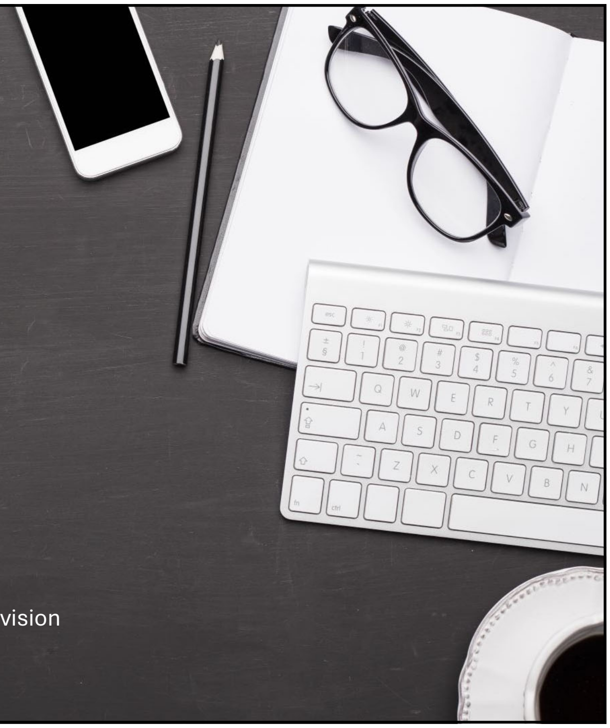


GRANT RECIPIENT TRAINING

Department of the Attorney General
Crime Prevention and Justice Assistance Division
Grants and Planning Branch

1

HOUSEKEEPING

- Attendance: Please sign in
- Coffee and refreshments: Available from the snack shop
- Restroom keys are located at the table by the entrance

2

INTRODUCTION

CRIME PREVENTION AND JUSTICE ASSISTANCE DIVISION

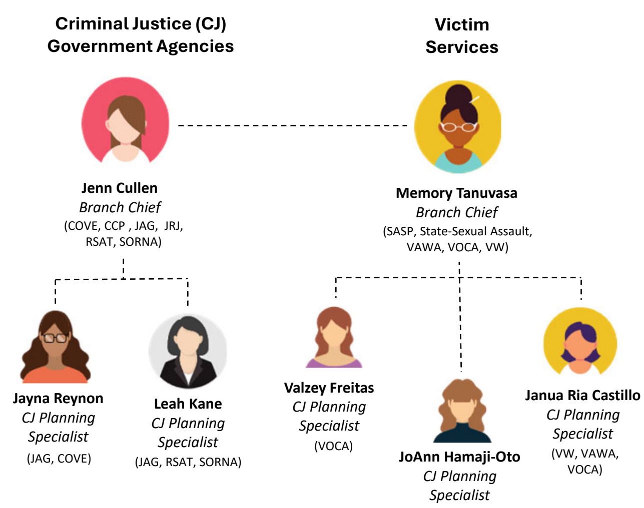
- **Grants and Planning Branch**
- Community and Crime Prevention Branch
- Juvenile Justice Information System
- Missing Child Center - Hawaii
- Research and Statistics Branch
- Hawaii Sexual Assault Response & Training Program

What We Do

- State Administering Agency (SAA) for DOJ Grants
- Seek, apply, & administer state & federal criminal justice grants
- Disburse fund to Subgrantees
- Monitor Subgrantee activities
- Conduct strategic planning activities
- Facilitate statewide coordination & planning efforts

3

INTRODUCTION



SCIP program managed by CPJAD Administrator

We Manage **12** Grant Programs

9 Federal Grant Programs

- Edward Byrne Memorial Justice Assistance Grant (JAG)
- Paul Coverdell Forensic Science Improvement Grant (COVE)
- John R. Justice (JRJ) Loan Repayment
- Residential Substance Abuse Treatment (RSAT)
- Sexual Assault Services (SAS) Program
- Sex Offender Registration & Notification Act (SORNA)
- Byrne State Crisis Intervention Program (SCIP)*
- Victims of Crime Act (VOCA)
- Violence Against Women Act (VAWA)

3 State Grant Programs

- Career Criminal Prosecution (CCP)
- State Sexual Assault (SA) Master Contract
- Victim Witness (VW)

4

SCHEDULE

- **Morning Session:**
  Administrative and Fiscal Management
  for Project Directors and Fiscal Officers

- **Afternoon Sessions:**
  Session 1 :
  For VAWA, VOCA, SASP – Room 203

  Session 2: Programmatic
  Reporting & Modifying Agreement
  For COVE, JAG, RSAT – Room 204

5

AGENDA

- Welcome & Introductions
- Program Oversight
- Fiscal Oversight
- **Break**
- Monitoring, Records, and Reports
- Assurances and Certifications
- Resources

6

PURPOSE OF THIS TRAINING

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | Assurances & Certifications | Resources

- Provide a general overview of grant requirements
  - **U.S. Department of Justice, Office of Justice Programs (OJP)**
    - **Bureau of Justice Assistance (BJA)**
    - **Office for Victims of Crime (OVC)**
  - **US Department of Justice, Office on Violence Against Women (OVW)**
- Inform recipients of new and existing grant requirements
- Highlight information for successfully administering grant-funded projects

Each federal grant program has different requirements/obligations

7

TERMINOLOGY

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | Assurances & Certifications | Resources

UNITED STATES DEPARTMENT OF JUSTICE	"Federal Funding Agency" "Funder"
STATE OF HAWAII DEPARTMENT OF THE ATTORNEY GENERAL	"Agency" "Grant recipient"
SUBGRANTEE PROJECTS	"Subrecipient"

8

TERMINOLOGY

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | Assurances & Certifications | Resources

UNITED STATES
DEPARTMENT OF JUSTICE

STATE OF HAWAII DEPARTMENT
OF THE ATTORNEY GENERAL

SUBGRANTEE PROJECTS

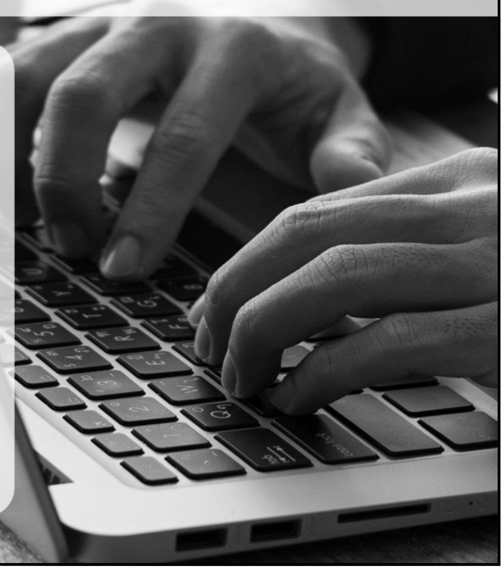
FEDERAL FUNDING & CONDITIONS

9

IMPORTANT REFERENCES

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | Assurances & Certifications | Resources

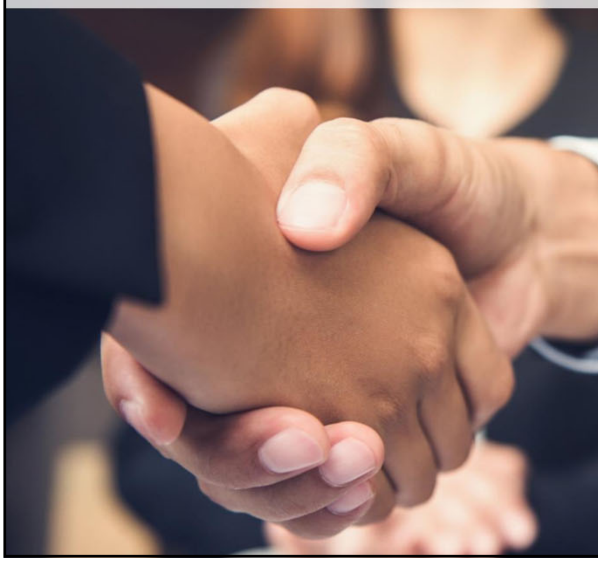
- **Department of Justice Financial Guide**
  Primary federal guidance for Grantees
- **Federal Grant Websites**
  Program guidance, FAQs, program-specific restrictions (i.e., unallowable costs, populations, allowable activities, etc.)
- **CPJAD Grants and Planning Branch Website**
  Grant Manual, CPJAD forms, and links to resources
- **Contract/Agreement**
  Conditions and certifications attached



10

USING A TEAM APPROACH

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | Assurances & Certifications | Resources



QUESTION:

WHAT QUALITIES ARE NEEDED FOR TEAM TO BE EFFECTIVE?

11

EFFECTIVE COMMUNICATION

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | Assurances & Certifications | Resources

Best Practice:
Consistent coordination between the Project Director and …

- Fiscal Officer
- Other specialty offices
- Line staff
- Stakeholders

12

EFFECTIVE COMMUNICATION

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | Assurances & Certifications | Resources

Benefits of Effective Communication

- Better coordination of activities
- Maximize the use of available resources and reduce expenditure issues
- Reduce confusion, frustration, delays
- Ensures that required reporting will be completed timely

13

EFFECTIVE COMMUNICATION

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | Assurances & Certifications | Resources

How to Effectively Communicate

- Identify expectations that you have for others on your team in managing the project
- Applies to both what Project Directors expect of Fiscal Officers *and* what Fiscal Officers expect of Project Directors

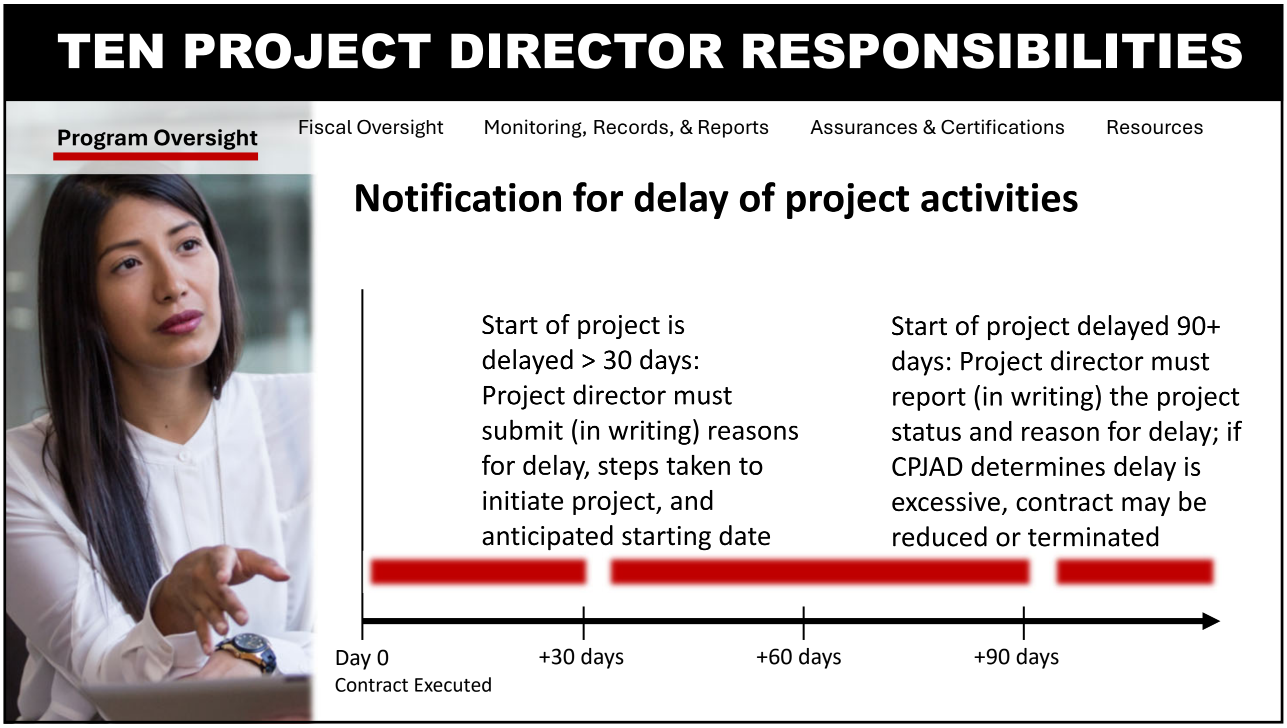
14


TEN PROJECT DIRECTOR RESPONSIBILITIES
Program Oversight
Fiscal Oversight
Monitoring, Records, & Reports
Assurances & Certifications
Resources
1. Ensure all personnel assigned/working on the project understand objectives, activities, reporting requirements

15


TEN PROJECT DIRECTOR RESPONSIBILITIES
Program Oversight
Fiscal Oversight
Monitoring, Records, & Reports
Assurances & Certifications
Resources
2. Ensure activities are performed in a timely manner

