

Kansas Governor's Grants Program

- ▶ 2023 Federal Edward Byrne Memorial Justice Assistance Grant (JAG) Financial Grant Assurances Training
- ▶ November 30, 2022
- ▶ Presented by:
Jill Stewart, Financial Officer
- ▶ <https://grants.ks.gov>



As we get started...

- ▶ This webinar is being recorded.
- ▶ Please mute your microphone/turn off video.
- ▶ Have the JAG Assurances document available for reference, either in print or on your computer.
- ▶ Closed captioning is available- Click the CC button in the toolbar at the bottom to access.
- ▶ Prepare to engage!
 - ▶ Please introduce yourself in the chat.
 - ▶ Consider closing your email or other programs that may distract you.
- ▶ We want this to be helpful for you! Please ask questions in the chat throughout- **all questions will be answered at the end of the webinar.**
- ▶ Let us know in the chat if you are having technical issues or send an email to kggp@ks.gov.
- ▶ The link to the PowerPoint and the recorded training will be sent to the Subgrantee's primary contact and posted on www.grants.ks.gov.

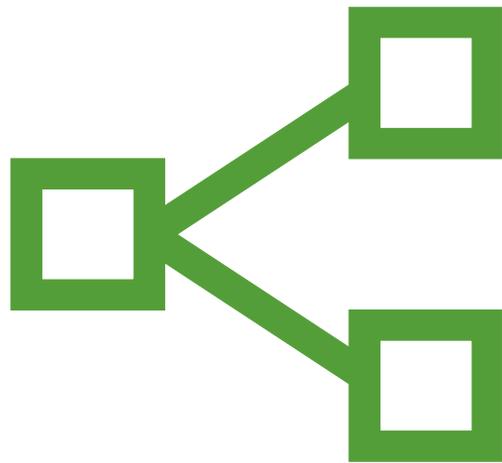
Agenda

Getting Started

Grant Assurances

Documentation and
Compliance Reviews

Q & A



Getting Started

Overarching Goal is to Demonstrate Subgrantee Compliance

- ▶ Grantee is responsible to the federal awarding agency to ensure Subgrantees are in compliance with ALL grant assurances
- ▶ In the event of an audit, both the Grantee and the Subgrantee must be able to understand and explain all Subgrantee activities by providing appropriate documentation
- ▶ Importance of understanding applicable Grant Assurances

***Written Policies and Procedures**

Getting and Staying Organized



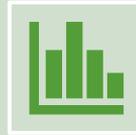
Due dates and reminders



Staff changes



Review all forms/reports



Data collection methods

Managing Supporting Documentation

General Ledger

Signed Time and Activity Records

Activity logs/times worked on a case

Receipts, purchase orders, invoices

Travel logs

Copies of checks and payroll records

Database printouts

Intake forms

Case numbers

Phone logs

Survey results

Evidence of meetings and trainings

Any other relevant support

Grant Assurances

Reporting Requirements

{7}

- ▶ Compliance with all reporting requirements of the Federal JAG; the U.S. Department of Justice (DOJ), Bureau of Justice Assistance; and the KCJCC and KGGP
- ▶ 2023 JAG Reporting Requirements
 - part of Award Documents
- ▶ Evaluative, Statistical, Narrative/ Anecdotal, Financial
 - ▶ AND written procedures for reporting***
- ▶ Subject to change if necessary

***Financial Status Reports due the 15th of each month to report expenditures incurred in the preceding month**

SAM and Unique Entity Identifier {8}

- ▶ Shall maintain an active registration status in the U.S. System for Award Management (SAM) at www.sam.gov
 - ▶ Free to create and maintain
- ▶ Shall provide the KGGP with the Subgrantee's unique entity identifier used to maintain SAM registration, including a full 9-digit zip code

***A lapse will result in suspended payments**

Time and Activity {13}



Daily time and activity records

Must account for 100% of staff time, regardless of JAG-funded percentage; exempt or non-exempt

Must reflect actual activities performed and actual time spent for activities



Time and activity records kept **and compiled** in the Subgrantee's administrative files



Must be signed by both the employee *and* a supervisor as certification to accuracy

Outside employees and contractual work



Payroll must reflect time distribution in each pay period

***various methods**

Time and Activity {13}

Subgrantees must allocate salary and wage expenses based on documented activity records for each grant-funded position.



