WELCOME!

King County's grant programs require all participants to complete a two-part educational program on award management.

Completion of both parts is required before your award agreement is finalized.

Today's Part 2 Education covers:
  * Monitoring
   * Record Collection/Retention
   * Reporting Requirements
    * Audit
    * Closeout

Presenters:
- Laura Otanez, KC
- Anna Wade, WOB
- Sheryl Petersen, KC
- Lynn McKiernan Ngari, KC

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AGENDA TOPICS – PART 2

Purpose: Supported by best practices, real-life examples and application of the principles of grants management, the responsibility of stewarding a Federal grant award will be shared in a straightforward and clear presentation with reference and glossary material for use throughout the life of the grant and closeout period.

Part 2 Objectives:

Participants will learn about the distinct roles and responsibilities of the Federal Government, King County, subrecipients, and sub awardees in relationship to:
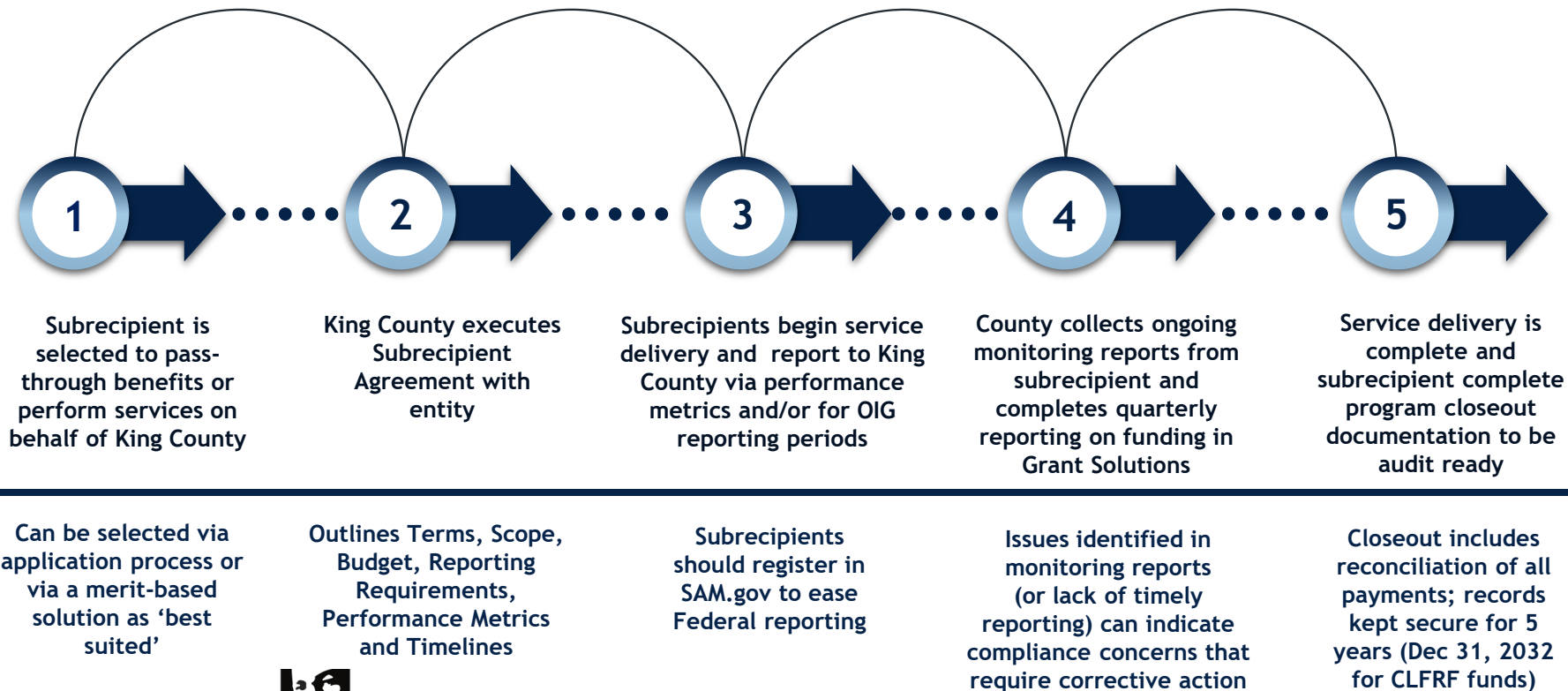
- Monitoring

- Record Collection and Record Retention

- Reporting Requirements

- Audit

- Closeout

2

Subrecipient Objectives
Part 2

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SUBRECIPIENT PROCESS OUTLINE

1

Subrecipient is selected to pass-through benefits or perform services on behalf of King County

Can be selected via application process or via a merit-based solution as 'best suited'

2

King County executes Subrecipient Agreement with entity

Outlines Terms, Scope, Budget, Reporting Requirements, Performance Metrics and Timelines

