

With Federal Funds, Comes Great Responsibility

13 October 2022



Intro

Responsibilities vs Accountability

Responsibility is task-oriented. Every person on a team may be responsible for a given task that is required to complete a massive project.

Accountability is what happens after a situation has occurred. It is how you respond and take ownership over the results.

(tax dollars means it's your money it's your neighbors money it's your family and friends money)



Non- Disaster Grant Personnel

Tricia Boggs
Monitoring and Compliance Officer

Lisa Sexton
HMEP/ NSGP Grant Manager

Tara Dowd
HSGP Grant Manager

Michael Cayer
EMPG Grant Manager



Types Non- Disaster Funding Grant

- ❖ Emergency Management Performance Grant (EMPG)
- ❖ Emergency Operations Center (EOC)
- ❖ Homeland Security Grant Program (HSGP)
- ❖ Nonprofit Security Grant Program (NSGP)
- ❖ Hazardous Materials Emergency Preparedness (HMEP)

Apply and report via HSEMD's electronic system, EMGrants,
my.iowahomelandsecurity.org.



Types Non- Disaster Grants

Emergency Management Performance Grant (EMPG)

The Emergency Management Performance Grant (EMPG) is administered by the U.S. Department of Homeland Security's Federal Emergency Management Agency (FEMA).

- The EMPG program provides assistance to support a comprehensive all hazards preparedness system.
- It is designed to assist in the development and sustainment of emergency management capabilities across the prevention, protection, mitigation, response, and recovery mission areas.

There is a required match for EMPG. The federal share that is used toward the EMPG Program budget may not exceed 50 percent of the total budget.



Types Non- Disaster Grants

Emergency Operations Center (EOC)

The Emergency Operations Center (EOC) Grant Program is intended:

- ❖ To improve emergency management and preparedness capabilities
- ❖ By supporting flexible, sustainable, secure, strategically located, and fully interoperable EOCs
- ❖ With a focus on addressing identified deficiencies and needs.



Types Non- Disaster Grants

Homeland Security Grant Program (HSGP)

The Homeland Security Grant Program is administered by the U.S. Department of Homeland Security's Federal Emergency Management Agency (FEMA) and consists of these sub-programs:

- State Homeland Security Program (SHSP)
- Urban Areas Security Initiative (UASI)
- Operation Stonegarden (OPSG)

These grant programs fund a range of preparedness activities, including planning, organization, equipment purchase, training, exercises, and management and administration across all core capabilities and mission areas.

HSEMD is the State Administrative Agency (SAA) for SHSP and is the only entity eligible to submit application to FEMA.



Types Non- Disaster Grants

Nonprofit Security Grant Program (NSGP)

The Nonprofit Security Grant Program (NSGP) is administered through FEMA and consists of two sub-programs:

- NSGP-S: For nonprofit organizations located outside of the specific federal year's UASI-designated Urban Areas.
- NSGP-UA: A sub-component of the Urban Areas Security Initiative (UASI). UASI Urban Areas are designated each year within the federal HSGP notice of funding opportunity.
- Iowa has been eligible to receive funding through the NSGP-S. HSEMD is the State Administrative Agency (SAA) for NSGP-S and is the only entity eligible to submit an application to FEMA.
- Pass-through funding is made available by the SAA (HSEMD) to eligible sub-recipients as "sub-grants." Eligible nonprofit organizations for sub-grants are organizations that are:

1. Determined to be at high risk of a terrorist attack by the Secretary of Homeland Security, and Described under section 501(c)(3) of the Internal Revenue Code of 1986 (IRC) and exempt from taxation under section 501(a) of the same code. Please refer to the following links for additional information:



Iowa Homeland Security and Emergency Management

Types Non- Disaster Grants

Hazardous Materials Emergency Preparedness (HMEP)

The Hazardous Materials Transportation Safety and Security Reauthorization Act of 2005 authorizes the U.S. Department of Transportation to provide assistance to public sector employees through training and planning grants to states, territories, and Native American tribes for emergency response.

The purpose of this grant program is to increase state, territorial, tribal, and local effectiveness in safely and efficiently handling hazardous materials accidents and incidents, enhance implementation of the Emergency Planning and Community Right-to-Know Act of 1986 (EPCRA), and encourage a comprehensive approach to emergency training and planning by incorporating the unique challenges of responses to transportation situations.



