Governor's Office of Crime Prevention and Policy (GOCPP)

Grants Management and Program Development Training

Tuesday, May 20, 2025

OFFICE OF THE GOVERNOR
Wes Moore

Maryland
GOVERNOR'S OFFICE OF CRIME PREVENTION AND POLICY

https://gocpp.maryland.gov/

This presentation is intended for general education and/or informational purposes only and does not replace specific and independent professional advice nor constitutes legal guidance. Material contained herein developed based on information available as of June 25, 2024.

Agenda

- 8:00am to 8:30am – Registration
- 8:45am to 9:00am – Introduction (MD GOCPP)
- 9:00am to 10:15am – Module 1 (Introduction to Grants Management)
- 10:15am to 10:30am – Break
- 10:30am to 12pm – Module 2 (How to Be an Effective Grants Manager)
- 12pm to 1pm – Lunch
- 1pm to 2pm – Module 3 (Performance Management and Monitoring)
- 2pm to 2:15pm – Break
- 2:15pm to 3:15pm – Module 4 (Program Development)
- 3:15pm to 4pm – Module 5 (Internal Controls / Policies & Procedures)
- 4pm to 4:30pm – Questions and Answers (MD GOCPP)

General Housekeeping

- Videos of previous training session as well as the slides from this session will be available at https://gocpp.maryland.gov/grants/.
- In order to receive a Certificate of Completion, all participants must complete the pre-training assessment (https://s.zoom.us/m/cjkgadb4T) and the post-training assessment (https://s.zoom.us/m/bZEHlP09C). You can also access the assessments using the QR codes below:

Pre-Training Assessment

Post-Training Assessment

Overview of GOCPP

The Governor's Office of Crime Prevention and Policy (GOCPP) serves as a central coordinating office, advising the Governor on effective criminal justice strategies. The office works collaboratively with government agencies, private organizations, and community stakeholders to advance public policy, enhance public safety, reduce crime and juvenile delinquency, and support victims of crime.

GOCPP is committed to ensuring the responsible administration of grant funds. By following a strategic and deliberate process, the office strives to maintain efficient, customer-focused grant management practices that align with its mission and strategic objectives.

Purpose of the Training

This training aims to equip criminal justice stakeholders with a comprehensive understanding of the grant lifecycle, from pre-application through closeout. Participants will gain essential knowledge to ensure the successful implementation of grant-funded programs while maintaining compliance with award requirements and applicable regulations.

Training Expectations

What You'll Learn

- Develop a thorough understanding of the grants management process, covering each phase from pre-application to closeout.
- Learn best practices for effectively administering grant subawards within your organization.
- Gain insights and practical tips for submitting applications and quarterly reports.
- Access resources designed to assist with compliance to required policies and procedures.

Updated Uniform Guidance

GOCPP has revised SFY 26 Grants Management System (GMS) Instructions (https://gocpp.maryland.gov/wp-content/uploads/gms-application-instructions.pdf) to reflect adoption of 2 Code of Federal Regulations (2 CFR, Part 200), effective October 1, 2024.

Key 2 CFR Updates:

- **Equipment Threshold:** Increased from **$5,000** to **$10,000**
- **Single Audit Threshold:** Increased from **$750,000** to **$1 million**
- **De Minimis Indirect Cost Rate:** Increased from **10%** to **15%**

Notice of Funding Availability (NOFA) Changes

Disclaimer: GOCPP has made substantive changes to the SFY 26 application instructions. These updates will be briefly highlighted in this presentation and detailed in each Notice of Funding Availability (NOFA) (https://gocpp.maryland.gov/programs/) as they are released and posted on our website.

Applicants should pay close attention to:

- Specific NOFA/Application Questions
- Word limits for each narrative section
- Updates to Uniform Guidance (effective October 1, 2024), if applicable

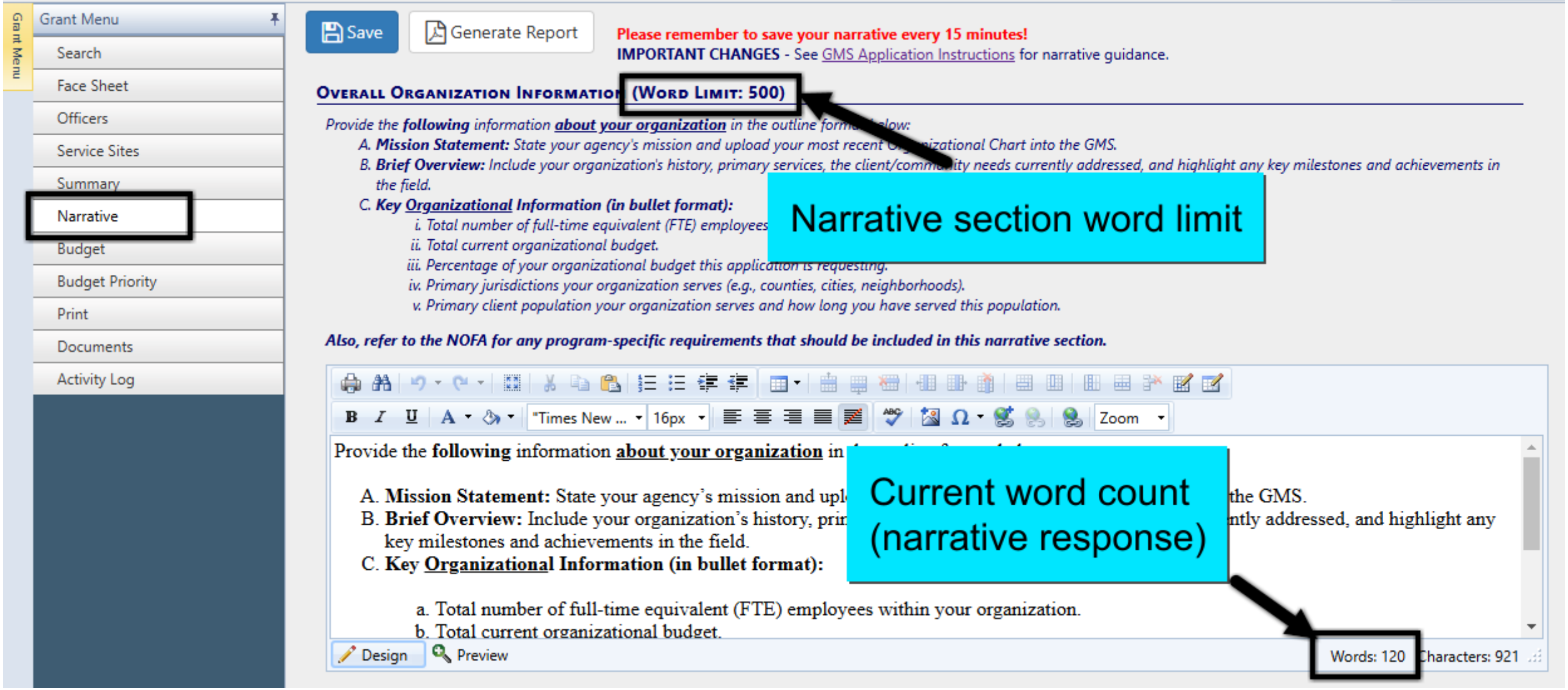
Word Limits for Application Narratives

To ensure a fair and efficient review process, GOCPP has established word limits for each narrative section of the application. Applicants should refer to individual Notice of Funding Availability (NOFA) documents for specific instructions.

Word Limits (WL) by Section:

1. Project Summary (WL: 100)
2. Overall Organization Information (WL: 500)
3. Problem Statement/Needs Justification (WL: 500)
4. Program Purpose Area (WL: 150)
5. Project Design (WL: 750)
6. Project Goals and Objectives (WL:1,500)
7. Data Collection Plans (WL: 250)
8. Grant Personnel (WL: 500)
9. Sustainability (WL: 200)
10. Disclosure of Pending Applications (WL: 150)
11. Budget & Spending Plan (WL: 750)

GMS Narrative Section Layout



GOCPP's Funding Opportunities and Grant Resources

Identifying Funding Opportunities

- Release Notice of Funding Availability (NOFA) (https://gocpp.maryland.gov/programs/)
  - State Funded (Starts July 1st): February to April - NOFA Release
  - Federal Funded (Starts October 1st*): June to August - NOFA Release
- Potential applicants are encouraged to attend our virtual Technical Assistance Sessions

Access to Our Grant Management System (GMS) (https://grants.goccp.maryland.gov/)

- **Key Users:** Authorized Officials (Alternates*), Project Director, Fiscal Officer, and Civil Rights Contact
- Explore GMS Help Videos (https://gocpp.maryland.gov/grants/gms-help-videos/) to understand GOCPP's application submission, reporting, and other features available in the system.

Additional Resources

- Visit our Grant Program Webpage (https://goccp.maryland.gov/programs/) for detailed information on competitive funding opportunities and guidance on the application process.

Maryland
GOVERNOR'S OFFICE OF CRIME PREVENTION AND POLICY

Introduction to Grants Management

Module 1

This presentation is intended for general education and/or informational purposes only and does not replace specific and independent professional advice nor constitutes legal guidance. Material contained herein developed based on information available as of June 25, 2024.

About Your Instructor



- **Eric J. Russell, *CIA, CGAP, CGMS, MPA***
  - More than 15 years of professional experience in government and public accounting and consulting.
  - Former Deputy Finance Director for the City of Columbus, Ohio, responsible for grants management, construction management, real estate management, facilities management, and fleet management.
  - Current Director with ENJ PLLC, specializing in public sector grants, contracts, regulatory compliance, and management consulting.
  - Rose to the level of Senior Manager over 13 years with Crowe LLP's public sector consulting and audit team, including three years leading the Washington, D.C. delivery team.
  - Planned, managed, and executed more than 100 financial, compliance, and performance audits, including those on behalf of federal OIGs, direct clients, and pass-through entities as part of their subrecipient monitoring obligations.
  - Immediate Past President of the Board of Directors of the National Grants Management Association (NGMA) and a current Thompson Grants Advisory Board Member.

About Your Instructor



- **Ayanna R. Cummings, PhD, MBA, CDE®, SPHR**
  - More than 20 years of professional experience in private, academic, and public practice, DEI specialization, consulting & training
  - Current Training QA Director, Anadria Consulting
  - Current DEI Consultant, Specialist, & Trainer, having held contracts with Corporate, Municipal Government, Private, & Non-Profit entities
  - Current DEI Executive Practitioner with Fortune 100 Corporation
  - Current Program & Course Developer, Adjunct Professor at Husson University in Cultural Competency and Psychology
  - Wrote and was awarded $1MM United Way Grant under Capital Contributions for YMCA of Metro Atlanta
  - Immediate Past Chair of Economic Empowerment with ULGA-YP; Immediate Past Chair of the Board of Directors of 3D Girls Inc. of Atlanta, GA; Immediate Past Advisory Council Member of Tahirih Justice Center; Immediate Past VP for DEI and Chair of Leaders of Tomorrow Program with Seattle Chapter of the National Black MBA Association
  - Top DEI Executive in 2022, Atlanta Business Chronicle; 2024 Education & Training Awards Recipient, Corporate Vision

Learning Objectives

- Identify the components of the Grant Life Cycle
- Discuss the flow of funds and subrecipient identification
- Describe the purpose of UEI, how it relates to the SAM, and the process of registering and obtaining an UEI
- Define “Uniform Guidance”
- Review GOCPP’s Award Packet and General Conditions

Topics

- Flow of Federal Funds
- Overview of the Compliance Universe
- The Grants Life Cycle
  - Pre-Award
  - Award
  - Post-Award and Closeout
- Audits

Grant Management

…is the process of overseeing the stages of the grant's lifecycle: pre-award, award, and post-award phases. Grant Management is beneficial for organizations to ensure that awarded funds are utilized appropriately, streamline tracking and accounting processes, establish a track record of success for future grant opportunities, and foster stronger relationships with funders. The process includes the following:



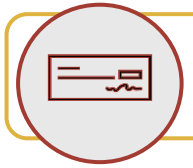
Researching and gathering information.



Seeking new grant opportunities.



Applying for relevant grants.



Utilizing funds to further the organization's goals.



Preserving pertinent information in a shared accessible space.

Polling Question

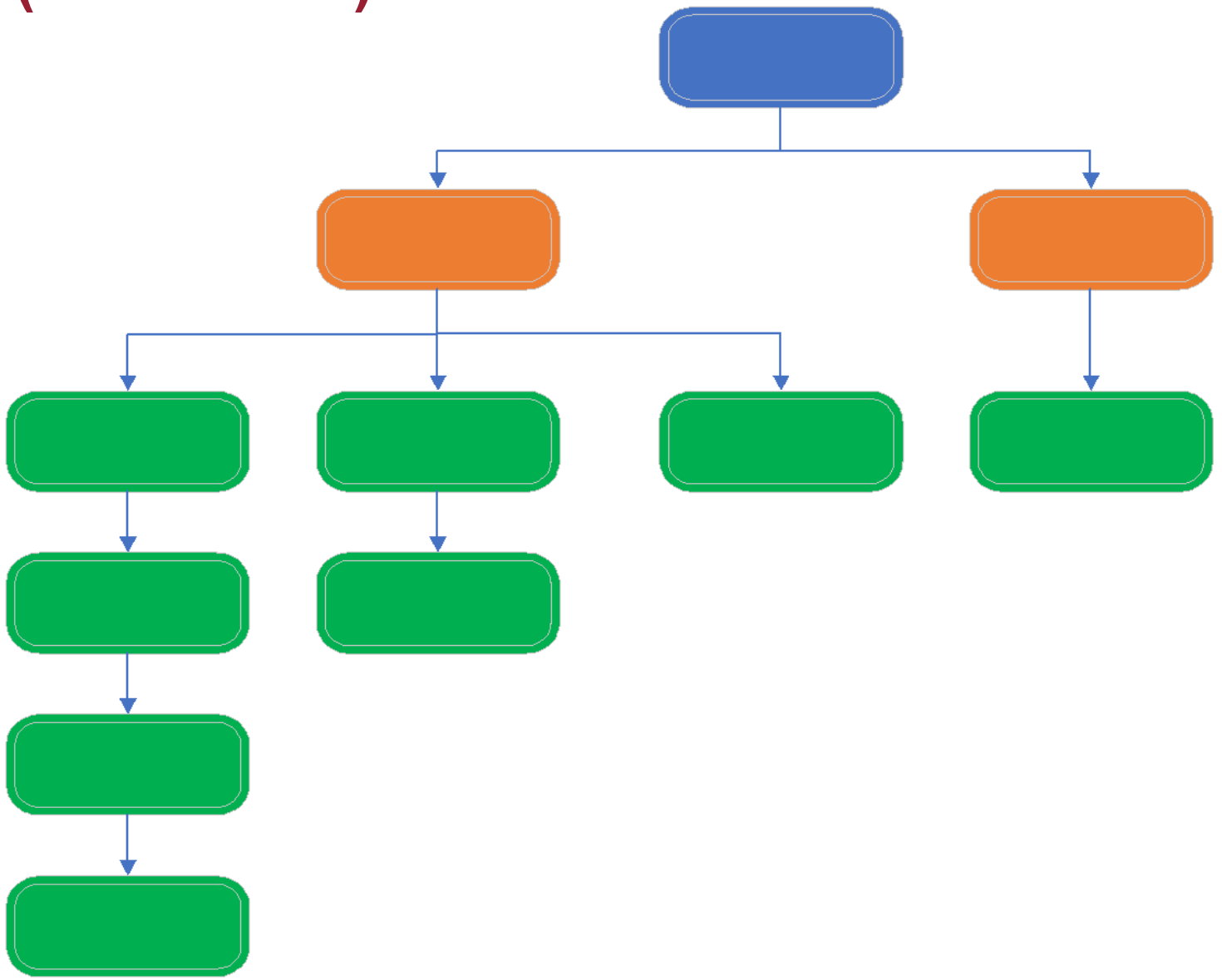
- How many years have you worked with federal or state grants?
  A. < 1 year
  B. 1 – 5 years
  C. 6 – 10 years
  D. More than 10 years

Flow of Federal Funds

- Each year, the United States Government issues billions of dollars in financial assistance awards and contracts to governments, institutions of higher education, hospitals, commercial entities, Indian Tribal Governments, and more.
  - Federal financial assistance awards include, but are not limited to, grants, cooperative agreements, loans, loan guarantees, and donations of property.
  - Federal financial assistance awards are intended to fund programmatic activities that have a public benefit.
  - Contracts are issued as a result of procurement procedures and reflect the Government's acquisition of goods, services, or property for its own benefit.
- Due to the structure of the United States and the need for program delivery to be at the person-to-person level, generally, significant funding is passed from the initial recipient of funds to other organizations known as "subrecipients."
  - Subrecipients, therefore, are recipients of federal financial assistance awards called "subawards."
  - Subrecipients are integral to program execution.
- We are focusing on ***grants*** within this training series.

Flow of Federal Funds (Continued)

- This graphic demonstrates the flow of funds, which also provides insight into accountability.
- Our players include:
  - Federal agencies
  - Prime recipients (e.g., State Agencies)
  - Subrecipients (e.g., local governments)
  - Prime Contractors
  - Contractors
  - Subcontractors
  - Beneficiaries
- Prime recipients and certain tiers of subrecipients are called “Pass-Through Entities.”
- The chart begs the question of, “How do I know who is who?”



Flow of Federal Funds (Continued)

Characteristics of Subrecipients and Contractors	
Subrecipient	**Contractor**
Determines who is eligible to receive what Federal assistance	Provides the goods and services within normal business operations
Has its performance measured in relation to whether objectives of a Federal program were met	Provides similar goods or services to many different purchasers
Has responsibility for programmatic decision-making	Normally operates in a competitive environment
Is responsible for adherence to applicable Federal program requirements specific in the Federal award	Provides goods or services that are ancillary to the operation of the Federal program
In accordance with its agreement, uses the Federal funds to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the pass-through entity.	Is not subject to compliance requirements of the Federal program as a result of the agreement, though similar requirements may apply for other reasons

Additional Notes

- The characteristics are expected to be applied and to serve as a guide for making determinations.
- The substance of the agreement is the driving determining factor.
- Judgement may still be required.
- The same entity may be a subrecipient and a contractor under different awards and projects.
- It is highly recommended that each determination be formally documented in a memorandum to the file.
- Entity type and classification factor directly into whether an organization is eligible to apply for an award.

