

GOVERNOR'S OFFICE OF FEDERAL ASSISTANCE

NEVADA'S FEDERAL GRANT RESOURCE

Introduction to Post Grant Award Management
2024 Series Kick-Off

About Us

The Governor's Office of Federal Assistance, or OFA, was created with the passage of Assembly Bill 445 of the 81st Legislative Session

Vision

The Governor's Office of Federal Assistance supports our stakeholders in obtaining, increasing, and maximizing federal assistance.

Mission

The Governor's Office of Federal Assistance reduces barriers by providing inclusive, collaborative, comprehensive, and centralized support in obtaining federal dollars for Nevada.

General Housekeeping

- **Welcome**
- Training will be recorded and will be stopped during Q&A
- Today's training video and the resources shared will be posted to our website
- If you have a question, drop it in the chat
- Close Captioning is available, please click the CC button at the bottom of your screen



SYNOPSIS

We will be introducing you to keywords and concepts for the upcoming 2024 post-award training series.

Meet your Trainers



Sandy Wallace
Executive Grant Analyst



Mayita Sanchez, MPA
Executive Grant Analyst

Outcomes

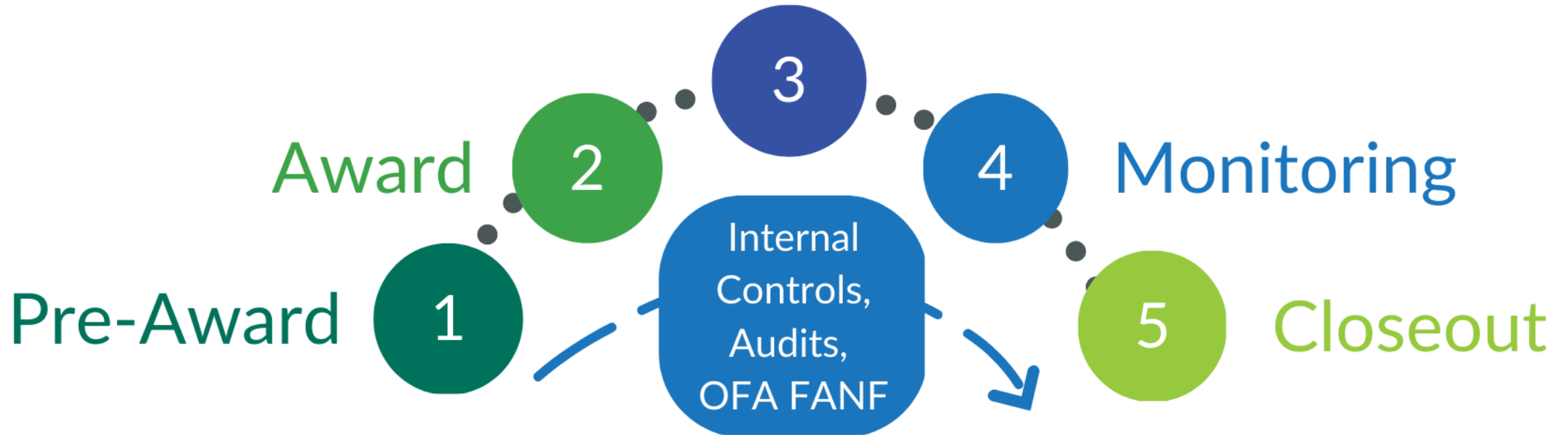
An understanding of key concepts in post-award federal grant management