Regulations for All Federal Awards

Title 2 “Grants and Agreements” Code of Federal Regulations (CFR) Part 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements

- Current version of CFR always online at ECFR.gov
<https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200>
- A “must read – and understand” before applying for, receiving, and spending federal funds (includes match)
 - Document proof of compliance
- Obtain required approvals, reviews, waivers, etc.
- Use appropriate financial management systems
 - Track by subaward or project expenses and revenues



Regulations for All Federal Awards

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- Verify the entity with which you are doing business
- Research and ask those within your entity or organization to see if policies and procedures already exist.
- Ensure required policies are written down and adopted for the entity
 - If separate entity following another's policies, show formal adoption.
- Collaborate with your partner organizations and utilize online resources for best practices.



Regulations for All Federal Awards

Title 2 "Grants and Agreements" Code of Federal Regulations (CFR) Part 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements

Noteworthy required policies and procedures

- **Employee time worked**
 - Personal Activity Report (PAR) vs. Biannual Certification
 - Mistake example (claimed time on activity not included in the project work plan)
- **Travel reimbursement**
 - Consistent policies regardless of funding source
 - Beware of double dipping (ex. HSGP training reimbursements)
- **Safeguarding personally identifiable information**
 - Recipients who collect personally identifiable information (PII) are required to have a publicly available privacy policy that describes standards on the usage and maintenance of the PII they collect.



Regulations for All Federal Awards

Title 2 "Grants and Agreements" Code of Federal Regulations (CFR) Part 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements

Noteworthy required policies and procedures cont'd.

Method for reporting law violations i.e. fraud, bribery, gratuity, etc.

Mistake Examples:

1. Employee of entity was found guilty on theft at grocery store personal.
2. Employee took federal congress person out to dinner or made donation to campaign to ensure received ear mark allocation.
3. Funding state employees to influence their decision on your organization receiving funding.



Regulations for All Federal Awards

Title 2 "Grants and Agreements" Code of Federal Regulations (CFR) Part 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements

Noteworthy required policies and procedures cont'd.

Purchasing items or service a.k.a. procurement

Dollar thresholds\Competition & Affirmative solicitation\Conflicts of interest\Contract provisions

Mistake Examples:

1. Required 2 CFR provisions were not included within the contract.
2. Unfair competition because the vendor selected was the one who helped the entity write up the scope to get bids.



Regulations for All Federal Awards

Title 2 "Grants and Agreements" Code of Federal Regulations (CFR) Part 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements

Noteworthy required policies and procedures cont'd.

Tracking equipment

- ❖ Understand Dollar threshold (what's your entity's? must be \$5,000 or less.
- ❖ If less you have to go with that for this entire section federal and non-federal)
- ❖ Records & Inventory
- ❖ Frequency(how often to you physically see and record that you see it
- ❖ Safeguards (security and maintenance)
- ❖ Trade-in or Sell (Does your policy include fair market value and coordination with the state if purchased with federally funded subawards price match.)



Regulations for All Federal Awards

Title 2 "Grants and Agreements" Code of Federal Regulations (CFR) Part 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements

Noteworthy required policies and procedures cont'd.

Equipment Mistakes

- ❖ Dollar - Defaulting to \$5,000 instead of looking at entity's capital asset dollar amount.
- ❖ Records/Inventory – Missing/ Incomplete categories listed in the 2 CFR on their inventory tracking system.
- ❖ Centralized location for records
- ❖ Frequency - required minimum 2 years
- ❖ Unmaintained (generator not load tested so doesn't work when deployed for winter weather) (trailer not winterized floor rots out when go to load for response)
- ❖ Insufficient planning for sustaining use of equipment. (follow on expenses).
- ❖ Program Income - Defaulted to deductive method which reduces federal award amount. (Charging restocking or rental use etc without serious conversations with grant managers. Pros and Cons).
- ❖ Trading in or selling or transferring equipment to another entity without requesting permission from HSEMD.



Regulations for All Federal Awards

Title 2 "Grants and Agreements" Code of Federal Regulations (CFR) Part 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements

Noteworthy required policies and procedures cont'd.

Retention Policies
2 CFR §200.334

Financial records, supporting documents, statistical records, and all other non-federal entity records pertinent to a federal award generally must be maintained for at least **three** years.

Types of Records to Retain

non-federal entities must maintain the following documentation for federally funded purchases:

- Specifications
- Solicitations
- Competitive quotes or proposals
- Basis for selection decisions
- Purchase orders
- Contracts
- Invoices
- Cancelled checks



Regulations for All Federal Awards

Title 2 "Grants and Agreements" Code of Federal Regulations (CFR) Part 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements

Noteworthy required policies and procedures cont'd.