Overview of the Compliance Universe

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (or "Uniform Guidance" or "2 CFR 200")

- Presents the underlying regulations applicable to federal financial assistance.
- Federal agencies are required to pass regulations implementing the Uniform Guidance (e.g., EPA at 2 CFR Part 1500, DOJ at 2 CFR Part 2800, and HUD at 2 CFR Part 2400).
- Agencies apply portions (and identify aspects that do not apply) of the Uniform Guidance through their respective program regulations.
  - Example: Community Development Block Grant at 24 CFR Part 570
  - Statutory requirements and certain rules and agency regulations may drive differences.
- Addresses allowable costs, cash management, procurement, subrecipient monitoring, program income, equipment and property management, reporting, indirect costs rate proposals and cost allocation plans, and more.

Other Sources

- Authorizing legislation, Assistance Listing at SAM.gov, and Prime and Subaward Agreement Terms and Conditions
- GOCPP General Conditions
  - Apply to awards funding by GOCPP and supplement the Uniform Guidance and federal regulations;
  - Addresses various matters such as limits on consultant compensation, labor cost supporting documentation requirements, reporting requirements, texting while driving, reporting improper acts, inventories, and more.
  - https://gocpp.maryland.gov/grants/general-conditions/
- DOJ Financial Management Guide
  - https://www.ojp.gov/doj-financial-guide-2022
  - Pending revisions for 2024 Uniform Guidance revisions
- Assistance Listing at sam.gov
- Program rules and guidelines
- Prime Award and Subaward Agreement Terms and Conditions

Uniform Guidance Revisions Effective October 1, 2024

- Pursuant to 2 CFR Part 200.109, the U.S. Office of Management and Budget is required to review the Uniform Guidance every five years, at a minimum.
- The most recent revisions prior to the current round occurred in 2020.
- What drove the changes in this iteration?
  - Incorporation of statutory requirements and administration priorities pertaining to matters such as data collection, data management, and data-centric evaluation;
  - Reduction in administrative burden on federal agencies and recipients;
  - Clarification of regulations, rules, and language reportedly interpreted differently between federal agencies and recipients; and
  - Language revisions to promote better understanding and readability.

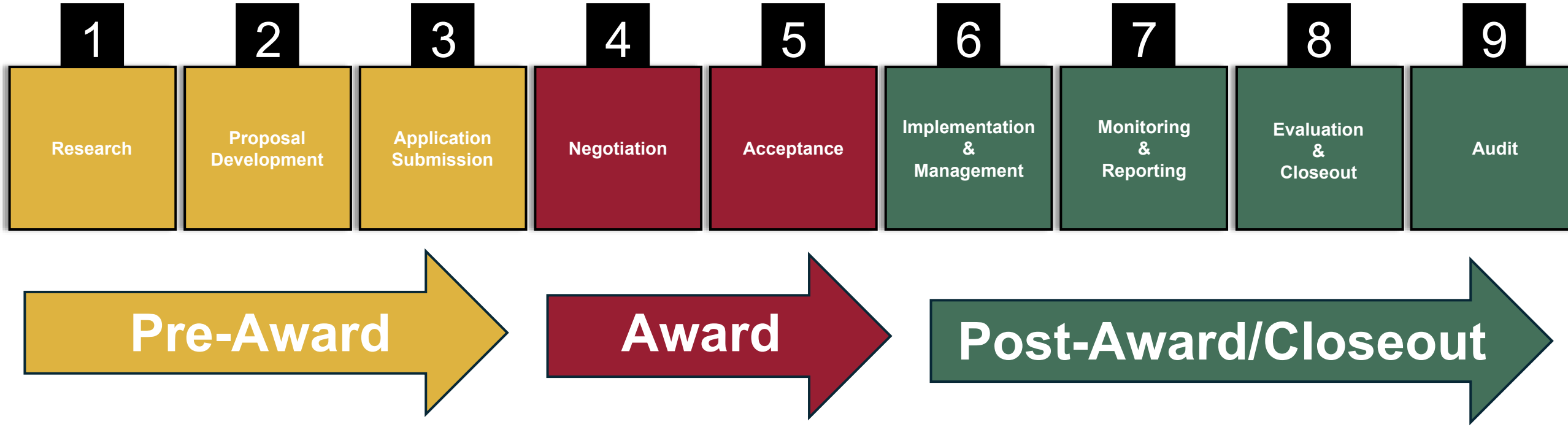


The “Why” Behind Uniform Guidance Changes

- The current round of revisions resulting from the most recent review became effective October 1, 2024.
- Getting to October 1st required much effort and many drivers along the winding road of progress.
- The scope of the effort included not only the Uniform Guidance, but also:
  - Part 1 (About Title 2 of the Code of Federal Regulations and Subtitle A);
  - Part 25 (Universal Identifier and System for Award Management);
  - Part 170 (Reporting Subaward and Executive Compensation Information);
  - Part 175 (Award Term for Trafficking in Persons);
  - Part 180 (OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Non-procurement));
  - Part 182 (Governmentwide Requirements for Drug-Free Workplace (Financial Assistance)); and
  - Part 183 (Never Contract with the Enemy).



Grants Life Cycle



Pre-Award Considerations

- Federal agencies, prime recipients, and subrecipients may issue solicitations (e.g., Requests for Applications or Notices of Funding Opportunities) and, accordingly, receive applications from potential subrecipients.
- Grants funded in whole or in part with federal funds are considered to be “federal awards”, whether classified as a prime award or subaward agreement.
- Budgets are limited to allowable costs.
- There are a number of matters to consider before determining whether to apply for a federal award, including the items at right.

Identifying Applicable Laws, Rules, and Regulations

- Uniform Guidance
- Agency-Specific Regulations
- Program Guidance
- GOCPP General and Specific Conditions
- Internal policies, procedures, and legal requirements

Registration in the System for Award Management

- Required per GOCPP rules
- Required for prime and subrecipients (2 CFR Part 25)
- Provides a Unique Entity Identifier (UEI), which is required before an application may be submitted to the federal government and prior to issuance of a subaward.

Ability to Comply, Administer the Award, and Manage Risk

- Cash Availability for Cost Share, Match, or Maintenance of Effort
- Internal Controls over Financial Management and Compliance
- Adequacy of Personnel / Staffing Levels with Appropriate Experience
- Need for Third Parties and Corresponding Oversight (e.g., subrecipient monitoring)

Pre-Award Considerations (Continued)

- Let's discuss cost allowability for a moment.
  - Subpart E to the Uniform Guidance presents the federal cost principles applicable to federal awards.
  - Agency and program regulations along with subaward terms and conditions supplement Subpart E.
- What are the general requirements for a cost to be considered allowable?

Allocable

- Incurred specifically for the award.
- Distributed across multiple cost objectives based on relative benefit.
- All activities that benefit from the indirect cost rate will receive their fair share of the indirect costs.

Reasonable

- Necessary for the non-federal entity's function and for the program to operate.
- Does not reflect a significant deviation from established policies and procedures.
- Reflects a cost or amount a prudent person would pay in the circumstances.

Allowable

- Comply with cost principles and terms and conditions of federal awards.
- Be adequately documented, consistent with policies and procedures, and not be included or used to meet cost share or matching requirements for other federal awards.
- Incurred within the approved budget period.

Submission of Applications to the GOCPP

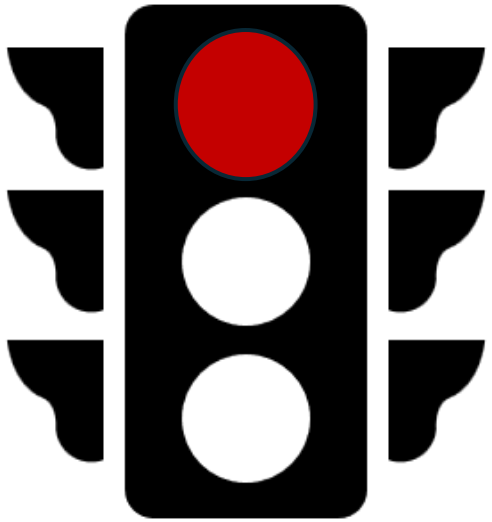
How to submit at GOCPP application?

1. Organization and individual users must be registered in the GMS
2. Release of the Notice of Funding Availability (NOFA) will be published on GOCPP's website and the GMS homepage
3. Before applying, thoroughly review the NOFA
4. All applications and supporting documents must be submitted in the GMS by the noted deadline in each NOFA
5. No hard copies of the application will be accepted unless noted in the NOFA

Additional Notes

- Notice of Funding Availability (NOFA) for GOCPP Applicants: https://GOCPP.maryland.gov/grants/
- Application Instructions: https://gocpp.maryland.gov/wp-content/uploads/gms-application-instructions.pdf

Award Phase



Award Acceptance

- *Review the Award Package;*
- *Obtain any required internal approvals prior to acceptance and signing, and submit any requested documents within 45 days;*
- *Obtain clarification regarding any referenced terms, budget, scope, conditions, performance expectations, and reporting and compliance requirements; and*
- *Obtain and retain a copy of the fully executed agreement within the Award Package.*

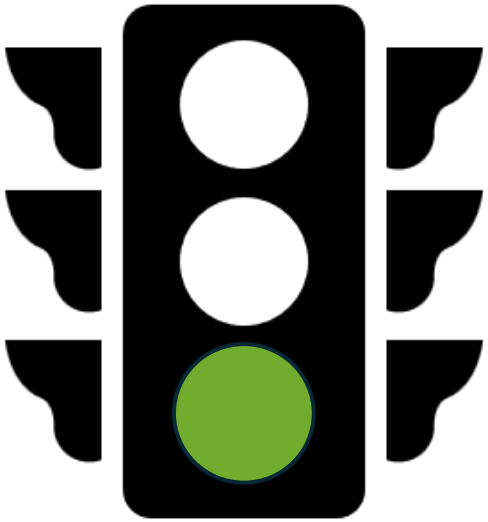
Initiation & Planning

- *Meet with applicable program and fiscal staff, and identify or confirm program managers;*
- *Identify, document, and communicate roles, responsibilities, and program-specific procedures;*
- *Establish any necessary accounts, funds, job codes, etc. required to administer the subaward, including timekeeping, cost accumulation, and performance data tracking;*
- *Document project management plans; and*
- *Initiate any necessary hiring.*

Subawards and Contracts

- *Re-confirm the subrecipients, contractors, and the associated scopes of work required based on final, agreed-upon scope and performance requirements;*
- *Draft or refine subaward and contract templates; and*
- *Request and obtain any required prior approvals.*

Post-Award
Internal



Project Execution

- *Conduct internal project kickoff.*
- *Conduct subrecipient selection process.*
- *Execute procurement processes to select contractors and acquire any necessary assets.*
- *Execute allowable activities.*
- *Obtain required audits and submit applicable reports and documents.*

Monitor & Report

- *Complete required financial, program, and performance measurement reports and submit through the Grants Management System (GMS).*
- *Complete internal monitoring of compliance, financial activity, performance, and controls.*
- *Identify any necessary change requests and complete the appropriate Grant Adjustment Notices (GANs).*

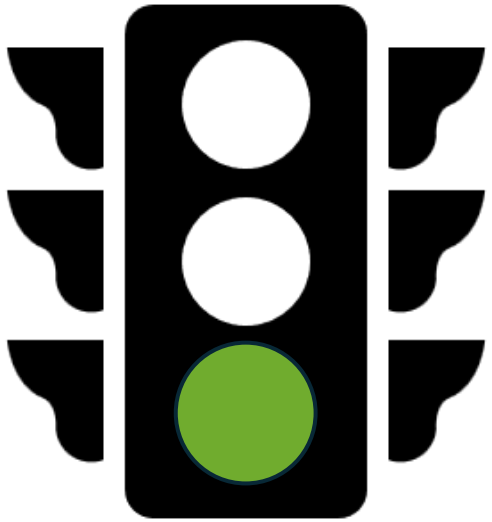
Train & Develop

- *Train staff on applicable requirements and implementation of controls.*
- *Provide ongoing development opportunities to ensure grant tracking, monitoring and compliance are maintained.*
- *Collaborate with GOCPP and internal units if technical assistance is needed.*

https://GOCPP.maryland.gov/wp-content/uploads/Subrecipient-Organizational-Capacity-Questionnaire.pdf

Post-Award

Sub-Recipients



Subrecipient Selection

- *Determine selection methods;*
- *Develop Requests for Applications (RFAs);*
- *Review and evaluate responses, eligibility, and qualifications;*
- *Conduct risk assessments (“RA”);*
- *Issue subaward agreements; and*
- *Provide data for FFATA* reporting.*

Monitoring

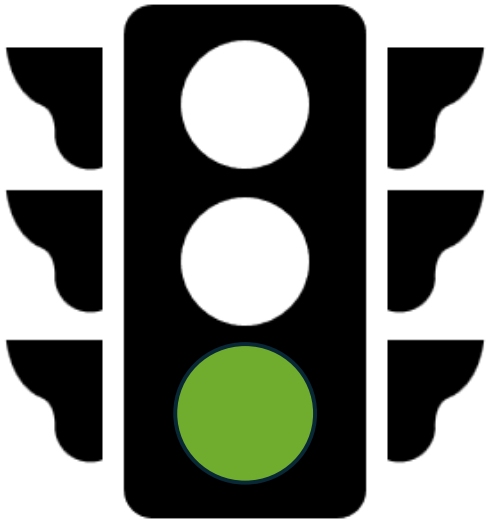
- *Develop and document subrecipient monitoring plans and risk-based procedures*
- *Financial and programmatic monitoring are required; and*
- *Conduct required audit report reviews, issue management decisions, and follow-up on corrective action plans; and*
- *Closeout subawards.*

Technical Assistance

- *Provide technical assistance when requested, considered necessary, or required;*
- *Offer training and development opportunities; and*
- *Provide instruction regarding completion of required forms, auditor procurement, new or changing rules and regulations that may impact the subaward, and other matters considered necessary.*

*Federal Funding Accountability and Transparency Act

Audit and Closeout



Final Reporting

Submit final financial and programmatic reports, inventories, and other required documentation.

Record Retention

File and retain all required records for the applicable retention period.

Reconciliation

Reconcile financial data included within final financial reports to official financial and accounting records.

Audit

Ensure all required audits have been completed, reports submitted, and findings resolved.

Compliance Review

Grantor-conducted review to confirm subaward requirements were met and the award may be closed.

De-Obligation Process

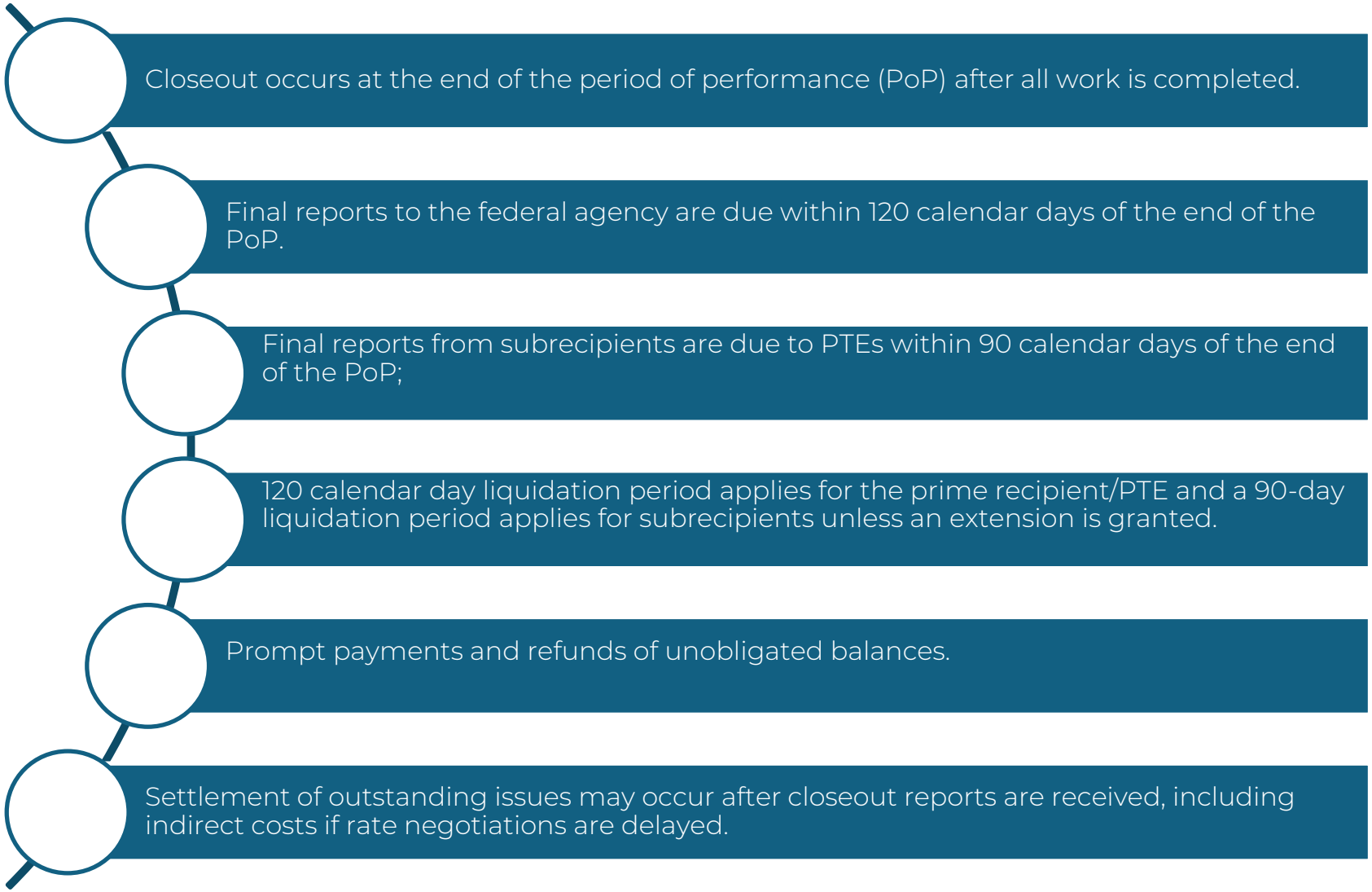
Reduction of total authorized or obligated subaward balances to remove unexpended funds.

