

The Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) is designated as the State Administrative Agent (SAA) by the Governor of Louisiana and is responsible for all aspects of management and administration of the Federal Preparedness Grants.

Non-Disaster Grants

Standard Operating Procedures



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Purpose

The purpose of this document is to provide procedures for the management and administration of all federal grants administered by GOHSEP's Non-Disaster (ND) Grants Staff. These procedures detail both the financial and programmatic management of Non-Disaster preparedness funding. Through the Department of Homeland Security (DHS), the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) provides annual non-disaster preparedness grants to state and local first responders within Louisiana. GOHSEP, as designated by the Governor, serves as the State Administrative Agent (SAA) for these federal grant programs, and as the primary liaison with DHS and its Grant Preparedness Directorate, and FEMA Region VI Grants Management Division.

As the SAA, GOHSEP's ND Grants Specialists are responsible for the management and administration of the following federal grant programs:

Homeland Security Grant Program (NDGP) which includes:

- 1) State Homeland Security Grant Program (SHSP)
- 2) Urban Area Security Initiative (UASI)

Other grant programs administered by GOHSEP are:

- 1) Emergency Management Performance Grant (EMPG)
- 2) Emergency Management Performance Grant (EMPG) – COVID-19 Supplemental
- 3) Emergency Management Performance Grant (EMPG) – American Rescue Plan Act (ARPA)
- 4) Non-profit Security Grant Program (NSGP)
- 5) Operation Stonegarden Grant Program (OPSG)

Note: Previous Funded Programs include:

- 1) Buffer Zone Protection Program (BZPP)
- 2) Citizen Corps Program (CCP)
- 3) Emergency Operations Center (EOC)
- 4) Interoperable Emergency Communications Grant Program (IECGP)
- 5) Metropolitan Medical Response System (MMRS)
- 6) Transit Security Grant Program (TSGP)

The eligible categories for most of the above grants include management and administration, training, planning, exercise, organization, and equipment. The focus for Louisiana is to build a resilient state by developing disaster independence throughout the whole community with the capability to prevent, protect, mitigate, respond, and recover from emergencies and disasters at the individual, local and state levels. By establishing disaster independence the state will be positioned to respond more quickly and efficiently to minimize the impact to life and property for the citizens of Louisiana.

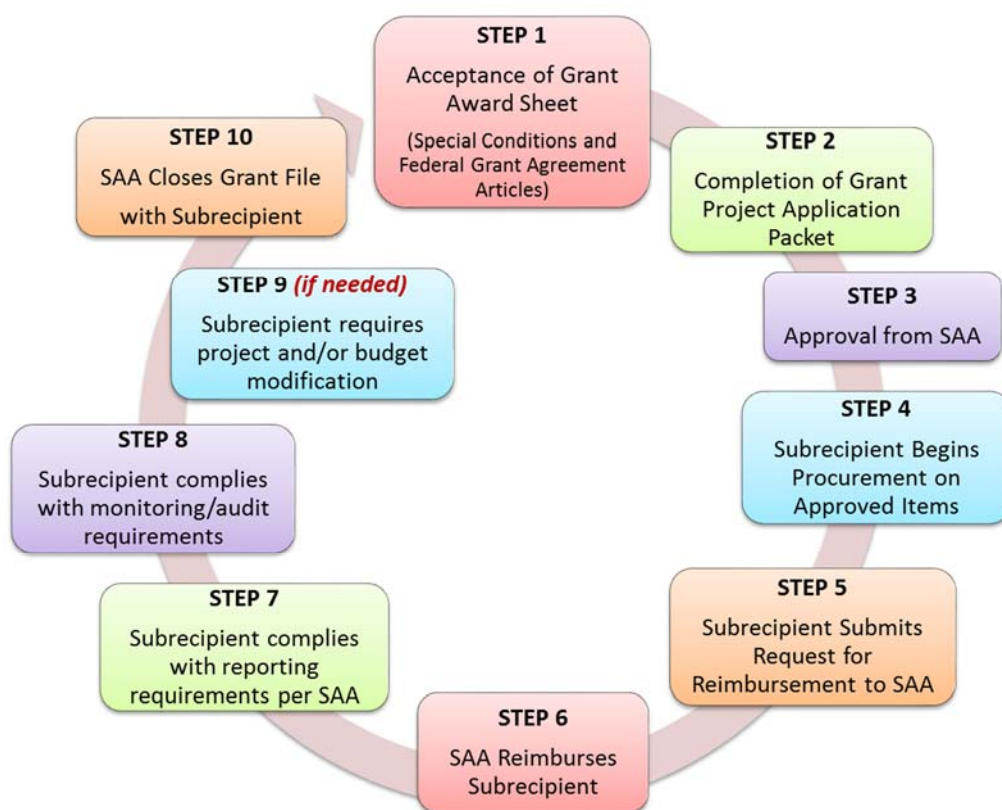
Scope

The procedures outline processes used to manage and administer non-disaster grants. These procedures are to be followed until the end of the three year records retention of the each grant.