16


TEN PROJECT DIRECTOR RESPONSIBILITIES
Program Oversight
Fiscal Oversight
Monitoring, Records, & Reports
Assurances & Certifications
Resources
Notification for delay of project activities
Start of project is delayed > 30 days: Project director must submit (in writing) reasons for delay, steps taken to initiate project, and anticipated starting date
Start of project delayed 90+ days: Project director must report (in writing) the project status and reason for delay; if CPJAD determines delay is excessive, contract may be reduced or terminated
Day 0
Contract Executed
+30 days
+60 days
+90 days

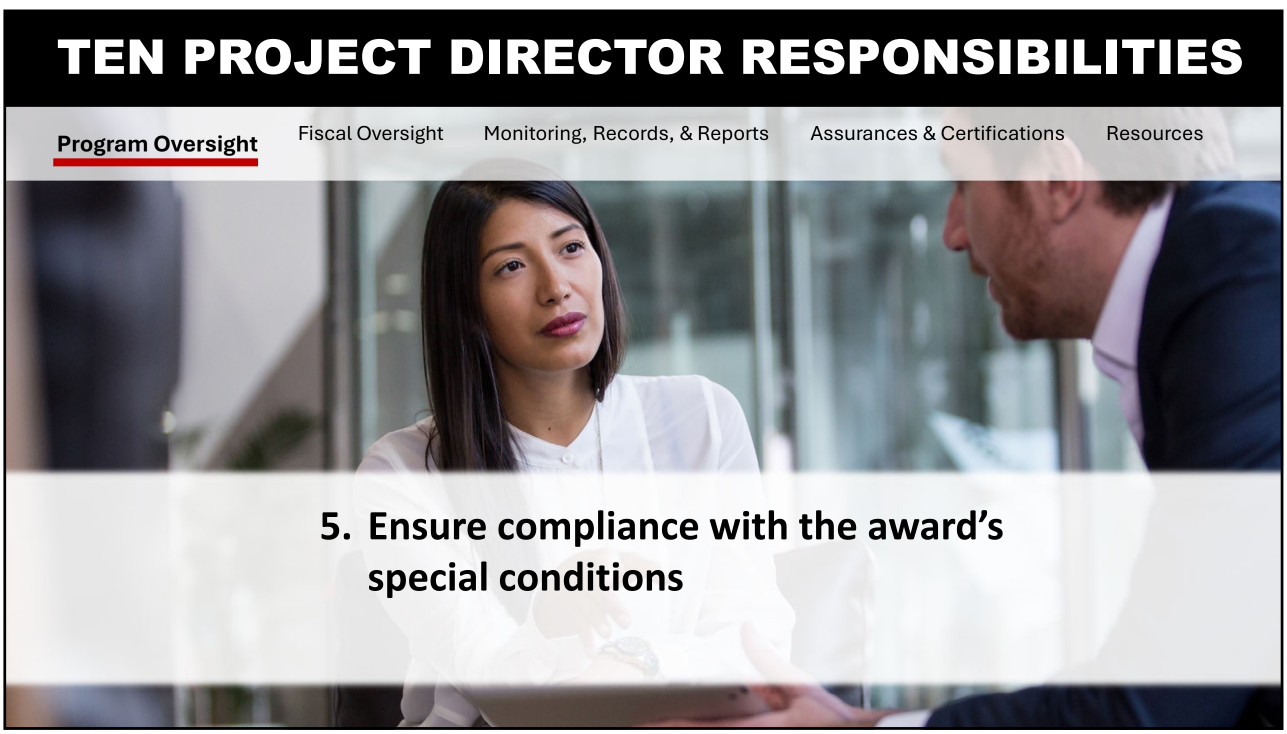
17


TEN PROJECT DIRECTOR RESPONSIBILITIES
Program Oversight
Fiscal Oversight
Monitoring, Records, & Reports
Assurances & Certifications
Resources
3. Maintain Project File: Keep and retain documentation of project activities (e.g., time and activity sheets)

18


TEN PROJECT DIRECTOR RESPONSIBILITIES
Program Oversight
Fiscal Oversight
Monitoring, Records, & Reports
Assurances & Certifications
Resources
4. Complete required federal reporting and CPJAD progress reports

19


TEN PROJECT DIRECTOR RESPONSIBILITIES
Program Oversight
Fiscal Oversight
Monitoring, Records, & Reports
Assurances & Certifications
Resources
5. Ensure compliance with the award's special conditions

20

EFFECTIVE COMMUNICATION

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | Assurances & Certifications | Resources

6. Request contract modifications (deadline = no less than 45 days prior to end of project period)

21

TEN PROJECT DIRECTOR RESPONSIBILITIES

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | Assurances & Certifications | Resources

Types of Modifications

- Change to Key Personnel
  - Project Director
  - Fiscal Officer
- Change to Project Period
  (extension requires revised timeline)
- Changes to Project Description
  (i.e., goals, objectives, activities, evaluation)
- Changes to the Project Budget

22


TEN PROJECT DIRECTOR RESPONSIBILITIES
Program Oversight
Fiscal Oversight
Monitoring, Records, & Reports
Assurances & Certifications
Resources
7. Forward training requests to your Assigned Specialist for prior approval

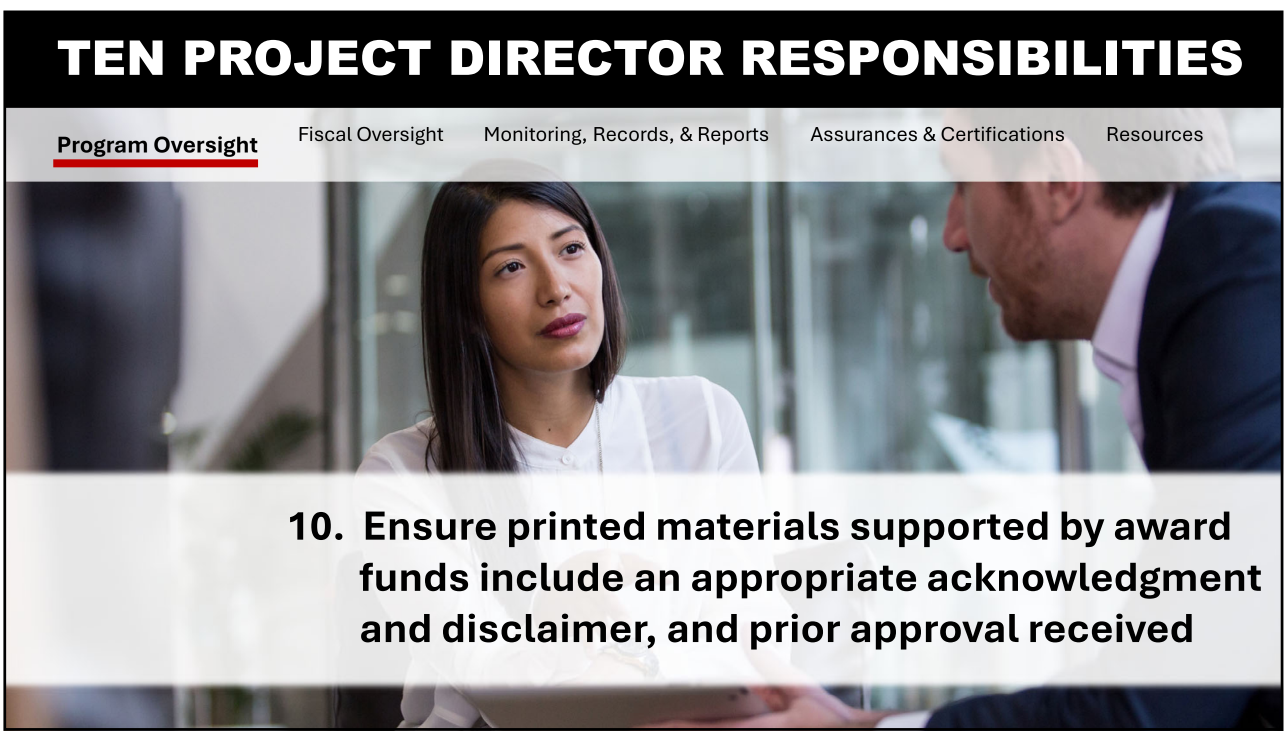
23


TEN PROJECT DIRECTOR RESPONSIBILITIES
Program Oversight
Fiscal Oversight
Monitoring, Records, & Reports
Assurances & Certifications
Resources
8. Ensure grant and match funds are fully expended

24


TEN PROJECT DIRECTOR RESPONSIBILITIES
Program Oversight
Fiscal Oversight
Monitoring, Records, & Reports
Assurances & Certifications
Resources
9. Keep and submit an inventory list of equipment purchased (description, quantity, unit cost, location)

25


TEN PROJECT DIRECTOR RESPONSIBILITIES
Program Oversight
Fiscal Oversight
Monitoring, Records, & Reports
Assurances & Certifications
Resources
10. Ensure printed materials supported by award funds include an appropriate acknowledgment and disclaimer, and prior approval received

26

TEN PROJECT DIRECTOR RESPONSIBILITIES

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | Assurances & Certifications | Resources

Example of a Disclaimer on Written Materials

This project was supported by Award Number ____________, awarded by the Bureau of Justice Assistance, 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 are those of the author's and do not necessarily reflect the views of the Department of Justice or the [illegible]tment [illegible] General.

Contact your Assigned Specialist for guidance

27

WHY PROGRAM OVERSIGHT IS NEEDED

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | Assurances & Certifications | Resources

Payments may be withheld if subgrantee does not –

- Adhere to grant requirements or Special Conditions
- Submit accurate and timely progress or fiscal reports
- Properly award/administer its subawards (if any)
- Achieve timely financial reconciliation and closeout
- Minimize the time between cash drawdowns and expenditures