Budgets may be prepared based on estimated/projected percentages of time to be devoted to a grant project, however....

***Both Personnel file and approved grant budget must reconcile to amount and effective dates of salaries/wages being paid**



Actual personnel expenses charged shall be adjusted as needed during each pay period to ensure that allocations are supported by activity records for the corresponding pay period.

Procurement Practices {14}

- ▶ Must follow agency's purchasing policy and procedures and those of the U.S. Department of Justice requirements in the Federal DOJ Grants Financial Guide, ensuring compliance with the stricter of the two
- ▶ Noncompetitive procurement ('sole source') may only be utilized if the Subgrantee has demonstrated and documented that all noncompetitive practice conditions of the U.S. Department of Justice are met
- ▶ Refer to the Federal DOJ Grants Financial Guide, current edition
- ▶ <https://www.ojp.gov/doj-financial-guide-2022>

Accounting {15}

- ▶ Separation of 2023 JAG funds from all other Subgrantee funds
- ▶ Supporting documentation required for all grant charges
 - ▶ evidence on payroll, purchase orders, invoices, contracts, employee travel reimbursement forms, convening meetings, trainings, agendas, minutes, participant lists, compilation of evaluations from trainings, etc.
- ▶ Financial and administrative rules of Federal DOJ Financial Guide, current edition
 - ▶ <https://www.ojp.gov/doj-financial-guide-2022>
- ▶ Administrative requirements, cost principles, and audit requirements set forth in the Federal Office of Management and Budget (OMB) Uniform Guidance for Federal Awards, 2 C.F.R. Part 200
 - ▶ <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200>

Allowable Costs {16}

- ▶ All costs allocated to the project must be consistent with:
 - ▶ Federal OMB Uniform Guidance for Federal Awards, 2 CFR Part 200, Subpart E
 - ▶ Federal DOJ Grants Financial Guide
 - ▶ JAG Solicitation
 - ▶ Grant Assurances
 - ▶ Approved Application
- ▶ **Costs must be reasonable, allocable, and necessary to project's success**

Indirect Costs {17}

- ▶ Any indirect cost rate applied to the JAG project will be approved by KGGP prior to the application of indirect costs against project expenditures
- ▶ Compliance with Federal OMB Uniform Guidance, Section 200.414

Program Income {18}

- ▶ All income generated as a result of this JAG award shall be program income
- ▶ Any program income must be accounted for and used for purposes under the conditions applicable to grant project
- ▶ Must follow applicable federal requirements, Federal DOJ Grants Financial Guide, OMB Uniform Guidance for Federal Awards
- ▶ Receipt and expenditure must be reported to KGGP quarterly on a Program Income/ Expenditure Report

Audit Requirements {19}

- ▶ Compliance with organizational audit requirements of Federal OMB Uniform Guidance, 2 C.F.R. Part 200, Subpart F
- ▶ Financial statements must be accessible by the public
- ▶ Forward to KGGP a copy of the audit report(s) and IRS 990 related to the expenditure of JAG funds, including the Single Audit Report if one is completed, no later than nine months following the end of the fiscal period being audited
- ▶ Shall include the expenditure of JAG funds in the Schedule of Expenditures of Federal Awards (SEFA)

Audit Requirements {19}

- ▶ Must be conducted by an *independent* certified public accountant (CPA) - not involved in regular agency operations
- ▶ Must be conducted in accordance with generally accepted auditing standards (GAAS) of the financial statements prepared in accordance with generally accepted accounting principles (GAAP)
- ▶ Licensed by the State(s) in which they operate
- ▶ Resources to verify credentials:
 - ▶ Request the firm to provide their most recent Peer Review Report
 - ▶ Kansas Board of Accountancy
 - ▶ <https://ksboa.kansas.gov/verify-license/search-firm>
 - ▶ <https://ksboa.kansas.gov/board-information/contact-other-boards>

Records {20}

- ▶ Grant reports, financial, supporting documentation, statistical records, etc.
- ▶ Subject to inspection, review, and audit by state and federal personnel
- ▶ Five-year retention following closeout of grant award

Equipment {21}

Equipment Inventory Report submitted within 30 days of payment

- \$5,000 cost-per-unit threshold

Continue to be used for the intended purpose

Refer to reporting requirements regarding disposition of equipment

Food and/or Beverage {22}

Shall not use any portion of these funds, directly or indirectly, to purchase food and/or beverage for any meeting, conference, training, or other event