Signature Authority

The Governor of the State of Louisiana appointed the Director of the GOHSEP to serve as the SAA. Only the SAA or his designee is authorized to sign as the authorized official on Grant Award Sheets and/or Grant Adjustment Notices (GANs).

Grant Cycle Overview



A standard award package is used for each of the non-competitive programs. Copies of the award packages are made available by the SAA to the subrecipient after the SAA accepts the Federal award. The complete grant award package includes; 1) a signed

Grant Award Sheet, 2) signed Grant Agreement Articles, 3) Point of Contact/FFATA Form returned to the designated ND Grants specialist.

Once the signed grant award packet is received by the SAA, a Grant Adjustment Notice is prepared releasing all holds on funds, and notifying the subrecipient that project applications can now be submitted to the ND Grants specialist. A copy of the project application and project allocation (as applicable) is provided to the subrecipient by the ND Grants specialist. Project applications must be completed and submitted by the deadline set by the SAA.

The ND grant specialists review each subrecipient's project application to ensure all items requested are authorized under the FEMA Preparedness Grants Manual (grant guidance) and/or Authorized Equipment List (AEL) website or approved by the DHS Preparedness Officer or the items are denied.

The subrecipient begins its procurement process on all approved items.

The subrecipient submits requests for reimbursement to the ND grant specialist until all items or services expended have been reimbursed.

Upon final reimbursement, the ND grant specialist sends the subrecipient a listing of all grant related expenses for their grant files.

Performance Period

The SAA shall determine the performance period of the grants for the subrecipients. The SAA will establish subrecipient performance period within the federally issued performance period. The typical performance period the State will issue to a subrecipient will be a total of eighteen (18) months, but is entirely dependent on the Federal project period.

SAA Grant Management System and Tracking

An official grant file (hardcopy and electronic) is established within the SAA Grant files as a master file for each grant award. Subrecipient files are also established (electronic) for each grant award. The Lotus Notes database is used as the grant management database to track all grant activity, which is available to the subrecipient via the internet. The GOHSEP Log number is used for tracking reimbursement requests.

Subrecipient Application Process

Non-Competitive Process - The specific requirements for eligibility are unique to the specific grant program guidance and procedures. Subrecipient's application due dates for grant applications are determined by the SAA each year dependent upon the federal performance period. Subrecipients are required to complete and submit all required application forms and supporting documents in order to begin procurement process.

Applications will be acknowledged upon receipt and reviewed for completeness, adherence to federal and state requirements, special conditions and specific grant guidance. The ND Grants Specialist shall review the subrecipient's applications. The subrecipients should be familiar with the proposed project and be available during the review, via telephone or email, to answer questions or address concerns.

Grant Review

The ND grant staff will assess the application, and then evaluate each specific project to ensure that it will satisfy the goals and objectives stated in the application. The merits of the application will include, but not necessarily be limited to:

- a. Compliance of the proposed project application with all applicable federal and state requirements and special conditions, and federal grant guidelines.
- b. Whether the project is consistent with and supportive of the overall implementation of state priorities, national priorities, emergency management functions or other specific guidelines as defined by the particular grant programs.
- c. The eventual assumption of costs (e.g. service costs, etc.) by the subrecipient, if any.
- d. Probability that the funded project will achieve its goal(s), objective(s) and increase the target capabilities of the subrecipient.
- e. Fiscal and programmatic capabilities.
- f. Coordination of efforts with state and local jurisdictions and federal grant programs.
- g. Application is thoroughly completed and all required information is provided.

Grant Award Process

Federal Award to SAA

DHS notifies the SAA (GOHSEP Director and his designee the Assistant Deputy Director) via email of the grant award and issues the federal grant number. After the SAA has received the grant award from DHS, the SAA reviews the grant award documentation

including Federal Terms and Conditions and Grant Agreement Articles. The SAA accepts the grant electronically through DHS grant tracking system.

Through email notification, the SAA request the Department of Public Safety Services (DPS) assign unique reporting category numbers for accounting and tracking purposes.