Retention Policies

Record retention period may be longer than three years or have a different start date in certain cases. These include:

- Records for real property and equipment acquired with federal funds must be retained for **three years after final disposition of the property**.
- If any litigation, claim, or audit is started before the expiration of the three-year period, the records **must be retained until** all litigation, claims, or audit findings involving the records **have been resolved and final action taken**.
- The **record retention period will be extended if the recipient is notified in writing** of the extension by FEMA, the cognizant or oversight agency for audit, or the cognizant agency for indirect costs.



Regulations for All Federal Awards

Title 2 "Grants and Agreements" Code of Federal Regulations (CFR) Part 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements

Noteworthy required policies and procedures cont'd.

Retention Policies

- ❑ Where FEMA requires recipients to report program income after the period of performance ends, the **program income record retention period begins at the end of the recipient's fiscal year in which program income is earned.**
- ❑ For indirect cost rate proposals, cost allocation plans, or other rate computations records, the start of the record retention period depends on whether the indirect cost rate documents were submitted for negotiation. If the **indirect cost rate documents were submitted for negotiation**, the record retention period begins from the date those documents were submitted for negotiation. If **indirect cost rate documents were not submitted for negotiation**, the record retention period begins at the end of the recipient's fiscal year or other accounting period covered by that indirect cost rate.



References and Resources

Code of Federal Regulations

<https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200?toc=1>

The screenshot shows the Code of Federal Regulations website interface. At the top, there is a navigation bar with links for Home, Browse, Search, Recent Changes, Corrections, Reader Aids, and My eCFR. A search box is also present. Below the navigation bar, the National Archives logo and the text "Code of Federal Regulations A point in time eCFR system" are displayed. The main content area shows "Title 2" and a notification that the title is up to date as of 10/04/2022. A search box for CFR references is visible, with the example "ex: 1 CFR 1.1". The breadcrumb trail indicates the current location: Title 2 / Subtitle A / Chapter II / Part 200. The table of contents for the current page is as follows:

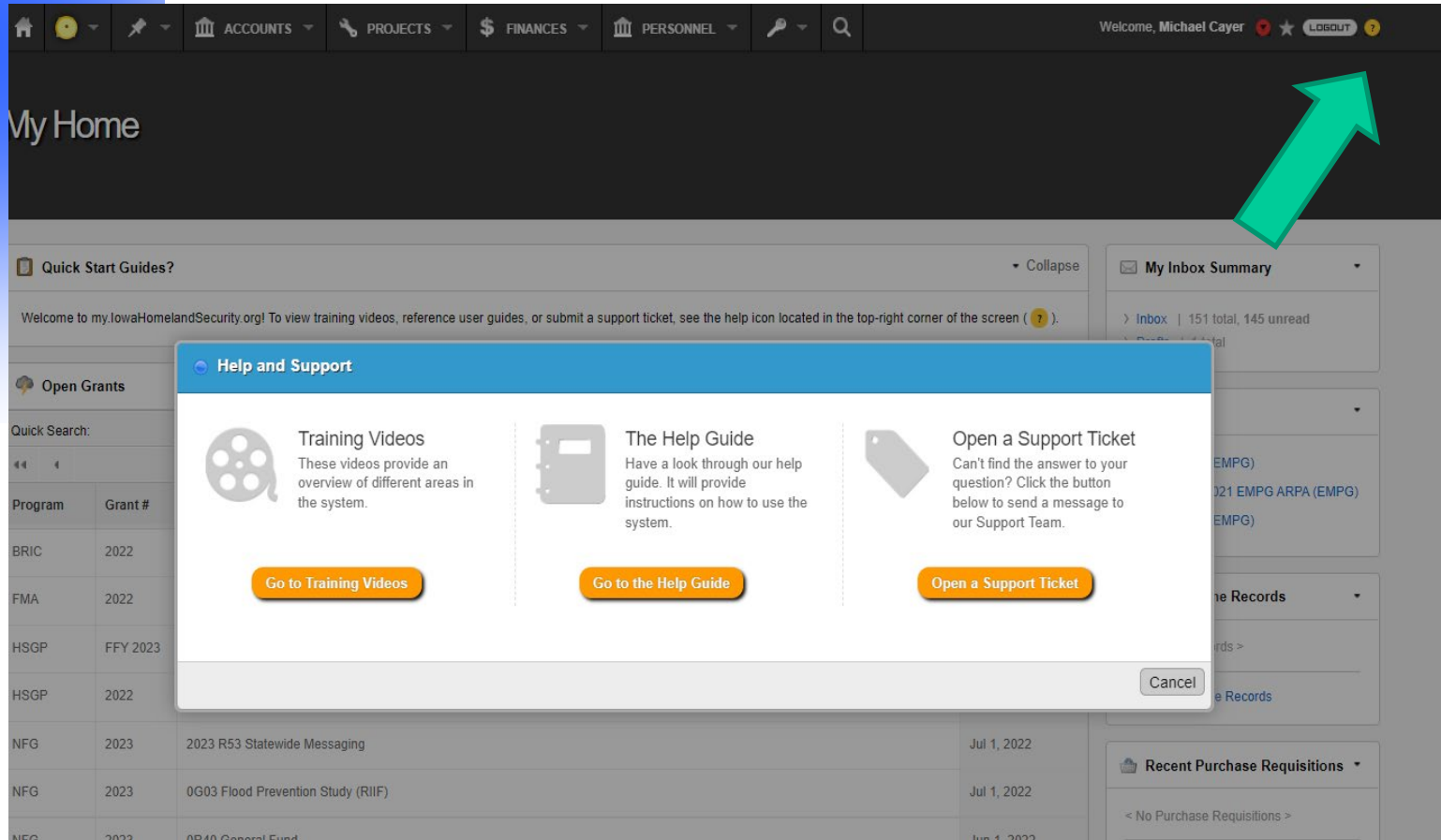
ECFR CONTENT	
Details	▼ Title 2 Grants and Agreements Part / Section 1 – 299
Print	▼ Subtitle A Office of Management and Budget Guidance for Grants and Agreements 200 – 299
Search	▼ Chapter II Office of Management and Budget Guidance 200.0 – 200.521
Subscribe	▼ Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 200.0 – 200.1
Timeline	▼ Subpart A Acronyms and Definitions 200.0 – 200.1
Go to Date	▼ Acronyms 200.0 – 200.1
	§ 200.0 Acronyms.
	§ 200.1 Definitions.
	▶ Subpart B General Provisions 200.100 – 200.113
	▶ Subpart C Pre-Federal Award Requirements and Contents of Federal Awards 200.200 – 200.216



References and Resources

EM Grants

<https://my.iowahomelandsecurity.org/>



The screenshot shows the user interface of the my.iowahomelandsecurity.org website. At the top, there is a navigation bar with icons for Home, Accounts, Projects, Finances, and Personnel. The user is logged in as Michael Cayer. A red arrow points to a help icon (a question mark in a circle) in the top right corner of the page. A modal window titled 'Help and Support' is open, displaying three options: 'Training Videos', 'The Help Guide', and 'Open a Support Ticket'. Each option has a corresponding icon and a button to click. The background shows a 'My Home' section with a 'Quick Start Guides?' link and a 'My Inbox Summary' section. Below the modal, there is a table of grants with columns for Program, Grant #, and other details.

Program	Grant #		
BRIC	2022		
FMA	2022		
HSGP	FFY 2023		
HSGP	2022		
NFG	2023	2023 R53 Statewide Messaging	Jul 1, 2022
NFG	2023	0G03 Flood Prevention Study (RIIF)	Jul 1, 2022
NFG	2023	0R40 General Fund	Jun 1, 2022



Iowa Homeland Security and Emergency Management

**With Federal Funds, Comes Great
Responsibility**

Questions



Iowa Homeland Security and Emergency Management

Back Up Slides



Iowa Homeland Security and Emergency Management

EMPG Timeline Shift Reporting/Reimbursement

2022 Timeline Shift

Period of Performance
October 2021 - March 2022

Submit one Progress report for
October 2021 - March 2022
(this is a final report for that
award)

Submit one
Reimbursement Request for
October 2021 - March 2022.

EMPG 2022

Period of Performance
April 2022 - March 2023

Progress reports

1st Report

April 2022 - September 2022
(report due 31 October 2022)

2nd Report

October - December 2022
(report due 31 January 2023)

3rd Report

January - March 2023
(report due 30 April 2023)

Reimbursements will follow the
above timeline.

EMPG 2023

Period of Performance
April 2023 – March 2024

Notice of Interest expected
January 2023

Application expected January –
February 2023