Final Notification

Grantor officially closes the grant and sends written confirmation to the Subrecipient.

Closeout

- The Uniform Guidance changed our closeout expectations effective in 2014 and modified them again with the revised Uniform Guidance effective in 2020.
- Additional changes were effective October 1, 2024.
- The current closeout requirements appear in 2 CFR Part 200.344, “Closeout”.
- More restrictive requirements may apply as agreed between parties.



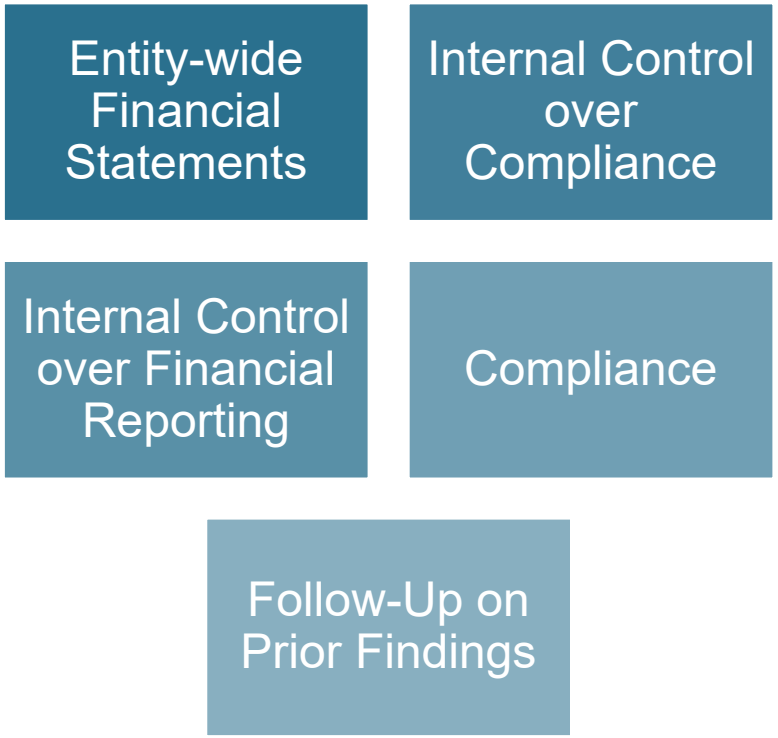
Just a little longer to the finish line!

- Post-closeout adjustments and continuing responsibilities can trip you up if you do not have appropriate processes in place.
- 2 CFR Part 200.345 presents those obligations, which include:
  - Returning funds as a result of later refunds, corrections, indirect cost adjustments, or disallowances;
  - Completion of audit requirements;
  - Applicable property management and disposition requirements; and
  - Records retention requirements.
- Final closeout activities, including adjustments, are expected to be complete within one year of the PoP end.



Audits

- Audits are required throughout the PoP, with the applicable trigger varying based on the audit type and/or sponsoring entity (e.g., Single Audit, PTEs, or Offices of Inspectors General)
- Types of audits include:
  - Financial Audits;
  - Compliance Audits; and
  - Performance Audits.
- Within the governmental space, the audits must be conducted in accordance with *Government Auditing Standards* (GAGAS).
- Single Audits conducted in accordance with Subpart F to the Uniform Guidance are the most frequent audit types for our purposes and will be the focus for today's discussion.
  - Required of non-federal entities (NFE) that expend $1 million or more in federal financial assistance awards within the NFE's fiscal year.
  - Items in scope for the Single Audit are shown at right.
  - Program-specific audits are available under certain conditions and prior approval.



Audits

- The Uniform Guidance requires Single Audit reporting packages to be submitted to the Federal Audit Clearinghouse within nine months of the end of the NFE's fiscal year OR within thirty days of receipt of the audit report.
- In addition to the Single Audit, the General Conditions require:
  - State and Local governments to have proof that they had an annual audit AND submitted it to the State Legislature in September of the year of their subaward; and
  - Non-Profit Organizations must provide proof of audit in compliance with the Maryland Secretary of State's requirements.

https://gocpp.maryland.gov/wp-content/uploads/general-conditions.pdf



Questions?



Maryland
GOVERNOR'S OFFICE OF CRIME PREVENTION AND POLICY

Maryland
GOVERNOR'S OFFICE OF CRIME PREVENTION AND POLICY

How to Be an Effective Grants Manager

Module 2

This presentation is intended for general education and/or informational purposes only and does not replace specific and independent professional advice nor constitutes legal guidance. Material contained herein developed based on information available as of June 25, 2024.

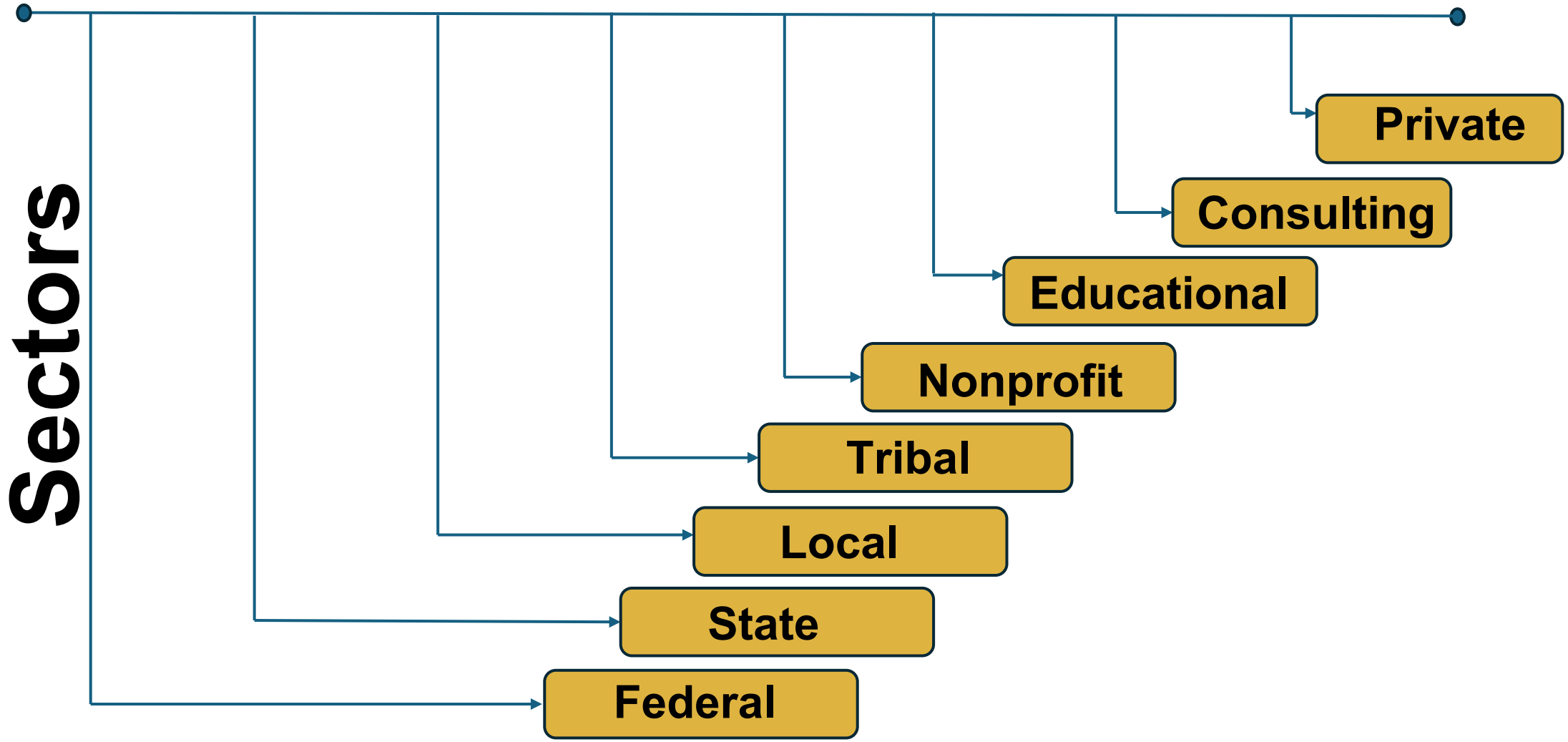
Learning Objectives

- List components of the Grants Manager's Role
- Discuss effective grants management techniques
- Identify Compliance Requirements Applicable to Subrecipients

Topics

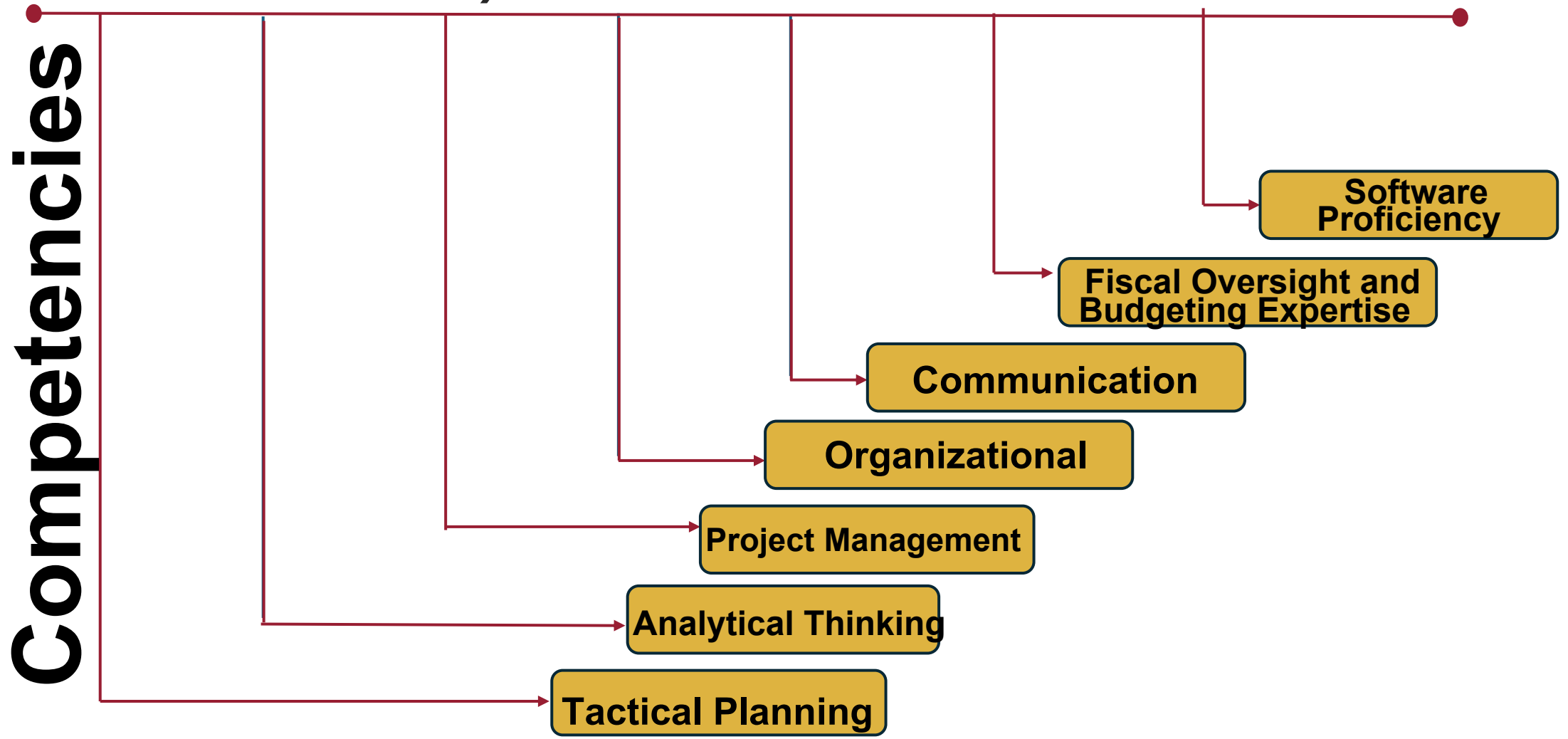
- What is a Grants Manager?
- Effective Grants Management Techniques
- Compliance and Collaborative Processes

Effective Grants Manager



Effective Grants Manager

Key Skills

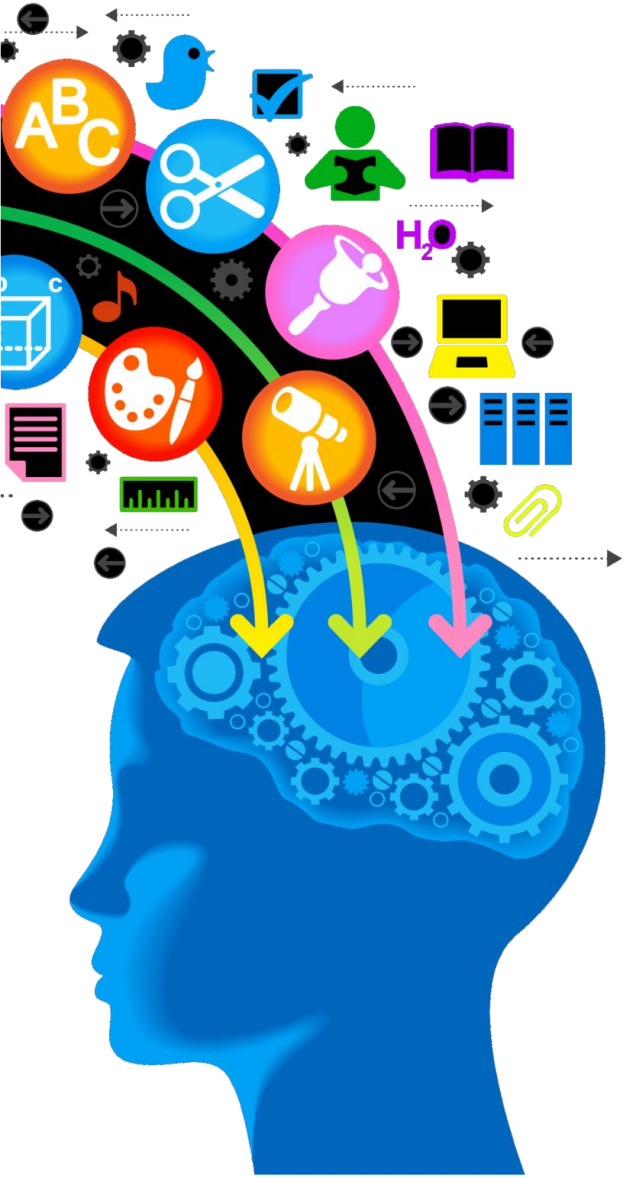


Effective Grants Manager

- What is a “Grants Manager”?
  - The simple answer is “one who manages grants,” but the role is much more significant and nuanced.
  - Grants Managers are individuals who represent an organization and program internally and externally and are accountable for both programmatic and financial performance.
  - In addition, they are the bonds connecting program personnel to financial management units and senior management.
  - Quite frankly, grants managers see significant operations and activities through from cradle to grave.
- The role is such that grants managers are often approving or concurring officials, but they are rarely the executors of specific program implementation tasks.
- Grants Managers are team leaders and coordinating officials who make the puzzle pieces fit.



This Photo by Unknown Author is licensed under CC BY-NC



This Photo by Unknown Author is licensed under CC BY-NC

Effective Grants Manager

- A core role and responsibility of a grants manager is to serve as the individual who:
  - Understands the expectations of the funding agency and, where applicable, pass-through entities (PTEs);
  - Compliance requirements;
  - Internal control expectations and mandates;
  - Project management components (i.e., budget and schedule statuses, risks, resources, etc.);
  - Identifies system requirements during procurement efforts; and
  - Maintains oversight of core requirements and eligibility qualifications (e.g., timely completion of annual certifications and representations and ensuring System for Award Management (SAM) registrations remain active).

Effective Grants Manager

Responsibilities

Pre-Award	Award	Post-Award
Research, Proposal Development, and Application Submission	*Negotiation and Acceptance*	*Implementation, Monitoring and Reporting, and Closeout*
Complete research to identify funding opportunities that align with the organization's mission. *Create proposals with award-winning narratives, budget and reasonable justification, and the outcome(s).*	*Understand the requirements, terms, and conditions within the grant award to ensure compliance throughout the grant period, such as reporting requirements, project schedules, and deliverables.*	***Grants Management:*** *Manage finances, monitor and allocate costs and expenditures, report progress, procure resources, and comply with the grantors' rules.* ***Monitoring and Assessment:*** *Evaluate the project to determine if the objectives are being met, utilizing funds appropriately, and submit timely and accurate reporting.* ***Grant Closeout:*** *Complete final reporting, conduct audits, and reconcile financials.*

Effective Grants Manager

- As one can imagine, there is a full complement of work to be performed by a grants manager.
- Given the volume and complexity of work, it is critical for grants managers to understand they do not operate in a silo.
- Rather, grants managers are part of numerous collaborative processes.
- For the grants manager and other members of the subrecipient organization to be successful, there must also be a clear understanding of:
  - Roles and responsibilities; and
  - Compliance expectations, as previously discussed.



Compliance

Arguably the most significant role of a grants manager is that of a compliance official. This begs the question, “Compliance with what?”

Compliance

Overview



Compliance Areas

- The Uniform Guidance addresses various areas of compliance.
- The primary compliance areas are presented at right and on the following slide.
- Effective grants managers are expected to understand each applicable area.
- Let's discuss what each area means.