SAA Award to Subrecipient

The SAA will inform the subrecipient of their grant award via email within 45 days from Federal Award to the SAA. The award package includes the following documentation:

- a. Email Correspondence will be sent on behalf of the current GOHSEP Director. The email will be addressed to the jurisdiction's authorized official and will include: The name and fiscal year of the grant; grant number; grant award amount; grant period; a brief overview of the grant; a disclaimer regarding what the acceptance of the funds imply (agreement to comply with Federal Regulations, etc.); programmatic deadlines of the grant and contact information in the event there are questions.
- b. A Grant Award Sheet. This sheet includes: The name and address of the subrecipient; the grant number; grant title; CFDA number; the date of the award; the project period; the name of the GOHSEP ND Specialist; the amount of the award; and the special conditions (if applicable). The Grant Award Sheet will be signed by GOHSEP's designated official and have a blank for the jurisdiction's authorized representative to sign and date accepting all term and conditions of the grant.
- c. A copy the FEMA NOFO (Notice of Funding Opportunity) for the specific grant.
- d. A copy of the Point of Contact/FFATA Form.
- e. Other supporting documentation, (e.g., FEMA Preparedness Grants Manual, EMPG/NSGP/OPSG/SHSP Checklist Template, etc.).

Sub-granting of Funds

Subrecipients are not authorized to sub-grant funds. Per 2 CFR, Part 225 (OMB Circular A-87) contributions or donations, including cash, property and services made by the governmental unit, regardless of the recipient, are unallowable.

Structure of ND Grant Files

SAA grant files are established electronically for each subrecipient within the grant management database, Lotus Notes. The documents are uploaded and labeled as follows:

- a. Grant Announcement Email
- b. Grant File Checklist
- c. Initial Award documents (e.g. Grant Award Sheet, Point of Contact Form, Federal Grant Agreement Articles)
- d. EPLS/DUNS Printout

- e. FFATA Printout
- f. Grant Adjustment Notice
- g. Correspondence
- h. Project Application(s)
- i. Reimbursement(s)

Monthly or quarterly reports are kept electronically within the SharePoint Homeland Security Grants Administration site.

Allocation of Funding

Initial allocation of funding

GOHSEP grant funding allocations are sub-awarded to one subrecipient within each of Louisiana's 64 parishes and others may be sub-awarded to other entities as determined by the SAA. Allocation amounts are determined by several factors and may be changed as determined by the SAA. Allocations may include a base allocation amount for all subrecipients plus an allocation based on population. The determination on the final allocation of funds is presented to subcommittees of the Unified Command Group as appropriate for a recommendation to the SAA. Final decision on any allocation is made by the SAA.

Reallocation of funding

All sub-awards are issued deadlines as set by the SAA to expend all grant funding. This deadline is set to allow time for unspent funds to be reallocated prior to the federal end date. The determination of how unspent funds are reallocated is presented to subcommittees of the Unified Command Group as appropriate for a recommendation to the SAA. Final decision on any reallocation is made by the SAA.

Grant Award Acceptance

The Grant File Checklist is established to log the receipt of each completed award acceptance packet as they are received. The packets are checked for completeness and receipt is acknowledged by return email. If the packet is complete, the appropriate ND grant specialist will prepare a Grant Adjustment Notice releasing all holds on funds.

If packets are incomplete, the appropriate ND grant specialist sends an email to the jurisdiction regarding the deficiency. Submission of project application is not permitted/allowed until a complete award acceptance packet has been received.

The grant specialist will use a checklist to verify completeness of the grant award packet. The following documents must be received prior to issuance of the Grant Adjustment Notice releasing all holds:

- a. Grant Award sheet w/Special Conditions (2-5 pages)
- b. Federal Grant Agreement Articles-Signed (4 to 5 pages)
- c. Point of Contact/ FFATA Form

Dun and Bradstreet Data Universal Numbering System (DUNS) Number

The subrecipient must provide a DUNS number on the Point of Contact/FFATA Form. The SAA will verify the DUNS number within the System for Award Management (SAM) <https://sam.gov/SAM/pages/public/searchRecords/search.jsf>. Subrecipients should verify that they have a DUNS number, or take the steps necessary to obtain one, as soon as possible. Subrecipients can receive a DUNS number at no cost by calling the dedicated toll-free DUNS number request line at (866) 606-8220.

System for Award Management (SAM)

Subrecipients must maintain an updated and current SAM registration at <http://www.sam.gov>. The SAA will verify that each subrecipient's organization's name, address, DUNS number and EIN are up to date in SAM and that the DUNS number used in SAM is the same one used to apply for all FEMA awards. Future payments will be contingent on the information provided in SAM; therefore it is imperative that the information is correct.

Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS)

Prime Grant Recipients awarded a new Federal grant greater than or equal to \$30,000 as of October 1, 2010 are subject to FFATA sub-award reporting requirements as outlined in the Office of Management and Budgets guidance issued August 27, 2010. The prime awardee is required to file a FFATA sub-award report by the end of the month following the month in which the prime recipient awards any sub-grant greater than or equal to \$30,000. The ND grant specialist will enter all sub-award information as applicable as soon as it is received.

Special Conditions

The subrecipients shall be aware of and adhere to all special conditions and assurances that are included with the subrecipient award package.