This does not apply to direct payments of per diem amounts to JAG-funded staff in a travel status under the Subgrantee's travel policy

GSA rates:

- www.gsa.gov/travel/plan-book/per-diem-rates



Documentation and Compliance Reviews

SAMPLE BUDGET

General Info.	Budget	Attachments	Reports	Submit
---------------	---------------	-------------	---------	--------

[Personnel](#) | [Benefits](#) | [Travel](#) | [Supplies](#) | [Facility](#) | [Equipment](#) | [Contractual](#) | [Other](#) | [Summary](#)

Budget: Personnel Verification

Use the tabs above to navigate through the application process.

► Indicates required information

Title:	Advocate
Position Status:	Existing
Dollar Amount:	\$20,150
Description:	\$17.50/hour with anticipated 1.3% pay raise effective January 1st: (17.50 x 1040) + (17.727 x 1040) = 36,636 x 55% of time on project = 20,150

SAMPLE ACTIVITY RECORD

DATES OF PAY PERIOD _____

EMPLOYEE SIGNATURE / DATE _____

SUPERVISOR SIGNATURE / DATE _____

WEEK ONE

	Sunday/Monday			Tuesday			Wednesday			Thursday			Friday/Saturday			By Activity	
	S o u r c e 1	S o u r c e 2	S o u r c e 3	Total H o u r s	% of T i m e												
HL	2.00	2.00	2.00													6.00	18.75%
CA		2.00														2.00	6.25%
SC																0.00	0.00%
IT																0.00	0.00%
AT									8.00				4.00			12.00	37.50%
PT																0.00	0.00%
TT							4.00						4.00			8.00	25.00%
OM																0.00	0.00%
LM																0.00	0.00%
GA								4.00								4.00	12.50%
TOTAL	2.00	4.00	2.00	0.00	0.00	0.00	4.00	4.00	0.00	8.00	0.00	0.00	8.00	0.00	0.00	32.00	100.00%
	Sunday/Monday Total			Tuesday Total			Wednesday Total			Thursday Total			Friday/Saturday Total				
	8.00			0.00			8.00			8.00			8.00				

HL=hotline coverage

CA=court advocacy

SC=support counseling

IT=intake

AT=attend training/workshop/presentation

PT=provide training/workshop/presentation

TT=travel time

OM=any meetings, includes conference calls

LM=prepare letters/faxes/emails

GA=general administrative duties

2-Week Summary:

Leave Hours	
Vacation	40.00
Sick	8.00
Discr. Day	
Comp Earn	
Comp Take	
Holiday	
Other _____	
Total:	48.00

Week 1

Week 2

By Fund

	Mon	Tue	Wed	Thu	Fri		Mon	Tue	Wed	Thu	Fri	Hrs.	% of Time
Source 1	2.00	0.00	4.00	8.00	8.00		0.00	0.00	0.00	0.00	0.00	22.00	88.75%
Source 2	4.00	0.00	4.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	8.00	25.00%
Source 3	2.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	2.00	6.25%
	8.00	0.00	8.00	8.00	8.00		0.00	0.00	0.00	0.00	0.00	32.00	100.00%

SAMPLE COMPILATION

	A	B	C	D	E	F	G
1							
2							
3	Funding Sources:		Source 1	Source 2	Source 3		
4	Position Title:	<u>Advocate</u>					
5		PPE 8-2-14	36.50%	56.50%	7.00%	100.00%	
6		PPE 8-16-14	53.00%	34.67%	12.33%	100.00%	
7		PPE 8-30-14	68.75%	25.00%	6.25%	100.00%	
8		PPE 9-13-14	48.00%	20.00%	32.00%	100.00%	
9		PPE 9-27-14				0.00%	
10						0.00%	
11		Yr. Average	51.56%	34.04%	14.40%	100.00%	
12							

SAMPLE PAYROLL LEDGER

	A	B	C	D	E	F	G	H	I	J	K
1	Profit & Loss Detail for Grant "Source 1"										
2											
3				<u>Type</u>	<u>Date</u>	<u>Source Name</u>	<u>Memo</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>	
4	Payroll Expenses										
5	Salaries & Wages										
6	Advocate										
7				Paycheck	8/1/2014	(Staff Name)	PPE 7-19-14	700.00		700.00	
8				Paycheck	8/15/2014	(Staff Name)	PPE 8-2-14	511.00		1,211.00	
9				Paycheck	8/29/2014	(Staff Name)	PPE 8-16-14	742.00		1,953.00	
10								1,953.00		1,953.00	
11											
12											
13				Paycheck	9/12/2014	(Staff Name)	PPE 8-30-14	962.50		2,915.50	
14				Paycheck	9/26/2014	(Staff Name)	PPE 9-13-14	672.00		3,587.50	
15								1,634.50		3,587.50	
16											
17	*position earns \$17.50/hour										