3

Subrecipients begin service delivery and report to King County via performance metrics and/or for OIG reporting periods

Subrecipients should register in SAM.gov to ease Federal reporting

4

County collects ongoing monitoring reports from subrecipient and completes quarterly reporting on funding in Grant Solutions

Issues identified in monitoring reports (or lack of timely reporting) can indicate compliance concerns that require corrective action

5

Service delivery is complete and subrecipient complete program closeout documentation to be audit ready

Closeout includes reconciliation of all payments; records kept secure for 5 years (Dec 31, 2032 for CLFRF funds)

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MONITORING

THE PURPOSE OF MONITORING

➢ To ensure that the subrecipient has the necessary structure, policies, systems, and controls in place to manage and accomplish the sponsored project funding objectives.

➢ To ensure that the subrecipient is making progress towards the performance goals of the project.

➢ To ensure costs associated with the progress are necessary, reasonable, and allocable to the work completed
  ➢ Expenditures are tracked, invoiced and paid
  ➢ The activity carried out is in compliance with terms and conditions of the grant requirements, such as the stated scope of work, timeline, and budget.

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MONITORING PLAN AND SCHEDULE

An initial risk assessment of each subrecipient and subawardee, based on common factors, will identify the level of oversight and number of monitoring visits that should occur throughout the life of the grant.

Execute Risk Assessment	Set Monitoring Schedule	Monitor Grantees

For each, the monitoring review process includes:

Conduct Monitoring Using Checklist	Issue Monitoring Letter	Clear any Findings	Work with County for Technical Assistance

* At least one review should be conducted prior to grant closeout

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INTERNAL MONITORING

➢ Each agency is highly encouraged to create a checklist of documentation that needs to be collected and maintained (one can be provided to you upon request).

➢ For a small agency without a monitoring department, someone else in your organization will need to take on the monitoring responsibilities.
  ➢ This could be your Program or Finance Director for example.

Monitoring

KING COUNTY MONITORING PLAN AND SCHEDULE
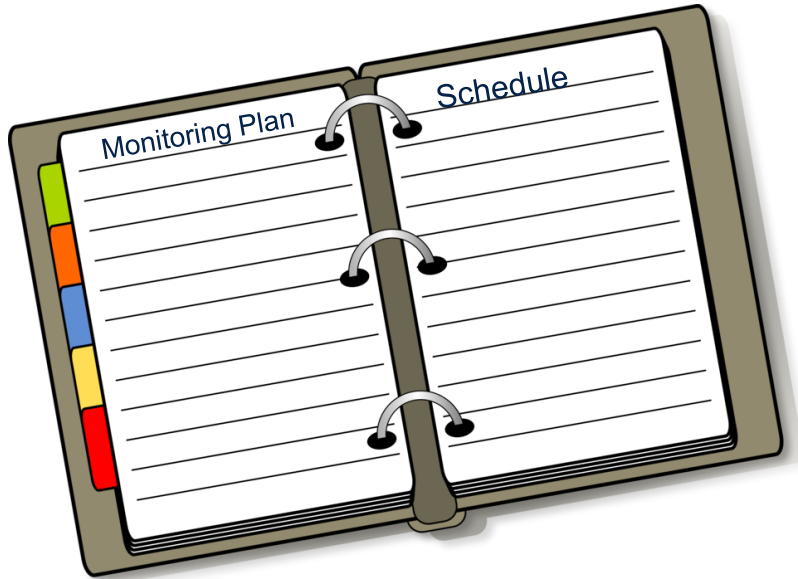
➢ King County will develop and document a plan for each subrecipient.

➢ This monitoring plan will be developed based on the subrecipient's risk assessment.

  ➢ If a recipient is determined to be high risk, King County will monitor more frequently.

KING COUNTY'S SUBRECIPIENT MONITORING PLAN AND SCHEDULE

Monitoring Plan

Schedule

➢ If a King County Subrecipient passes Federal funds through to their Subawardees, a monitoring plan for each Subawardee must be developed and implemented by the Subrecipient.

➢ A monitoring plan should be developed by the Subrecipient based on the subawardee's risk assessment.

    ➢ If a subawardee is determined to be high risk, monitor more frequently or require a fiscal sponsor.

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IMPLEMENTATION OF MONITORING

At a minimum, a subrecipient monitoring plan should include:

➢ Regular communication between the County and the subrecipient to ensure adequate progress is being made

➢ Reviewing and approving technical or progress reports

➢ Verifying expenses align with the period of performance or approved budget

➢ Ensuring the subrecipient's administrative and financial management are in accordance with the subaward agreement, regulations, and requirements

➢ Ensuring deliverables are completed and delivered in a timely manner

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MONITORING PLAN GUIDANCE

➢ Uniform Guidance identifies:

    ➢ Actions the County may take when addressing subrecipient award management issues

    ➢ Specific conditions that may be placed on a subaward either at the time of the award or during the post award phase

    ➢ Remedies for noncompliance the County may take when specific conditions cannot address the subrecipient management issues or when the management issues are a violation of the subaward terms and conditions

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Check Your Knowledge

True or False:

Monitoring is the sole responsibility of the County and subrecipients are not required to participate in monitoring.