Grant Adjustment Notice

After receipt of the Grant Award Acceptance packet by the ND grant specialist from the subrecipient, a Grant Adjustment Notice (GAN) will be issued. The purpose of the GAN is to release funds and all holds on the Grant Award. This will allow the ND grant specialist to start the review and processing of project applications for all grants.

Subsequent GANs may be issued to make other amendments to the grant award.

Project Application Process

Submission of Project Application(s)

Subrecipients are required to submit their project application(s) after the GAN releasing all holds on their award is sent by the ND grant specialist on behalf of the SAA. The project

application(s) submitted will identify all projects in detail being funded within the award. The timeframe for the submission of these applications will be determined by the SAA.

The Project Application must provide all expenditures for each project on the budget sheet as well as the following documents including, but not limited to:

- Equipment list
- Position descriptions for each person to be paid with grant funds
- Training plan specifying type of training, estimated number of attendees, estimated time frames for training, location and costs
- Vehicle Certification Form for any vehicle request

Project detail sheet

The project detail sheet serves as page 2 of the project application for all submissions/adjustments. All subrecipients must provide the complete information to obtain project approvals. The project detail sheet helps to assist the SAA with the Biannual Strategy Implementation Report (BSIR) in the Grant Reporting Tool (GRT). The project detail sheet details the following information:

- Project location
- Project Start and Ending date
- Deployable
- Shareable
- Project Status
- Project Management Steps
- Previous Award Investment (SHSP and UASI only)
- Milestones
- NIMS Typing (SHSP only)

Submission of Project Allocation Worksheet

The state is required to allocate a percentage of all SHSP grant expenditures towards Law Enforcement Terrorism Prevention activities. In order to show how this percentage is expended a project allocation worksheet is required. The Project allocation worksheet must be signed by the designated Grant Point of Contact and Parish Sheriff of each subrecipient.

Project Application Approval Process

Once the project application has been submitted to an ND grant specialist, the application will be reviewed for eligibility and allowability. All project application response letters to the subrecipient must have the signature of the ND grant specialist. Each project is assigned a project log number. The subrecipient should review the authorized equipment list site for all equipment purchases to check eligibility and allowability. For some equipment purchases an Environmental Historic Preservation, (EHP) review, may be required.

Note: A project application can be partially approved, denied or a request for additional information may be made.

Subrecipients Reimbursement Process

Reimbursement Request to SAA

Once a subrecipient has received approval to begin procurement from the ND grant specialist, procurement and reimbursement requests can be processed. *See Attachment for a sample Grant Reimbursement Request form.*

In order to process a reimbursement request, the following information must be received by the ND grant specialist:

- a. Completed Grant Reimbursement Request form
- b. Copies of invoices, payroll documentation, sign in sheets, agendas, etc.
- c. Proof of payment, which could include copies of checks, paychecks, accounting ledgers and/or statements documenting payment.

The first reimbursement should also include job descriptions for all positions that reimbursement is requested. It is strongly suggested that the subrecipient provide an email or cover letter that explains what percentage of each position will be supported by the particular grant.

Reimbursement Tracker

In order to document the grant reimbursement requests, the ND grant specialist will enter into SharePoint under the reimbursement tracker the subrecipient name, grant name, grant year and amount of the reimbursement being requested. The fiscal year will be selected based on the date the reimbursement request was received. Once saved, the SharePoint Tracker will provide an automatic tracking number. This number will be written on the Grant Reimbursement Request Form and documented in Lotus Notes which is currently being used for grant management.

The Reimbursement Tracker includes the following information:

- a. Tracking Log number
- b. Subrecipient name
- c. Grant name
- d. Grant year
- e. Amount of the reimbursement request
- f. Fiscal Year
- g. ND grant specialist initials

Once the reimbursement has been reviewed and entered into Lotus Notes by the ND grant specialist, it is reviewed and approved by the ND grant supervisor. The ND grant supervisor then sends the reimbursement request to DPS Finance for payment processing.

Reimbursements that are processed by the ND grant supervisor (working as a subrecipients grant specialist) are reviewed and approved by a ND grant program manager.

The subrecipient receives an email that the reimbursement request has been approved and is advised to expect payment within 30 days.

Advanced Payments

If a subrecipient submits an advanced payment request, the advance payment box should be checked on the Reimbursement Request Form. The reimbursement will be processed as follows:

To document the advance payment, the ND grant specialist will enter into the SharePoint Reimbursement Tracker, the subrecipient name, grant name and grant year of the advance payment request. The reimbursement tracker will automatically issue a number, and this number should be written on the Reimbursement Request Form and documented in Lotus Notes as an Advance Payment which is currently being used for grant accounting.