A knowledge of keywords and definitions in post-award federal grant management



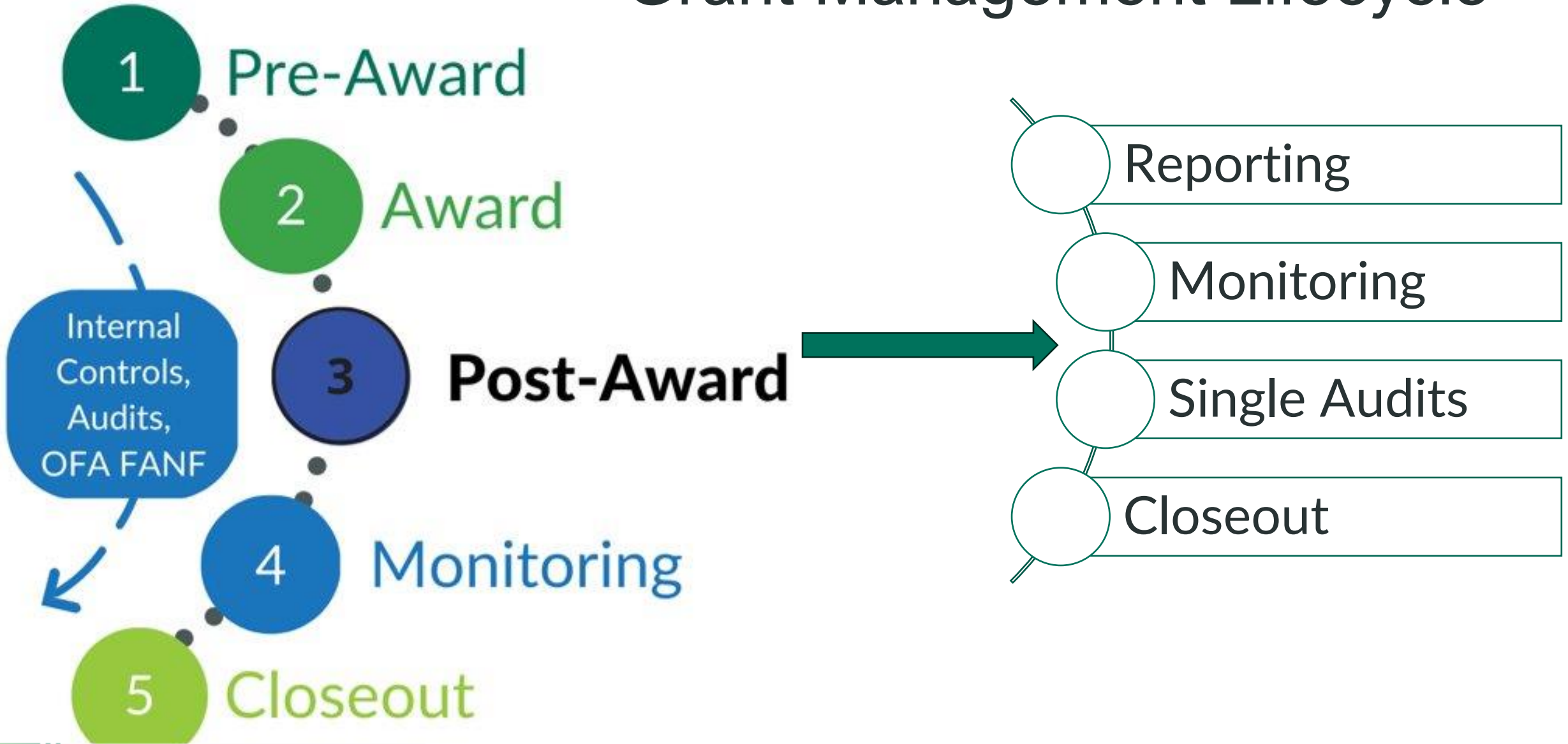
Grant Management Lifecycle

Post-Award



Grants Management Lifecycle

Grant Management Lifecycle




Post-Award

- Program/Project Review and Implementation
 - Review grant goals, objectives, and activities with staff who will be working on the grant
- Budget Review and Implementation
 - Meet with your Finance staff to set up fund account
- Review program and financial Reporting Requirements

the Notice of Grant Award (NOGA)


Notice of Grant Award

Notice of Award


 **SAMPLE-PROGRAM**
Department of Health and Human Services
Substance Abuse and Mental Health Services Administration

Issue Date: 09/10/2016


Center for Substance Abuse Treatment

 **Grant Number:** 1H80T5012345-01
FAIN: T5012345
Program Director: Jane Doe

Project Title: THIS IS A SAMPLE PROJECT TITLE (TISPT)