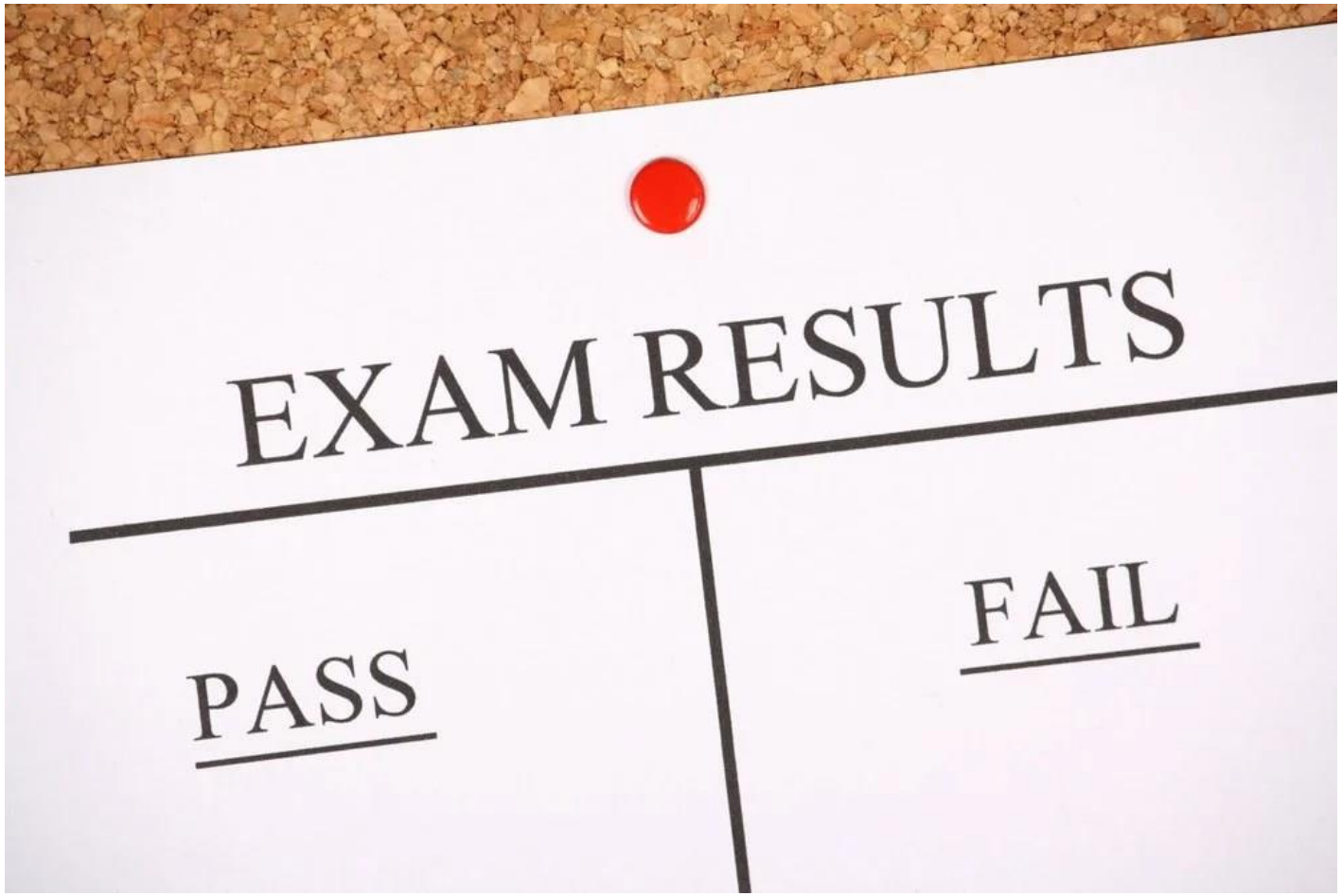


Compliance Areas

- Period of Performance
- Procurement and Suspension and Debarment
- Program Income
- Reporting
- Subrecipient Monitoring
- Special Tests and Provisions

Compliance Areas

- What might special tests and provisions entail?
  - Davis Bacon and the Related Acts
  - Environmental Reviews
  - Historic Preservation Reviews
  - Civil Rights
  - Relocation Assistance
- What other types of special tests can you think of? Please share in the Chat.



This Photo by Unknown Author is licensed under CC BY-NC-ND

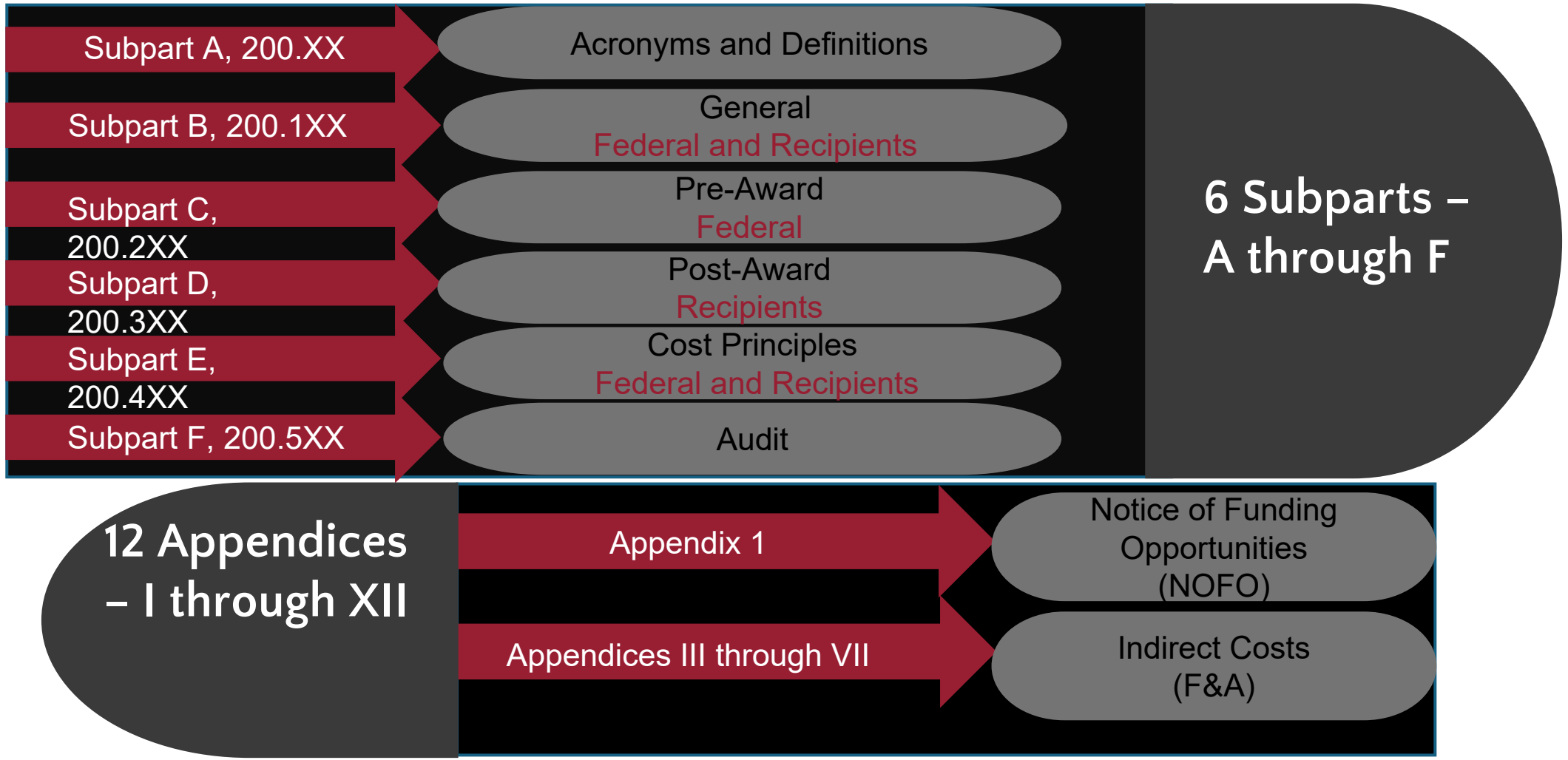
Compliance Areas

- As previously discussed, there are additional compliance requirements that apply based on the GOCPP General Conditions as well. Let's discuss some of these **supplemental requirements.**

  - State of Maryland Requirements within the Code of Maryland Regulations (COMAR)
  - Applicable U.S. Code of Federal Regulations (CFR) requirements incorporated by reference
  - Department of Justice, Office of Justice Programs (OJP) Financial Guide
  - Award Period of Performance, including termination provisions regarding outstanding expenses
  - Conference and Training logistical documents, costs, and information
  - Personnel Costs
  - Distracted Driving, Drug Free Workplace, and Services to those with Limited English Proficiency
  - Consultant Rates - $81.25/hr compensation rate limit (unless a deviation is pre-approved)
  - Procurement – General and Computer/Program/Network
  - Property Inventory Report Form (PIRF)
  - Prohibition on Supplanting State or Local Funds
  - Matching Funds and Budgeted Amounts Above Standard Requirements
  - Liquidation Deadlines
  - Quarterly and Final Reporting Requirements
  - Single Audit and Statutory Audits due to MD Secretary of State and the State Legislature

2 CFR Part 200 – Uniform Guidance

Basic Layout



Title 45 – Department of Health and Human Services

Part 75, Subchapter A: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards

Uniform Guidance

Subpart A

Acronyms and Definitions

Comprehensive list of terms and acronyms used in HHS grants.

Subpart B

General Provisions

Establishes the applicability of general policies and exceptions.

Subpart C

Pre-Award Requirements

Detailed procedures and requirements before an applicant receives an award.

Subpart D

Post-Award Requirements

Financial and program management standards an applicant must adhere to after receiving an award.

Subpart E

Cost Principles

Principles for determining allowable costs.

Subpart F

Audit Requirements

Set of standards for auditing HHS awards.

Title 45 – Department of Health and Human Services

Uniform Guidance

Overview

Code of Federal Regulations guides the implementation of public welfare programs.

Importance

Ensures that programs are administered effectively and ethically.

Federal Agencies

Department of Health and Human Services (HHS)

Administration for Children and Families (ACF)

Centers for Medicare & Medicaid Services (CMS)

Health Resources and Services Administration (HRSA)

Title 28 – Department of Justice

Grant Management Regulations

Judiciary and Judicial Procedure that governs the federal judicial system

Uniform Guidance

Overview

Judiciary and judicial procedures that govern the federal judicial system, ensuring adherence to legal standards.

Importance

Provides legal framework and regulatory requirements.

Details financial managements practices and guidelines.

Mandates specific reporting requirements

Federal Agencies

Office of Justice Programs (OJP)

Office of Violence Against Women (OVW)

Community Oriented Policing Services (COPS Office)

(Welcome to the DOJ Grants Financial Guide | Office of Justice Programs, n.d.)

Title 28 – Department of Justice

Uniform Guidance

Grant-Specific Programs

Part 31:
Juvenile Justice and Delinquency Prevention Act Program

Guidelines and Objective

To prevent juvenile crime	*To improve the juvenile justice system*	*To ensure compliance of JJDPA requirements*

Eligibility Requirements

Each state is required to have a designated responsible agency	*Each state must submit a detailed plan*	*Each state must remain in compliance with federal statutes*

(*28 CFR Part 31 - PART 31—OJJDP GRANT PROGRAMS*, n.d.)

Title 28 – Department of Justice

Grant-Specific Programs

Uniform Guidance

Part 33: *Bureau of Justice Assistance Grant Programs*

Types of Grants

Law enforcement support and improvements	*Criminal justice system enhancements*	*Drug control and enforcement*	*Crime prevention and education*	*Victim services and assistance programs*

Funded Activities

Hiring and training law enforcement officers	*Acquisition of equipment and technology*	*Developing and implementing crime prevention programs*	*Enhancing forensic sciences and services*	*Servicing and supporting victims of crime*

Grant Administration Requirements

Applicants must follow specified procedures	*Grantees must adhere to strict financial management standards*	*Grantees must comply with federal regulations*	*Regular monitoring and progress reports are required*	*Grantees must ensure that funds are used appropriately*

(*28 CFR Part 31 - PART 31—OJJDP GRANT PROGRAMS*, n.d.)

Compliance Areas: Polling Question

- What do you think the grants manager's role is with respect to compliance?
  A. Owner (i.e., decision maker with final authority)
  B. Advisory
  C. Accountable official, but not the final authority
  D. Trainer
  E. Other

Project Management

- One of the keys to being a successful grants manager AND a successful subrecipient is clearly defining roles and responsibilities.
- This is often handled through Project Management Plans.
- Grants managers often serve as project managers, but project managers may not serve as grants managers.
- In each scenario, there should be a Project Management Plan (or equivalent) to help address performance. Project Management Plans typically include the following:



Project Management

- Arguably the most important practical component of a Project Management Plan is the “RACI” chart.
  - RACI charts provide clarity regarding roles and responsibilities, point persons, and provide structure to help avoid communication breakdowns.
  - The chart presents:
    - Who is **R**esponsible for completing each key task, activity, decision, or deliverable;
    - Who is **A**ccountable for each matter;
    - Any individuals who should be **C**onsulted as part of the matter; and
    - Anyone who should be kept **I**nformed at the time decisions are made, contractual requirements are complete, etc.
- Let’s think about a RACI chart for your organization using a couple of standard processes / tasks / activities.

Project Management – RACI Chart Exercise

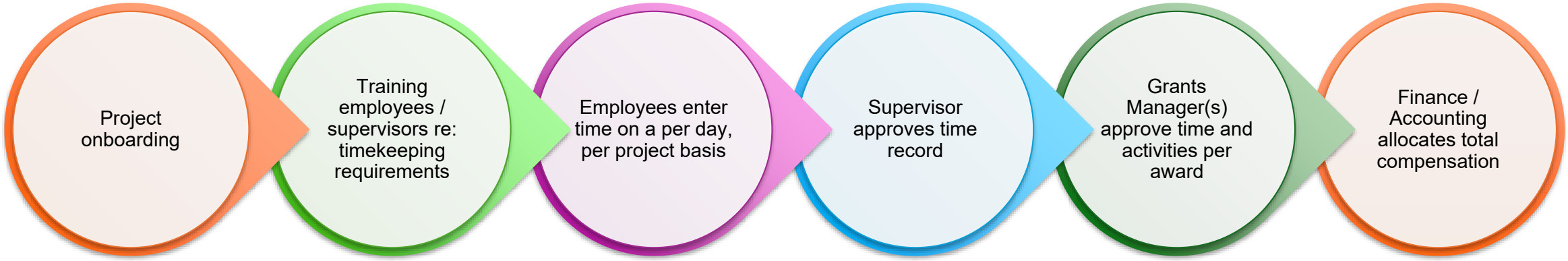
Activity / Deliverable	CFO (or Equivalent)	Grants Manager	Employee Supervisor	Project Financial Analyst	Project Staff Member
Quarterly Financial Report					
Employee Time Record (including corrections)					
Subrecipient Monitoring					

Project Management – RACI Chart Exercise – Completed Chart

Activity / Deliverable	CFO (or Equivalent)	Grants Manager	Employee Supervisor	Project Financial Analyst	Project Staff Member (Program)
Quarterly Financial Report	A	C	-	R	-
Employee Time Record (including corrections)	I	C	A	R	R
Subrecipient Monitoring	I	A	-	R	R

Compliance and Collaborative Processes

- Grants managers are often part of processes that they do not “own” or are otherwise not accountable for. Their role is that of a compensating control.
- In the realm of internal control, we generally have:
  - Preventive controls;
  - Detective controls;
  - Key controls; and
  - Compensating controls.
- What are these? Let’s use a timekeeping process flow to identify each.



Strategies for Training Staff: Key to collaboration

Regular Training Sessions
Conduct trainings to ensure comprehension of the time tracking requirements.

Training Manuals and Resources
Provide comprehensive guides for reference.

Onboarding
Introduce all new hires to the organization's tracking policies and tools.

Periodic Refresher Courses
Implement courses for employees to remain abreast with changes and current policies.

Updates on Changes
Ensure employees are aware of latest compliance requirements.

Clear Guidelines
Provide step-by-step instructions and examples.

Correct and Incorrect Examples
Help employees to understand common mistakes and proper ways to avoid them.

Open Communication
Encourage questions and to seek clarification.

Techniques and Tools

Tracking Time

Timesheets

Simple, cost-effective, prone to human error, time-consuming verification process.

Electronic Time-Tracking Software

Automated tracking, reduces errors, and integrates with other software systems.

Examples: TSheets, Clockify, and Harvest

Project Management Software

Comprehensive tracker for time, tasks, and budgets.

Examples: Asana, Jira, and RUNN

Polling Question

- Does your organization use hard copy timesheets or electronic timekeeping?
  A. Hard copy
  B. Electronic
  C. Combination of the two
  D. I’m not sure

Time Tracking for Employees

Salaried

Typically exempt from overtime.

Focuses on project allocation.

Use percentage of effort or allocated hours.

Hourly

Non-exempt and subject to overtime.

Must track actual hours worked.

Accurate recording of start and end times.

Procurement

Reasonableness of Costs

- The procurement process is the critical element securing and supporting reasonable costs for non-labor and non-travel costs.
- In addition, procurement is one of the methods the U.S. Government creates economic opportunities for the historically disadvantaged as well as those developing businesses.
- How is this done? The object, below, summarizes key aspects. We will discuss further during this section.

Simplified Acquisition Threshold (SAT)

- Currently set at $250,000
- Establishes a consistent threshold above which full and open competition is required.
- If an organization's internal policy has a lower threshold, the internal policy governs.

Requirements for competition / preventing anti-competitive efforts

- Prohibitions on conflicts of interest for staff, board members, agents, related parties, and others.
- Limiting permissible circumstances for non competitive procurements.
- Creates consistent methodologies and documentation requirements based on procurement value.

Cost or price analyses

- Required for all procurements above the SAT.
- Independent estimates must be developed before bids or proposals are received.

Requires accountability through contractor oversight, flow downs to subawards, and contract provision requirements.