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MONITORING - KNOWLEDGE CHECK

True or False:

Monitoring is the sole responsibility of the County and subrecipients are not required to participate in monitoring.

Correct Answer: False – all parties involved will be required to participate in monitoring efforts.

MONITORING - KNOWLEDGE CHECK

Which of the following is NOT included in the grantee monitoring review process?

a) Issue a monitoring letter
b) Grantee submits a report of monitoring findings
c) Conducting monitoring
d) Work with county on technical assistance

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Which of the following is NOT included in the grantee monitoring review process?

a) Issue a monitoring letter
b) Grantee submits a report of monitoring findings
c) Conducting monitoring
d) Work with county on technical assistance

Correct Answer: b) Grantee submits a report of monitoring findings.

True or False:

If classified as a high-risk subrecipient, you will not receive any funds

MONITORING - KNOWLEDGE CHECK

True or False:

If classified as a high-risk subrecipient, you will not receive any funds

Correct Answer: <mark>False</mark>

Your classification will not impact your ability to receive funds. However, be prepared to participate in an increased level of monitoring, increased technical assistance, and more conversations with the county.

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True or False:

It is important that I familiarize myself with 2 CFR 200, 2 CFR 200.207 (Standard Application Requirements), and 2 CFR 200.338 (Restrictions on Public Access to Records).

MONITORING - KNOWLEDGE CHECK

True or False:

It is important that I familiarize myself with 2 CFR 200, 2 CFR 200.207 (Standard Application Requirements), and 2 CFR 200.338 (Restrictions on Public Access to Records).

Correct Answer: <mark>True</mark>

It is important that all parties are familiar with these codes as they identify subrecipient management issues, conditions placed on the subaward, and remedies for noncompliance

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MONITORING - KNOWLEDGE CHECK

What are some risk considerations when conducting monitoring?

a) Dollar amount of funding awarded
b) Existing financial policies and procedures and control mechanisms
c) Any known fraud or assessment of high susceptibility for fraud in any programs
d) All of the above

King County

What are some risk considerations when conducting monitoring?

a) Dollar amount of funding awarded
b) Existing financial policies and procedures and control mechanisms
c) Any known fraud or assessment of high susceptibility for fraud in any programs
d) All of the above

Correct Answer: d) All of the above. These are all considerations when conducting monitoring

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RECORD COLLECTION
&
RECORD RETENTION

RECORD RETENTION REQUIREMENTS

Records must be maintained for a period of six years from end of grant period. For purposes of Subrecipient Agreements, consistent with State and Federal requirements, the record retention period for CLFRF ends **December 31, 2032**.

Recipients of Federal funds must maintain and make available:

➤ Contracts and subcontracts including all amendments

➤ Procurement documents

➤ Policies and Procedures/Standard Operating Procedures

➤ All design documents required, per the contract

➤ All construction documents required, per the contract (if applicable, Change orders)

➤ Invoices including all supporting documents

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RECORD RETENTION REQUIREMENTS…CONTINUED

➢ Work Orders, Task Orders, etc.

➢ All Payroll documents including signed and approved timesheets and Davis Bacon reporting (as applicable)

➢ Check or receipt copies

➢ Minority and Women-Owned Business Enterprise (MWBE) documents

➢ All Audit reports

➢ Quality Improvement plan

➢ Agency and subrecipient monitoring reports

➢ Duplication of Benefits analysis

➢ Eligibility documentation

➢ Cost Analysis or Cost Estimate

➢ When in doubt, save it for the retention period

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WHY SO MUCH DOCUMENTATION?

➢ Federal grants have Federal mandates attached to their utilization. To receive the Federal money, an entity must follow the Federal guidelines.

➢ Grant money is not "free money". To ensure taxpayer transparency, grant requirements require detailed documentation.

➢ Subrecipient's records must identify the source and application of funds for Federally funded activities. These must be supported by source documentation.

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FILE ORGANIZATION AND MAINTENANCE

➢ If records required to be retained are kept electronically, it is highly recommended that they be kept in or moved to a shared network drive. If records are to be kept electronically, please consult with your respective information technology department.

➢ If paper records are put in an offsite or onsite storage area, they should have a label indicating what they are, the department and person responsible for them with phone number, and a "destroy by" date.