Grantee Address	Business Address
RECOVERY HEALTH CENTER President & Chief Executive Officer 100 Healthy Living Way Bran, MT 12345	RECOVERY HEALTH CENTER President & CEO 100 Healthy Living Way Bran, MT 12345

 **Budget Period:** 09/30/2016 – 09/29/2017
Project Period: 09/30/2016 – 09/29/2019

 Dear Grantee:

The Substance Abuse and Mental Health Services Administration hereby awards a grant in the amount of \$250,000 (see "Award Calculation" in Section I and "Terms and Conditions" in Section III) to

NOGA Components

- Recipient Name (does it match the name associated with the UEI (Unique Entity Identifier)?)
- Recipient's UEI
- Unique Federal Award Identification Number (FAIN)
- Federal Award Date
- Period of Performance Start and End Date
- Budget Period Start and End Date
- Amount of Federal Award
- Cost Sharing or Matching, if applicable
- Approved Budget
- Project Description
- Name of Awarding Agency and their contact information
- Assistance Listings Number and Title
- Whether to award is for research and development; and
- Indirect Cost Rate for the award, or de minimis, if applicable

Keywords and Key Concepts

- **UEI (Unique Entity Identification)** is a 12-character alphanumeric ID assigned to entity by SAM.gov
- **FAIN (Federal Award Identification Number)** is an identification code assigned by an agency for tracking purposes to a specific financial assistance award.
- **Cost Sharing & Match:** The portion of project costs not paid by Federal funds (unless otherwise authorized by Federal statute). See also §200.306 Cost sharing or matching of the OMB Uniform Grant Guidance.

Keywords and Key Concepts - 1

- **Indirect Cost:** Indirect costs are costs of an organization that are not readily assignable to a particular project but are necessary to the operation of the organization and the performance of the project. Examples of costs usually treated as indirect include those incurred for facility operation and maintenance, depreciation, and administrative salaries.
- **Project Period:** The period established in the award document during which the federal awarding agency sponsorship begins and ends.
- **Budget Period:** The interval of time (usually 12 months) into which a project period is divided for budgetary and funding purposes. The Budget Period also is the "period of funding availability," as specified in 45 CFR Part 74 and Part 92.

13



Single Point of Contact (SPoC)

- Check in the NOFO if the federal grant application requires intergovernmental review by the State's SPoC. You will also indicate this on the Standard Form 424 (Application for Federal Assistance) in box 19 (Is Application Subject to Review By State Under Executive Order 12372 Process?)
- OFA is Nevada's SPoC.
- Nevada Revised Statute (NRS) 223.480 and the State Administrative Manual (SAM) 3000, requires reporting from both non-federal entities and state agencies.
- State Agencies are required to submit the following to OFA:
 - Notice of Application
 - Any changes to an existing grant award
 - Notification of close out
 - Notice of unexpended funds at the end of the grant period of performance
- Non-federal entities and state agencies must report via the [Federal Assistance Notification Form](#) on our website.

Keywords and Key Concepts - 2

Intergovernmental Review: Executive Order 12372, "Intergovernmental Review of Federal Programs," was issued to foster intergovernmental partnership between State and local processes in the coordination and review of proposed federal financial assistance and development. The Order allows each State to designate an entity to perform this function.