General Procurement Standards



Maintain and use documented procedures for the acquisition of property or services required under a Federal award or subaward.



Maintain oversight of contractors to ensure they perform in accordance with the terms and conditions of their contracts or purchase orders.



Maintain written standards of conduct covering conflicts of interest.



Maintain records of procurement:

- *Rationale for the Method of Procurement*
- *Selection of Contract Type*
- *Contractor Selection or Rejection*
- *The Basis for the Contract Price*



Include all applicable contract clauses contained in 2 CFR 200, Appendix II.

Competitive Procurement Standards

Procurement transactions must allow for full and open competition.

Contractors involved in the development of scopes of work, requirements, etc. must be excluded from competing.

Geographical preferences are generally prohibited.

Solicitations must:

- Provide a clear and accurate description of the technical requirements.
- Identify all requirements which the offerors must fulfill.
- Identify all other factors to be used in evaluating bids.

Must ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are permitted under certain conditions.

Must not preclude potential bidders from qualifying during the solicitation period.

Responsible Contractors



- Regardless of the procurement method used, the selected contractor must be “responsible.”
- Certain criteria are required to be considered in making this determination. They are:
  - Contractor integrity;
  - Public policy compliance;
  - Proper classification of employees;
  - Past performance record; and
  - Financial and technical resources.
- A best practice is to include each of these within the evaluation criteria for procurements.
- Where might some of this information be found?

Methods of Procurement

Informal
Less than $250,000

Informal procurements less than $10,000 are considered **Micro Purchases**.

Informal procurements greater than $10,000, but less than $250,000 are considered **Simplified Acquisitions**.

Formal
Greater than $250,000

Requirements

Sealed Bids
Competitive Proposals
Non-Competitive Proposals

Methods of Procurement

Informal
Less than $250,000

Micro Purchases

- May be awarded without soliciting competitive price or rate quotations if the non-federal entity considers the price to be reasonable based on research, experience, purchase history, or other information and documents the non-federal entities files.
- The maximum threshold can be increased to $50,000 pursuant to the protocols described in 2 CFR 200.320(a)(1)(iv).

Simplified Acquisitions (formerly "Small Purchases")

Price or rate quotations must be obtained from qualified sources as determined appropriate by the non-federal entity.

Methods of Procurement

Formal
Greater than $250,000



Following documented procedures



Public advertisement

Sealed Bids

- Publicly Solicited
- A firm, fixed price contract (lump sum or unit price) is awarded to the responsible bidder whose bid is typically the lowest in price, responsive to the solicitation, and the respondent is considered to be “responsible.”
- Most preferred method for procuring construction.



Competitive Proposals



A procurement method in which ***either*** a fixed price or cost-reimbursement type contract is awarded



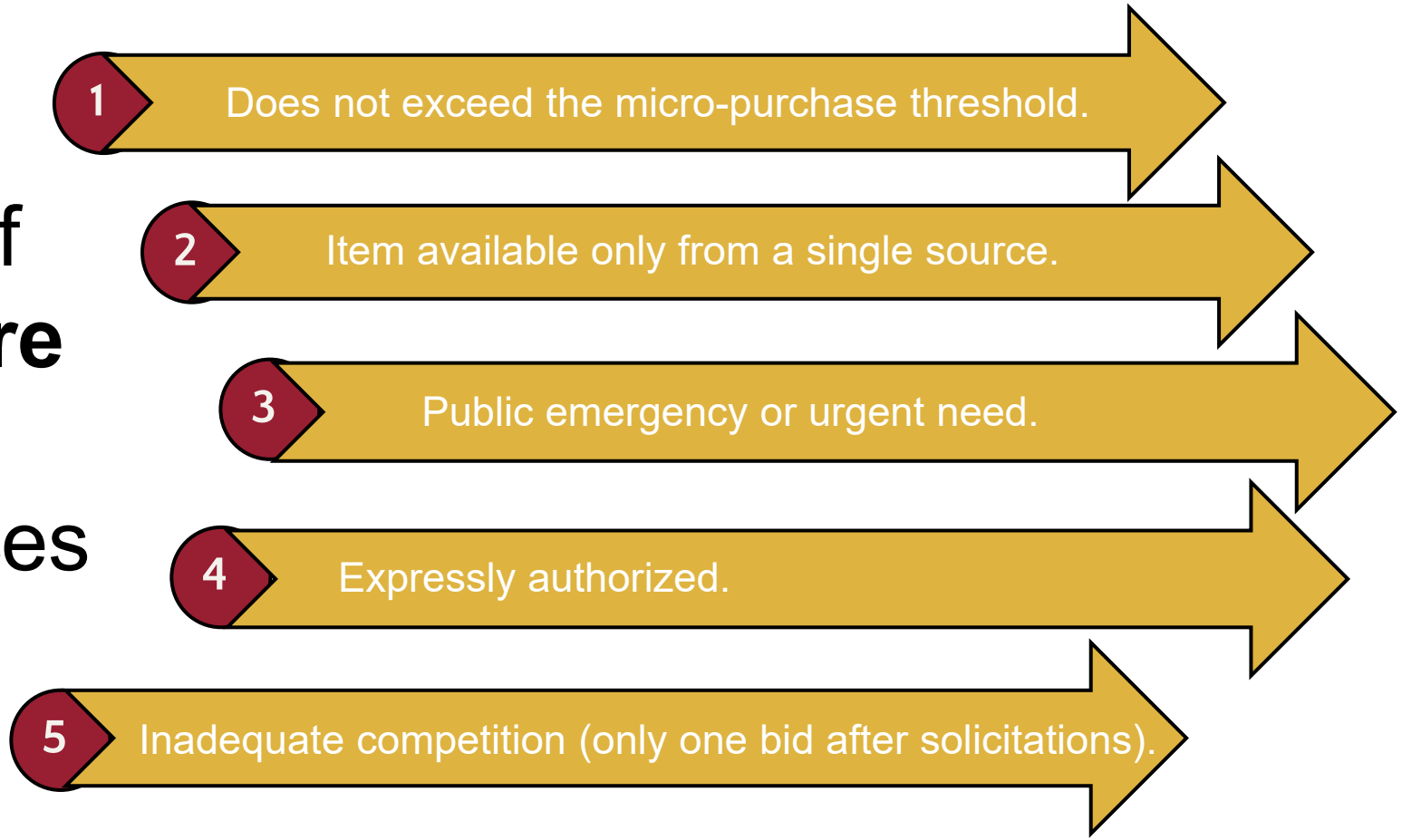
Used when conditions are not appropriate for the use of sealed bids.



Awarded in accordance with the Uniform Guidance (2 CFR 200.320).

Uniform Guidance Noncompetitive Proposals

Awarded if **one or more** of these circumstances apply:



Additional Considerations

Small, Woman-Owned, Minority-Owned, and Veteran-Owned Businesses

- Procurement procedures should ensure minority-owned, woman-owned, veteran-owned, and small business are considered **when possible.**

- To implement, consider:
- Including these businesses on solicitation lists when eligible;
- Dividing procurement scopes to allow multiple awards;
- Leveraging departments that certify or track such entities (e.g., SBA); and
- Including requirements for inclusion in prime contracts (e.g., setting goals).

Domestic Preferences

- Should provide a preference for the purchase of goods, products, or materials produced in the United States.

- Must include domestic preference provisions in all subawards, contracts, and purchase orders.

- The Build America, Buy America Act ("BABA") requirements apply to programs classified as "infrastructure" by federal awarding agencies.

Procurement Records

- One of the major reasons the “Procurement and Suspension and Debarment” compliance area results in large dollar questioned costs is inadequate procurement recordkeeping.
- Procurement files are required to contain:
  - History of each procurement transaction;
  - Rationale for the procurement method;
  - Explanation regarding the contract type selection (e.g., why a fixed price contract was appropriate);
  - Explanation for both contractor selection and rejection; and
  - Basis for contract price.
- A brief memo compiled at the end of the procurement process and retained in the procurement file is a best practice.
- In addition, consider electronic recordkeeping to mitigate risk of lost or destroyed physical records.

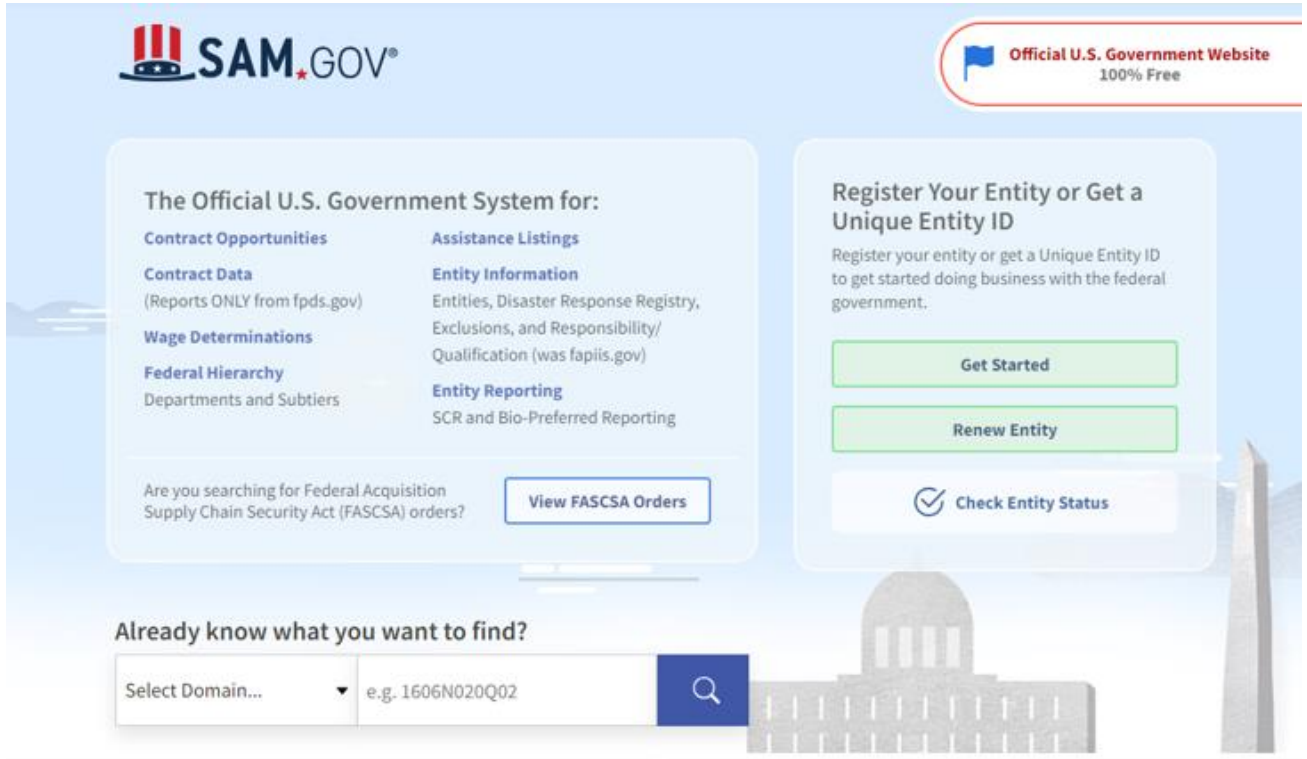


System for Award Management (SAM)

Unique Entity Identifier (UEI)

System of Award Management

The System for Award Management is a centralized registration system for entities seeking federal grants and contracts that simplifies the process and ensures transparency



Unique Entity Identifier



The Unique Identifier (UEI) is a component of federal grant management that is assigned, managed, and owned by the federal government, that uniquely identifies entities by a 12-character alphanumeric value.

Whitman, K. (2022, July 6). *Recent changes to SAM - Center for Economic Development*. Center for Economic Development. https://economicdevelopment.umw.edu/blog/2022/07/06/recent-changes-to-sam/

The role of the UEI is to validate proper registration and eligibility of an organization to receive federal funding.

Registration Process

Access SAM.gov and Sign In or Create an Account to complete the registration profile as Entity Administrator (EA).

Select "Get Started" on the home page, then "Create New Entity".

For the prompt stating, “Select the answer that best fits your intentions,” select “All Awards.” This will allow your business to bid on federal contracts to provide goods and services.

Complete the **Unique Entity ID** Section

Information that is required in this section includes the legal business name, physical address, and date and state of incorporation.

Complete the **Core Data** Section

Information that is required in this section includes business information, CAGE Code, ownership and predecessor details, general and financial information, and responding to executive compensation and proceedings questions.

Complete the **Assertions** Section

Information that is required in this section includes goods and services codes, size metrics, EDI and DRI.

Complete the **Reps & Certs** Section

Responses to a series of FAR, Architect and Engineering, and Defense questions.

Complete the **Point of Contacts** Section

The first and last name, email, phone number, and address for the business’ AR PoC, Electronic Business PoC, and Government Business PoC.

SAM.GOV and Unique Entity Identifier (UEI) | EXIM.GOV. (n.d.). https://www.exim.gov/resources/uei.

Maryland
GOVERNOR'S OFFICE OF CRIME PREVENTION AND POLICY

Performance Management and Monitoring

Module 3

This presentation is intended for general education and/or informational purposes only and does not replace specific and independent professional advice nor constitutes legal guidance. Material contained herein developed based on information available as of June 25, 2024.

Topics

- Subrecipient Monitoring
  - Responsibilities and Best Practices
- Data Management & Reporting
  - Programmatic and Fiscal Reporting

Learning Objectives

- Define the Principles of Subrecipient Monitoring
- Identify effective Data Management practices

Subrecipient Monitoring

Terminology

- Federal Award
- Agreement
- Recipient
- Pass-Through Entity (PTE)*
  - Provides a subaward to a subrecipient to carry out part of a Federal program (2 CFR 200.74)
- Subaward
  - An award made by a PTE to a subrecipient for the purpose of carrying out a portion of the work funded by PTE's Federal award.
- Subrecipient
- Contractor

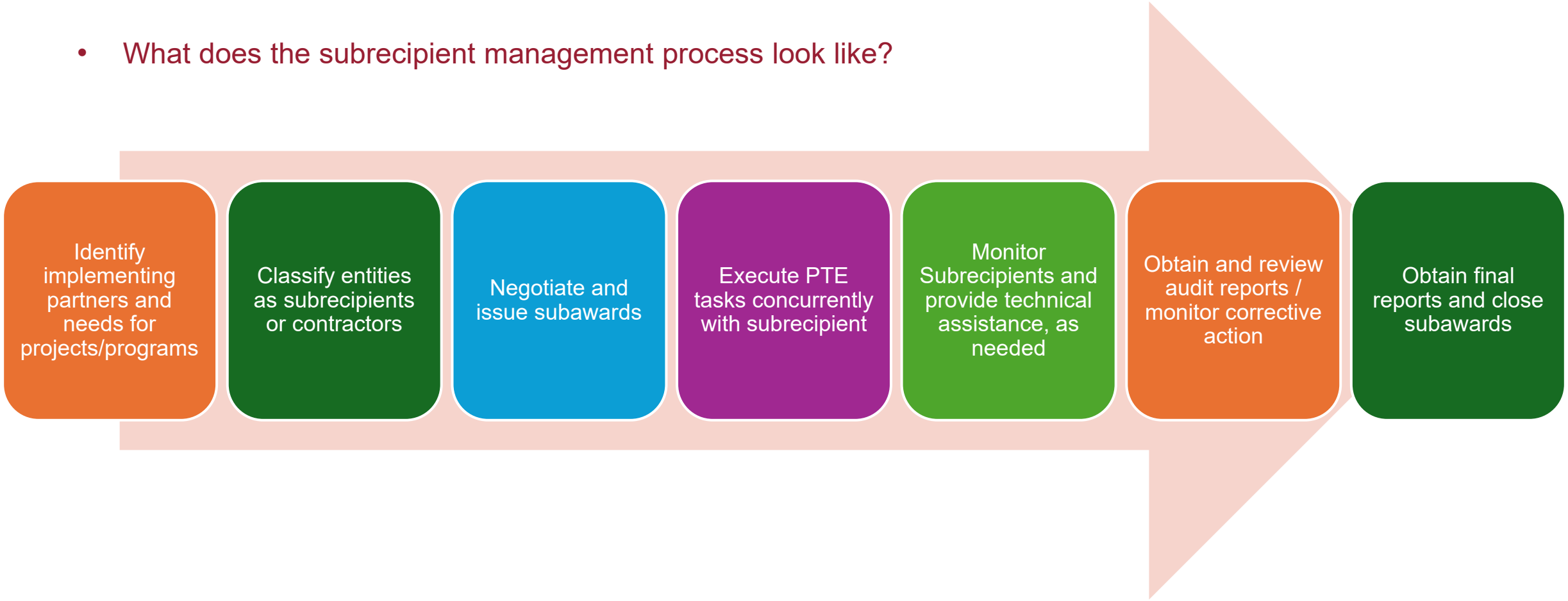
Pass-Through Entity Responsibilities

- Monitor and maintain oversight of the program or project to ensure goals and objectives are accomplished and federal funds (including match or cost share) are used appropriately.
- Make subrecipient-contractor determinations.
- Determine whether subrecipients are suspended or debarred prior to issuance of a subaward.
- Assess risk of noncompliance for each subrecipient.
- Issue subawards to entities classified as subrecipients.
- Monitor subrecipients.
- Close subawards.
- Address and resolve audit findings.
- Serve as the accountable entity and address performance issues consistent the subaward terms and conditions.
- Ensure compliance with applicable requirements under the federal award AND subaward agreement.

Tip: Proper entity determination is key – are they a beneficiary, a contractor or a subrecipient?

Pass-Through Entity Responsibilities

- What does the subrecipient management process look like?