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RETENTION OF RECORDS

For purposes of Subrecipient Agreements, consistent with State and Federal requirements, the record retention period for CLFRF ends December 31, 2032, however, the following records shall be kept permanently:

➢ Annual Reports filed with Secretary of State for each state

➢ Articles of Incorporation and Amendments

➢ By-laws and amendments

➢ Minutes of meetings of Board of Directors and committees

➢ Letter of tax-exempt determination from IRS

➢ Tax-exemption certificates and other documentation from state(s)

ACCESS TO RECORDS

Grantees' responsibilities to protect awardee information:

➢ Grantees must assure the confidentiality and security of participant's physical and electronic records.

➢ Grantees must ensure the security of records such that computer systems are equipped with technologies to prevent unauthorized use (such as encryption, strong passwords, and biometrics).

➢ Grantees must keep participant information private and are required to obtain signed releases of information for any third-party that the grantee speaks to on the client's behalf when discussing personal information such as name and other details.

➢ Awardees personally identifiable information (PII) should be redacted prior to submission to King County. This includes items such as names, social security numbers, dates of birth, etc. (This is not an exhaustive list. Full details of PII are available from King County.)

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ACCESS TO RECORDS

Awardees rights to access to their records:

➢ A grantee may not require an individual to provide a reason for requesting access

➢ An awardee can request electronic or paper copies of records

➢ The grantee shall provide access to the awardee's records within five business days after the receipt of the request.

➢ An awardee may contest the accuracy, completeness, or relevancy of the information on record.

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INCOME DOCUMENTATION

➤ The median income for an area or community will be determined using the income limits most recently published by the grant and program requirement.

➤ Each program will have specific guidelines of what types of income must be counted when calculating annual income and documented for eligibility.

➤ All grantees should attempt to meet the highest documentation standard possible within the agency resources.

➤ Documents and information collected to verify income should be recent and current at time of application for assistance, as applicable by the grant and program requirements.

Guidelines

Income Verification

TIMESHEETS AND PAYROLL

Required Documentation:

➢ Timesheets for every person with time charged to the project under a specific charge code. Include charge code description.

➢ Timesheets must be signed by employee and supervisor.

➢ Timesheets must include hours worked, rate of pay and duties performed.

➢ Copies of payroll checks that include payment to employee that include time for that code in an equal amount as shown on timesheets.

➢ General ledger or QuickBooks listing equating time charged to time sheets is acceptable.

INVOICES FOR SERVICES

Things to Avoid:

➢ Expect reimbursement without an adequate invoice

Best Practices:

➢ Collect and retain invoices for each provided service/product

Required Documentation:

➢ Invoices must be numbered, dated, and specify services provided

➢ Invoices must have the contact information of the company/person who provided the service

➢ Invoices must have evidence of payment in an amount equal to the receipt (cancelled checks, credit card statements, signed receipts from the contractor verifying they received payment)

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RECEIPTS

Required Documentation:

➢ Receipts must be legible.

➢ Receipts must be incurred within the allowable period of performance.

➢ Receipts must be for an allowable cost.

➢ If items on the receipt should not be charged to the program, it must clearly be stated which items should be charged to the program.

RETAIN

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RECEIPTS

Best Practices:

➤ Document and retain receipts for each service/product that is provided to a client.

➤ Create a receipt form for receiver to sign/verify, including a purpose of an expense if a service/product is paid by cash.

  ➤ The receipt form should include receiver's name and social security number. If the service/product is provided by a company, contact information should be included of the company/person who provided the service.

  ➤ The receipt form must be signed and dated by both staff and the receiver.

RETAIN

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Check Your Knowledge

RECORD COLLECTION AND RETENTION
KNOWLEDGE CHECK

True or False:

There is a minimum standard of documentation associated with receiving federal funds.

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RECORD COLLECTION AND RETENTION
KNOWLEDGE CHECK

True or False:

There is a minimum standard of documentation associated with receiving federal funds.

Correct Answer: <mark>True</mark>

There are guidelines on what is considered appropriate documentation for federal funds.

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RECORD COLLECTION AND RETENTION
KNOWLEDGE CHECK

How long do records need to be maintained for CLFRF?

a) 6 years
b) 7 years
c) 3 years
d) December 31, 2032
e) 10 years

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RECORD COLLECTION AND RETENTION
KNOWLEDGE CHECK

How long do records need to be maintained for CLFRF?

a) 6 years
b) 7 years
c) 3 years
d) December 31, 2032
e) 10 years

Correct Answer: d) December 31, 2032

Records must be maintained for a period of six years from end of grant period. For purposes of Subrecipient Agreements, consistent with State and Federal requirements, the record retention period for CLFRF ends December 31, 2032.

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RECORD COLLECTION AND RETENTION
KNOWLEDGE CHECK

True or False:

Grant money is free money?

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RECORD COLLECTION AND RETENTION
KNOWLEDGE CHECK

True or False:

Grant money is free money?