15

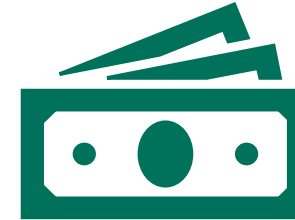


For State Agencies



NOTIFICATIONS

GOVERNOR'S FINANCE OFFICE (GFO)
LEGISLATIVE COUNSEL BUREAU'S FISCAL ANALYSIS
DIVISION
CONTROLLER'S OFFICE

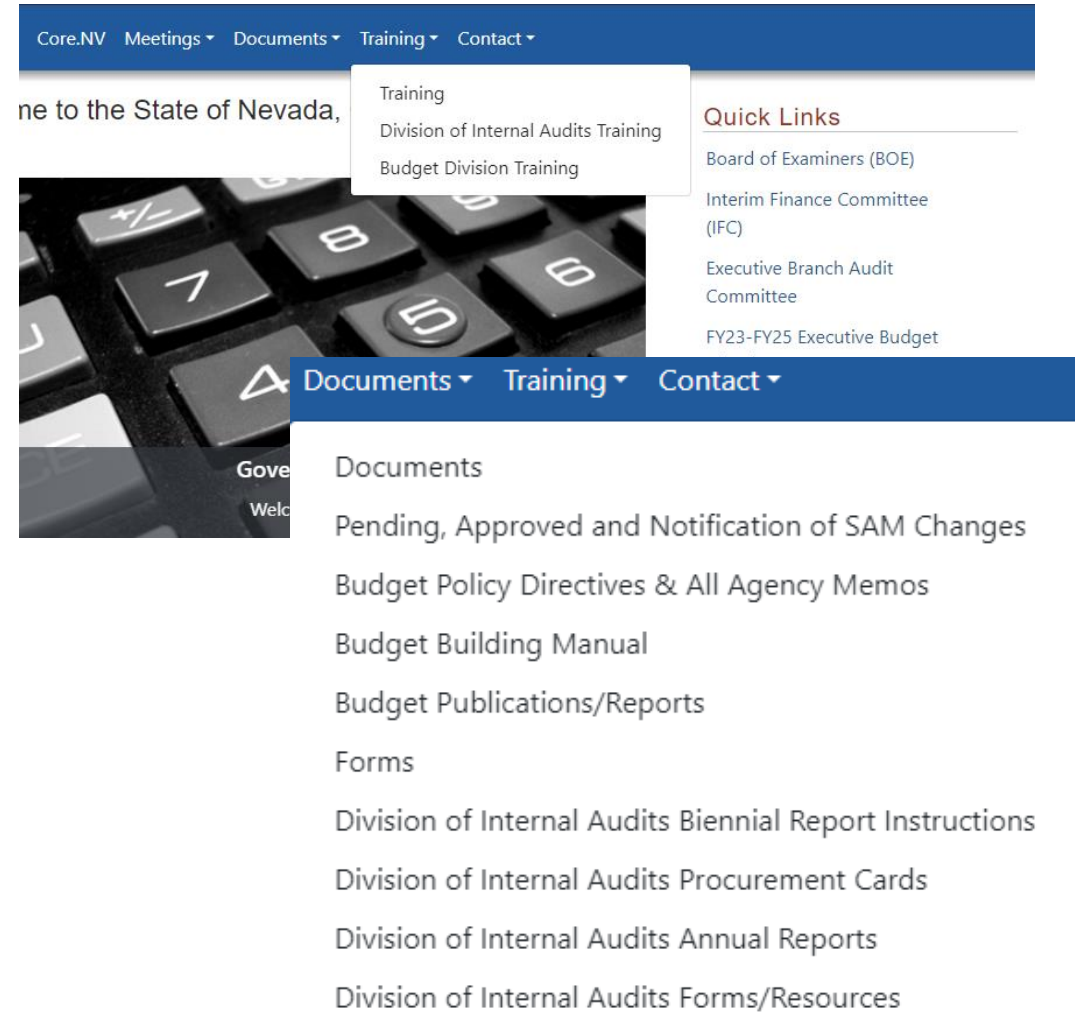


BUDGET AUTHORITY

WORK PROGRAM REQUESTS
INTERIM FINANCE COMMITTEE
JOB NUMBER MAINTENANCE FORM

Governor's Finance Office

- **WORK PROGRAM (WP)**
 - A WP is the document used to request changes to a legislatively approved budget or to establish a budget for a non-executive budget account
 - Identifies the proposed sources of funds to be received by an agency
 - Demonstrate the plan as to how the money will be spent



