

Introduction to Post Grant Award Management

Questions & Answers

1. Are State Agencies required to report both competitive and formula grants?

Yes, state agencies, per NRS are to report any grant award. We are working to inform our state agencies, regarding the requirement. As OFA is responsible for providing reporting and data, the origination of the requirement was to help centralize the collection of grant award information and data.

NRS 223.480 State agency required to inform Office of any application for or receipt of grant and any unexpended portions thereof. [Effective July 1, 2022.] In addition to any other requirement concerning applying for or receiving a grant, a state agency shall notify the Office, on a form prescribed by the Office, of:

1. Any grant for which the state agency applies.
2. Any grant which the state agency receives.
3. The amount of any portion of a grant received by the state agency that the state agency determines will be unexpended by the end of the period for which the grant was made.

2. Once you have received a State Vendor number, does anything have to be submitted annually?

If you have questions regarding the vendor registration process, call Vendor Services at (702) 486-3895 or email them at vendordesk@sco.nv.gov. They are the experts and can assist on the specifics for Vendor Registration and all of the related processes.

3. Could you explain "Compliance Supplement" and "Federal Audit Clearinghouse"?

A Compliance Supplement can help an organization prepare for an audit. It is what auditors use when performing an audit. The 2023 Compliance Supplement can be found at [2023 Compliance Supplement - 2 CFR Part 200 Appendix XI \(whitehouse.gov\)](#)

The Supplement is a document that identifies existing compliance requirements that the federal government expects to be considered as part of an audit and provides information for auditors to understand federal program's objectives, procedures, and requirements subject to audit.

The FAC, or Federal Audit Clearinghouse operates on behalf of the Office of Management and Budget (OMB). Its primary purpose is to distribute the single audit reporting packages to federal agencies and to support the OMB oversight and assessment of federal award audit requirements. You can also find a public database of completed audits, and a list of all cognizant agencies for audit on their website at [The Federal Audit Clearinghouse \(fac.gov\)](#)

Review your Notice of Grant Award, sometimes called a Notice of Award for the designated federal program officer.



4. Where can we find Single Audit Training for State Agencies?

Single Audit Training and information can be found on the State Controller's Office Website. You must be on VPN or in the office to access their intranet/website. There are many valuable tools and information, including information on upcoming training and detailed information on various reporting requirements including Single Audit and Federal Grant reporting on their website.

5. Can you explain the difference between a Subaward vs. Subrecipient?

A subrecipient is defined by 2 CFR 200.1 as an entity, generally a non-federal entity, that receives a subaward from a pass-through entity to carry out part of a federal award. The subaward is the "vehicle" or formal agreement between the pass-through entity and subrecipient to award or pass-through federal dollars.

6. As a Grant Manager, why should I keep a General Ledger?

As a grant manager it's important to understand how and when funds are being spent – are they being spent in alignment with the approved budget and in compliance with federal and state and any local rules and regulations? A general ledger is a record of financial accounts transactions that an organization conducts. As a grant manager that is subawarding funds to a subrecipient, a subrecipient must also maintain these records and be able to demonstrate these transactions to the grantor during monitoring visits to verify that funds are being expended in compliance with federal and local rules and regulations and the subaward agreement.