FEDERAL STATE ACCESS AND VISITATION PROGRAM (SAVP)

FISCAL YEAR 2024

REPORTING REQUIREMENTS

KANSAS GOVERNOR'S GRANTS PROGRAM
785-291-3205 or kggp@ks.gov

PROCEDURES TO OPEN GRANT AWARD

The following grant award documents must be submitted to the Kansas Governor's Grants Program (KGGP) before the grant award is considered open.

Grant Assurances

The signed Grant Assurances must be received by the KGGP **no later than October 17**. Please note the Grant Project Number assigned to the grant project and any special conditions that may be included. The signature of the Authorized Certifying Official is required.

Budget Section (Grant Portal)

The budget section of the Grant Portal must be prepared and submitted **no later than October 17**.

Five Most Highly Compensated Officers (Grant Portal)

Submit this report via the Grant Portal, after the signed Grant Assurances are submitted, but **no later than October 24**. See Appendix C for instructions to submit the Five Most Highly Compensated Officers report (Off-line Report) in the Grant Portal.

GRANT REPORTING INFORMATION

The following policies apply to all grant reporting requirements set forth by the KGGP.

Grant Portal Access

Subgrantees are required to have a Grant Portal Access policy. This policy must include security measures to manage accessibility and password maintenance among staff required to have Grant Portal access for meeting reporting and other requirements.

Late/Incomplete Reports

Subgrantees submitting a late, incorrect, or incomplete report will not receive a payment until the scheduled payment for the next reporting period. Complete and correct reports must be received by 11:59 p.m. on the date they are due. If the due date falls on a Saturday, Sunday, or State holiday, reports may be submitted by 11:59 p.m. the next business day following the due date.

Subgrantee and Staff Changes

The Subgrantee shall continue to maintain the "Agency Staff and Title Change Form" Excel document and update the document as required. A copy of the form as well as a recorded training video can be accessed at https://grants.ks.gov/grant-tips/grant-management. To report KGGP grant-funded staff and title changes, the updated "Agency Staff and Title Change Form" Excel document **must be emailed** to kggp@ks.gov within 10 days of any changes.

The KGGP must be notified in writing within 10 days of the change if the Subgrantee has changes in the primary contact, mail/email address, or phone/fax numbers. The Subgrantee shall make the applicable updates to the General Information page of the Grant Portal, upload a letter of explanation as an Attachment, and click on Submit Revision.

Reporting No Activity/Expenses

In any reporting period where no expenses were incurred or no activity took place, the required reports must still be filed. If no expenses were incurred, report a zero for the period. If no activity took place

or no services were provided, report zero statistics and state why no activity took place for the period (see the "Failure to Commence Grant Project" Grant Assurance to ensure full compliance with requirements).

Period-End Obligations

If the Subgrantee incurs obligations during the grant project reporting period that will be paid in the first month following the end of the grant project period, the Subgrantee must report those obligations appropriately in the September Financial Status Report. Upon expenditure for those obligations, the Subgrantee will submit a "FINAL" Financial Status Report in the Grant Portal reflecting it as "Period Expenditures" in the first month following the end of the grant project period. The Subgrantee must pay for obligations within 30 days after the end of the grant project period.

Extensions

A Subgrantee may request in writing an extension to submit a report late. Only under exceptional circumstances are extensions allowed (e.g. staff changes, medical emergencies). If an extension request is received on or before the due date of the report, a payment may be issued upon submission of the report. Staff will contact the Subgrantee to discuss the timeline for the extended report and grant payment. Extension requests may be emailed to kggp@ks.gov.

GRANT REPORTING FORMS

When completing the reporting forms and when contacting the KGGP, Subgrantees must use the Grant Project Number provided in the Grant Assurances. The following reports must be completed during the grant project period. All reports must be received on or before the required dates. **Reports received after the due dates are considered non-compliant. Repeatedly late and/or incorrect reports may result in the withholding of grant funds until the Subgrantee submits required reports and comes into compliance.**

Financial Status Report (Grant Portal)

Submit this report via the Grant Portal within **15 calendar days** after the end of each month. Reported "Period Expenditures" must reflect actual Subgrantee cash outlays only; any accrued expenses may be reflected in the report as "Obligations." All reported amounts for each budget category subtotal must be rounded off to the nearest whole dollar. See Appendix B for instructions to submit a Financial Status Report (On-line Report) in the Grant Portal.

Program Income/Expenditure Report (Grant Portal)

Submit this report via the Grant Portal within **15 calendar days** after the end of each calendar quarter. See Appendix C for instructions to submit the Program Income/Expenditure Report (Off-line Report) in the Grant Portal.

Grant Project Statistical Report (Grant Portal)

Submit this report via the Grant Portal within **15 calendar days** after the end of each calendar quarter. See Appendix C for instructions to submit the Program Income/Expenditure Report (Off-line Report) in the Grant Portal.