Legislative Counsel Bureau (LCB) Fiscal Analysis Division

- LCB FISCAL ANALYSIS DIVISION PROVIDES PROFESSIONAL INDEPENDENT REVIEW AND ANALYSIS OF BUDGETARY AND FISCAL MATTERS TO THE NEVADA LEGISLATURE

Interim Finance Committee (IFC)

- Functions within the Legislative Counsel Bureau (LCB)
- Reviews state agency requests to accept certain gifts and grants
- Reviews modifications
- Find information on the [LCB website](#)



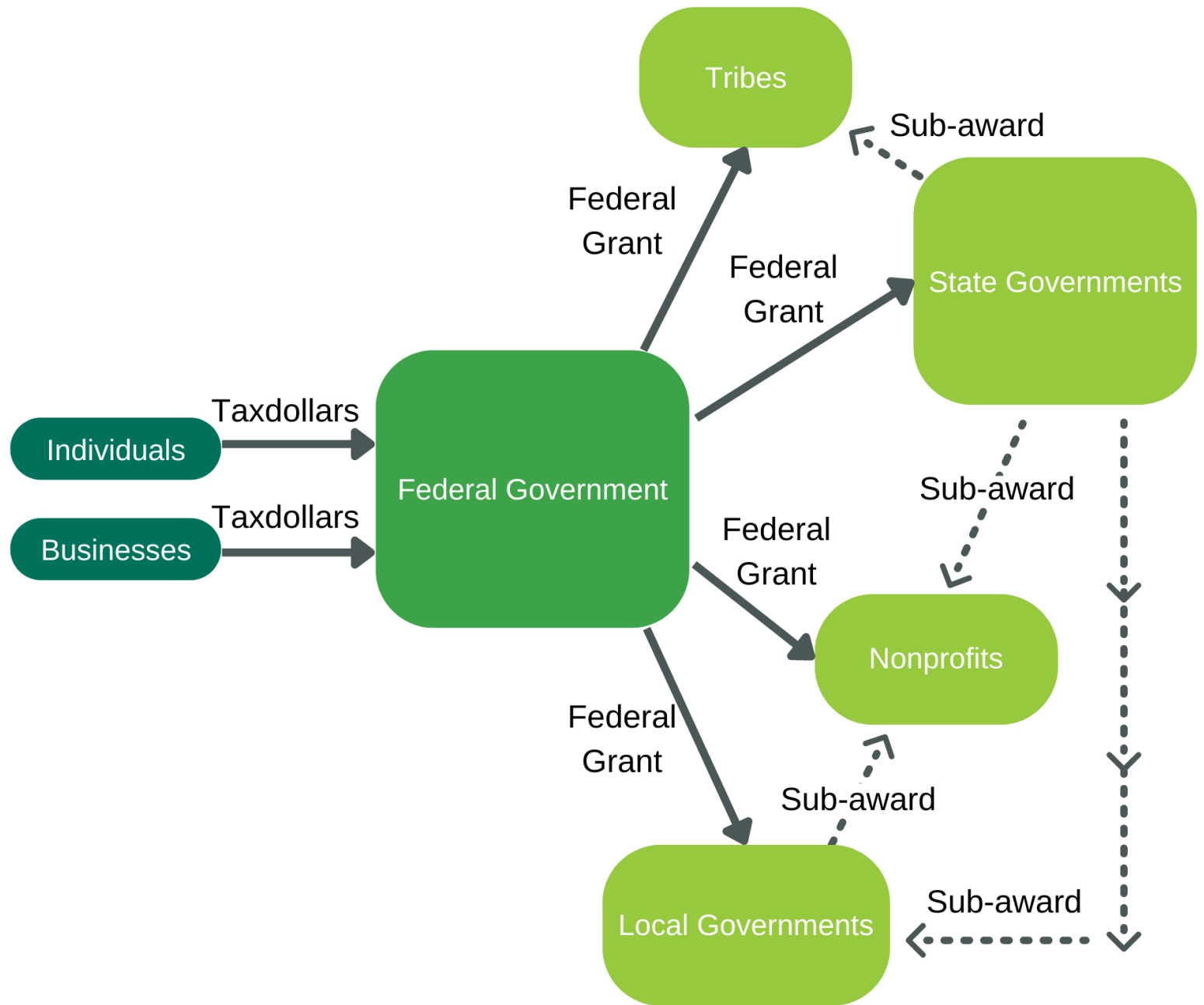
Controller's Office

- [Vendor Registration](#)
- Existing Accounting Policies and Procedures

Federal Funding Accountability & Transparency Act (FFATA)