Correct Answer: <mark>False</mark>

Grant money is highly regulated and have federal mandates attached to their utilization.

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RECORD COLLECTION AND RETENTION
KNOWLEDGE CHECK

Which records will be kept permanently?

a) Articles of Incorporation and Amendments
b) Letter of Tax-exempt determination from IRS
c) By-laws and amendments
d) All of the above

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RECORD COLLECTION AND RETENTION
KNOWLEDGE CHECK

Which records will be kept permanently?

a) Articles of Incorporation and Amendments
b) Letter of Tax-exempt determination from IRS
c) By-laws and amendments
d) All of the above

Correct Answer: d) All of the above

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RECORD COLLECTION AND RETENTION
KNOWLEDGE CHECK

True or False:

Any email address can be used to send personally identifiable information (PII) as long as I am confident that it is going to the correct person and that the person I sent it to is allowed to access this information.

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RECORD COLLECTION AND RETENTION
KNOWLEDGE CHECK

True or False:

Any email address can be used to send personally identifiable information (PII) as long as I am confident that it is going to the correct person and that the person I sent it to is allowed to access this information.

Correct Answer: <mark>False</mark>

Under no circumstances should PII be sent to anyone else over unencrypted email.

RECORD COLLECTION AND RETENTION
KNOWLEDGE CHECK

Which of the following is NOT required when paper records are put into a storage area?

a) A label indicating what the records are
b) A label indicating the department or person responsible for them with a phone number
c) A label indicating who can access the records
d) A label indicating the destroy by date

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RECORD COLLECTION AND RETENTION
KNOWLEDGE CHECK

Which of the following is NOT required when paper records are put into a storage area?

a) A label indicating what the records are
b) A label indicating the department or person responsible for them with a phone number
c) A label indicating who can access the records
d) A label indicating the destroy by date

Correct Answer: c) A label indicating who can access the records is NOT a requirement.

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Which of the following represents a best practice for timesheets and payroll?

a) Present a copy of a canceled check to an employee
b) Cash for payroll
c) Do not process timesheets without supervisor's approval
d) A & C

RECORD COLLECTION AND RETENTION
KNOWLEDGE CHECK

Which of the following represents a best practice for timesheets and payroll?

a) Present a copy of a canceled check to an employee
b) Cash for payroll
c) Do not process timesheets without supervisor's approval
d) A & C

Correct Answer: c) It is a best practice NOT to process timesheets without supervisor's approval.

RECORD COLLECTION AND RETENTION
KNOWLEDGE CHECK

Which of the following is required documentation for receipts?

a) Receipts must be legible
b) Receipts must be for an allowable cost
c) If items on the receipt should not be charged to the program, it must clearly be stated which items should be charged to the program.
d) All of these are best practices

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RECORD COLLECTION AND RETENTION
KNOWLEDGE CHECK

Which of the following is required documentation for receipts?

a) Receipts must be legible
b) Receipts must be for an allowable cost
c) If items on the receipt should not be charged to the program, it must clearly be stated which items should be charged to the program.
d) All of these are best practices

Correct Answer: d) All of these are best practices

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REPORTING REQUIREMENTS

REPORTING

Form/Report	Short Description	Submit by
Bi-Monthly or Monthly Performance and Expenditures Report	Detail of activities and expenditures by eligible activity	Bi-monthly or monthly following agreement signing
Timesheet Template	A template to use to track time and account for time spent on eligible grant activities	If organization doesn't have an existing timekeeping system
Direct Beneficiaries Report	A template to capture funding to direct beneficiaries.	As eligible expenses are incurred, and reimbursement or payment is sought. Limit to one request per month.
Grant Reimbursement Request Form	A standard reimbursement request form noting eligible expenses for reimbursement, to be submitted with sufficient documentation to demonstrate grant expenditures, payee, and date of transaction	As eligible expenses are incurred, and reimbursement or payment is sought. Limit to one request per month.
Grant Closeout Report	Final report of eligible expenses, activities and beneficiaries	Within 45 days of final payment utilizing grant funds.

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PROGRAMMATIC REPORTING

Bi-monthly or monthly reporting on milestones, budget and timeline

➤ Activity report must be submitted including:

  ➤ Total amount of all previous reimbursement requests

  ➤ Total amount of funds being requested for each subcategory

  ➤ Detailed breakdown of the individual eligible expenditures reported by each subcategory

  ➤ Brief description of the use of funds being requested for each applicable subcategory

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Check Your Knowledge

REPORTING REQUIREMENTS - KNOWLEDGE CHECK

Activity reporting must include which of the following?

a) A narrative report with quotes from stakeholders
b) An analysis of data collected
c) Total amount of funds requested for each subcategory
d) Changes to program's logic model

Activity reporting must include which of the following?

a) A narrative report with quotes from stakeholders
b) An analysis of data collected
c) Total amount of funds requested for each subcategory
d) Changes to program's logic model

Correct Answer: c)

AUDIT

AUDIT TYPES

➢ Financial Audit

    ➢ For Grantees receiving $750,000 or more are subject to 2C.F.R.200 Subpart F, Single Audit

➢ Compliance Audit

    ➢ Includes allowed uses and eligible expense reviews for all project and program activities

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AUDIT OBJECTIVE

To provide reasonable assurance that the subrecipient administered the subaward in compliance with the terms and conditions of the subaward agreement.