Pre-Subaward

Tools & Corrective Actions

Pre-Award Phase

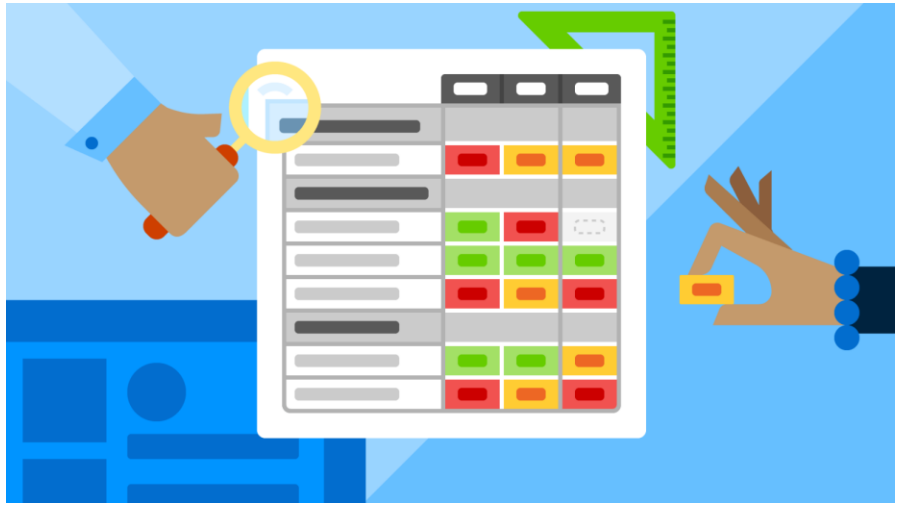
- Identify the requirements and methods for conducting a risk assessment and selecting subrecipients
- Identify specific items required to be in subaward agreements
- Determine and develop tools and resources needed to implement an effective monitoring program

Risk Assessment: Definition

2 CFR 200.322(b)

Risk assessments are used to evaluate a subrecipient risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward AND risk of fraud.

- Prior experience with same or similar activities
- New personnel or new accounting systems
- Results of Federal agency monitoring
- Results of previous audits
- Verify entity is not suspended or debarred



Risk Assessment

Other Factors to Consider

- History of performance and reporting
- Findings, significant deficiencies, material weakness in compliance or audit reports
- Having adequate:
  - Internal control structure
  - Budget controls
  - Written policies and procedures
  - Accounting systems
- Financial stability (liens, bankruptcy, lawsuits)
- Quality management systems and ability to meet management standards

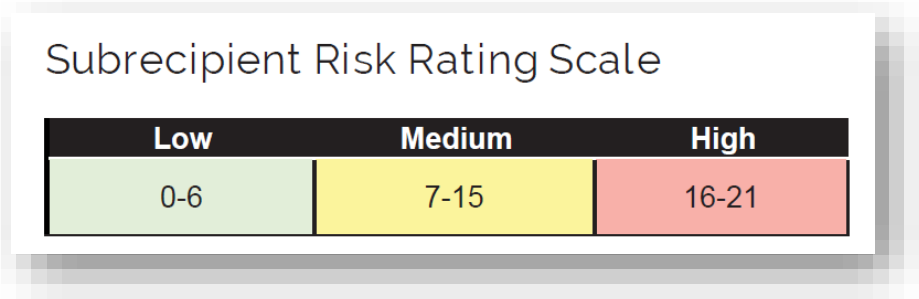
Risk Assessment: Tools

Subrecipient Questionnaire

- Determines a subrecipient organization's financial and management strength
- Helps assess risk and guides the monitoring plan
- Your Organization's Example: Subrecipient Organizational Capacity Questionnaire (SOCQ) (https://goccp.maryland.gov/wp-content/uploads/Subrecipient-Organizational-Capacity-Questionnaire.pdf)

TIP: Develop a Risk Rating Scale

- Subrecipient Risk Rating Scale & Monitoring Plan:
  - Used to determine and manage subrecipients' risk ratings (low, medium, high)
  - Identifies key areas of risk and corrective action measures



Risk Assessment Tools: SOCQ Example

GOCPP currently leverages Subrecipient Organizational Capacity Questionnaire (https://goccp.maryland.gov/wp-content/uploads/Subrecipient-Organizational-Capacity-Questionnaire.pdf)

- Aids in assessing pre-award risk and demonstrates compliance to Federal agencies
- Some key questions aim to establish when evaluating subrecipients:
  - Have adequate internal controls been established?
  - Do they have audit findings from previous awards?
  - Have financial tracking and accounting mechanisms been implemented?

Subrecipient Organizational Capacity Questionnaire (SOCQ)

Instructions: The Governor's Office of Crime Prevention and Policy's (GOCPP) desk review and site visit compliance areas, for issuing subaward, include administering a pre-award assessment tool to determine risk and monitoring levels. The SOCQ is a checklist used to review an applicant's organizational stability, financial management practices, and program operations. SOCQ is part of a complete application submitted in the Grants Management System (GMS) by the due date. In addition, applicants must upload supporting Policy and Procedure attachments in the "Document" section of the online GMS. This form must be reliable information collected from applicant entity's Chief Executive or Financial Officer.

Maryland
GOVERNOR'S OFFICE OF CRIME PREVENTION AND POLICY

Subaward Agreements

- Subaward agreements serve as the formal communication mechanism to subrecipients advising them of their responsibilities and classification as subrecipients.
- Pursuant to 2 CFR Part 200.332, Requirements for pass-through entities, the following data elements are required in all subawards. Formal modifications must be issued if any elements change.

Data Elements (Abbreviated)		
Subrecipient Name	Subrecipient's unique entity identifier	Federal Award Identification Number (FAIN)
Federal Award Date	Subaward Period of Performance Start and End Date	Subaward Budget Period Start and End Date
Amount of Federal Funds Obligated by this action to the subrecipient	Total Amount of Federal Funds Obligated to the subrecipient	Total Amount of the Federal Award committed to the subrecipient
Federal award project description	Name of Federal awarding agency, pass-through entity, and contact information for the PTE official	Assistance Listings number and Title
Identification of whether the award is R&D	Indirect cost rate for the Federal award	

Subaward Agreements

- In addition to the standard data elements, subrecipients are required to have registered in the System for Award Management (SAM) and to have obtained a unique entity identifier (UEI).
- Be aware of federal awarding agency-specific provisions that may be required for inclusion as well as specific terms, conditions, rules, and regulations that are required to flow down from the prime recipient to the subrecipient via the subaward, such as:
  - The terms and conditions within the prime award;
  - 2 CFR Part 200.215, “Never contract with the enemy”; and
  - 2 CFR Part 200.322, “Domestic preferences for procurements”.
- The Build America, Buy America Act is fully effective now.
  - Subawardees are required to comply with the provisions of the Build America, Buy America Act, which was included within IIJA.
  - Applies to ALL federal financial assistance agreements that include infrastructure projects, whether funded by IIJA or not.
  - Significant training and process design may be required to help subrecipients at multiple tiers understand both applicability and also waiver processes.
  - Each federal agency identifies covered programs and implementation timelines.

Specific Conditions

2 CFR 200.208 (https://www.ecfr.gov/current/title-2/section-200.208)

- Requiring payments as reimbursements
- Withholding authority to proceed to the next phase
- Requiring more detailed financial reports
- Requiring additional monitoring
- Requiring the non-Federal entity to obtain technical or training assistance
- Establishing additional prior approvals

Specific Conditions

Notification requirements

- Nature of the additional requirements
- Reason why additional requirements are being imposed
- Nature of the action needed to remove the additional requirement, if applicable
- Time allowed for completing the actions, if applicable
- Method for requesting reconsideration of the additional requirements imposed

Prompt removal when conditions are corrected

Post-Award

Management of Subrecipients

Subrecipient Management

Pass-through entities should provide the following to its subrecipients:

- Technical assistance
- On-going performance and financial management
- Financial and performance reporting requirements
- Annual review

Subrecipient Management

- PTEs must use the risk assessment and other data to build monitoring plans.
- This fulfills the risk-based monitoring requirement in 2 CFR Part 200.322.
- What are some types of variables to adjust for risk-based monitoring?
  - Expanded sample sizes
  - Conducting in-depth desk reviews or on-site procedures
  - Engaging an independent public accountant to conduct an audit or AUP
  - Requiring additional prior approvals or deliverables
  - Requiring reimbursement rather than advance payments

Post-Award

Monitoring

Monitoring: Resources

- Uniform guidance
- Enabling legislation, program regulations, awarding agency guidance
- DOJ Financial Guide
- Grant Agreement
- Audit reports and prior monitoring reports
- Associations and consultants

Monitoring: Policies and Procedures

Methods (i.e., risk assessment, desk reviews, on-site), procedures, and activities specify:

- **Who**: Who does the monitoring? Who gets monitored?
- **What** gets monitored: Which functions? Which activities?
- **Where**: What is done remotely? What is done on site?
- **When**: Timeframe and deadlines? How often?
- **How** do you measure: What tools, guides, and formats will be used?
- **How**: How do findings get resolved?

Monitoring: Tools and Guides

Subrecipient Monitoring Plan	Lays the framework for monitoring of subrecipients
Grant Invoice Template	A standard template for subrecipients to use for reimbursement
Grant Invoice Review Checklist	Checklist includes step-by-step process to review invoices submitted by subrecipients
Grant Performance Progress Template	Allows subrecipients to report on progress and challenges encountered throughout administration of the program

Monitoring: Methods

Desk monitoring

Reports review and analysis

On-site monitoring

- The DOJ Financial Guide states in the absence of site visits the PTE “should be familiar with the subrecipient’s financial operations and procedures, as well as their maintenance of current financial data such as timesheets, invoices, contracts, and ledgers that tie back to financial reports.”

Desk Monitoring

- Effective and cost-efficient
- Alternative, preparation for, or supplemental to on-site monitoring
- May lead to on-site monitoring
- Review of collected subrecipient information
  - To attain a better sense of potential ongoing issues
  - To identify and respond to rising issues
  - To focus future on-site reviews
- Should be formally documented

Reviewing Reports



Assure timeliness and accuracy of reports (financial and programmatic)



Assess progress in achieving goals



Identify trends (budget vs. actual expenditures vs. goals)



Coordinate review of fiscal and program reports together

On-Site Monitoring

Interviewing staff members

Reviewing administrative policies and procedures

Providing technical assistance

Assess programmatic and fiscal policies and procedures

Document and review areas of concern

Develop a corrective action plan if needed

Subrecipient Monitoring Best Practices

- Review tools and resources from Federal program and others
- Use a Risk Assessment to develop your monitoring plan
- Establish procedures for documentation
  - Reporting
  - Invoicing
  - Internal controls, written policies & procedures
- Verify good standing status of organization (suspension, debarment, excluded)
- Prepare to conduct at least annual monitoring based on risk:
  - Desk monitoring
  - Reports review and analysis
  - On-site monitoring
  - Ongoing monitoring
- Resolve any audit findings and/or corrective actions
- Not documented, not done

Subaward Closeouts

What is Closeout?

Subaward Closeout

- As we approach the end of the program road, each PTE must prepare for the timely closeout of subawards.
  - Closeouts of subrecipients' subawards must be completed within 90 days of the end of the prime project's period of performance; and
  - Management must incorporate the subrecipients' data, including any necessary corrections, into its final federal financial report (or final expenditure report) for filing with the prime recipient within 120 total days following the end of the prime award's period of performance.
- When working through the closeout process, one should be certain to inquire regarding items that may cause closeout to be delayed:
  - The final inventory for the project, including any dispositions or items left on-hand;
  - Unresolved audit findings; and
  - Whether any reported questioned costs resulting from monitoring or audits have not been removed from the financial reports due to disagreements or other matters.

Data Management & Reporting

Programmatic & Fiscal Reporting

Power of Data

- **High-quality data informs decision-making:** Data enables you to track progress, identify trends, and make informed decisions about resource allocation and program effectiveness
- **Stronger grant proposals:** Robust data strengthens grant proposals by demonstrating a track record of success and a clear understanding of the target population
- **Enhanced accountability:** Effective data management fosters transparency and accountability to grantors and stakeholders

Data Management Foundation



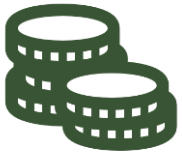
Data Management: Best Practices

- **Maintain data accuracy and consistency:** Ensure data is entered correctly and consistently throughout the grant period using standardized formats and definitions.
- **Promote a culture of data sharing:** Encourage open communication and collaboration around data collection and analysis within your team. Have a data input training session with subrecipients
- **Maintain record of documentation (on project and file level)**
  - Keep backup copies of performance data
  - Retention of Record Requirement: maintain paper, electronic and facsimile records for 3 years
- **Leverage a data tracking software system:** Reduces the risk of formatting consistency/error reduction
- **Regular data cleaning and verification:** Perform regular QA/QC on data to verify data and eliminate errors

Fiscal Reports



Focus on financial activities directly related to the grant.



Detail expenditures categorized by budget line items.



Explain any budget variances and provide justification for deviations from the original plan.



Ensure adherence to cost principles outlined in 2 CFR 200 (allowable vs. unallowable costs).

Programmatic Reports



Highlight program activities, achievements, and impact in relation to the stated goals and objectives of the grant.



Utilize data collected throughout the grant period to demonstrate progress towards those goals.

This can include data from surveys, performance metrics, program participation rates, and client testimonials.



Include success stories that showcase the positive outcomes of your program on beneficiaries.

Grant Reporting Best Practices



Read the Grant Agreement Thoroughly: Understand all reporting requirements, deadlines, and formatting specifications outlined by the grantor.



Start Early and Plan Ahead: Don't wait until the last minute. Allocate sufficient time to gather data, analyze results, and draft compelling reports.



Maintain Clear and Accurate Records: Meticulously track all financial transactions and program activities throughout the grant period. This ensures you have readily available information for report preparation.

Grant Reporting Best Practices



Clarity

Focus on Clarity and Conciseness: Strive for clear, concise, and well-organized reports that are easy for the reader to understand.



Data Visualization

Data Visualization is Key: Incorporate data visualization tools like charts, graphs, and tables to effectively showcase trends and program impact.



Success Stories

Highlight Success Stories: Weave in compelling narratives and success stories to personalize your report and illustrate the human impact of your work.



Proofread

Proofread Carefully Before Submission: Ensure your reports are free of typos and grammatical errors before submitting them to the grantor.

Validation: Compare Reporting and Data

Inevitably, your organization will gather a large amount of reporting data

- Validation requires comparing your fiscal, performance, and administrative reporting to ensure they convey the same “narrative”
- Some federal programs examine reporting and data ‘in concert’ to gain a full picture of recipient activity
- The following are questions you can use to interrogate and validate reporting:
  - Are performance metrics and total expenditures in alignment?
  - Are subrecipients reporting anomalous data (i.e., outliers)?
  - Are program and grants staff discussing subrecipient reporting together?

Validation: Performance Reporting

- Quarterly, semi-annual, or annual performance reporting a common requirement for federal awards
- Frequency and content for required reporting is program-specific
- DOJ Performance reports are submitted by recipients annually or semi-annually, depending on the award type
  - Semi-annual performance reports must be submitted within 30 days after the end of the reporting periods, which are June 30 and December 31

Tip: Federal Financial Reports and performance reports are not applicable for:

- State Criminal Alien Assistance Program
- Southwest Border Prosecution Initiative
- Northern Border Prosecution Initiative
- Bulletproof Vest Partnership Program

Maryland
GOVERNOR'S OFFICE OF CRIME PREVENTION AND POLICY

Program Development

Module 4

This presentation is intended for general education and/or informational purposes only and does not replace specific and independent professional advice nor constitutes legal guidance. Material contained herein developed based on information available as of June 25, 2024.

Topics

- Overview of Program Development and the Lifecycle
- Essential Components of a Grant Implementation Plan
  - Researching Funding Opportunities
  - Proposal Development
  - Budget Development
  - Regulatory Requirements
  - Performance Measurement
  - Risk Management
- GOCPP Application Requirements

Learning Objectives

- Define the Program Development lifecycle.
- Explain core concepts of program implementation planning.
- Identify strategies to research funding opportunities.
- Implement tips to developing compelling proposals.
- Discuss methods to accurately align costs associated with proposed activities to avoid over or under budgeting.
- Describe the importance of adhering to regulations.
- Identify practices for successful monitoring and evaluation.

Program Development

Overview

Systematic process of designing, planning, and implementing programs to achieve specific objectives and goals.

Lifecycle

- ***Needs Assessment***
- ***Planning***
- ***Implementation***
- ***Monitoring***
- ***Evaluation***
- ***Sustainability***

Exploring the Lifecycle

Needs Assessment

- Identify and analyze the needs, issues, or problems that the program aims to address.
- Gather data, conduct surveys and assessments, and consult with different stakeholders.

Role of federal and state grants:

To fund research, data collections, and analysis to identify and understand the community needs.

Planning

- Formulate strategies and action plans based on the findings from the needs' assessment.
- Set specific goals and objectives, define activities, create timelines, allocate resources, and develop a comprehensive program design.

Role of federal and state grants:

To provide resources for strategic planning, studies, and program development frameworks.

Exploring the Lifecycle

- Expectations for program design and development changed effective October 1, 2024.
- On the Federal level, 2 CFR Part 200.202 indicates:
  - Agencies are expected to encourage applicants to engage the applicable community that will be impacted during the design phase;
  - Agencies should identify how to extend eligibility requirements to include all potential applicants; and
  - Evidence, evaluations, and available data from past programs are expected to be considered by agencies in designing and developing programs.
- In practice, this means those who are applying for funds to implement programs are expected to identify how communities will be engaged AND what the results of such engagement look like.
- Performance measures may also be impacted as anticipated beneficiaries or anticipated program results are modified.
- In your funding requests and program design narratives, consider how to address these items and communicate them.







This Photo by Unknown Author is licensed under CC BY

Exploring the Lifecycle

IMPLEMENTATION

- Take action on the planned strategies and activities.
- Recruit and train staff, execute activities, and ensure the resources are used effectively to achieve the intended outcome.

Role of federal and state grants:

To cover staffing costs, training expenses, supplies, equipment, and material procurement, and other operational expenditures that are required to execute the program activities.

MONITORING

- Collect and analyze data during program implementation to track process and modify as needed.
- Ensure that the program is implemented as intended, identify challenges or changes of the plan, and provide timely feedback for improvements.