- FEDERAL SUBAWARD REPORTING SYSTEM (FSRS)
- THIS TRANSPARENCY ACT requires information disclosures concerning entities receiving Federal financial assistance through Federal awards, i.e., contracts, sub-contracts, grants, and sub-grants

Federal Grant Flow



Keywords and Key Concepts - 3

- **Federal Award:** assistance that a non-federal entity receives directly from a federal awarding agency
- **Federal Agency:** any agency as defined under 5 USC 55(1) and further clarified under 5 USC 552(f)
- **The Catalog of Federal Domestic Assistance or CFDA#:** a number that is assigned to a federal program by the federal government
- **Prime Recipient:** an entity, generally a non-federal entity, that receives a federal award directly from a federal awarding agency



Keywords and Key Concepts - 4

- **Pass-through Entity (PTE):** a non-federal entity that provides a subaward to a subrecipient to carry out part of federal program
- **Subaward:** An award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a Federal award received by the pass-through entity.
- **Subrecipient:** an entity that receives a subaward from a pass-through entity to carry out part of a federal award
- **Contractor:** an entity that receives a contract
- **Internal Controls:** the processes and systems through which an organization ensures that it is operating effectively, accurately handling its finances and accounting, reporting reliable data, and complying with its own policies and procedures as well as applicable laws and regulations



Work, work, work ...

- Track and monitor everything
 - Retain emails
 - Retain Records/Requests for Reimbursements/Draw Downs
- Stay on top of your timelines –
 - Do we need to submit an amendment?
 - Do we need to request a no-cost extension?
- Communicate to
 - Your Federal Program Officer/Grantor
 - Program and Fiscal Staff
 - Subrecipients and Contractors
- Continuously check-in and ask
 - How are we doing?
 - What can we do better?
 - What are our needs?
 - Do we need to pivot?
- Prepare for
 - Request for Reimbursements
 - Audits
 - Closeout