SAMPLE GRANT PORTAL FINANCIAL STATUS REPORT

Budget Category	Approved Budget (Total Project)	Period Expend. (Federal Funds)	Period Expend. (Non-Federal Funds)	To Date Expend. (Federal Funds)	To Date Expend. (Non-Federal Match Funds)	Obligations (Total Project)	Funds Remaining (Total Project)
A. Personnel Expenditures	20,150	1,635	0	1,635	0	0	0
B. Fringe Benefit Expenditures	0	0	0	0	0	0	0
C. Travel/Training Expenditures	0	0	0	0	0	0	0
D. Supplies and Communications Expenditures	0	0	0	0	0	0	0
E. Facility Cost Expenditures	0	0	0	0	0	0	0
F. Equipment Expenditures	0	0	0	0	0	0	0
G. Contractual Services Expenditures	0	0	0	0	0	0	0
H. Other Expenditures	0	0	0	0	0	0	0
I. Total			0		0	0	0

-- Sept, 2014

SAMPLE GENERAL LEDGER

	A	B	C	D	E	F
1	<u>JAG</u>					
2	6515-1					
3	Advocate	9/12/2014	(Staff Name)	DD	962.50	
4		9/26/2014	(Staff Name)	DD	672.00	
5	Total Advocate					1,634.50
6						
7	FICA	9/12/2014		ACH #xx	73.63	
8		9/26/2014		ACH #xx	51.41	
9	Total FICA					125.04
10						
11	Health					
12		9/2/2014	Blue Cross	check 101	175.00	
13	Total Health					175.00
14						
15	Supplies					
16		9/10/2014	Office Max	check 132	30.00	
17	Total Supplies					30.00
18						

***Must be able to produce a project-specific Ledger for federal JAG expenditures**

DOCUMENT,

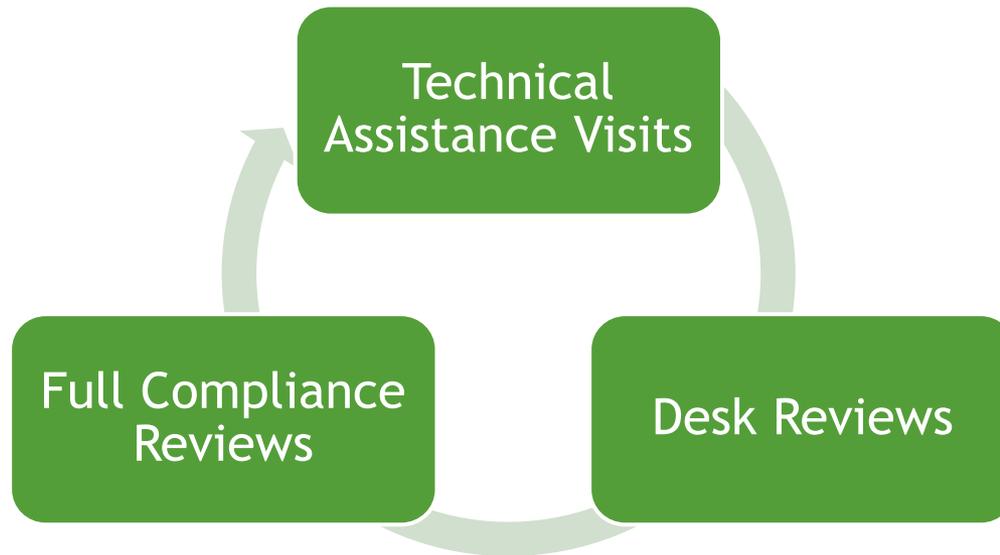
DOCUMENT,

DOCUMENT!