28

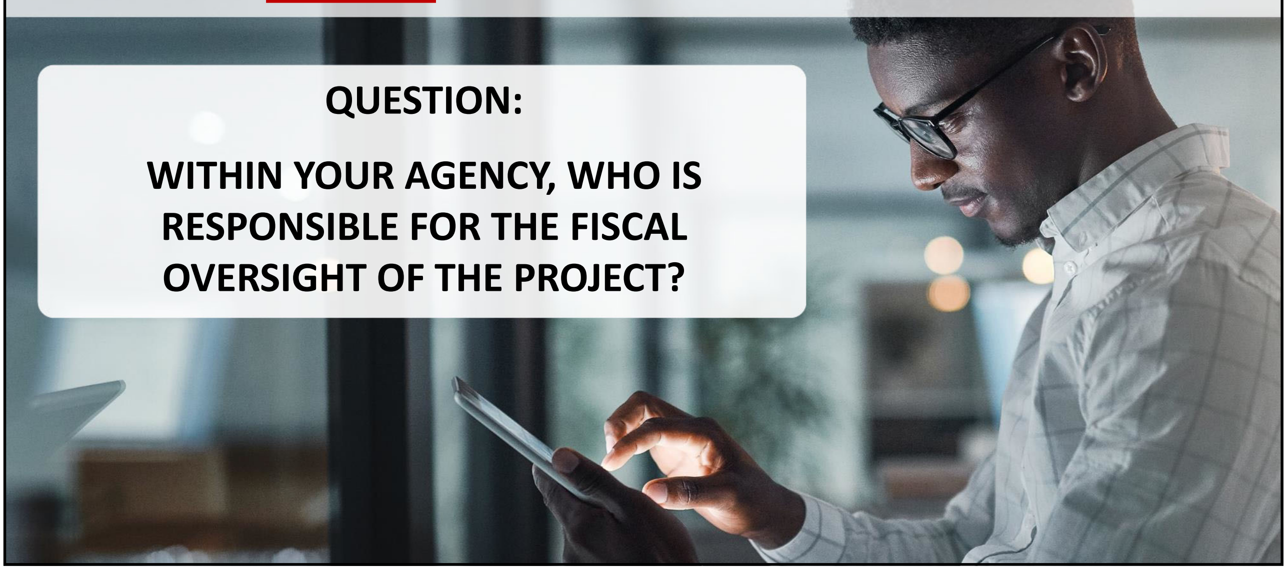
SHOW ME THE MONEY

Fiscal Oversight

29

FISCAL OVERSIGHT: COMMUNICATION

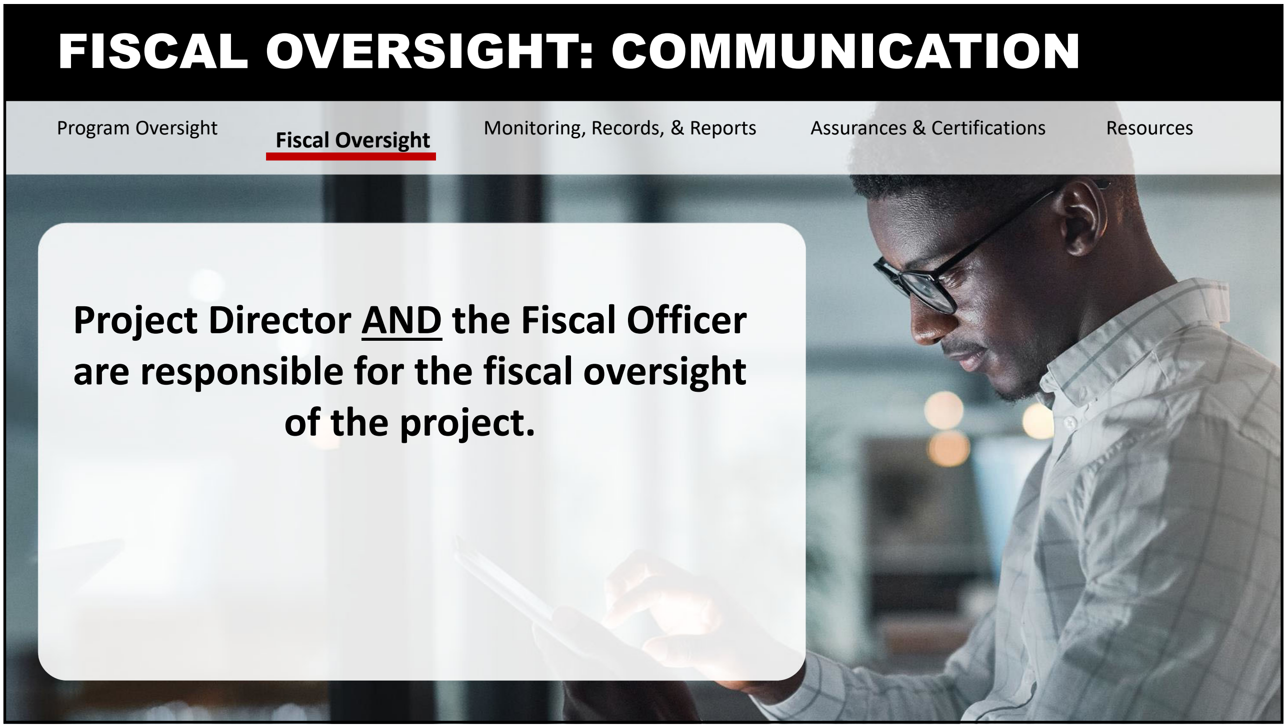
Program Oversight | **Fiscal Oversight** | Monitoring, Records, & Reports | Assurances & Certifications | Resources



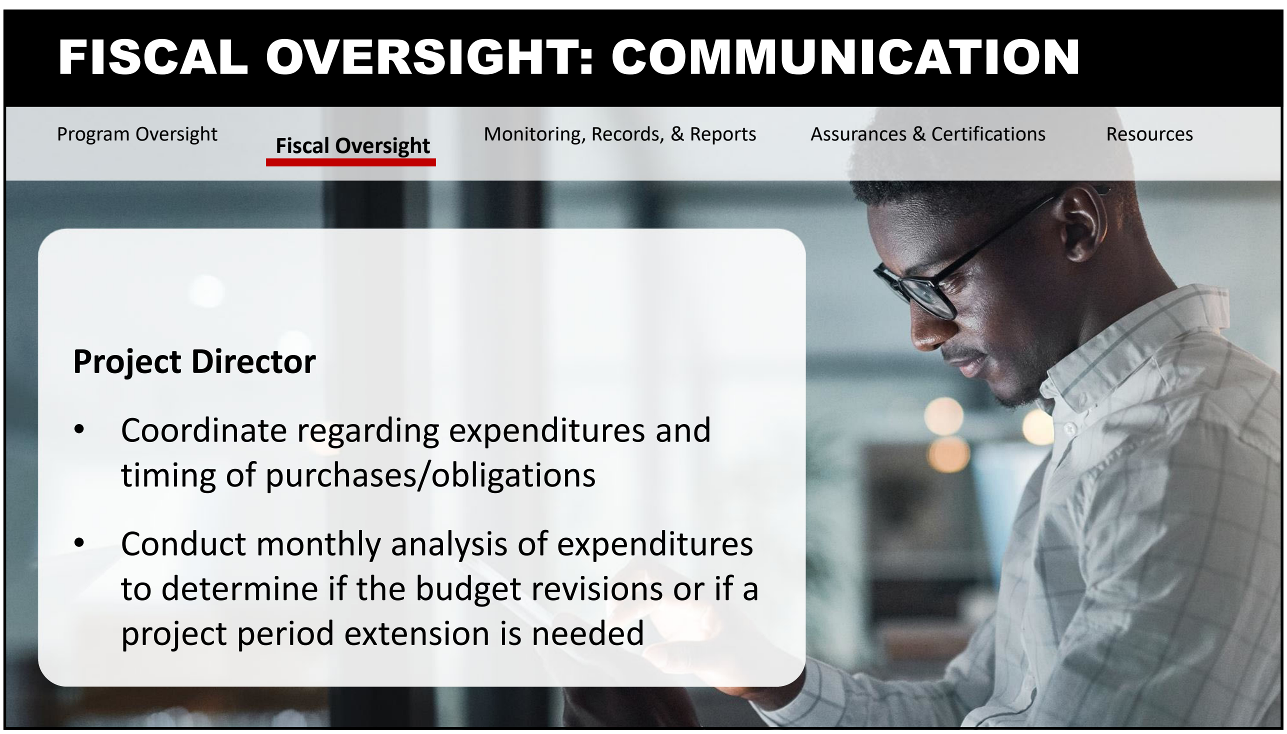
QUESTION:

WITHIN YOUR AGENCY, WHO IS RESPONSIBLE FOR THE FISCAL OVERSIGHT OF THE PROJECT?

30


FISCAL OVERSIGHT: COMMUNICATION
Program Oversight
Fiscal Oversight
Monitoring, Records, & Reports
Assurances & Certifications
Resources
Project Director AND the Fiscal Officer are responsible for the fiscal oversight of the project.

31

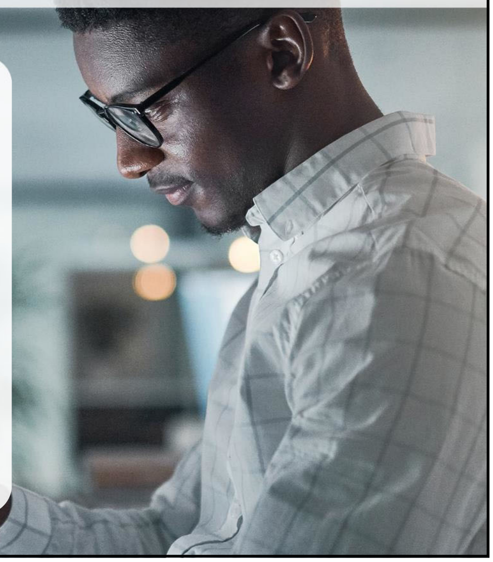

FISCAL OVERSIGHT: COMMUNICATION
Program Oversight
Fiscal Oversight
Monitoring, Records, & Reports
Assurances & Certifications
Resources
Project Director
• Coordinate regarding expenditures and timing of purchases/obligations
• Conduct monthly analysis of expenditures to determine if the budget revisions or if a project period extension is needed

32

FISCAL OVERSIGHT: COMMUNICATION

Program Oversight | **Fiscal Oversight** | Monitoring, Records, & Reports | Assurances & Certifications | Resources

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



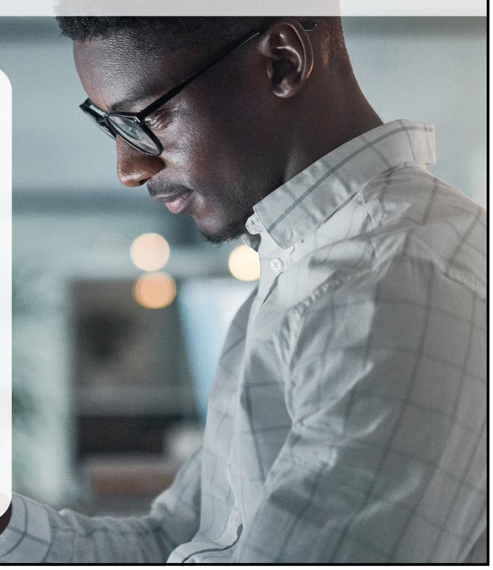
33

FISCAL OVERSIGHT: COMMUNICATION

Program Oversight | **Fiscal Oversight** | Monitoring, Records, & Reports | Assurances & Certifications | Resources

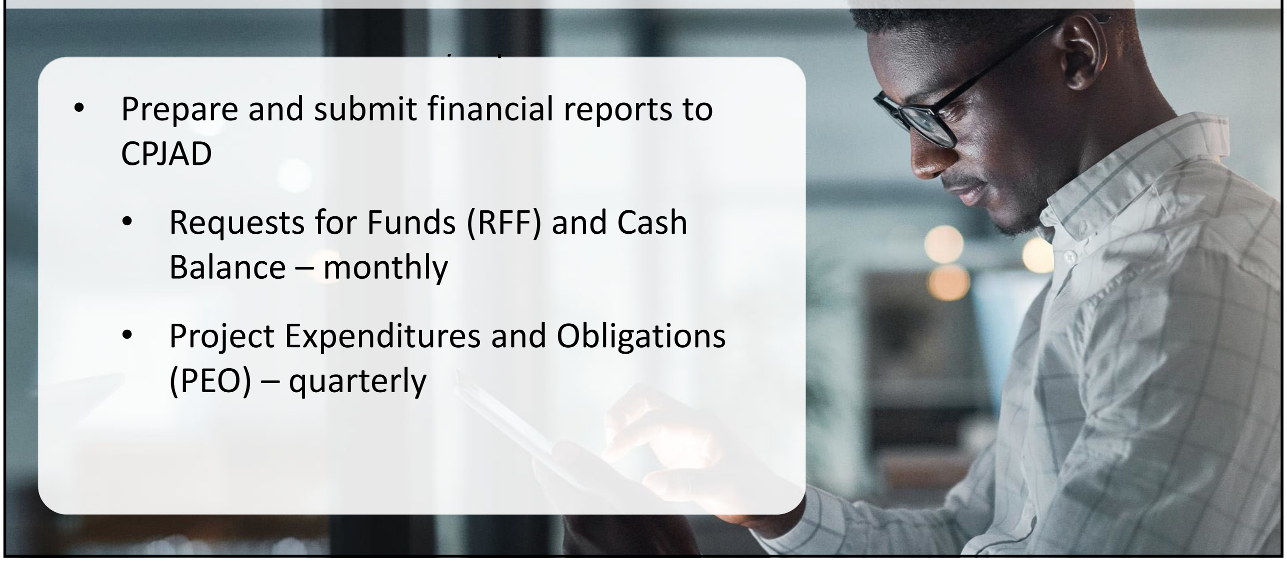
Fiscal Officer

- Ensure acceptable and adequate accounting system and internal controls exist
- Monitor cash balance/expenses
- Prepare and submit financial reports to CPJAD



34

FISCAL OVERSIGHT: COMMUNICATION



- Prepare and submit financial reports to CPJAD
  - Requests for Funds (RFF) and Cash Balance – monthly
  - Project Expenditures and Obligations (PEO) – quarterly

35

FISCAL OVERSIGHT: COMMUNICATION

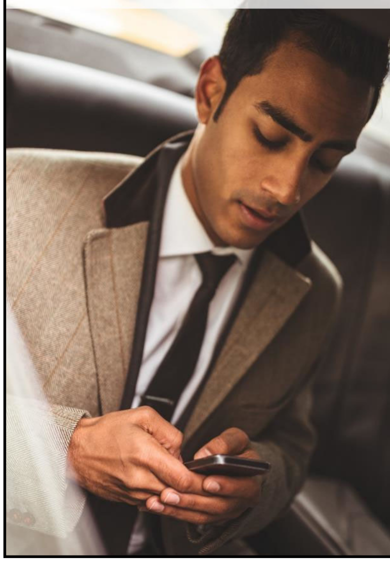
Cast of Characters

Project Director

Project Fiscal Officer

36

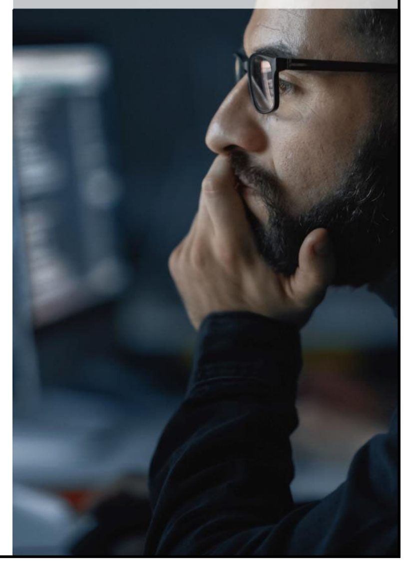
FISCAL OVERSIGHT: COMMUNICATION



Hi, we need supplies. Do we have money left in the budget? ☺

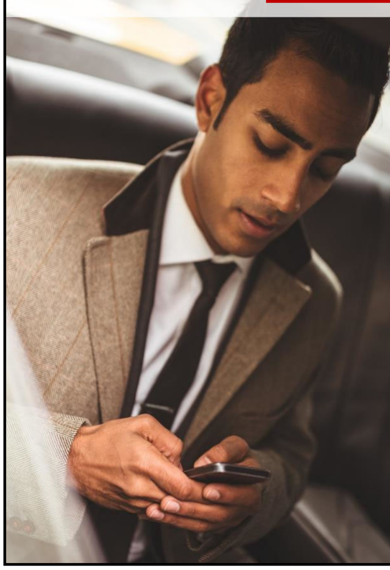
Uhhh, it’s the 15th. I just turned in the fiscal reports.