After the subrecipient receives payment from GOHSEP for the advance request, the subrecipient will have 45 calendar days to submit proof of payment to show the vendor was paid. If proof of payment is in the form of a check to the vendor, a cancelled check must be submitted. The tracker log number must be referenced by the subrecipient when submitting a proof of payment in order for the ND grant specialist to determine which reimbursement the payment is for. If the subrecipient fails to meet the 45 day requirement on three separate occasions, subrecipient will no longer have the opportunity to request advanced payments.

Per 2 CFR 200.305(b)(8), upon receipt of governmental advanced funds, the subrecipient should either deposit the funds in a interest bearing account or track interest earned on the funds. An exclusion to this requirement is if the following apply:

- (i)** The subrecipient receives less than \$250,000 in Federal awards per year.
- (ii)** The best reasonably available interest-bearing account would not be expected to earn interest in excess of \$500 per year on Federal cash balances.
- (iii)** The depository would require an average or minimum balance so high that it would not be feasible within the expected Federal and non-Federal cash resources.
- (iv)** A foreign government or banking system prohibits or precludes interest-bearing accounts.

When funds are deposited into an interest bearing account all interest earned in excess of \$500 annually must be remitted to the State's cognizant agency per 44 CFR §13.21(i). GOHSEP requires all subrecipients to calculate and remit interest earned on all GOHSEP related funds in excess of \$500.

Reconciliation

Reconciliation with Draw Downs during Project Period

GOHSEP ND grant staff receive a draw report from DPS Finance every Monday.

The draw contains two tabs:

- ❖ The first tab contains the Payment and Reporting System Summary which shows the amount drawn under each award number and the period of time of the expenses on the report.
- ❖ The second tab contains the PARS Detail. The PARS Detail is a business objects report which contains the expenses during the time frame indicated on the PARS Summary. The business objects report is a report that is pulled directly from ISIS.

These draws shall be reconciled with Lotus Notes upon receipt from DPS.

- ❖ Once it is determined that the expense matches in Lotus and on the draw report the expense will be highlighted in green on the draw report and in Lotus each item screen that makes up the transaction will be edited to include the date submitted for draw down and the draw down number, reconciled with draw down will also be checked. GOHSEP expenses will be changed from obligated to expended by changing the purchase option on the item screen in Lotus.
 - Travel – The Travel Expenditure Balancing report must be obtained from DPS in order to reconcile travel expenses on the draw report. The Document Description for travel on the business objects report is ISIS TRAVEL.
 - Salaries – A ZF65 report must be obtained from GOHSEP in order to reconcile salary expenses on the draw report. Salary expenses can be entered prior to the employee names being matched to the draw report but once they are matched if any changes are needed a Payment and Reporting System or Prior Period Adjustment will be requested. A separate spreadsheet is kept with the Salary Reconciliation. This spreadsheet includes the business objects report information. Once the ZF65 report is matched to the business objects report information the employees name will be entered onto the spreadsheet. This spreadsheet is stored on SharePoint.
- ❖ On the draw, if an expense has an issue such as not being able to be located in Lotus or an issue with the reporting category, the expense will be highlighted in yellow until the issue is resolved. Once the issue is resolved, the expense can then be highlighted in green with a note off to the side noting the issue and how it was resolved.
- ❖ Reconciled draws will be stored on SharePoint. They are located by going to the Grants Document Library. Once in the Grants Document Library, click on the Reconciliation folder and then click on the Draw Down Reconciliation folder.

All expenses that require a J6 must have a memo prepared from GOHSEP to DPS Finance. This memo will include a brief description of the purpose of the memo with all of the information DPS Finance needs to initiate the change. See below for an example:

	<i>Current Coding for transaction number PV000000000</i>	<i>Credit</i>	<i>Debit</i>
<i>Org</i>	1430	1430	1430
<i>Reporting Category</i>	2618	2618	2638
<i>Object ID</i>	3560	3560	3560
<i>Amount</i>	833.33	833.33	833.33

The memo should also include a copy of any backup documentation regarding the expense being changed. Once the memo is completed, it will be emailed to DPS Finance. A copy of this memo is placed in the file and a copy is stored on SharePoint. They are located by going to the Grants Document Library. Once in the Grants Document Library, click on the Reconciliation folder and then click on the J6 Requests and Returned Checks sent to DPS Folder. In SharePoint, the document is named with the date, J6 Request and a brief description. Once the J6 has been completed the document name is edited to include the J6 number.

Final Reconciliation of Overall Grant

Immediately prior to or during the closeout period, a final reconciliation will be completed for each grant to insure all items have been reconciled. The final reconciliation shall contain two tabs: the first tab of the final reconciliation includes an export from Lotus and the second tab includes a business objects report containing all of the expenses under the grant within the State's financial system. The expenses on each tab are compared to insure the amounts match. Final reconciliations will be stored on SharePoint. They are located by going to the Grants Document Library/Reconciliation /Grant Reconciliations folder.