The KGGP and the Subgrantee must be able to understand and explain all Subgrantee activities

If it is not documented, it did not happen

KGGP Monitoring of Subgrantee Compliance





KANSAS GOVERNOR'S GRANTS PROGRAM GRANT PROJECT COMPLIANCE REPORT CHECKLIST

Please have the following information ready at the time of the site visit. If any of the information is in electronic format or is posted on a website, please forward to the Analyst prior to the review. Not all of the items may apply to the particular grant project. If the subgrantee is having a desk review, please submit all applicable documents. Contact the Analyst prior to the review if there are any questions about the information.

<input type="checkbox"/>	1.	Grant file for related grant(s) to be reviewed
<input type="checkbox"/>	3.	Subgrantee's policies and procedures for agency, including financial/accounting, purchasing, monitoring/evaluation, etc.
<input type="checkbox"/>		Grant Portal access policy, if applicable.
<input type="checkbox"/>	4.	Subgrantee's licensing or accreditation(s)
<input type="checkbox"/>	5.	Confidentiality policy, if changed from previous compliance review
<input type="checkbox"/>	6.	NONPROFIT ORGANIZATIONS ONLY
<input type="checkbox"/>		Board minutes for last three meetings
<input type="checkbox"/>		Articles of Incorporation
<input type="checkbox"/>		Bylaws, if changed from previous compliance review – MAKE A COPY
<input type="checkbox"/>		KCSADV accreditation documentation if domestic violence or sexual assault agency
<input type="checkbox"/>	7.	FACILITY
<input type="checkbox"/>		Any inspections of the facility
<input type="checkbox"/>	11.	MONITORING & EVALUATION STATUS
<input type="checkbox"/>		Information regarding process for compilation of statistical data and supporting backup documentation for <u>all</u> data reported on the grant, i.e. database records, queried reports, intake/discharge forms, phone logs, activity logs, etc.
<input type="checkbox"/>	12.	AUDIT & IRS FORM 990
<input type="checkbox"/>		Copies of any other compliance or audit reports that other funders provided; if the subgrantee program is under the umbrella of a larger organization, provide copies of findings/reports applicable to the program – MAKE A COPY
<input type="checkbox"/>	13.	FINANCIAL
<input type="checkbox"/>		Backup documentation for all expenses charged to the grant, including non-federal match expenditures if applicable, i.e. receipts, invoices, time and activity records, payroll information such as copies of payroll registers, etc.
<input type="checkbox"/>	14.	PROGRAM INCOME
<input type="checkbox"/>		Program income procedure, if applicable
<input type="checkbox"/>		Forfeiture procedure, if applicable
<input type="checkbox"/>	16.	PERSONNEL
<input type="checkbox"/>		Subgrantee's personnel policies and procedures regarding fringe benefits, overtime, vacation, holidays, travel, staff evaluations, nondiscrimination policies/complaints and how handled, etc.
<input type="checkbox"/>		Job descriptions for all grant funded positions
<input type="checkbox"/>		Applications/resumes for grant funded positions
<input type="checkbox"/>		List of all grant funded staff, job titles, start/end dates in positions, and number of hours worked per week – MAKE A COPY
<input type="checkbox"/>	19.	FACILITY COSTS
<input type="checkbox"/>		Lease agreement for facility if paid with grant funds
<input type="checkbox"/>	20.	EQUIPMENT
<input type="checkbox"/>		Lease agreements for equipment if paid with grant funds
<input type="checkbox"/>		Usage log for equipment
<input type="checkbox"/>	21.	CONTRACTUAL SERVICES
<input type="checkbox"/>		Contracts for contractual services

Use this checklist to assist in preparing documents to be available



Q & A

KGGP Website

Visit the KGGP website at

www.grants.ks.gov

for information on grant management

- ▶ Grant Programs
- ▶ Grant Tips - Grant Management*
- ▶ Helpful Resources - Civil Rights Information
- ▶ Initiatives - Kansas Academy for Victim Assistance (KAVA)



SAVE THE DATES

**25TH ANNUAL CRIME VICTIMS' RIGHTS CONFERENCE
MAY 3 - 4, 2023**

**PRE-CONFERENCE INSTITUTE
MAY 2, 2023**

HYATT REGENCY - WICHITA, KANSAS

Survivor Voices: Elevate. Engage. Effect Change.

www.grants.ks.gov

Thank you for attending the webinar!

Contact Information

**This webinar is just one opportunity to get your questions answered!
For questions regarding the agency's JAG award contact the KGGP office.**

Kansas Governor's Grants Program

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