There is no $$ for supplies. We need to ask for a mod.



37

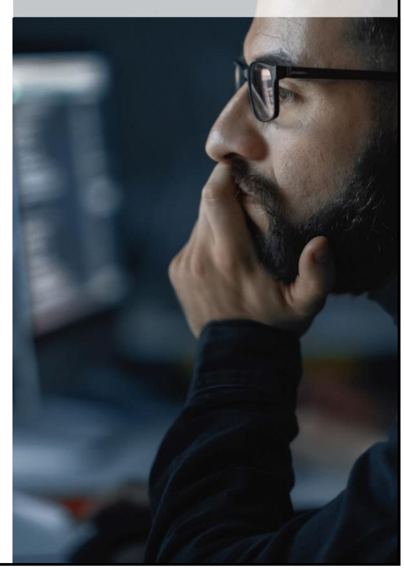
FISCAL OVERSIGHT: COMMUNICATION



Can you send me an updated budget?

Done. Let’s talk soon. We have to get it in 45 days prior to the end of the project

kk



38

FISCAL OVERSIGHT: COMMUNICATION

Program Oversight | **Fiscal Oversight** | Monitoring, Records, & Reports | Assurances & Certifications | Resources

Hi, we need supplies. Do we have money left in the budget? ☺ → Checked on status of funds (Budget benchmarks)

Uhhh, it's the 15th. I just turned in the fiscal reports. → Financial report submitted on time

There is no $$ for supplies. We need to ask for a mod. → Expectations and next steps are highlighted

Can you send me an updated budget? → Information is shared and accessible to both PD & FO

Done. Let's talk soon. We have to get it in 45 days prior to the end of the project → Teamwork on budget & compliance achieved

39

FISCAL TERMINOLOGY/DEFINITIONS

Program Oversight | **Fiscal Oversight** | Monitoring, Records, & Reports | Assurances & Certifications | Resources

- **Obligation**: Funds are committed/incurred for a specific budget item, but not yet actually paid/spent (e.g., purchase order issued)
- **Expenditure**: Funds have been spent (e.g., payroll records, receipts)

40

FISCAL TERMINOLOGY/DEFINITIONS

Program Oversight | **Fiscal Oversight** | Monitoring, Records, & Reports | Assurances & Certifications | Resources

- **Cash Match**: Portion of funds made available by the Subgrantee that does not come from federal dollars. (e.g., state/county funds, private sources, program interest and income, equitable sharing program for federal asset forfeitures)
- **In-Kind Match**: Services, supplies, real property, and equipment whose value may be used for match requirements, if the services are necessary, reasonable, and allowable under that federal grant

41

FISCAL TERMINOLOGY/DEFINITIONS

Program Oversight | **Fiscal Oversight** | Monitoring, Records, & Reports | Assurances & Certifications | Resources

- **Program Income**: Income earned as a direct result of a grant award; has special requirements
  - Report on quarterly PEO fiscal report
  - Prior CPJAD approval to earn program income (VOCA)
  - Spend on allowable costs to support project activities
  - Any income earned but not used during the project period must be returned to CPJAD

42

FISCAL TERMINOLOGY/DEFINITIONS

Program Oversight | **Fiscal Oversight** | Monitoring, Records, & Reports | Assurances & Certifications | Resources

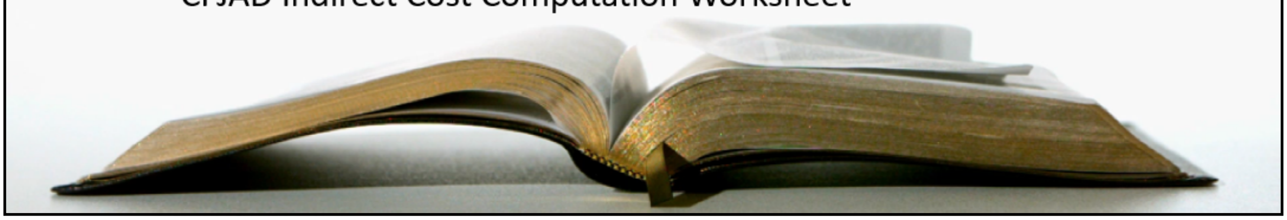
- **Direct Costs**: For activities or services that benefit a specific project (e.g., staff salaries, equipment, supplies)
- **Indirect Costs**: For activities in an organization that are not readily assignable to a particular project but are necessary to operation of the organization and performance of the project (see DOJ Financial Guide) (e.g., facility operation/maintenance, utilities, telecom, admin staff)

43

FISCAL TERMINOLOGY/DEFINITIONS

Program Oversight | **Fiscal Oversight** | Monitoring, Records, & Reports | Assurances & Certifications | Resources

- **Indirect Costs (continued)**
  - Federal Indirect Cost Rate: approved by a federal agency
    - Submit negotiated indirect cost rate agreement and supporting documentation
  - 15% de minimis:
    - Certification of de minimis indirect cost rate
  - CPJAD Indirect Cost Computation Worksheet



44

INDIRECT COSTS

Program Oversight | **Fiscal Oversight** | Monitoring, Records, & Reports | Assurances & Certifications | Resources

Check the appropriate box

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

Project Period: ______ to ______

Project Title: __________________ Project No. _________

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.
- ☐ **15% De Minimis Rate.** (Note: If Grantee does not have a current federally negotiated (including provisional) indirect cost rate, Grantee may elect to use the 15% 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 $50,000 of each subaward or subcontract (regardless of the period of performance of the subawards and subcontracts under the award). MTDC excludes ***equipment***, capital

45

INDIRECT COSTS

Program Oversight | **Fiscal Oversight** | Monitoring, Records, & Reports | Assurances & Certifications | Resources

Check the appropriate box

- ☐ **15% De Minimis Rate.** (Note: If Grantee does not have a current federally negotiated (including provisional) indirect cost rate, Grantee may elect to use the 15% 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 $50,000 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 $50,000. 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. §200.414
- ☐ **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.

IMPORTANT: ALL CATEGORIES LISTED MUST BE CONSISTENT WITH YOUR BUDGET

Direct Salaries and Wages ***(as listed on your budget)***	**Cost**

46

INDIRECT COSTS

Program Oversight | **Fiscal Oversight** | Monitoring, Records, & Reports | Assurances & Certifications | Resources

Program Activities

- Identify which items the indirect cost amount will be applied toward
- Include only costs allowable under the grant program
- Include as line item on budget justification form

Contact your Assigned Specialist for guidance

47

FEDERAL ALLOWABLE COSTS

Program Oversight | **Fiscal Oversight** | Monitoring, Records, & Reports | Assurances & Certifications | Resources

- Personnel & Fringe benefits
- Procurement of goods and services
- Equipment
- Travel
- Contractual (consultant and contractor services)
- Rent/facilities (pro-rated)
- Other Direct Costs (i.e., communications, utilities)
- Indirect Costs

48

FEDERAL ALLOWABLE COSTS

Program Oversight | **Fiscal Oversight** | Monitoring, Records, & Reports | Assurances & Certifications | Resources

Prior Approvals Required:

- Contractual Services/Consultants
  Maximum rate $650/day; $81.25/hr
  Prior approval required for rates exceeding these limits
- Training and associated travel costs (prior approval before incurring expenses)
- Sole source (prior approval for $250,000+)
- Conference-related activity
  (subject to conditions; consult your Assigned Specialist)

49

FEDERAL ALLOWABLE COSTS

Program Oversight | **Fiscal Oversight** | Monitoring, Records, & Reports | Assurances & Certifications | Resources

Training/Conference Planning Cost Thresholds

- Meeting room & audio-visual services: lesser of $25/day per attendee or $20,000
- Printing: encouraged to provide materials electronically or via print-on-demand services/options
- Logistical planner: lesser of $50/attendee or $8,750
- Programmatic planner: lesser of $200/attendee or $35,000
- Food, beverage, refreshments

50

UNALLOWABLE COSTS

Program Oversight | **Fiscal Oversight** | Monitoring, Records, & Reports | Assurances & Certifications | Resources

- Food and refreshments
- Lobbying
- Costs incurred outside of the project period
- Replacing lost, damaged, or stolen equipment (willfully or negligently)
- Gifts (e.g., honorarium, lei)
- Entertainment
- Tips

When in doubt, reach out

51

UNALLOWABLE COSTS

Program Oversight | **Fiscal Oversight** | Monitoring, Records, & Reports | Assurances & Certifications | Resources

- Legal Services to Certain Aliens (Effective 10/31/2025)
  - **Exception:** Federal funds can be used for the following legal services:
    - To obtain protection orders for victims of crime, arising from the victimization,
    - Related to actions under 18 USC Ch. 77 (Peonage, slavery, and trafficking in persons)
    - To obtain T-Visas, U-Visas or “continued presence” immigration status, or
    - Where disallowance would contravene any express requirement of any law, or any judicial ruling, governing or applicable to the award.

52

CPJAD RESTRICTIONS

Program Oversight | **Fiscal Oversight** | Monitoring, Records, & Reports | Assurances & Certifications | Resources

Overtime

- 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 follow the State's approved rate and categories. Overtime fringe benefits are limited to FICA, Unemployment and Workers Comp.

Other Restrictions:

- Travel/Ground Transportation, Equipment, Accrued Vacation, Other Funding Caps

53

FISCAL REPORTING

Program Oversight | **Fiscal Oversight** | Monitoring, Records, & Reports | Assurances & Certifications | Resources

Two required fiscal reports

- Request for Funds and Cash Balance Report (RFF)
- Project Expenditures and Obligations Report (PEO)

Who is allowed to submit fiscal reports to CPJAD

- Project Director and Fiscal Officer
- Personnel designated by Project Director
  (identified in email sent to your Assigned Specialist and amy.k.tatsuno@hawaii.gov)

54

FISCAL REPORTING: RFF

Program Oversight | **Fiscal Oversight** | Monitoring, Records, & Reports | Assurances & Certifications | Resources

Submitting Fiscal Reports

If your project is on eGrants, we'll let you know

- Submit reports in a consistent manner every month by email or hardcopy or in CPJAD eGrants.
- Email submission procedures (May also apply to eGrants Users)
  - Email your Assigned Specialist and amy.k.tatsuno@hawaii.gov
  - Subject line must include:
    [Agency Name]+ [Project Number] + "FOR APPROVAL"
    Sample subject line: XYZ Agency – 30-DJ-78 – FOR APPROVAL

55

FISCAL REPORTING: RFF

Program Oversight | **Fiscal Oversight** | Monitoring, Records, & Reports | Assurances & Certifications | Resources

Recurring Deadlines

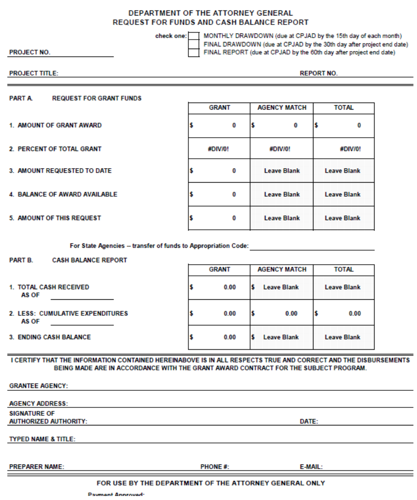
- Monthly RFF: 15th of every month
- Quarterly PEO: April, July, October, and January 15th
- If the 15th falls on a weekend or holiday, reports are due on the workday prior to the 15th
- Reports should be submitted on time and accurately, those with errors will be sent back for corrections
- Incorrect reports may result in delayed payments

If your fiscal reports are late, you won't be paid timely

56

FISCAL REPORTING: RFF

Program Oversight | **Fiscal Oversight** | Monitoring, Records, & Reports | Assurances & Certifications | Resources


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.

PROJECT TITLE: REPORT NO.

PART A. REQUEST FOR GRANT FUNDS

	GRANT	AGENCY MATCH	TOTAL
1. AMOUNT OF GRANT AWARD	$ 0	$ 0	$ 0
2. PERCENT OF TOTAL GRANT	#DIV/0!	#DIV/0!	#DIV/0!
3. AMOUNT REQUESTED TO DATE	$ 0	Leave Blank	Leave Blank
4. BALANCE OF AWARD AVAILABLE	$ 0	Leave Blank	Leave Blank
5. AMOUNT OF THIS REQUEST	$ 0	Leave Blank	Leave Blank

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

PART B. CASH BALANCE REPORT

	GRANT	AGENCY MATCH	TOTAL
1. TOTAL CASH RECEIVED AS OF	$ 0.00	$ Leave Blank	Leave Blank
2. LESS: CUMULATIVE EXPENDITURES AS OF	$ 0.00	$ 0.00	$ 0.00
3. ENDING CASH BALANCE	$ 0.00	$ Leave Blank	Leave Blank

I CERTIFY THAT THE INFORMATION CONTAINED HEREINABOVE IS IN ALL RESPECTS TRUE AND CORRECT AND THE DISBURSEMENTS BEING MADE ARE IN ACCORDANCE WITH THE GRANT AWARD CONTRACT FOR THE SUBJECT PROGRAM.