Create and use a Checklist



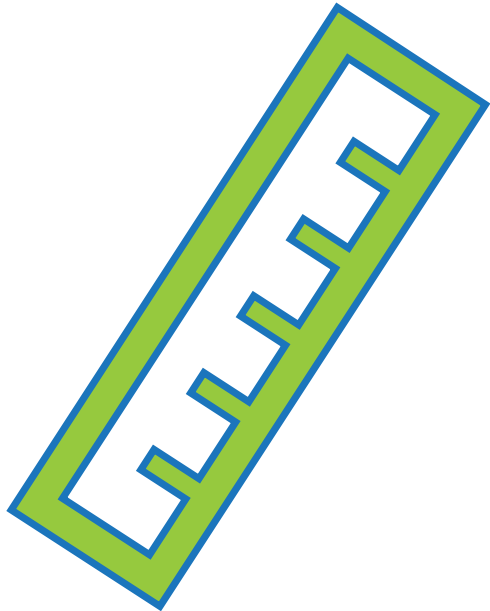
Keywords and Key Concepts - 5

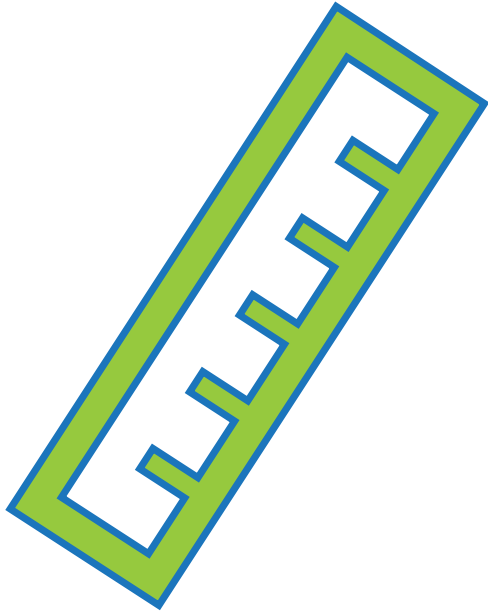
- **Request for Reimbursement (RFR):** a request submitted requesting federal funds
- **Draw Down Request:** a payment request, can sometimes be referred to as a voucher
- **Federal Program Officer (FPO):** usually responsible for reviewing progress reports received from grant recipients and are designated to each grant, your point of contact for questions

24



- SAM.gov
 - System for Award Management
 - Provides you with your UEI #
- 2 CFR 200 –Code of Federal Regulations
 - Uniform Guidance/Super Circular
 - Federal Register’s official, codified and legal publication of permanent rules by the departments and agencies of the Federal government
- Office of Management and Budget Circulars
 - Tools by the Executive Office of the President to exercise managerial and policy direction of federal agencies
- Compliance Supplement, Preparing for an Audit
 - Used by auditors when performing audits, can support you to prep for an audit
- Federal Audit Clearinghouse (FAC)
 - Used to distribute single audit reporting packages to federal agencies

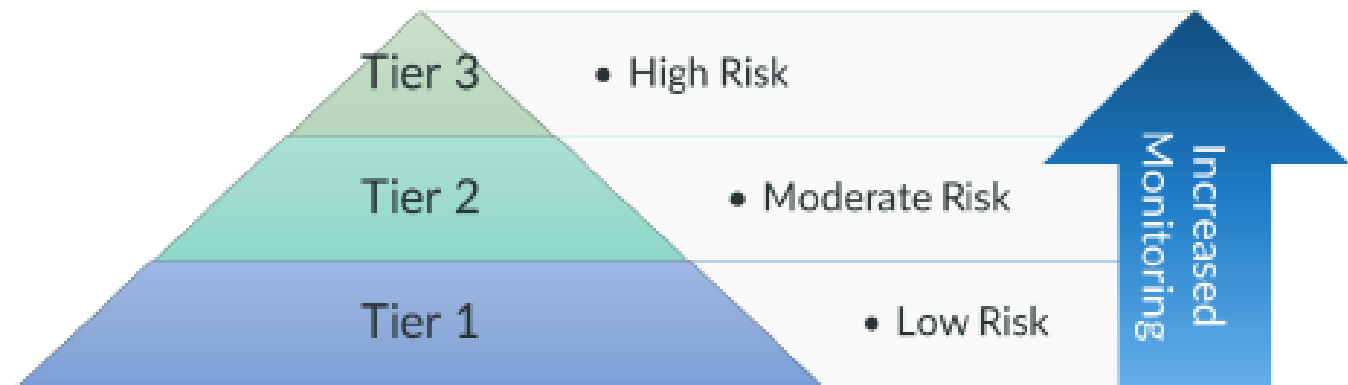




- State Administrative Manual (SAM 3000)
 - Specific to Federal Grant Procedures
- Nevada Revised Statute (NRS)
 - A layer of restriction in *addition* to federal rules
- Nevada Grant Manual
- Nevada Policy and Procedures Manual

Understand Risk

- An important step in award determination as it informs monitoring expectations
 - High-Risk, requires more monitoring
 - Moderate Risk, must be monitored to review for changes in level of risk
 - Low Risk, requires less monitoring
- Federal Awardee Performance and Integration Information System: any contractor, including a subrecipient, must be reviewed for debarment to see if they are eligible to receive federal funds