Withstand any future audit or review by King County, State of Washington, Federal Audit or other.

WHAT IS SUBJECT TO A COMPLIANCE AUDIT

Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Procurement
Period of Performance	Reporting	Subrecipient Monitoring

COMPLIANCE AUDIT PREPARATION

King County and Federal auditors may audit at any time during the program or after program completion for up to six years after closeout.

Auditors may also request access records at any time.

In order to be prepared:

➢ Document, document, document!

➢ Keep the 'program file' that contains:

  ➢ Program documents (proof of eligibility, case notes…)

  ➢ Expenditures reconciled with proper documentation (proof of charge, proof of payment)

  ➢ Abide by Record Retention Policy and Procedures

HOW TO PREPARE FOR A FEDERAL COMPLIANCE AUDIT

Provide the auditors with copies of the following:	Other Actions:
Federal assistance agreement or letter of federal funds authorization	Provide dates of staff's planned leave during the audit fieldwork period
All federal assistance agreement amendments	
All expenditure reimbursement requests to the grantor with all backup documentation (Bid documentation, original invoices and/or vouchers)	Identify finance and program/project contacts
Financial and programmatic reports submitted to the PTE or grantor	
Your indirect cost allocation plan or indirect cost rate proposal	Confirm that all finance and program staff have knowledge of OMB Circulars 2 CFR 200 and all of its parts and appendices
Process and procedural manuals	
Schedule of Federal Financial Assistance	Provide the status of prior year findings and recommendations

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HOW TO PREPARE FOR A FEDERAL COMPLIANCE AUDIT

Provide the auditors with copies of the following:	Other Actions:
Adjusting entries to the accounting system	Be prepared to explain if expenditure and revenue figures are different from what your agency presented on your SEFA
Directory of officials and organizational charts	
Annual financial report	
Fixed asset acquisitions and disposal records and Inventory balances	
Budget ordinances, resolutions and amendments	
Award and General ledger reconciliations	

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AUDIT - KNOWLEDGE CHECK

What is NOT subject to a compliance audit?

a) Activities allowed or unallowed
b) Reporting
c) Subrecipient Monitoring
d) Subrecipient employee resumes and qualifications to perform job duties.

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AUDIT - KNOWLEDGE CHECK

What is NOT subject to a compliance audit?

a) Activities allowed or unallowed
b) Reporting
c) Subrecipient Monitoring
d) Subrecipient employee resumes and qualifications to perform job duties.

Correct Answer: d) Subrecipient employee resumes and qualifications to perform job duties is NOT subject to a compliance audit.

Allowed and unallowed activities, reporting, and subrecipient monitoring are all subject to audit

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CLOSEOUT

PRIOR TO CLOSEOUT

A Grant is ready for closeout when:

➢ Grant is 100% spent.

➢ The activities in the scope of work are completed.

Before the closeout process begins, there should be a comprehensive review of the grant.

➢ Grants should be compliant with all program, statutory and regulatory requirements

➢ Program/Reporting is complete

➢ Scope of work activities are categorized

➢ Accomplishments are reported

➢ Grantee expenditures are fully reported

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PRIOR TO CLOSEOUT CONTINUED

All Financial transactions are complete if:

➢ All expenditures are accurately reported with acceptable supporting documentation, and do not exceed the amounts permitted by the law, applicable Federal Register Notices, or regulations

➢ Grantee does not intend to spend any more funds

➢ All funds have been expended by grantee or repurposed

➢ No outstanding audit issues/corrective actions from:
  ➢ OIG Audits
  ➢ Single Audits
  ➢ King County

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PROGRAM CLOSEOUT PROCESS

King County Closeout Process:

➢ Initial Assessment - Determine if the program is ready for closeout.

➢ Detailed Assessment - Identify findings that preclude a total cost for the program's scope of work.

➢ Reconciliation - Resolve findings and determines final cost for the program

➢ Draft Closeout Package - Prepare package by King County or Witt O'Brien's (WOB) and assemble with relevant documentation.