GRANTEE AGENCY:

AGENCY ADDRESS:

SIGNATURE OF AUTHORIZED AUTHORITY: DATE:

TYPED NAME & TITLE:

PREPARER NAME: PHONE #: E-MAIL:

FOR USE BY THE DEPARTMENT OF THE ATTORNEY GENERAL ONLY

Request for Funds and Cash Balance Report (RFF)

- To request reimbursement funds on a monthly basis, based on project's needs and use of funds
- To monitor project's cash balance

57

FISCAL REPORTING: RFF

Program Oversight | **Fiscal Oversight** | Monitoring, Records, & Reports | Assurances & Certifications | Resources

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 N

Check the correct box

PROJECT TITLE: REPORT NO.

Double check report number

PART A. REQUEST FOR GRANT FUNDS

	GRANT	AGENCY MATCH	TOTAL
1. AMOUNT OF GRANT AWARD	$ 0	$ 0	$ 0
2. PERCENT OF TOTAL GRANT	#DIV/0!	20%	
3. AMOUNT REQUESTED TO DATE	$ 0	Leave Blank	Leave Blank
4. BALANCE OF AWARD AVAILABLE	$ 0	Leave Blank	Leave Blank
5. AMOUNT OF THIS REQUEST	$ $35		

Match % should correspond to your current agreement

Round to nearest dollar (except for final drawdown & final report)

58

FISCAL REPORTING: RFF

Program Oversight | **Fiscal Oversight** | Monitoring, Records, & Reports | Assurances & Certifications | Resources

PART B.

Any date up to and including date of submission

		AGENCY MATCH	TOTAL
1. TOTAL CASH RECEIVED AS OF ____	$ 0.00	$ Leave Blank	Leave Blank
2. LESS: CUMULATIVE EXPENDITURES AS OF ____	$35.48		
3. ENDING CASH BALANCE	<$35.48>	Leave Blank	Leave Blank

Actual expenditures (include cents)

I CERTIFY THAT THE INFORMATION CONTAINED HEREINABOVE IS IN ALL RESPECTS TRUE AND CORRECT AND THE DISBURSEMENTS BEING MADE ARE IN ACCORDANCE WITH THE GRANT AWARD CONTRACT FOR THE SUBJECT PROGRAM.

Always the end of reporting month

Usually a negative number (or zero)
If positive, there's cash on hand

AUTHORIZED AUTHORITY:

TYPED NAME & TITLE:

59

FISCAL REPORTING: RFF

Program Oversight | **Fiscal Oversight** | Monitoring, Records, & Reports | Assurances & Certifications | Resources

GRANTEE AGENCY:

AGENCY ADDRESS:

SIGNATURE OF AUTHORIZED AUTHORITY: DATE:

TYPED NAME & TITLE:

Should be different people

PREPARER NAME: PHONE #: E-MAIL:

FOR USE BY THE DEPARTMENT OF THE ATTORNEY GENERAL ONLY

Payment Approved:
Goods/Svs. Satisfactorily Received:

By:

Use the correct form

...ods/Svs. Received:

Date Invoice Received: Specialist

AG/CPJAD #7 03/2021

SUBMIT ORIGINAL AND 2 COPIES

60

FISCAL REPORTING: RFF

Program Oversight | **Fiscal Oversight** | Monitoring, Records, & Reports | Assurances & Certifications | Resources

Common Errors on an RFF

- Incorrect report number, reporting month, or project title
- Agency match was not included
- Part B.1. (Total Cash Received) shows a date prior to the check mail date
- Form does not include budget changes from executed supplemental contract

61

FISCAL REPORTING: RFF

Program Oversight | **Fiscal Oversight** | Monitoring, Records, & Reports | Assurances & Certifications | Resources

Final Drawdown

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. ____________

- Due 30 days (not 31 days) after the project end date
- Final drawdowns need to be accurate and submitted by the deadline or the agency may not be reimbursed

62

FISCAL REPORTING: RFF

Program Oversight | **Fiscal Oversight** | Monitoring, Records, & Reports | Assurances & Certifications | Resources

Final Report

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

PROJECT NO. ______

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)

- Due 60 days (not 2 months) after the project end date
- If project has not received a final payment when the final report is due, project should file a monthly report (requesting $0)

63

FISCAL REPORTING: PEO

Program Oversight | **Fiscal Oversight** | Monitoring, Records, & Reports | Assurances & Certifications | Resources

DEPARTMENT OF THE ATTORNEY GENERAL
PROJECT EXPENDITURES & OBLIGATIONS REPORT

REPORT NO. ______

PROJECT TITLE: PROJECT NO.

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

PART A. EXPENDITURE CATEGORIES	APPROVED BUDGET	EXPENDITURES TO DATE	UNPAID OBLIGATIONS	BALANCE
SALARIES & WAGES				$0.00
FRINGE BENEFITS				$0.00
TRAVEL				$0.00
EQUIPMENT				$0.00
SUPPLIES				$0.00
SUBAWARDS (SUBGRANTS)				$0.00
PROCUREMENT CONTRACTS				$0.00
INSURANCE				$0.00
LEASE/RENTAL OF SPACE				$0.00
UTILITIES/TELECOMMUNICATIONS				$0.00
INDIRECT COSTS				$0.00
OTHER COSTS				
1.				$0.00
2.				$0.00
3.				$0.00
4.				$0.00
5.				$0.00
6.				$0.00
7.				$0.00

Project Expenditures and Obligations Report (PEO)

- To monitor project expenditure
- To ensure project funds are spent in a timely manner, within budget, and within the project period
- For CPJAD to collect information that is required by the U.S. Department of Justice, Office of the Chief Financial Officer for federally-funded projects

64

FISCAL REPORTING: PEO

Program Oversight | **Fiscal Oversight** | Monitoring, Records, & Reports | Assurances & Certifications | Resources

DEPARTMENT OF THE ATTORNEY GENERAL
F NS REPORT

Should reflect current budget

REPORT NO. ______ Type report number

PROJECT TITLE: PROJECT NO.

FOR CALENDAR QUARTER ENDING (select one): ☐ March 31, 20___ ☐ June 30, 20____ ☐ Sept 30, 20____ ☐ Dec 31, 20_____

Select/Check correct month and type correct year

PART A. EXPENDITURE CATEGORIES	APPROVED BUDGET	EXPENDITURES TO DATE	UNPAID OBLIGATIONS	BALANCE
SALARIES & WAGES				$0.00
FRINGE BENEFITS				$0.00
TRAVEL				$0.00
EQUIPMENT				$0.00
SUPPLIES				$0.00
SUBAWARDS (SUBGRANTS)				$0.00
PROCUREMENT CONTRACTS				$0.00
INSURANCE				$0.00

Do not alter the budget categories

65

FISCAL REPORTING: PEO

Program Oversight | **Fiscal Oversight** | Monitoring, Records, & Reports | Assurances & Certifications | Resources

INDIRECT COSTS				$0.00
OTHER COSTS				
1.				$0.00
2.				$0.00
3.				$0.00
4.				$0.00
5.				$0.00
6.				$0.00
7.				$0.00
8.				$0.00
9.				$0.00
10.				$0.00
List Total Other Costs from Page 2				$0.00
TOTAL	$0.00	$0.00	$0.00	$0.00

Itemize – list out each line item as indicated in your approved budget

66

FISCAL REPORTING: PEO

Program Oversight | **Fiscal Oversight** | Monitoring, Records, & Reports | Assurances & Certifications | Resources

7.				$0.00
8.				$0.00
9.				$0.00
10.				$0.00
List Total Other Costs from Page 2				
TOTAL	$0.00	$0.00		
PROGRAM INCOME SOURCES:				
1.				
2.				
PROGRAM INCOME TOTAL	$0.00	$0.00		
GRAND TOTAL	$0.00	$0.00	$0.00	$0.00

This number must match the number in Part B.2. of the corresponding RFF

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

CPJAD AG/CPJAD #8 10/2022

67

FISCAL REPORTING: PEO

Program Oversight | **Fiscal Oversight** | Monitoring, Records, & Reports | Assurances & Certifications | Resources

PART B. SOURCE OF FUNDS

	APPROVED BUDGET	EXPENDITURES TO DATE	UNPAID OBLIGATIONS	BALANCE
GRANT FUNDS: ____%				$0.00
AGENCY MATCH: ____%				$0.00
SUBTOTAL	$0.00	$0.00		
PROGRAM INCOME	$0.00	$0.00		
GRAND TOTAL	$0.00	$0.00		

This number must match the totals of above & Part B.2. of the corresponding RFF

I CERTIFY THAT THIS IS A TRUE AND CORRECT STATEMENT OF EXPENDITURES AND OBLIGATIONS OF
ABOVE FOR THE PERIOD NOTED AND THAT THE APPROPRIATE DOCUMENTATION TO SUPPORT THES
OBLIGATIONS ARE AVAILABLE IN THE OFFICE NOTED BELOW.

GRANTEE AGENCY:

PREPARER NAME:

PHONE NUMBER: E-MAIL:

SIGNATURE OF AUTHORIZED AUTHORITY: DATE:

TYPED NAME & TITLE:

Use correct form

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

CPJAD AG/CPJAD #8 10/2022

68

FISCAL REPORTING: PEO

Program Oversight | **Fiscal Oversight** | Monitoring, Records, & Reports | Assurances & Certifications | Resources

Common Errors on a PEO

- Incorrect report number or reporting quarter
- Agency match is not added to the federal amount from the approved budget
- Missing Page 2 or new amounts from budget modification/supplemental
- Calculation errors: Parts A and B totals do not match
- Figures are rounded (i.e., cents were not included)

69

PROJECT MODIFICATION: COMMUNICATION

Program Oversight | **Fiscal Oversight** | Monitoring, Records, & Reports | Assurances & Certifications | Resources

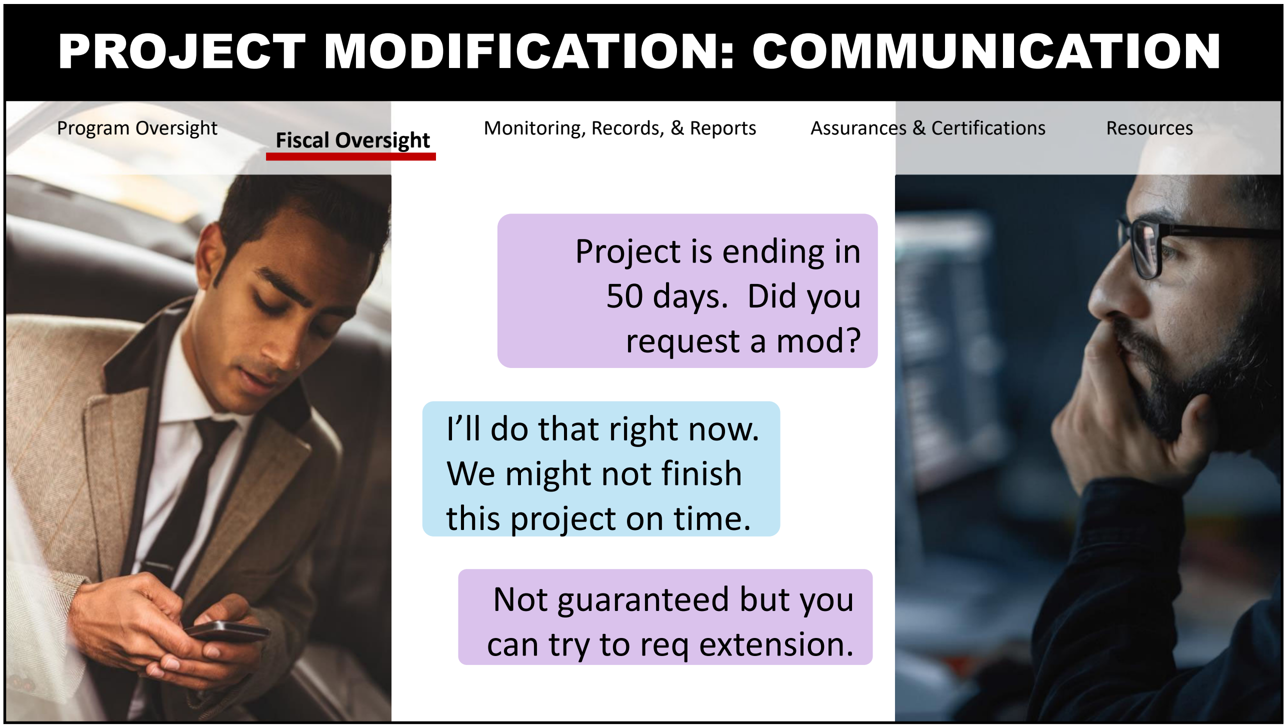
Cast of Characters

Project Director

Project Fiscal Officer

Assigned Specialist

70


PROJECT MODIFICATION: COMMUNICATION
Program Oversight
Fiscal Oversight
Monitoring, Records, & Reports
Assurances & Certifications
Resources
Project is ending in 50 days. Did you request a mod?
I'll do that right now. We might not finish this project on time.
Not guaranteed but you can try to req extension.