Role of federal and state grants:

To support the establishment of monitoring systems and data collection efforts.

Exploring the Lifecycle

EVALUATION

- Assess the effectiveness, efficiency, and impact of the program against its objectives and intended outcomes.
- Measure actual results with the expected outcome, identify strengths and weaknesses, and determine success and areas for improvement.

Role of federal and state grants:

To support evaluation studies to assess program effectiveness and impact.

SUSTAINABILITY

- Long-term viability and continuation of the program beyond its initial funding and implementation phase.
- Develop strategies for securing future funding, commit to successful components of the program, foster community and stakeholder support, and ensure that the program benefits endure over time.

Role of federal and state grants:

To help establish sustainability plans, capacity-building efforts, and secure additional funding/resources to ensure continuation of successful programs.

Key Takeaways



Program development involves foresight and planning for the following areas:

- Performance Planning
- Budgeting and Internal Controls
- Leveraging Award Proposal
- Staffing Plan



Avoid “building the plane as you fly”

- A common mistake is failing to plan until a grantee receives an award
- Can thwart progress and delay project milestones

Key Takeaways



Performance Planning

- Should reflect program goals led by key metrics
- Identify performance tracking software for data management
- Create a roadmap for program milestones



Budgeting and Internal Controls

- Establish fraud prevention and reporting processes
- Finalize internal control software



Leveraging Awarded Proposal

- Use the Awarded Proposal to guide program development
- Ensure key metrics, personnel, and objectives are reflected in planning



Staffing Plan

- Provide ongoing compliance training
- Recruit and maintain qualified staff at recipient and subrecipient level

Grant Implementation

Essential for organizations to secure, administer, and maximize the impact of grant funding to advance their mission and create positive change

Overview

Systematic administration and oversight of grants throughout the lifecycle – from the application stage to the closeout process.

Key Functions

- *Research and Identify Funding Sources*
- *Developing a Strong Proposal*
- *Developing a Grant Budget*
- *Regulatory Requirements*
- *Performance Measurement*
- *Risk Management*

Identifying Funding Opportunities

The practice of researching potential funding opportunities that align with the organization's mission and programmatic goals.

Funding Sources

Federal Grants

Offered by federal agencies:

- Department of Health and Human Services (HHS)
- Department of Housing and Urban Development (HUD)
- Substance Abuse and Mental Health Services Administration (SAMHSA)
- Centers for Disease Controls and Preventions (CDC)

State Grants

Offered by state agencies:

- State health education agencies, such as Maryland Department of Health
- State housing and community development agencies, such as the State of Maryland's Department of Housing and Community Development
- State departments of health or behavioral health, such as Maryland Department of Health (MDH)

Local Grants

Offered by city government agencies for programs targeting specific needs of the community. Such needs as:

- Rental subsidies
- Housing assistance
- Mental health parity initiatives
- Immunization programs

Private Grants

Offered by foundations, corporate-giving programs, and nonprofit organizations, such as:

- Abell Foundation, supporting "innovative [initiatives], ongoing community programs and services, and capital projects."

Funding Sources

- Certain federal and state programs require local funds in addition to any requested and awarded grant funds. These funds are often referred to as **match or cost share.**
- As of October 1, 2024, the term “match” is largely being phased out and considered under the “cost sharing” umbrella.
- When considering funding sources, be aware of cost sharing requirements and understand:
  - The sources of cost share funds (e.g., cash, in-kind contributions, volunteer services, etc.) must be included in the proposed budget;
  - Transactions considered or used to meet cost share requirements must be allowable; and
  - The dollar value of the proposed and accepted cost share as included in your subaward are binding and may only be changed with submission AND approval of a GAN.
- Quarterly reporting of cost share is required by GOCCP.
- Cost share funds must be liquidated within 30 days of the end of the period of performance, per GOCCP general conditions.
- Failure to meet cost sharing obligations may impact reimbursements.



Databases and Resources

Grants.gov

Primary source for federal grants, listing thousands of grant opportunities across different agencies.

SAM.gov (System for Award Management)

Provides information on federal grants and contracts and allows organizations to register for federal funding.

Foundation Directory Online (Foundation Center)

Offers access to a vast database of private foundation grants and funding opportunities.

State-Specific Grant Portals

Dedicated websites or portals listing grants available within the state, such as Maryland.gov.

Organization vs Funding Opportunities

Strategies to align funding opportunities with organizational goals and program needs.



Assess organizational priorities, strategic plans, and programmatic needs.



Research grants that specifically target areas aligned with your organization's mission, goals, and the needs of the community.



Tailor grant proposals to demonstrate how your organization's proposed activities align with the funder's priorities/criteria.



Build relationships with program officers from federal and state agencies who can provide insight on funding opportunities.



Attend workshops, conferences, and webinars hosted by applicable agencies who can provide valuable information and networking opportunities.

Notice of Funding Opportunity (NOFO)

What is a NOFO?

- A Notice of Funding Opportunity (NOFO) is the core solicitation document used to announce new grant programs.

When are they released?

- Some NOFOs are ‘one-off’ or irregular, dependent on discretionary congressional spending
- Others are regular, with many announcements released annually.

Do I really need to read the whole document?

- Yes, NOFOs are a key document and convey critical information such as eligibility and total funding.

NOFO Research Tips

NOFOs are lengthy - sometimes cumbersome - documents to comprehend

You should understand the components of the NOFO and identify some key pieces of information including:

- Eligibility
- Program Objectives
- Scope of Work
- Total Funding Amount
- Reporting Requirements & Special Conditions



Key Components of a NOFO



Eligibility

- Jurisdiction (e.g., State, local, territory, or tribal government)
- Eligible activities and costs



Program Objectives

- Alignment with awarding agency and program goals
- Organizational experience to implement successfully
- Scoring criteria



Total Funding Amount

- Funding thresholds (minimums and maximums)
- ROI, or “Is the juice worth the squeeze?”
- Competitive vs Non-Competitive



Reporting Requirements & Special Conditions

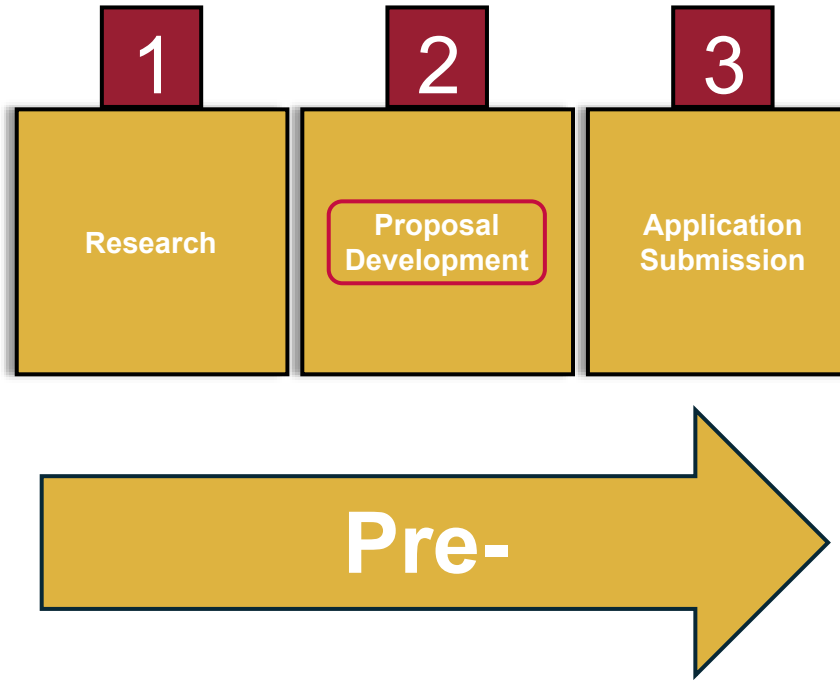
- Administrative burden
- Compliance expectations
- Existing organizational capacity

Grant Proposal Development

The preparation of compelling responses to funder requirements, aligning with the organization's strategic objectives

Overview

- After completing initial research and identifying a NOFO of interest, the proposal development process can begin.
- Proposal development can be resource intensive and strain capacity.
- Use NOFO research to weigh the organizational costs and benefits of pursuit.



Elements of a Proposal

The proposal is an essential document used by agencies to assess an organization's eligibility and capacity for an award.

A sample outline might include to following sections:

1. Title of the Program
2. Introduction/Executive Summary
3. History of the Organization/Organization's Background
4. Problem Statement/Needs' Assessment
5. Project Narrative/Detailed Program Description (Goals and objectives, outcomes, and implementation plan)
6. Evaluation Plan
7. Budget and Budget Justification
8. Plan for Funding Sustainability

Tip: Closely examine the NOFO for required proposal elements, as you may be deemed ineligible if all elements are not present.

Lifecycle of a Proposal

For a successful and compelling narrative, follow the lifecycle of the program development when drafting the proposal.

Needs Assessment

Clearly define the problem or need your program addresses.

Project Design and Implementation Plan

Outline goals, objectives, activities, timelines, and responsible parties.

Budget and Justification

Provide a detailed budget and justify the costs, ensuring that matching funds and cost-sharing requirements are met.

Evaluation Plan

Describe the methods of how the organization will measure the program's success, ensuring to use quantitative and qualitative data.

Sustainability Plan

Explain how the program will continue after the period of performance.

Proposal Writing Principles

1. Draft an outline.
2. Write as you speak – not overly formal or too casual
4. Double think your choice of words
4. Don’t exaggerate
5. Triple check your spelling and grammar
6. Use an “active voice”
7. Keep your thoughts/voice out of it
8. Limit the adjectives
9. Prove it



Proposal Best Practices

Whether competitive or non-competitive, strong proposals should follow these general best practices:

Connect	Tailor	Address	Leverage
Connect proposed budget and project narrative.	*Tailor proposal to NOFO scoring criteria.*	*Explicitly address program goals and objectives.*	*Leverage past performance statements to demonstrate success.*

Proposal Best Practices: Connect



CONNECT YOUR PROPOSED BUDGET TO THE PROJECT NARRATIVE



DEMONSTRATES YOUR ORGANIZATIONS THOUGHTFUL ALLOCATION OF RESOURCES TO AN AWARD AGENCY



ENSURES AT IMPLEMENTATION, APPROPRIATE RESOURCES ARE AVAILABLE TO COMPLETE OBJECTIVES



MINIMIZES FUTURE NEED FOR A BUDGET OR SCOPE REVISION

Proposal Best Practices: Tailor

Tailor your proposal to the NOFO's scoring criteria:

- Increases odds of receiving federal awards in a competitive grant
- Gives your organization insight into the awarding agency's priorities

Example: OJP competitive funding requirements

OJP screens applications to ensure they meet the basic minimum requirements prior to conducting the peer review. Although specific requirements may vary, the following are common requirements applicable to all OJP solicitations:

- The application must be submitted by an eligible type of applicant
- The application must request funding within programmatic funding constraints (if applicable)
- The application must be responsive to the scope of the solicitation
- The application must include all items necessary to meet the basic minimum requirements

Proposal Best Practices: Address

Explicitly address program goals and objectives:

- Imbue proposal with obvious references to program goals
- Doing so simplifies the application review process for the awarding agency
- Demonstrates program alignment and NOFO comprehension

Example: FY24 OJJDP Grant Program Goals

Solicitation Goals and Objectives

Goals and Objectives

Effective juvenile justice systems prevent the institutionalization of status offenders, separate juveniles from adult inmates, remove juveniles from adult jails and lockups, and reduce racial and ethnic disparities. These systems also promote positive youth development with effective programs, training, treatment, prevention, diversion, rehabilitation, and research efforts. The purpose of the Title II, Part B Formula Grants Program is to assist states in improving their juvenile justice systems through a combined effort of direct funding and training and technical assistance.

Proposal Best Practices: Leverage



Leverage past performance to demonstrate success



Use previous private, non-profit, or government grant successes in the narrative



Examples should be relevant to the scope of work and discuss outputs



TIP: Grantees designated as “High-Risk” must disclose this to DOJ and provide justification

Budget Development

Accurately aligning costs associated with proposed activities, ensuring financial feasibility and alignment with funder guidelines

Components of a Grant Budget

Budget Line Items
Personnel Expenses
Salary and Wages
Fringe Benefits *(Insurance, PTO, Retirement, Employee Discounts, etc.)*
Non-Personnel Expenses
Travel
Supplies
Equipment
Consultants/Contractual Services
Construction
Other Direct Costs
Indirect Costs (Overhead costs for the organization to operate)

Actual Budgets vs. Proposed Budgets

Proposed

Drafted during the planning phase.

- Outlines the estimated expenses and income for a future project or performance period.
- Blueprint of how anticipated funds will be utilized to achieve project objectives.
- Used to seek funding.
- Budgets can be adjusted and refined based on feedback, changes in project scope, or new information during the funding application process.

Actual

Draft during the award execution phase.

- Tool for monitoring and controlling actuals spending against the planned budget, and tracks financial performance, manage cash flow, and ensures financial accountability.
- Compared to proposed budgets to assess financial performance, identify areas of over-and-under spending, and to make informed decision for future financial planning,

Example of an SF424 Budget Template

BUDGET INFORMATION - Non-Construction Programs

OMB Number: 4040-0006
Expiration Date: 02/28/2025

SECTION A - BUDGET SUMMARY

Grant Program Function or Activity (a)	Catalog of Federal Domestic Assistance Number (b)	Estimated Unobligated Funds		New or Revised Budget		
		Federal (c)	Non-Federal (d)	Federal (e)	Non-Federal (f)	Total (g)
1.		$	$	$	$	$
2.						
3.						
4.						
5. Totals		$	$	$	$	$

Standard Form 424A (Rev. 7- 97)
Prescribed by OMB (Circular A -102) Page 1

Example of an SF424 Budget Template

SECTION B - BUDGET CATEGORIES

6. Object Class Categories	GRANT PROGRAM, FUNCTION OR ACTIVITY (1)	(2)	(3)	(4)	Total (5)
a. Personnel	$	$	$	$	$
b. Fringe Benefits					
c. Travel					
d. Equipment					
e. Supplies					
f. Contractual					
g. Construction					
h. Other					
i. Total Direct Charges (sum of 6a-6h)					$
j. Indirect Charges					$
k. TOTALS (sum of 6i and 6j)	$	$	$	$	$
7. Program Income	$	$	$	$	$

Authorized for Local Reproduction

Standard Form 424A (Rev. 7- 97)
Prescribed by OMB (Circular A -102) Page 1A

Example of an SF424 Budget Template

SECTION C - NON-FEDERAL RESOURCES

(a) Grant Program	(b) Applicant	(c) State	(d) Other Sources	(e)TOTALS
8.	$	$	$	$
9.				
10.				
11.				
12. TOTAL (sum of lines 8-11)	$	$	$	$

SECTION D - FORECASTED CASH NEEDS

	Total for 1st Year	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
13. Federal	$	$	$	$	$
14. Non-Federal	$				
15. TOTAL (sum of lines 13 and 14)	$	$	$	$	$

SECTION E - BUDGET ESTIMATES OF FEDERAL FUNDS NEEDED FOR BALANCE OF THE PROJECT

(a) Grant Program	FUTURE FUNDING PERIODS (YEARS) (b)First	(c) Second	(d) Third	(e) Fourth
16.	$	$	$	$
17.				
18.				
19.				
20. TOTAL (sum of lines 16 - 19)	$	$	$	$

SECTION F - OTHER BUDGET INFORMATION

21. Direct Charges:	22. Indirect Charges:
23. Remarks:	

Authorized for Local Reproduction

Standard Form 424A (Rev. 7- 97)
Prescribed by OMB (Circular A -102) Page 2

Elements of a Proposal Example: Budget Narrative

- Let's use an example from OJJDP's FY24 Title II Formula Grants Program:
- The NOFO states the following:

> Applicants are required to provide a budget breakdown and budget narrative detailing how program funds will be allocated throughout the award period. The proposed budget must be (1) complete, allowable, and cost effective (e.g., reasonable, allocable, and necessary for project activities) in relation to the proposed activities and (2) include a narrative to justify proposed project activities. The budget narrative should demonstrate generally how the applicant will maximize cost effectiveness of grant expenditures. The proposed budget for this award should account for the 4-year budget period of October 1, 2024 to September 30, 2028. A sample Title II budget template can be found here.