Grant Budget Revision and/or Extensions

Budget Revisions

During the grant application process, each subrecipient is required to submit a project application which includes a budget sheet, explaining how they plan to expend the awarded grant funds. If the subrecipient budget plan changes and is greater than 10%, the subrecipient must submit a revised project application with the budget adjustment request to their ND Grant specialist.

Grant Extensions

Grant extensions are extensions for a subrecipient to expend the awarded funds beyond the established deadline. All extensions require a Grant Adjustment Notice (GAN). The information on the GAN that is relative to an extension is:

- a) Grant name and number

- b) Adjustment number
- c) Date (issue date of the GAN)
- d) Period of Performance Extension Date
- e) Memorandum of Understanding (MOU)

The subrecipient should request an extension in writing that explains the reasons the funds could not be expended within the established deadline. This documentation should be attached to the GAN in the subrecipient's grant file. Grant extensions are done on a case by case basis as approved and signed by the SAA or his designee.

Services and Equipment: Received within Project Period

GOHSEP requires subrecipients to order and receive eligible and allowable services and equipment during the established project period of each grant. The SAA or his designee may grant exceptions to this requirement as needed with extenuating circumstances as allowed within Federal guidelines.

Reporting

EMPG Reporting

The SAA and subrecipients are required to report quarterly on progress towards completing activities and projects approved in their EMPG Program Work Plans, how expenditures support maintenance and sustainment of current Goal core capabilities, and progress made towards implementing the NPS. This includes reporting on the following information:

- A roster of EMPG Program funded personnel at both the State and local levels, along with the training completed together with the Personnel Data Table Template and
- Percent completion of the Training and Exercise Plan (TEP) outlined in the EMPG Program Work Plan together with the Training and Exercise Data Tables Template.

SAA Reporting

Federal Financial Report (FFR)

Obligations and expenditures must be reported on a quarterly basis through the FFR (SF-425) and must be filed electronically through Payment and Reporting System (PARS). An FFR report must be submitted quarterly throughout the period of performance, including partial calendar quarters, as well as for periods where no grant award activity occurs. The final FFR is due 90 days after the end date of the performance period. Future awards and fund drawdowns may be withheld if these reports are delinquent, demonstrate lack of progress, or are insufficient in detail.

DPS Finance is responsible for completing the SF-425 on behalf of the SAA.

Program Performance Reporting Requirements

Quarterly Performance Progress Reports (SF-PPR). EMPG Program Quarterly Performance Progress Reports must be submitted to the Regional Program Manager located at the FEMA regional office on a quarterly basis through the ND Grants system. The Quarterly Performance Progress Reports must be based on the approved EMPG Program Work Plan and are due no later than 30 days after the end of the quarter (i.e., on January 30, April 30, July 30 and October 30). The Quarterly Performance Progress Report must be completed using the cover page of the SF-PPR (OMB Control Number: 0970-0334), available at <https://www.fema.gov/media-library/assets/documents/29485>.

The following reporting periods and due dates apply:

<u>Reporting Period</u>	<u>Report Due Date</u>
October 1 – December 31	January 30
January 1 – March 31	April 30
April 1 – June 30	July 30
July 1 – September 30	October 30

The DPS staff assigned by the SAA or his designee is responsible for completing the SF-425 on behalf of the SAA.

Biannual Strategy Implementation Reports (BSIR)

In addition to the Quarterly Performance Progress Reports, the SAA is responsible for completing and submitting BSIR reports. The BSIR is due within 30 days after the end of the reporting period (July 30 for the reporting period of January 1 through June 30 (the summer BSIR); and January 30 for the reporting period of July 1 through December 31 (the winter BSIR). Updated obligations and expenditure information must be provided within the BSIR to show progress made toward meeting strategic goals and objectives as well as how expenditures support Planning, Organization, Equipment, Training and Exercises (POETE). Accordingly, expenditures should support gaps identified in the State's THIRA and SPRs.

Subrecipient Reporting

All subrecipients must comply with all SAA Reporting Requirements including, but not limited to, EMPG Quarterly Reports due to the SAA no later than 15 days past the last day of the quarter, i.e., Jan. – Mar., due April 15th, Apr. – Jun., due Jul. 15th, Jul. – Sep., due Oct. 15th, Oct. – Dec., due Jan. 15th. SAA will send notices to subrecipients and provide reporting formats in advance.

Allowable Matching/Cost Sharing

State Cost Share/Match Requirement

After the ending of each quarter, DPS finance generates an ISIS expenditure report from GOHSEP's nonfederal funding sources and sends to the SAA. The SAA reviews the

expenditure reports and removes any ineligible expenditure from the report. The SAA sends DPS Finance the eligible expenses and DPS Finance includes the cost share amount in the SF425 Quarterly Financial Status Report.