71


PROJECT MODIFICATION: COMMUNICATION
Program Oversight
Fiscal Oversight
Monitoring, Records, & Reports
Assurances & Certifications
Resources
Hey, how's it going?
Not bad. I need to do a budget mod for some supplies for my project.
If the change is less than 5% of the current budget category, you don't need a mod

72


PROJECT MODIFICATION: COMMUNICATION
Program Oversight
Fiscal Oversight
Monitoring, Records, & Reports
Assurances & Certifications
Resources
We don't have supplies budgeted right now.
Oh, then you'll need a mod. Email me the revised budget and I'll look it over.
Also, I have some tea I want to talk about.

73


PROJECT MODIFICATION: COMMUNICATION
Program Oversight
Fiscal Oversight
Monitoring, Records, & Reports
Assurances & Certifications
Resources
I live for tea.
I'm getting promoted and someone else is going to be PD. Do I submit a mod?
Hey, congrats! And yes, you need a mod. Email me a mod request when you know who the new PD will be.

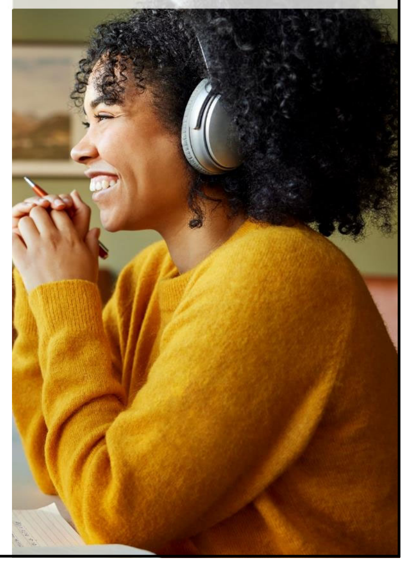
74

PROJECT MODIFICATION: COMMUNICATION

Program Oversight | **Fiscal Oversight** | Monitoring, Records, & Reports | Assurances & Certifications | Resources

One last thing. I think we're going to need an extension. Is there still time?

Yeah, the deadline is 45 days before the project's end date. You just made it. Email me an explanation and amended timeline.



75

PROJECT MODIFICATIONS (BUDGET)

Program Oversight | **Fiscal Oversight** | Monitoring, Records, & Reports | Assurances & Certifications | Resources

Budget Modifications: Amend an approved budget

- Due: no less than 45 days prior to the end of the project
- Must be done **PRIOR** to the expenditure
- Required when there is/are –
  - Change >5% of a total budget category (excluding 'Other") including the match obligation
    - Other Cost Category – Change >5% against each line item
  - Change in price and/or quantity or changes to in-kind/cash match
  - New unapproved budget items

76

PROJECT MODIFICATIONS (BUDGET)

Program Oversight | **Fiscal Oversight** | Monitoring, Records, & Reports | Assurances & Certifications | Resources

Other Types of Modifications

- Change to Key Personnel
  - Project Director
  - Fiscal Officer
- Change to Project Period (extension requires revised timeline)
- Changes to Project Description (i.e., goals, objectives, activities, evaluation)

77

PROJECT MODIFICATIONS (BUDGET)

Program Oversight | **Fiscal Oversight** | Monitoring, Records, & Reports | Assurances & Certifications | Resources

Modification Instructions

- Subgrantee completes **Modification Form Request** and submits request by email to your Assigned Specialist
- Include revised contract sections (i.e., budget, project description) to modify any aspect of the project
- Modification needs to be approved to be in effect

78

TIME FOR AN EXERCISE

79

EXERCISE: SPOT THE ERRORS – RFF & PEO

Program Oversight | **Fiscal Oversight** | Monitoring, Records, & Reports | Assurances & Certifications | Resources

You emailed an RFF & PEO to your Assigned Specialist:

Subgrantee: Malama Kakou Inc.
Contract #: 24-WF-22
Title: Domestic Violence Training and Support
Grant = $72,000 ($54,000 Fed + $18,000 Match)
Contract Start Date: May 1, 2025
Reporting Period: Month/Quarter Ending June 30, 2025
Financial Report Due Date: July 15, 2025

SEE HANDOUT. PLEASE FIND THE ERRORS.

ANSWERS

80

RECAP/KEY TAKEAWAYS

Program Oversight | **Fiscal Oversight** | Monitoring, Records, & Reports | Assurances & Certifications | Resources

- Review your contract
- Know your deadlines and reporting obligations – calendar key dates
- Communicate regularly –
  - Stay in touch with your internal project team & your Assigned Specialist
- Obtain prior approvals before:
  - Attending trainings, regardless if training is identified in your approved contract
  - Hosting conferences/meetings/trainings
  - Content for printed materials or content for distribution
- Stay compliant and monitor progress

81

82

83

MONITORING, YEAH?

84

PURPOSE OF PROJECT MONITORING

Program Oversight | Fiscal Oversight | **Monitoring, Records, & Reports** | Assurances & Certifications | Resources

To 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 form a questionable practice (e.g., inconsistent with polices, abuse of position)
- Mismanagement: Failure to appropriately manage budget, expenditure, or documentation

85

TYPES OF MONITORING ACTIVITIES

Program Oversight | Fiscal Oversight | **Monitoring, Records, & Reports** | Assurances & Certifications | Resources

Oversee the Progress/Execution of Project

- Project self-assessment form
- Desk monitoring
  (e.g., request to send supporting documentation for a request for funds)
- Enhanced desk review (remote)
- On-site monitoring of program & fiscal records

We're not accountants or auditors ☺

86

ON-SITE MONITORING

Program Oversight | Fiscal Oversight | **Monitoring, Records, & Reports** | Assurances & Certifications | Resources

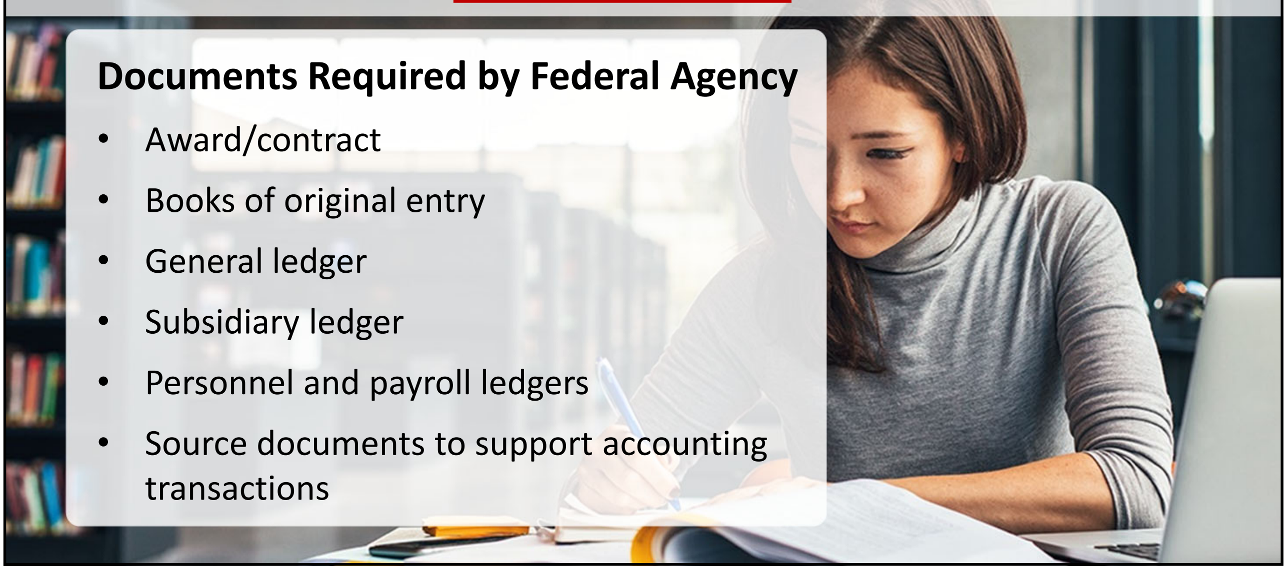
What projects should expect

- Conduct entrance meeting
- Review programmatic, administrative, and basic financial information
- Interview with project staff
- Conduct exit meeting
- Review additional documents requested from project (if needed)
- Issue monitoring report

87

DOCUMENTS TO BE REVIEWED

Program Oversight | Fiscal Oversight | **Monitoring, Records, & Reports** | Assurances & Certifications | Resources



Documents Required by Federal Agency

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

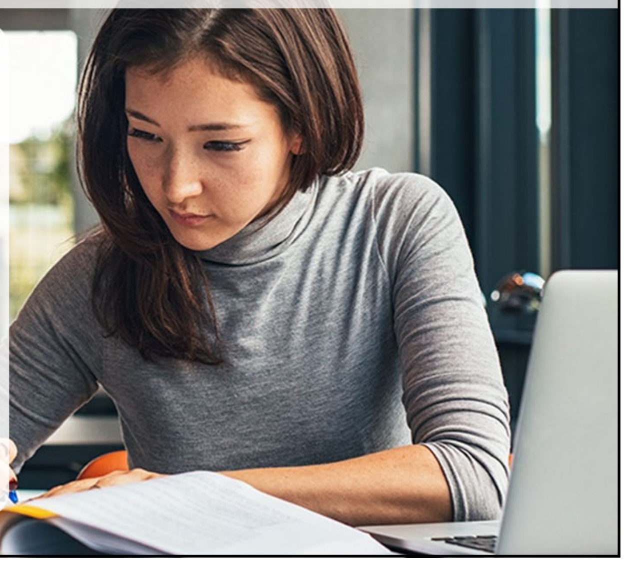
88

DOCUMENTS TO BE REVIEWED

Program Oversight | Fiscal Oversight | **Monitoring, Records, & Reports** | Assurances & Certifications | Resources

Examples of Source Documents

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



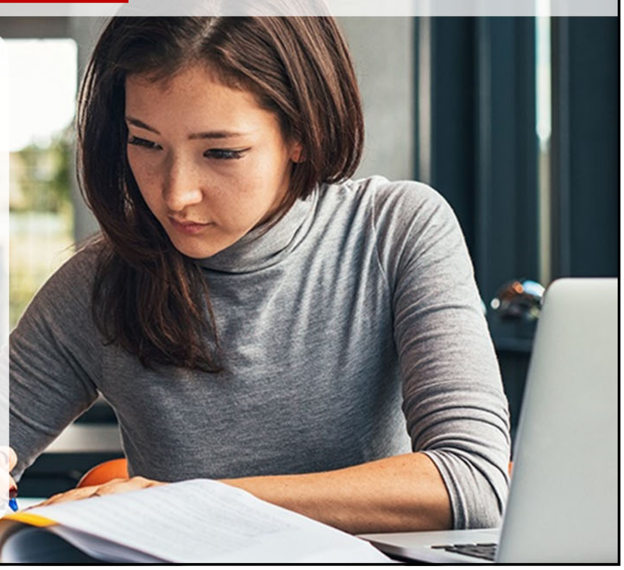
89

DOCUMENTS TO BE REVIEWED

Program Oversight | Fiscal Oversight | **Monitoring, Records, & Reports** | Assurances & Certifications | Resources

Examples of Source Documents

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



90

TWO TYPES OF PROJECT FILES

Program Oversight | Fiscal Oversight | **Monitoring, Records, & Reports** | Assurances & Certifications | Resources

- Fiscal Administration File
  maintained by the fiscal officer
- Master Project File
  maintained by the Project Director

91

FILE MAINTENANCE

Program Oversight | Fiscal Oversight | **Monitoring, Records, & Reports** | Assurances & Certifications | Resources

The file should be –

- Organized
  By sections; chronological order
- Neat
- Complete
  Substantiates activities or expenditures

92

FISCAL ADMINISTRATION FILE

Program Oversight | Fiscal Oversight | **Monitoring, Records, & Reports** | Assurances & Certifications | Resources

Maintained by the Fiscal Officer/Office

- Contract and Application for Grant
- Project Modification Requests and Approvals
- Receipts and Invoices (including overtime, travel, etc.
- General ledger
- Correspondence
- Fiscal Reports submitted to CPJAD

93

PROJECT MASTER FILE

Program Oversight | Fiscal Oversight | **Monitoring, Records, & Reports** | Assurances & Certifications | Resources