- At the **minimum,** our budget narrative should include:
  - Budget breakdown linked with eligible proposed activities
  - Allowable costs necessary to the scope of the program
  - Explicit justification of expenses related to proposed activities

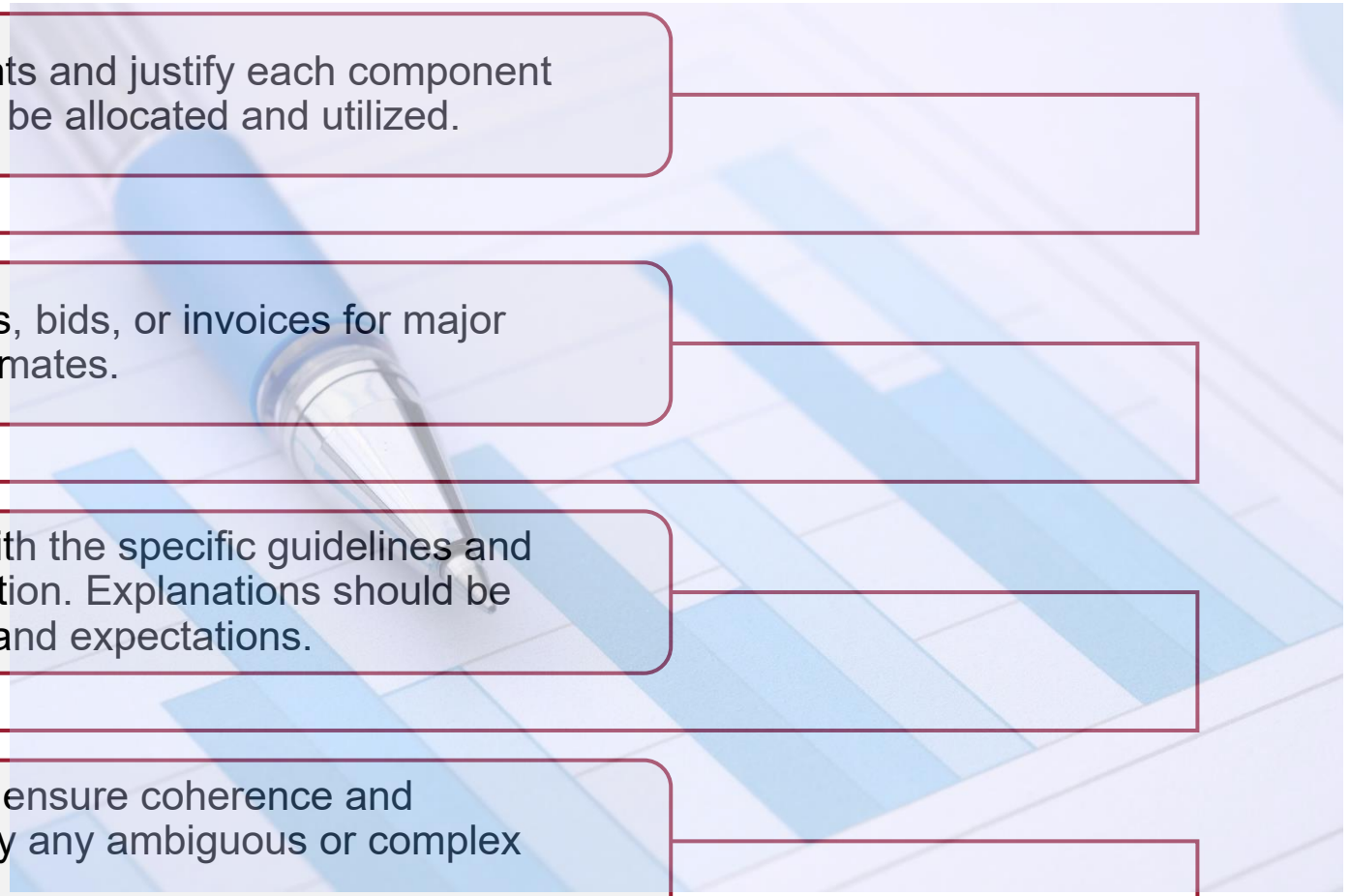
- TIP: Notice the example's link to a budget template! Awarding agencies often provide materials to ease grantee burden.

Tips for a Compelling Budget Narrative

- Clearly explain why each budget line is necessary. For example, instead of stating “Personnel Costs”, specify the roles and program responsibilities of each staff and how their expertise will contribute to achieving the project goals. Demonstrate how each budget item directly supports the project’s objective.
- Breakdown costs into specific components and justify each component separately, explaining how the funds will be allocated and utilized.
- Emphasize cost efficiency and demonstrate that budget items are necessary and cost-effective. Compare costs to industry standards or similar projects to show that your budget is reasonable and competitive.
- Write in clear, straightforward language to ensure that funders can easily understand the rationale behind each budget item. Avoid jargon or technical terms.

Tips for a Compelling Budget Narrative

- Breakdown costs into specific components and justify each component separately, explaining how the funds will be allocated and utilized.
- Include supporting documentation (quotes, bids, or invoices for major budget items), validating your budget estimates.
- Ensure that the budget narrative aligns with the specific guidelines and priorities outlined by the funding organization. Explanations should be tailored to address the funder's interests and expectations.
- Review your budget narrative carefully to ensure coherence and completeness. Revise as needed to clarify any ambiguous or complex explanations.



Monitoring and Evaluation

Ensuring activities are on track and outcomes are achieved as planned through evaluation assessments.

Setting Measurable Goals and Objectives

The Importance of Goals and Objectives

Goals and objectives clarifies what success looks like for the program.

Goals and objectives allow stakeholders to track progress, assess outcomes, and make data-drive decisions.

Measurable goals facilitate accountability and transparency in program management and reporting.

Monitoring Progress: Tools and Techniques

Logic Models

Visual representations that outline the logical sequence of program components and expected outcomes.

Performance Metrics

Quantitative measures used to assess progress towards goals for number of clients served, percentage increase in patient satisfaction, etc.

Data Collection Methods

Surveys, interviews, focus groups, and data analytics tools to gather qualitative and quantitative data on program effectiveness.

Evaluating Program Outcomes

Determining Effectiveness

Compare actual outcomes to expected goals to assess whether objectives were achieved.

Informing Future Improvements

Consider using evaluation findings to identify strengths, weaknesses, and areas for improvement.

Monitoring Protocol and Schedule

Subrecipient Monitoring Plan	Lays the framework for monitoring of subrecipients
Grant Invoice Template	A standard template for subrecipients to use for reimbursement
Grant Invoice Review Checklist	Checklist includes step-by-step process to review invoices submitted by subrecipients
Grant Performance Progress Template	Allows subrecipients to report on progress and challenges encountered throughout administration of the program

Identifying and Mitigating Risks

Anticipating and managing potential risks to safeguard the implementation and outcomes of grant programs.

Common Risks

Compliance Failure	Failure to adhere to the program's grant terms, regulations, and reporting requirements.
Exceeding Budgets	Spending more funds than allocated due to unforeseen expenses or mismanagement.
Implementation Delays	Commencing the project at a later time than performance period due challenges or other factors.
Poor Performance	Failure to achieve expected outcomes and deliverables.

Risks Identification and Mitigation Techniques

Registers

Maintain documentation of risks, potential impact, and chances of occurrence.

SWOT

Assess the strengths, weaknesses, opportunities, and threats to help identify risks.

Consultations

Ask stakeholders to identify risk from their perspectives and develop mitigation strategies.

Monitor

Continuously track project progress and financial performance to detect and address risks timely.

Plan

Develop different strategies to mitigate the impact of risks that have been identified.

Communicate

Communicate with stakeholders to ensure awareness of risks and mitigation efforts.

Federal Application Requirements

Programmatic and Fiscal Components

Applying for DOJ Grants

- DOJ uses the JustGrants (https://justicegrants.usdoj.gov/training/application-submission-guide.pdf) grants management platform for application submission
- However, applicants should still submit the following forms in Grants.gov
  - SF-424: Application for Federal Assistance
  - SF-LLL: Disclosure of Lobbying Activities
- TIP: JustGrants and Grants.gov may have separate deadlines
- Ensure your Unique Entity Identifier (UEI) is up-to-date on SAM.gov
  - Formally know as a 'DUNS number'
  - UEI is renewed **annually**

Application Submittal: JustGrants

- JustGrants includes a role for an Application Submitter
  - Up to three Application submitters can be added to a single application
- According to the DOJ's *Application Submission Job Aid Reference Guide* the following are responsibilities for Application Submitters:
  - Identifying forms needed to submit an application
  - Complete a web-based budget form
  - Complete an application on behalf of an entity, including certifying the information
  - Submit the application in JustGrants
- After submittal you can track application status within the program



Application Review Process

- After application submittal, the awarding agency will initiate their review process
- Per the DOJ Financial Guide this may include reviewing:
  - Applicant Type
  - Pre-Award Risk Assessment
  - DOJ
  - High-Risk Grantee Designation
  - Audit issues
  - Applicant Federal Debt
  - UEI and Active Registration in SAM.gov
- In addition to these items, agencies will conduct a financial analysis of an application
- **Takeaway:** Use the Scoring Criteria and review process to your advantage; understanding how and what an agency reviews can make your application more competitive

Maryland
GOVERNOR'S OFFICE OF CRIME PREVENTION AND POLICY

Internal Controls / Policies and Procedures

Module 5

This presentation is intended for general education and/or informational purposes only and does not replace specific and independent professional advice nor constitutes legal guidance. Material contained herein developed based on information available as of June 25, 2024.

Agenda

- Overview and Impact of Internal Controls
  - *Common Frameworks and Application of Components*
  - *Fraud and Error Prevention Practices*
- Applicable Uniform Guidance Requirements
- SOCQ Policies and Procedures
- Internal Controls Common Challenges and solutions

Learning Objectives

- Describe internal controls and their role in grants management practices
- Recognize various control activities that ensure compliance and safeguard assets
- Implement and document control activities
- Employ strategies for preventing, detecting, and responding to fraud
- Explain the importance of leveraging monitoring tools and techniques
- Identify best practices for maintaining written documentation

Internal Controls and Grants

Internal Control
Framework

Aim to ensure compliance with award requirements as well as accurate and complete reporting in a cost effective, efficient manner.

Involves implementing processes and systems, enabling the organization to operate efficiently, manage finances and accounting practices, produce reliable reports and comply with internal policies.

Components

- ***Control Environment***
- ***Control Activities***
- ***Risk Assessment***
- ***Information and Communication***
- ***Monitoring***

Internal Control

Common Frameworks

The Green Book

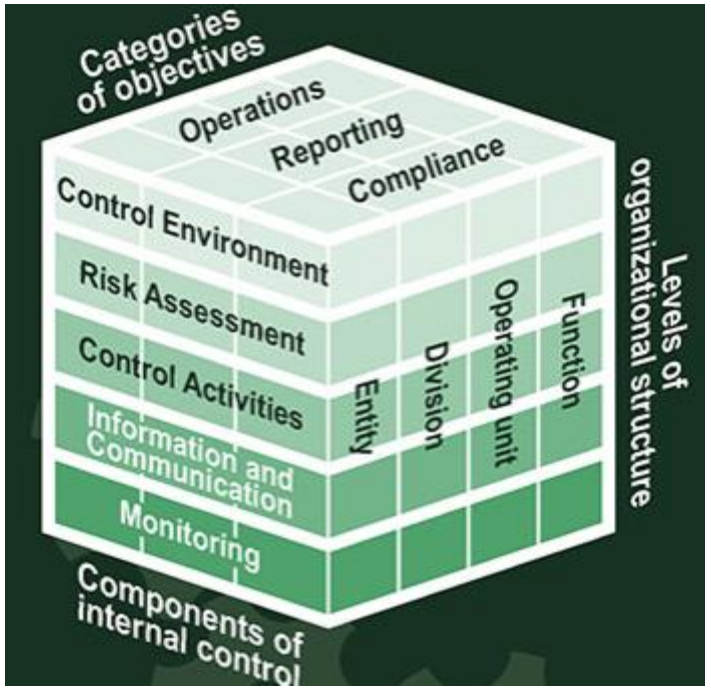
- Sets internal control standards for Federal entities.
- Revised Sept 10, 2014, and is maintained by GAO.
- Effective tool for federal, state, or local governments Program Managers, Performance or Financial Auditors, and Supervisors to ensure compliance with policies and procedures.

Tip: The DOJ Financial Guide cites both The Green Book and COSO's guidance as useful resources to design an internal control framework and test it.

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control-Integrated Framework (ICIF)

Mission: To help organizations improve performance by developing thought leadership that enhances internal control, risk management, governance and fraud deterrence.

- Created in 1992 and updated in 2013.
- Provides guidance to private and non-profit entities for the establishment of internal control processes.
- The framework is organized by the same five components as The Green Book



Internal Control Components

- Let's discuss each component and types of controls.
- How does one document controls?
- How might the Uniform Guidance revisions effective October 1st impact audit considerations?



Uniform Guidance Internal Control Requirement

200.303, *Internal control*.

- The recipient and subrecipient must:
  - (a) Establish, document, and maintain effective internal control over the Federal award that provides reasonable assurance that the recipient or subrecipient is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should align with the guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control-Integrated Framework" issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).
  - (b) Comply with the U.S. Constitution, Federal statutes, regulations, and the terms and conditions of the Federal award.
  - (c) Evaluate and monitor the recipient's or subrecipient's compliance with statutes, regulations, and the terms and conditions of Federal awards.
  - (d) Take prompt action when instances of noncompliance are identified.
  - (e) Take reasonable cybersecurity and other measures to safeguard information including protected personally identifiable information (PII) and other types of information. This also includes information the Federal agency or pass-through entity designates as sensitive or other information the recipient or subrecipient considers sensitive and is consistent with applicable Federal, State, local, and tribal laws regarding privacy and responsibility over confidentiality.

Types of Internal Controls

Types of Internal Controls

- Preventive
- Detective

Examples

- Policies and Procedures
- Training
- Management Reviews
- Reconciliations
- Segregation of Duties
- Monitoring (e.g., Internal Audit or Internal Compliance)
- Reporting



Internal Controls

Whistleblower Protections (200.217)

- This section is new.
- Indicates an employee of a recipient or subrecipient “must not be” discharged, demoted, or otherwise discriminated against as reprisal for providing certain disclosures.
- The recipient and subrecipient must inform their employees in writing of their rights and protections under applicable law.

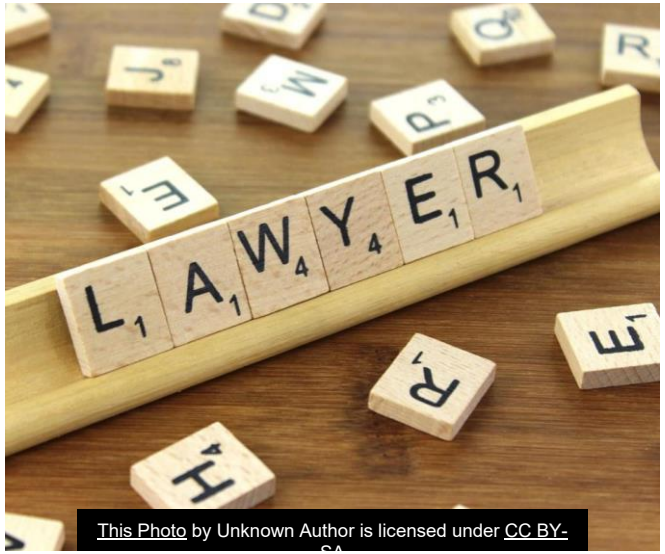
Internal Controls

Mandatory Disclosures – 2 CFR Part 200.113

- Previously, the requirement was to timely disclose all violations of certain criminal laws that could potentially affect the federal award.
- Mandatory disclosures will now have to be made promptly, in writing, to the Federal agency, the agency's Office of Inspector General, and PTE (if applicable) if credible evidence of a criminal law violation involving fraud, conflict of interest, bribery, or gratuity violations exists.
- In addition to the disclosure requirement noted above, you will likely also be required to disclose the matter as part of integrity and performance reporting in SAM.gov. *See Appendix XII to the Uniform Guidance for additional detail.*
- Be aware that the GOCPP standard terms require immediate reporting of credible evidence of fraud, waste, abuse, or other misconduct.



This Photo by Unknown Author is licensed under CC BY-NC



This Photo by Unknown Author is licensed under CC BY-SA

Policies & Procedures

Role of Policies & Procedures



Policies and Procedures are not just a best practice, they are required by:

2 CFR 200.303

DOJ Financial Guide



Benefits:

Clear segregation of duties between staff

Ensures operational consistency

Helps demonstrate and ensure compliance with Federal agencies

Developing and Documenting Procedures

- Policies and procedures must be **documented** and consider regulatory and program-specific requirements
- Grantees should consult stakeholders when developing procedures including:
  - Staff
  - Subrecipients
  - Federal awarding agency
- Policies should clearly state and comply with key areas:
  - Financial Management
  - Procurement
  - Conflicts of Interest
  - Time and Effort Reporting
  - Reporting
  - Record Retention
- Have clear policies and procedures around corrective actions to address issues

Written Policies

Conflicts of Interest

Written policies governing conflicts of interest are required per 2 CFR 200.318(c)

- "…must maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest."

Conflicts arise when any of the following have a financial or alternative interest in the awarding process:

- Employees, officers, agents, or board members
- Immediate family
- Partners
- "…an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract."

Internal Control Policy

SOCQ Example

- GOCPP currently leverages Subrecipient Organizational Capacity Questionnaire. (https://goccp.maryland.gov/wp-content/uploads/Subrecipient-Organizational-Capacity-Questionnaire.pdf)
- SOCQ provides proactive insight into subrecipient internal control policies and capacity
- Important capacities evaluated by the form include:
  - Past compliance with Single Audit requirements.
  - Established financial management systems.
  - Inclusion of budgetary controls preventing obligations exceeding the approved budget.

TIP: The DOJ Financial guide states “Recipients must have a financial management system in place that is able to record and report on the receipt, obligation, and expenditure of grant funds.

Subrecipient Organizational Capacity Questionnaire (SOCQ)

Instructions: The Governor's Office of Crime Prevention and Policy's (GOCPP) desk review and site visit compliance areas, for issuing subaward, include administering a pre-award assessment tool to determine risk and monitoring levels. The SOCQ is a checklist used to review an applicant's organizational stability, financial management practices, and program operations. SOCQ is part of a complete application submitted in the Grants Management System (GMS) by the due date. In addition, applicants must upload supporting Policy and Procedure attachments in the "Document" section of the online GMS. This form must be reliable information collected from applicant entity's Chief Executive or Financial Officer.

Maryland
GOVERNOR'S OFFICE OF CRIME PREVENTION AND POLICY

Record Retention Policy Considerations

- Compliance with Legal and Regulatory Requirements
  - Federal / State / Local laws
  - Specific Terms and Conditions of the Grant Agreement
- Retention Period
- Types of Records to Retain
- Secure Storage methods
- Regular Reviews and Audits
- Disaster Recovery and Backup Plans
- Disposal of Records
- Ongoing Monitoring to ensure compliance with Retention Policy

Navigating Through Common Challenges

Common Challenges & Solutions

Identifying and mitigating risks	Use proactive risk management planning
Handling Non-Compliance and Corrective Actions	Develop action plans
Managing Changes in Grant Requirements	Stay informed and communicate with your awarding agency
Ensuring Accurate Reporting	Establish reporting calendars and templates

Audit Readiness Best Practices

Establishing Strong Internal Controls:	• Build a culture of compliance
Developing Clear Policies and Procedures:	• Regular reviews and updates
Ensuring Compliance with 2 CFR 200 and DOJ Financial Guide:	• Self-assessments and audits
Regular Training for Staff:	• Keep staff informed about updates
Using Technology:	• Leverage grant management software