PROGRAM CLOSEOUT PROCESS CONTINUED

Program Monitor

- Conduct Desk Review
- Send Closeout Letter to Subrecipient
- Collect Missing Records
- Reconcile Expenditures
- Reobligate Residual Funds
- Secure Closeout Certifications

Subrecipient/Pass Through Entity

- Complete Overall Grant Closeout Form
- Gather and Submit All Supporting Documentation
- Submit Closeout Package to King County

King County

- Confirm Closeout Letter is Complete
- Certify Program Completion
- Complete Key Documentation Checklist
- Submit to Grant Solutions Portal and Retain Closeout Package for 5 Years
- Closeout Certification

PROGRAM CLOSEOUT PROCESS CONTINUED

After final closeout package is received:

➢ Confirm all incurred costs are eligible with the approved Scope of Work

➢ Review package for accuracy and completeness (checking all documentation such as expense records, proof of payment, proof of performance of scope to ensure that they meet the program agreement and goals)

➢ Sign off on Agreement Appendix forms to certify that the final grant amount and financial details within the package are accurate

PROGRAM CLOSEOUT PROCESS CONTINUED

WOB/KC Reviewer:

➢ Review the package for accuracy and completion, paying special attention to issues unique to the agency or subaward

➢ Review summary of expenditures tagged to the grant in system

➢ Ensure that amount budgeted for the grant aligns with spending

➢ Identify additional agency-specific concerns that may impact closeout

WOB/KC Authority:

➢ Final signoff indicating resolution of closeout related issues

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CLOSEOUT OF SUBAWARDS

King County Agency personnel should begin subaward closeout actions immediately following conclusion of the subaward period of performance. It is best practice to begin closeout within 45 days.

A subrecipient award may not be formally closed until all the applicable closeout requirements have been accomplished, including:

- Receipt and approval of the final invoice

  - It is recommended that subrecipients submit final invoices **no later than 60 days** after the subaward end date.

- Receipt and approval of the final technical report or progress reports

- Receipt and approval of any other final report, including inventory reports and equipment reports

- Collection of all required deliverables

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LET'S TAKE A CLOSER LOOK….

➢ **Invoices for Services**

➢ **Reimbursement Requests**

INVOICES FOR SERVICES

Things to Avoid:

➢ Expect reimbursement without an adequate invoice

Best Practices:

➢ Collect and retain invoices for each provided service/product

Required Documentation:

➢ Invoices must be numbered, dated, and specify services provided

➢ Invoices must have the contact information of the company/person who provided the service

➢ Invoices must have evidence of payment in an amount equal to the receipt (cancelled checks, credit card statements, signed receipts from the contractor verifying they received payment)

REIMBURSEMENT REQUESTS

Things to Avoid:

➢ Expecting to be paid without proper documentation!

➢ Missing evidence for requests
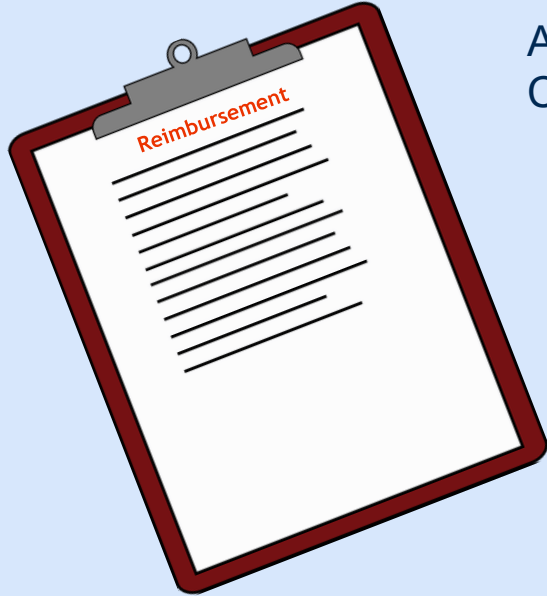
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REIMBURSEMENT REQUESTS

Best Practices:

Accompanying each Payment Request should be a Summary Cover Sheet, which displays summary data regarding the request.
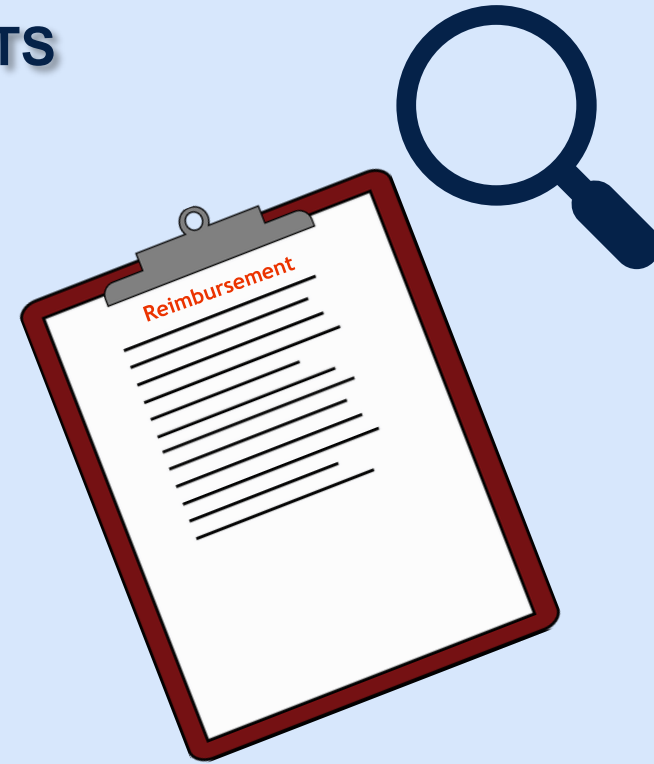
➢ The Summary Cover Sheet should include check numbers, date of check, and payee; amount of expense, form of supporting documentation and a brief explanation of the purpose of the expense.