Grant Project Narrative Report (Grant Portal)

Submit this report via the Grant Portal no later than **October 15**. See Appendix C for instructions to submit the Program Income/Expenditure Report (Off-line Report) in the Grant Portal.

Projection of Final Expenditures (Grant Portal)
Submit this report via the Grant Portal **no later than July 15**. This report is a projection of the Subgrantee's expenditures for the final three months of the grant project period. See Appendix C for instructions to submit the Projection of Final Expenditures (Off-line Report) in the Grant Portal.

Federal Statistical Report (Off-Line Form)
MARK YOUR CALENDAR - Submit this report via email to Lori Jensen **no later than October 15**. The Subgrantee must continue to enter statistical data into the existing report approved through the FY 2023 SAVP grant award.

GRANT PAYMENTS

Payment Process
Subgrantees must be enrolled in direct deposit with the State of Kansas. If direct deposit is not currently established with the State of Kansas, or if the Subgrantee has a change in banking information at any time during the grant project period, contact kggp@ks.gov to request a copy of the proper Authorization for Electronic Deposit form. Subgrantees should receive grant payments within approximately two weeks after the due date of the required report(s). All reports received that are complete, correct, and received by the due date are issued a payment, as long as funds are available and as long as the Subgrantee is in compliance with the grant award. Subgrantees submitting a late, incorrect, or incomplete report will not receive a payment until the next scheduled payment.

Reimbursements
Payments are issued on a monthly reimbursement basis, contingent upon compliance with reporting requirements and availability of federal funds. The reimbursement amount is determined by the period expenditures as reported on the monthly Financial Status Report.

Advance Funds
Subgrantees may request an advance if there is an unexpected or extreme need for grant funds prior to the next scheduled payment. Any advances that are approved must be liquidated by the Subgrantee within 10 days of the payment date. To request an advance, a letter must be emailed to kggp@ks.gov, at which time the following criteria will be considered by KGGP staff:
1. The timeliness and accuracy of all grant reports (both financial and programmatic reports);
2. The amount of funds being requested;
3. The approved budget line item for which advance funds are being requested;
4. The need for the Subgrantee to receive funds immediately;
5. The Subgrantee's reserve amount and why the reserve cannot be used temporarily; and
6. What efforts the Subgrantee is making to build up a sufficient reserve.

The Subgrantee must address numbers two through six in the written request. The Subgrantee will be notified by KGGP staff regarding the decision. If the request for an advance payment is approved, the Subgrantee can expect a deposit to be made in approximately five business days.

Late Fees/Charges
Subgrantees are responsible for paying for grant-funded goods and services in a timely manner. Grant funds may not be used to pay late fees, finance charges, interest, or any other costs associated with late or overdue bills. All costs assessed to the Subgrantee for late or overdue bills are the sole responsibility of the Subgrantee.

BUDGET REVISION REQUESTS

Any modification to the Subgrantee's grant award budget must **first** be approved by the KGGP. The Subgrantee shall make every effort to submit budget revision requests prior to the effective date of the proposed changes. Retroactive budget revision requests will not be accepted after July 15, except in exceptional circumstances. Budget revision requests received after July 15th may be considered if the exceptional circumstances were unknown to the Subgrantee prior to and occurred after July 15th (e.g., staff changes, medical emergencies).

Revision Request (Grant Portal)
A request to reallocate dollars between approved line items in the Subgrantee's grant project budget is allowed, provided the change does not affect the scope of the grant project.

The following must be submitted via the Grant Portal to request a revision.

Budget Justification - Prepare a written justification as a Word or PDF document on agency letterhead with filename "[current date] Revision." The request must include an explanation of the <u>need</u> for the revision and the <u>amount</u> of grant funds that are reallocated. Budget revisions may only be requested within approved line items; funds cannot be moved into a new line item during the grant project period except under exceptional circumstances. Upload the "[current date] Revision" document in the Attachments tab in the Grant Portal.

Grant project funds cannot be used to reimburse travel-related mileage and meal expenses in excess of the applicant's approved policy rate or the <u>current IRS mileage/GSA per diem rates</u> (https://www.gsa.gov/travel/plan-book/per-diem-rates), whichever is lower. If the Subgrantee reimburses at a rate in excess of the federally approved rates, per their agency policy, the Subgrantee should be aware that no grant funds administered by the KGGP can be used to make up the difference.

Budget Section of the Grant Portal - Revise and complete the budget section of the Grant Portal to reflect the proposed changes. After the budget section is revised and the justification letter is uploaded, go to the Submit tab and click on "Submit Revision."

See Appendix A for instructions to submit a revised budget in the Grant Portal.