Maintained by the Project Director

- Contract and Application for Grant
- Supplemental Agreement (if any)
- Fiscal Reports (RFF, PEO)
- Progress Reports (6 month, PMT, Annual)
- Sole Source Documentation
- Project Modification Requests and Approvals

94

PROJECT MASTER FILE

Program Oversight | Fiscal Oversight | **Monitoring, Records, & Reports** | Assurances & Certifications | Resources

Maintained by the Project Director

- Project Equipment Inventory
- Loss, Damage, Theft of Equipment Report
- Correspondence (POS, CPJAD, Fiscal, etc.)
- Monitoring Reports
- Training Agendas
- Time and Activity Sheets (incl. Certification of Grant-Funded Employment, if applicable)

95

EXAMPLE: TIME & ACTIVITY SHEET

Program Oversight | Fiscal Oversight | **Monitoring, Records, & Reports** | Assurances & Certifications | Resources

Agency Name: ______________________

Employee: ______________________ Position: ______________________ Pay Period: ______________

DESCRIPTION OF ACTIVITY	DAY OF THE MONTH																														
Grant Activities	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
Non-Grant Activities																															
Vacation/Sick Leave/Holiday																															
Paid Time Off/Holiday																															
Unpaid Leave																															
TOTAL HOURS																															

Activity must be allowable under grant program and reflect the project's scope

Fringe benefits must be allowable under grant program

______________________ ________ ______________________ ________
Employee Signature Date Supervisor Signature Date

96

COMMON MONITORING FINDINGS

Program Oversight | Fiscal Oversight | **Monitoring, Records, & Reports** | Assurances & Certifications | Resources

- Lack of communication between project director and fiscal officer
- Missing documentation
- Project director does not regularly review fiscal reports
- Improperly maintained time and activity sheets
- Inadequate system to track client/outcome data
- Untimely expenditures/project activities

97

COMMON MONITORING FINDINGS

Program Oversight | Fiscal Oversight | **Monitoring, Records, & Reports** | Assurances & Certifications | Resources

- Untimely or incorrect fiscal reports
- Untimely progress reports
- Inadequate monitoring of subrecipients
- Commingling and/or supplanting of grant funds

98

SUBRECIPIENT MONITORING

Program Oversight | Fiscal Oversight | **Monitoring, Records, & Reports** | Assurances & Certifications | Resources

CPJAD

↓

Subgrantee (You)

↓

Subrecipient

- If a subgrantee makes subawards, the subgrantee must monitor its subrecipient
- Required for the proper oversight of subawards to ensure grant compliance
- Collection and review of –
  - Financial reporting systems and supporting documentation
  - Federal reports and tracking systems
  - Time and activity sheets

RECORD RETENTION

Program Oversight | Fiscal Oversight | **Monitoring, Records, & Reports** | Assurances & Certifications | Resources

- Federal/state examination and audit
  Three years following date that CPJAD submits final federal financial report (SF-425)
  - Subgrantees may need to retain longer if notified for purposes such as litigation, claim, negotiation, audit or other action
- Access to <u>ALL</u> records
- See DOJ Financial Guide, Section 3.16
- Contact CPJAD before disposing grant records

Assurances & Certifications

(What did you sign?)

101

SUBGRANTEE OBLIGATIONS

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | **Assurances & Certifications** | Resources

What is an Assurance? What is a Certification?

- Obligations that must be met/adhered to when your agency accepts the federal funds and throughout period of performance
- Signed by the Department Head, Chief Executive Officer, Mayor, or other authorized official with the contract
- Differ by grant program

102

COMMON ASSURANCES & CERTIFICATIONS

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | **Assurances & Certifications** | Resources

- General/Special Conditions
- Non-Supplanting
- Debarment, Suspension, Ineligibility & Voluntary Exclusion
- Non-Discrimination
- Non-Discrimination Complaint Procedures
- Equal Employment Opportunity Plan (EEOP)

Other – Depends on Grant:

- Lobbying
- Drug Free Workplace
- Determination of Suitability for Individuals Who May Interact with Participating Minors
- Certificate of Grant-Funded Employment
- Certificate for Title to Property

103

GENERAL/SPECIAL CONDITIONS

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | **Assurances & Certifications** | Resources

FUNDING

- Conditions follow the money
- Differ by grant program and year
- Include:
  - Reporting requirements
  - Guidelines for training and conferences
  - Disclaimers that must appear in federally-funded publications
  - Certifications

CONDITIONS

104

CONSEQUENCES OF NON-COMPLIANCE

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | **Assurances & Certifications** | Resources

Failure to meet assurances and certifications may result in –

- Suspension of payment
- Suspension of grant activities
- Termination of contract
- Prohibition from receiving future grant funds for a specified period not to exceed 5 years

105

CONSEQUENCES OF NON-COMPLIANCE

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | **Assurances & Certifications** | Resources

False Claims Act (31 U.S.C. §§ 3729 – 3733)

- Any person who <u>knowingly</u> submits, or causes to submit, false claims to the government is liable for three times the government's damages plus a penalty that is linked to inflation
- Concealment or omission of a <u>material</u> fact also may result in criminal prosecution and/or civil penalties and administrative remedies

106

CONSEQUENCES OF NON-COMPLIANCE

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | **Assurances & Certifications** | Resources

DOJ Office of Inspector General (OIG)

- Investigates allegations of fraud, waste, abuse, and similar misconduct
- Grantees must refer any credible evidence of:
  - Violations of the False Claims Act
  - Criminal or civil violations re: fraud, conflict of interest, bribery, gratuity, or similar misconduct
- Grantees must inform employees of their rights as whistleblowers

WHISTLEBLOWER INFORMATION

for EMPLOYEES OF DOJ CONTRACTORS, SUBCONTRACTORS, GRANTEES, OR SUBGRANTEES OR PERSONAL SERVICES CONTRACTORS

Whistleblowers perform an important service to the Department of Justice (DOJ) and the public when they come forward with what they reasonably believe to be evidence of wrongdoing. They should never be subject to reprisal for doing so.

Federal law protects federal employees against reprisal for whistleblowing. In addition, under Title 41, United States Code, Section 4712, it is illegal for an employee of a Federal contractor, subcontractor, grantee, or subgrantee or personal services contractor to be discharged, demoted, or otherwise discriminated against for making a protected whistleblower disclosure. Also, under Presidential Policy Directive (PPD-19), an action affecting access to classified information cannot be taken in reprisal for protected whistleblowing.

The Department of Justice Office of the Inspector General (DOJ OIG) has jurisdiction to investigate allegations of reprisal for whistleblowing by employees of DOJ contractors, subcontractors, grantees, or subgrantees or personal services contractors. Information on how to report suspected reprisal to the OIG is available at: **https://oig.justice.gov/hotline/**.

WHAT IS A WHISTLEBLOWER

A whistleblower is an employee of a Federal contractor, subcontractor, grantee, or subgrantee or personal services contractor who discloses information that the individual 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.

107

CONSEQUENCES OF NON-COMPLIANCE

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | **Assurances & Certifications** | Resources

Investigations by Other Federal Offices

- Office of the Chief Financial Officer (OCFO):
  - 2 C.F.R. Part 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Requirements")
  - DOJ Grants Financial Guide: www.ojp.gov/funding/financialguidedoj
- Office for Civil Rights (OCR): investigates allegations of unlawful discrimination

108

SPECIAL CONDITION: BREACH OF PII

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | **Assurances & Certifications** | Resources

Applies to organizations that create, collect, process, or store Personally Identifiable Information (PII)

- Information that can be used to distinguish or trace an individual's identity, either alone or when combined with other personal or identifying information
- Non-PII can become PII whenever additional information is made publicly available, in any medium and from any source
- Requires case-by-case assessment of the specific risk that an individual can be identified

109

SPECIAL CONDITION: BREACH OF PII

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | **Assurances & Certifications** | Resources

Definition of "Breach"

- Loss of control, compromise, unauthorized disclosure, unauthorized acquisition, or any similar occurrence

Accessed by an Unauthorized Person

- An email is sent to the wrong person
- An unauthorized third party overhears a conversation

Accessed for Unauthorized Purpose

- A user with authorized access to PII accesses information for personal reasons

Source: OMB M-17-12, https://www.commerce.gov/sites/default/files/opog/omb_m-17-12.pdf

110

SPECIAL CONDITION: BREACH OF PII

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | **Assurances & Certifications** | Resources

Subgrantees that use PII must have written procedures in place to guide response to an actual or imminent breach of PII

- Report to your Assigned Specialist and hawaiiag@hawaii.gov *no later than 12 hours* after the breach or detection of an imminent breach
- VAWA grantees have additional confidentiality requirements

111

SPECIAL CONDITION: AUDITS

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | **Assurances & Certifications** | Resources

Applies to organizations that expend $1,000,000 or more in Federal funds (from all sources) in the organization's fiscal year

- Conduct a single organization-wide audit (2 C.F.R. Part 200 Subpart F)
- Audit reports must be submitted to your Assigned Specialist and Federal Audit Clearinghouse (www.fac.gov) within the earlier of:
  - 9 months after the end of the audit period
  - 30 calendar days after receipt of the audit report

112

CERTIFICATION OF NON-SUPPLANTING

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | **Assurances & Certifications** | Resources

Federal funds should *supplement,* not *supplant*

- Supplement: Federal funds are used to enhance existing state, local, or other funds used for program activities
- Supplant: Federal subgrantee reduces state, local, or other non-federal funds for an activity, specifically because federal funds are available (or expected to be available) to fund that same activity

113

SUPPLANTING VS. SUPPLEMENTING

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | **Assurances & Certifications** | Resources

ANNUAL BUDGET

NO PENGUINS

FEDERAL GRANT FUNDS

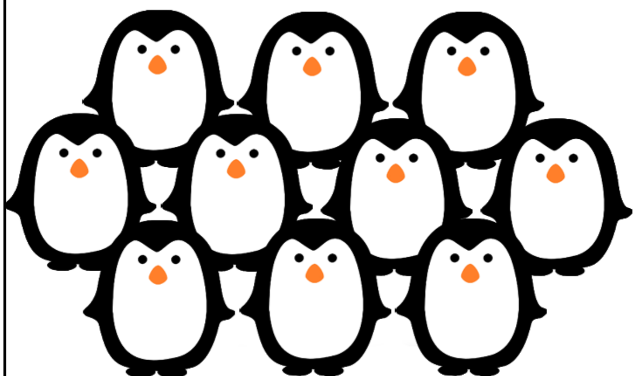
ONE-TIME PURCHASE

114

SUPPLANTING VS. SUPPLEMENTING

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | **Assurances & Certifications** | Resources

ANNUAL BUDGET



FEDERAL GRANT FUNDS

NO PENGUINS

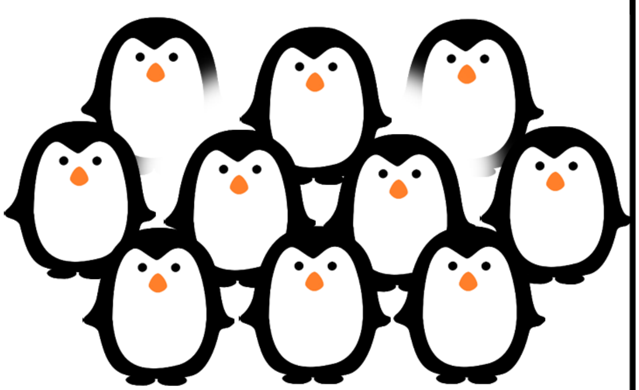
SUPPLANTING

115

SUPPLANTING VS. SUPPLEMENTING

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | **Assurances & Certifications** | Resources

ANNUAL BUDGET



FEDERAL GRANT FUNDS

NO PENGUINS

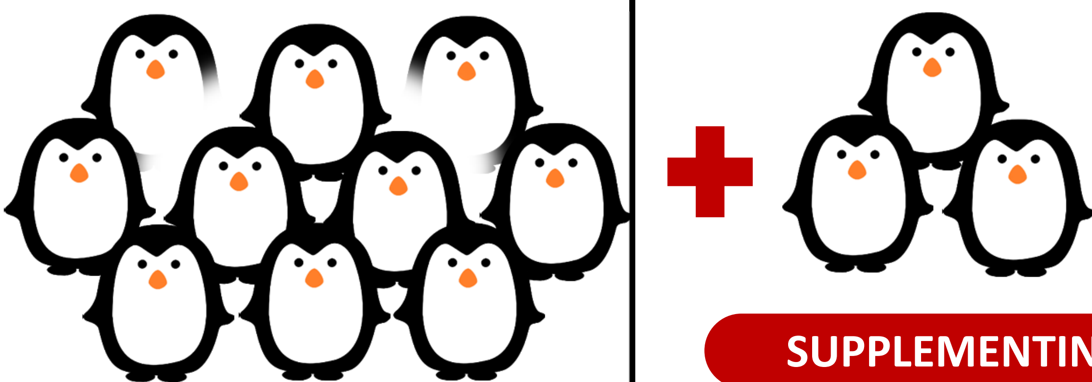
SUPPLANTING

116

SUPPLANTING VS. SUPPLEMENTING

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | **Assurances & Certifications** | Resources