➢ The Summary cover sheet must be signed and dated by both the preparer and an authorizing official other than the preparer.

➢ The authorizing official should ensure that the Summary Cover Sheet and supporting documentation are organized and easy to follow

Reimbursement

REIMBURSEMENT REQUESTS

Required Documentation:

➢ Evidence for all requests that are allowable, allocable, and reasonable costs

➢ Requests must provide proof of payment (canceled checks, bank statements, credit card statements)

➢ For wage and fringe benefit expenses, personnel activity (time and effort) reports are required

➢ Evidence that the scope of work has been performed

Reimbursement

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Check Your Knowledge

Which of the following is not a best practice in submitting reimbursement requests?

a) Submitting canceled checks for expenses, bank statements, or credit card statements

b) Providing proof of payment (canceled checks, bank statements, credit card statements)

c) Personnel activity (time and effort) reports for wage and fringe benefit expenses

d) A spreadsheet listing invoice amounts

Which of the following is not a best practice in submitting reimbursement requests?

a) Submitting canceled checks for expenses, bank statements, or credit card statements
b) Providing proof of payment (canceled checks, bank statements, credit card statements)
c) Personnel activity (time and effort) reports for wage and fringe benefit expenses
d) A spreadsheet listing invoice amounts

Correct Answer: d) A spreadsheet listing invoice amounts is not a best practice.

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When is a grant ready for closeout?

a) Grant is 90% spent and most activities are completed.
b) Grant is 100% spent and all activities are completed.
c) Grant is 80% spent and most activities are completed.
d) Grant is 90% spent and all activities are completed.

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a) Grant is 90% spent and most activities are completed.
b) Grant is 100% spent and all activities are completed.
c) Grant is 80% spent and most activities are completed.
d) Grant is 90% spent and all activities are completed.

Correct Answer: b) When the grant is 100% spent and all activities are completed.

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CLOSEOUT - KNOWLEDGE CHECK

Which tasks must be completed for the subrecipient award to be formally closed out?

a) Receipt and approval of final invoice
b) Collection of required deliverables
c) Receipt and approval of the final technical report or progress report
d) All of these must be completed

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CLOSEOUT - KNOWLEDGE CHECK

Which tasks must be completed for the subrecipient award to be formally closed out?

a) Receipt and approval of final invoice
b) Collection of required deliverables
c) Receipt and approval of the final technical report or progress report
d) All of these must be completed

Correct Answer: d) All of these must be completed

True or False:

Agency personnel should begin subaward closeout actions immediately following conclusion of the subaward period of performance.

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CLOSEOUT - KNOWLEDGE CHECK

True or False:

Agency personnel should begin subaward closeout actions immediately following conclusion of the subaward period of performance.

Correct Answer: True

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CLOSEOUT - KNOWLEDGE CHECK

When is the recommended time frame for subrecipients to submit final invoices after the subaward end date?

a) Due by end date
b) 30 days after
c) 60 days after
d) 90 days after

When is the recommended time frame for subrecipients to submit final invoices after the subaward end date?

a) Due by end date
b) 30 days after
c) 60 days after
d) 90 days after

Correct Answer: c)

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SPENDING GRANT FUNDS - KNOWLEDGE CHECK

True or False:

A Grantee can keep unused funds from a grant as long as it is under a $5,000.00 threshold.

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King County

SPENDING GRANT FUNDS - KNOWLEDGE CHECK

True or False:

A Grantee can keep unused funds from a grant as long as it is under a $5,000.00 threshold.

Correct Answer: False

Unused funds need to be returned to the county.

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King County

REMEMBER…..

Your role as a Subrecipient is to:
➢ Be a good steward to public funds
➢ Adhere to applicable Federal Program Requirements
➢ Measure performance based on program objectives
➢ Manage risk

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THANK YOU!

ADDITIONAL RESOURCES

Click to add text

This project is being supported, in whole or in part, by federal award number SLFRP0152 awarded to King County, Washington by the U.S. Department of the Treasury.

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