Approval/Denial (Grant Portal)
KGGP staff will respond via the Grant Portal Message Center to the Subgrantee's request within 15 business days. There is no limit to the number of budget revisions a Subgrantee can request. However, frequent or repeated requests may raise concerns regarding the Subgrantee's budgeting practices.

An approval to allow a budget revision is effective as of the date of the approval via the Grant Portal. If the Subgrantee requests the budget revision to be retroactive or effective on a specific date, the Subgrantee must make that need clear in the original revision request. However, as noted above, it is the policy of the KGGP to require **prior** approval.

COMPLIANCE REVIEWS

Subgrantees are subject to a compliance review by KGGP staff. Subgrantees are contacted two to three weeks prior to the review to request specific grant project documentation. Upon completion of the compliance review, any outstanding issues will be communicated to the Subgrantee including instructions to address the issues.

Confidential Information
From time to time, KGGP staff will review records containing confidential information in the Subgrantee's files. No employee, intern, or volunteer of the KGGP shall request or access Subgrantee records containing personal information of a victim, informant, or employee that is protected under the law, such as name, address, telephone number, or any other identifying information, for the purpose of acquiring personal information regarding that person. If it is necessary for this office to inspect grant records that may contain confidential information, such information shall be removed or covered during the inspection. Any specific request to review confidential information shall be in writing and only made by the Administrator. The request shall include the reason for review or inspection of the information.

AUDIT REQUIREMENT

The KGGP requires Subgrantees to undergo a financial statement audit by an independent certified public accountant. A financial statement audit must be provided for any Subgrantee fiscal period in which grant funds are received and/or expended. A financial statement audit includes the performance of analytical procedures, includes the evaluation of evidence, and provides a positive assurance regarding the financial statements presented. **The KGGP does not accept compilations or reviews as substitution for a financial statement audit report**. Financial statement audit reports shall be completed within nine months from the end of the Subgrantee's fiscal year.

Subgrantees not providing sufficient information regarding their financial statement audit with their grant application will receive a special condition in the Grant Assurances document to ensure compliance with this requirement.

Nonprofit Subgrantees must provide the KGGP with a current financial statement audit report, including the Single Audit report if applicable, and the accompanying Internal Revenue Service (IRS) Form 990, forwarded via email to kggp@ks.gov or by U.S. mail to: Kansas Governor's Grants Program, Landon State Office Building, 900 SW Jackson, Room 304 North, Topeka, KS 66612-1220. Further, the Subgrantee shall submit via email to kggp@ks.gov or by U.S. Mail to: Kansas Governor's Grants Program, Landon State Office Building, 900 SW Jackson, Room 304 North, Topeka, KS 66612-1220, within 30 days of the audit report date, any findings and/or recommendations stated in the financial statement audit report or in the Letter to Management if one is issued, including a written explanation stating how the findings and/or recommendations were, or will be, addressed by the Subgrantee.

CLOSEOUT PROCEDURES

During closeout, KGGP staff evaluates all grant required work performed by the Subgrantee. When all work is complete and all necessary follow-up action is taken, the grant file is closed. The following items must be submitted for the grant to be closed.

Projection of Final Expenditures

This report is due by 11:59 p.m., **July 15**. This report must be completed as accurately as possible to reflect the anticipated remaining expenses of the grant project.

Program Income/Expenditure Report

This report is completed quarterly, with the <u>final</u> Program Income/Expenditure Report due by 11:59 p.m., **October 15**. Staff ensures the reports were timely and the Subgrantee completed the reports in accordance with the instructions provided by the KGGP.

Grant Project Statistical Report

This report is completed quarterly, with the <u>final</u> Grant Project Statistical Report due by 11:59 p.m., **October 15**. Staff ensures the reports were timely and the Subgrantee completed the reports in accordance with the instructions provided by the KGGP.

Grant Project Narrative Report

This report is due by 11:59 p.m., **October 15**. Staff ensures the report was timely, the Subgrantee conducted its grant project in accordance with approved goals and objectives, and the Subgrantee completed the reports in accordance with the instructions provided by the KGGP.

Federal Statistical Report

This report is completed annually and is due by 11:59 p.m., **October 15**. Staff ensures the report was timely and the Subgrantee completed the report in accordance with the instructions provided by the KGGP.

Financial Status Report

This report is completed monthly, with the <u>final</u> Obligations Financial Status Report due by 11:59 p.m., **November 15**. Staff ensures the reports were timely, grant funds were expended in accordance with the approved budget, and any excess grant funds on hand were returned to the KGGP.

Grant Project Compliance Review

Any issues raised during the compliance review must be resolved before the grant file is closed.

When there are issues preventing the closeout of a grant, the Subgrantee is notified in writing via email and requested to take corrective action. After all of the criteria have been satisfied, the grant file is closed and a closeout notice is sent to the Subgrantee via the Grant Portal Message Center.