The SAA provides 100% of the cost share expenses for the EMPG award.

Local Cost Share/Match Requirement

When applicable, the subrecipient submits the required cost share supporting documents with each reimbursement request and/or prior to the close of the grant. The ND grant specialist reviews the expenditure reports for eligibility and files the cost share documents in the subrecipient file and logs the information into the grant management database.

Monitoring

Monitoring Overview

The purpose of grant monitoring is to determine if the program is being administered properly and records maintained in accordance with applicable regulations. It is also used to render technical assistance as necessary.

Subrecipients are selected for an on-site monitoring visit from GOHSEP Sub Recipient Monitoring (SRM) Section each fiscal year by using a risk based assessment and final determination made by the GOHSEP Director or his designee.

The SRM Section in cooperation with the GOHSEP Regional Coordinators, as well as ND grant specialist, work together to ensure that we, the SAA and our subrecipients, meet compliance requirements as stipulated by federal and state requirements.

Desk Monitoring

A desk review is a monitoring activity normally implemented for all subrecipients regardless of their risk category (high/moderate/low). Desk reviews are composed of two processes; the review of quarterly reports for accuracy and completeness, and the review of single audit reports for subrecipients subject to the 2 CFR 215.51 and 2 CFR 200.328. Desk Monitoring is of the single audit report of each individual subrecipient is conducted by the SRM Section.

The single audit is a requirement for subrecipients expending more than \$750,000 per year in federal funds. The pass-through agency is required to issue a decision on remediation plans for each finding that impact the GOHSEP federal programs. Subrecipients who are not subject to the single audit need to be recorded as "Not Subject to Single Audit Requirements." All subrecipients will undergo a review to see if a desk review is required within every fiscal year.

The EMPG quarterly report review is performed by the ND grant specialist to review the current status on all projects for each subrecipient. Analysis is performed to compare expenditures and progress. In addition, a "Comments" section completed by the

subrecipient should be reported every quarter with details on the overall status of each state goal, EMF or other grant specific guidelines and any anticipated events that may impact the specific grant program.

Homeland Security Grants Staff Monitoring Visits

Purpose of ND Grant Staff Monitoring Visit

As the Grantee of Louisiana's Homeland Security Grants, GOHSEP is responsible for managing the day-to-day operations of Grantee and Subrecipient supported activities. ND grant staff must monitor subrecipient activities to assure compliance with applicable Federal and State requirements, and ensure performance goals are being achieved. Monitoring must cover each program, function or activity. See Grant Monitoring Report Form.

Role of ND Grant Specialist

The ND grant specialist will be responsible for reviewing and documenting the subrecipients ability to implement the project according to their project application, program requirements, and to administer the grant funds including their local share according to Federal and State requirements. This is accomplished through the review of quarterly progress reports, the project and fiscal records to ensure the scope of work as outlined in the project application is being fulfilled and funds are expended and properly accounted for. The sole purpose of the ND grant staff site visit is to ensure that the subrecipient files are properly maintained and records are kept in an orderly manner. The ND grant specialist will review all open grant files at the time of the site visit.

ND grant specialist will perform virtual monitoring of 33% of all subrecipients through on-site visits.

Priority in selecting subrecipients to visit on-site:

- a) 33% selected from each region
- b) New grant staff
- c) Subrecipients with ongoing grant issues

Virtual Grant Monitoring Report Form

Using the ND Grant Monitoring Report Form to record information, the field representative should be familiarized with the subrecipient grant file and/or grants data base which contains the following information. The sub-recipient is required to provide (5) days prior to monitoring visit the following via email:

- Copy of the original approved application and accompanying documentation submitted by the subrecipient
- Copy of the award document and special conditions signed by the subrecipient
- Copy of the Grant Specialist's Memorandum for the grant award
- Documentation on grant monitoring activities and reports
- Up-to-date Quarterly Financial Reports

- Up-to date copies of purchase orders & Invoices
- Copies of official Grant Adjustment Notices (GANs) and/or extensions
- Copies of requested changes & approval

Deobligation of Funds

All unspent funding must be deobligated at the end of the subrecipient project period. Subrecipient's project period end date typically pre-dates the Federal project period end date. The subrecipient expiration dates allow the ND grant staff some flexibility to authorize grant extension as approved by the SAA.

Deobligation Procedure

The ND grant specialist prepares a GAN for deobligation of unspent funds.