ANNUAL BUDGET | **FEDERAL GRANT FUNDS**



SUPPLEMENTING

117

SUPPLANTING VS. SUPPLEMENTING

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | **Assurances & Certifications** | Resources

You may be at risk of supplanting if -

- The program/activity was funded by your annual budget or other funds prior to receiving a federal award
- The program/activity is required by local, state, or federal law
- You hire or promote an existing employee into a grant-funded position <u>without backfilling the non-grant funded position</u>

Must be able to demonstrate that you did not reallocate non-federal resources due to the receipt (or expected receipt) of federal funds

118

DEBARMENT, SUSPENSION, INELIGIBILITY AND VOLUNTARY EXCLUSION

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | **Assurances & Certifications** | Resources

Subgrantees must not be excluded from receiving federal funds

- If your organization or its principals are suspended or debarred during your award period, you must contact your Assigned Specialist immediately
- If you subcontract or subaward your federal funds, you must –
  - Document that you checked SAM.gov prior to contracting
  - Regularly check SAM.gov throughout the life of the grant and document that your subcontractor/subrecipient is not federally debarred

119

CIVIL RIGHTS AND NON-DISCRIMINATION

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | **Assurances & Certifications** | Resources

"Cross-cutting" civil rights laws apply to *all programs* receiving federal assistance, and *all components* of those programs:

- Title VI of the Civil Rights Act of 1964
  - Race, Color, and National Origin
- Title IX of the Education Amendments of 1972
  - Sex (in educational programs)
- Section 504 of the Rehabilitation Act of 1973 & Title II of the Americans with Disabilities Act of 1990
  - Disability
- Age Discrimination Act of 1975
  - Age (in services and benefits)

120

CIVIL RIGHTS AND NON-DISCRIMINATION

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | **Assurances & Certifications** | Resources

Non-discrimination provisions in laws authorizing federal grant programs only impact programs funded under those laws:

- Omnibus Crime Control and Safe Streets Act of 1968
  - Race, Color, Sex, and National Origin
- Victims of Crime Act of 1984
  - Race, Color, Religion, National Origin, Handicap, Sex
- Violence Against Women Act of 1994 (as amended by 2013 VAWA Reauthorization)
  - Actual or perceived race, color, religious, national origin, sex, gender identity, sexual orientation, disability

121

CIVIL RIGHTS AND NON-DISCRIMINATION

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | **Assurances & Certifications** | Resources

Recent Developments

- Executive Order 14168
  - VAWA non-discrimination provision re: gender identity & sexual orientation
- Executive Order 14173
  - Equal Employment Opportunity Plans (EEOPs)
- Executive Order 14205
  - Faith-Based Organizations
- Executive Order 14224
  - Limited English Proficiency (LEP)

122

CIVIL RIGHTS AND NON-DISCRIMINATION

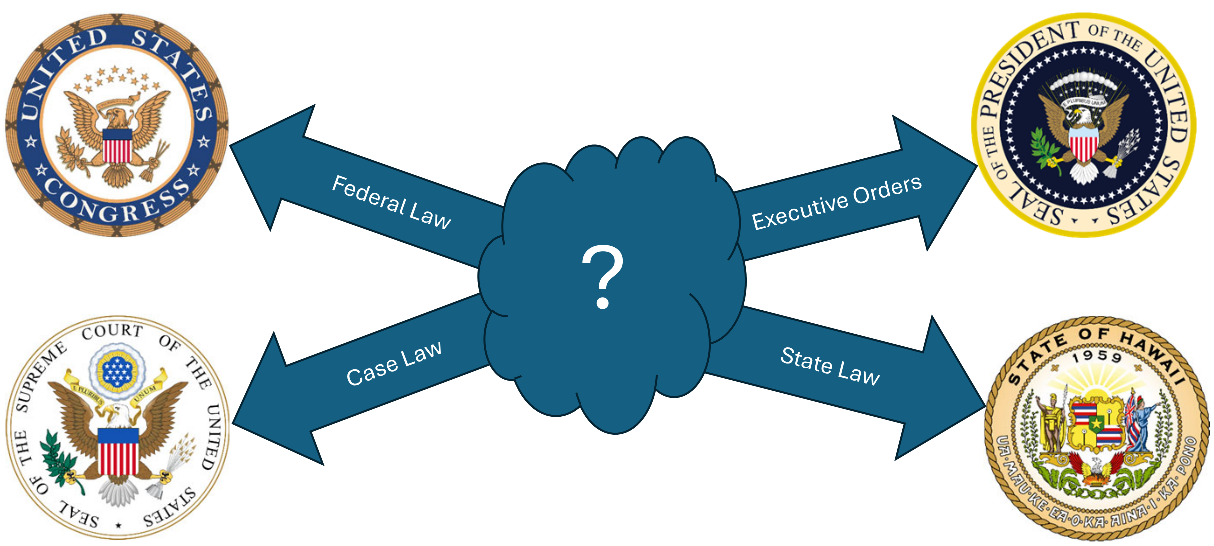
Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | **Assurances & Certifications** | Resources

Bill → Law → Executive Order → Rules & Regulations → Case Law

123

CIVIL RIGHTS AND NON-DISCRIMINATION

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | **Assurances & Certifications** | Resources



124

VAWA NON-DISCRIMINATION PROVISION

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | **Assurances & Certifications** | Resources

VAWA Reauthorization Act of 2013 added gender identity and sexual orientation to VAWA's non-discrimination provision

- VAWA- and OVW-funded programs or activities cannot exclude, deny, or discriminate based on gender identity or sexual orientation
  - Organizations may provide sex-segregated or sex-specific programming if doing so is necessary to the essential operation of a program
  - Organizations must provide comparable services to those who cannot be provided with the sex-segregated or sex-specific programming

125

VAWA NON-DISCRIMINATION PROVISION

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | **Assurances & Certifications** | Resources

Recent Developments

- Executive Order 14168 (January 20, 2025)
  - Federal agencies shall enforce non-discrimination laws "to protect men and women as biologically distinct sexes"
  - Federal funds shall not be used to "promote gender ideology"
- 2025 VAWA Notice of Funding Opportunity (NOFO)
  - "Inculcating or promoting gender ideology" is an out-of-scope activity
- *Rhode Island Coalition Against Domestic Violence v. Bondi*
  - Restriction on "inculcating or promoting gender ideology" in 2025 VAWA NOFO temporarily stayed in August 2025

VAWA non-discrimination provision remains federal law

126

EQUAL EMPLOYMENT OPPORTUNITY PLAN (EEOP)

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | **Assurances & Certifications** | Resources

EEOP Requirements

- Nonprofits, organizations with fewer than 50 employees, or recipients of a single award less than $25,000 → EEOP not required
- 50 or more employees that receives single award of $25,000-$500,000
  → EEOP must be publicly accessible
- 50 or more employees that receive a single award of $500,000
  → EEOP must be submitted to the Office for Civil Rights

127

EQUAL EMPLOYMENT OPPORTUNITY PLAN (EEOP)

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | **Assurances & Certifications** | Resources

Recent Developments

- Executive Order 14173 (January 21, 2025):
  - Terminated federal initiatives related to diversity, equity and inclusion
    → EEOP portal taken down
  - To receive a federal grant, awardees must:
    - certify that they do not "promote DEI"
    - agree that compliance with civil rights laws is <u>material</u> to any payments made for the purposes of the False Claims Act
- *Rhode Island Coalition Against Domestic Violence v. Bondi* temporarily stayed this condition for 2025 OVW grants

128

FAITH-BASED ORGANIZATIONS

- Faith-based organizations that receive federal funding must:
  - Not use federal funds to engage in explicitly religious activities
  - Not discriminate against a beneficiary due to religion, a religious belief, a refusal to hold a religious belief, or refusal to attend or participate in a religious practice
  - Give written notice to beneficiaries and prospective beneficiaries to this effect
- Beneficiaries must be allowed to request an alternative provider
- In certain instances, may be able to consider religion when hiring

129

LIMITED ENGLISH PROFICIENCY (LEP)

A person who has a first language other than English or has a limited ability to read/speak/understand English

- Cannot discriminate on the basis of LEP
- *Reasonable steps* to ensure *meaningful access* to their programs
  1. Number/proportion of LEP persons served/encountered
  2. Nature/importance of program/service/activity
  3. Frequency with which LEP individuals come into contact with the program
  4. Resources available to subgrantee

130

LIMITED ENGLISH PROFICIENCY (LEP)

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | **Assurances & Certifications** | Resources

Recent Developments

- Executive Order 14224 (March 1, 2025): Designating English as the Official Language of the United States
  - LEP.gov website was suspended
  - Federal agencies not required to amend, remove, or stop production of documents/products/services for the LEP community in languages other than English

131

LIMITED ENGLISH PROFICIENCY (LEP)

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | **Assurances & Certifications** | Resources

State Law Requirements

- Hawaii has its own language access law (mirrors federal law)
- Subgrantees receiving state funding still required to follow state law
- For more information: health.Hawaii.gov/ola

132

NON-DISCRIMINATION COMPLAINT PROCEDURES

Subgrantee Responsibilities

- Designate a coordinator
- Develop written policies and procedures to:
  - Inform beneficiaries/employees that they may submit complaints to subgrantee, CPJAD or the OJP Office for Civil Rights (www.ojp.gov/program/civil-rights-office/)
  - Investigate complaints
  - Notify CPJAD of complaints and the findings of any internal investigations
- CPJAD will review policies and procedures during monitoring

133

CIVIL RIGHTS AND NON-DISCRIMINATION

Federal enforcement of civil rights law is changing but the law has not

- As soon as we have clearer guidance, we will let you know
- When in doubt, reach out

134

LOBBYING

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | **Assurances & Certifications** | Resources

Applies to federal grants, loans, contracts, or cooperative agreements, regardless of size

- Cannot lobby government (any level) using federal funds
- If *non-federal funds* are used for lobbying in connection with a federal grant, a disclosure must be submitted to CPJAD
- Enforcement: civil penalties of $10,000 - $100,000 fine per occurrence

135

DRUG-FREE WORKPLACE

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | **Assurances & Certifications** | Resources

Only applies to State Agencies

- Drug-Free Workplace policies must be posted, distributed to employees
  - Employees must notify employer of any criminal drug statute conviction for a violation occurring in the workplace within 5 days of conviction
  - Employer must notify CPJAD within 10 days of receiving notice
  - Employer must take personnel action or require treatment

136

DETERMINATION OF SUITABILITY FOR INDIVIDUALS WHO MAY INTERACT WITH PARTICIPATING MINORS

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | **Assurances & Certifications** | Resources

Programs benefiting minors must determine the suitability of any individual expected to (or reasonably likely to) interact with minors through their program

- Document (in writing) that the individual was searched in the following:
  - National Sex Offender Public Website (www.nsopw.gov)
  - Hawaii's Sex Offender and Other Covered Offender Search (sexoffenders.ehawaii.gov)
  - Registry for jurisdictions where the individual lived/worked/attended school (last 5 yrs)
- Fingerprint search of criminal history registries (lived, worked, went to school)
- Searches must be conducted within six months of written determination

137

CERTIFICATION OF GRANT-FUNDED EMPLOYMENT

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | **Assurances & Certifications** | Resources

Programs with employees who work solely on single Federal award or cost objective

- Forms should be available during monitoring

138

CERTIFICATE FOR TITLE TO PROPERTY

CPJAD will transfer title to equipment to the subrecipient if equipment will be used for criminal justice purposes

- Subgrantees must submit equipment inventory to CPJAD within 60 days after project end date
- If a project has received more than one award, a cumulative inventory of equipment should be kept
- The inventory should include a list of equipment purchased, costs, and identification numbers (if applicable)

139

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 for Automobile, if applicable,
- Required Clause: State of Hawaii named as an additional insured
- Include the contract # or federal award #, and project title.
- Dates: Effective beginning with contract start date, not contract execution date
- If the Certificate of Insurance expires, must submit a current one.

140

FOR MORE INFORMATION/ASSISTANCE

Program Oversight | Fiscal Oversight | Monitoring, Records, & Reports | Assurances & Certifications | **Resources**

- DOJ Grants Financial Guide: www.ojp.gov/funding/financialguidedoj
- Office of Justice Programs (OJP): www.ojp.gov
  - Bureau of Justice Assistance (BJA): bja.ojp.gov
    - JAG: bja.ojp.gov/program/jag/overview
    - RSAT: bja.ojp.gov/program/rsat/overview
    - Coverdell: bja.ojp.gov/program/coverdell/overview
  - Office for Victims of Crime (OVC): ovc.ojp.gov
- Office on Violence Against Women (OVW): www.justice.gov/ovw
- Crime Prevention & Justice Assistance Div: www.ag.hawaii.gov/cpja

141