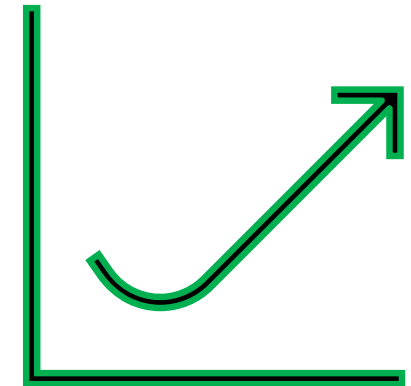




- Financial Reporting
 - Expenses paid for with federal funds
- Program Reporting
 - Progress being made towards deliverables
- Timing
 - Monthly
 - Quarterly
 - Yearly
 - Closeout
- Payment Management Systems
- Review the Notice of Award for Instructions as to how to submit and when to submit required reporting

Know When to Pivot

- Most of the work is done in the post-award phase and through understanding risk and continuous monitoring those who manage federal dollars can make decisions that require that an organization make a change to meet goals and deliverables set forth within an agreement
- A non-federal entity can typically request an:
 - Amendment or Project Change Request or Budget Revision
 - No-Cost Extension
 - or Technical Assistance



Keywords and Key Concepts - 6

- **Risk Assessment:** a systematic process of evaluation the potential risks that may be involved in awarding a grant
- **Amendment:** a formal request that must be submitted to change the scope or objectives for federally supported projects
- **No-Cost Extension:** an extension of time to a project period or budget period to complete the work of a grant without additional federal funds

30



- SINGLE AUDIT AND CASH MANAGEMENT REPORTING ACTIVITIES INCLUDE
 - Preparation of the U.S. Treasury-state agreement
 - Preparation of memorandum of agreements
 - Provide single audit training to state agencies
 - Preparation of the schedule of expenditures of federal awards
 - Compilation of prior year audit findings
 - Preparation of cash management improvement act annual report

SEFA and the Single Audit Certification Form

- FOR STATE AGENCIES

- State of Nevada must follow the Single Audit Act Amended in 1996
- Each state agency receiving federal funds is required to provide information requested
- [SUBMIT ON THE SINGLE AUDIT CERTIFICATION FORM OR SAC](#)

- SEFA

- Schedule of Expenditures of Federal Awards
- Reports the amounts expended, not the amount received during the fiscal year

- MOST RECENT SINGLE AUDIT REPORT CAN BE FOUND [HERE](#)

Responding to an Audit Finding

What do I do if there's a finding?

- Review findings and respond in a timely and detailed manner, communicate
- Develop your Corrective Action Plan, the step-by-step plan of action that is needed to close an audit finding
- Review your internal controls and train your team
- Document, document, document
- Ask for help

Keywords and Key Concepts - 7

- **Uniform Guidance:** uniform administrative requirements, cost principles and audit requirements for federal awards
- **GAAP:** generally accepted accounting principles widely used for financial reporting
- **General Ledger:** a record of all assets, liabilities, expenses, income and equities
- **CAP or Corrective Action Plan:** a narrative of steps to identify how and when actions will be taken to correct errors found or find resolution



Closing Out

Know your Responsibilities

- Prime Recipient
- Subrecipient

Reasons for Closeout

- Period of Performance (POP) ends
- Project completion by subrecipient
- Non-compliance by subrecipient
- Both PTE and subrecipient agree to terminate the award

Compliance

- Reference 2 CFR 200.344
- Timeline
 - 90 days-subrecipients
 - 120 days-prime recipients
 - Request for extensions (if applicable)

Helpful Tips

- Be Organized
- Document and track
- Read
- Ask questions

Series Kick Off – What to Expect in 2024

January: Post Grant Award Management Series Kick Off

February: Compliance & Regulatory Guidelines

March: Post-Award Financial Management

April: Programmatic Management & Implementation of your Award

May: Risk Management in the post-award phase

June: Subrecipient Monitoring and Management

OFA Services



- [Notice of Funding Opportunity and Database](#)
- [Free Technical Assistance](#)
- Nevada Grant Manual
- Weekly Grants to your Inbox
- Federal Grant Discovery Tool
- Sign up for the [OFA Newsletter](#) so you don't miss anything!

Introduction to Post Grant Award
Management
2024 Series Kick-Off
Training Survey