The GAN will include the following information:

- Subrecipient name
- Grant name and number
- Adjustment number
- Date (date of the GAN)
- Previous grant amount
- Deobligation amount
- Memorandum of Understanding (MOU)
- Name of the GOHSEP Authorized Official

The ND grants specialist routes the GAN to the SAA or his designee for signature. The GAN is then sent to the subrecipient to obtain their signature via email. A copy of the GANs is placed in the appropriate grant files.

Holds Placed on Grant Funding

Grant funds can be placed on hold for all preparedness grants. If subrecipients are not in compliance with grant requirements, then their funds will be placed on hold. This is done by an email from the Assistant Deputy Director of Grants and Administration detailing the reason that the agency's funding has been placed on hold. The ND Grant Specialist will place holds on all grant funds until requirements are met. Reasons these funds can be placed on hold include but are not limited to:

- PEMAC meetings
- WEB EOC Reporting Requirements
- Annual Reporting Requirements
- Quarterly Reporting
- NIMS Reporting
- Risk Assessment

Grant Closeout Requirements

Notification of Closeout to Subrecipient

A letter and/or email notifying the subrecipient of the official date of the Homeland Security Grant Closeout period is sent after the SAA submits its final SF-425 to the Department of Homeland Security.

Post-Grant Closeout Requirements

The closeout of a grant does not affect the right to disallow costs and recover funds on the basis of a later audit or other review, nor the grantee's obligation to return any funds due as a result of later refunds, corrections or other transactions.

Property/Equipment Inventory Reports, if applicable to the grant, require annual inventory verification, from the time of acquisition until all property/equipment purchased with federal grant funds has been disposed. Property and equipment records must be retained for three (3) years from the date of final disposition/closeout.

SAA Closeout Process

Within 90 days after the expiration or termination of the grant, the grantee must submit all financial, performance, and other reports required as a condition of the grant.

Within 90 days after the end of the period of performance grantees must submit the following:

- 1) Final request for payment, if applicable;
- 2) SF-425 –Final Federal Financial Report – The form is available at <https://www.grants.gov/forms/post-award-reporting-forms.html>;
- 3) SF-PPR – Final Performance Progress Report – The form is available at <https://www.fema.gov/media-library/assets/documents/29485>;
- 4) A qualitative narrative summary on the impact of those accomplishments throughout the entire period of performance submitted to the respective Regional Program Manager in a Word document;
- 5) SF-428-b – Tangible Personal Property Report – Inventory of all tangible personal property acquired using funds from this award. The form is available at <https://www.grants.gov/forms/post-award-reporting-forms.html>;
- 6) When applicable, SF-429 – Real Property Status Report – Inventory of all construction projects using funds from this award. The form is available at <https://www.grants.gov/forms/post-award-reporting-forms.html>;
- 7) Other documents required by program guidance or terms and conditions of the award.

In order to close an award, GOHSEP must be current on, and have submitted, all required reports per the terms and conditions of the grant award. Once the grant has officially been closed, GOHSEP will receive a notification which will provide information regarding the

amount of any deobligated funds, equipment disposition, and record retention requirements for closed awards.

If FEMA has made reasonable attempts through multiple contacts to close out awards within the required 180 days, FEMA may waive the requirement for a particular report and administratively close the award. If this action is taken, consideration for subsequent awards to the grantee may be impacted or restricted.

GOHSEP is responsible for returning any funds that have been drawn down, but remain as unliquidated on grantee financial records.

Procurement

Under federal guidelines found in 2 CFR, 200 and 44 CFR 13.36 (as applicable), procurement is the process of acquiring (buying, purchasing, renting/leasing or otherwise obtaining) goods and services. This process must be competitive and well documented. Government purchasing agents must have a working knowledge of the Purchasing Rules and Regulations, and all applicable executive orders, statues and any local procedures governing procurement.

Records Retention

Records documenting grants administered by the ND grant staff are to be retained. Grant documentation includes but is not limited to grant applications, copies of financial reports, progress reports, expenditure reports, invoices, contracts, related correspondence and memoranda (which may include emails).

The SAA and its subrecipients are required to retain grant records and documentation for three (3) years after the final reports are submitted or three years from the last federal audit, whichever is later. The federal awarding agency, and the Comptroller General of the United States, or any of their authorized representatives, shall have the right of access to any pertinent books, documents, papers, or other records of grantees and subrecipients which are pertinent to the grant, in order to make audits, examinations, excerpts and transcripts.

SAA Records Retention Files

Homeland security grant files are kept electronically within our grants management system, Lotus Notes, and are maintained until final grant closeout. Due to having paper grant files and electronic files, prior fiscal years up to Fiscal Year 2017 are placed in storage upon approval of State Archives for an additional 3 calendar years from the final closeout date. Electronic Files are archived within our Lotus Database.

Subrecipient Records Retention Files

Homeland security grant files are to be kept available to any GOHSEP grant official or Federal or State auditor for 3 calendar years from the final closeout date.