



FY 2015
Emergency Management
Performance Grant
(EMPG)

Local Guidance

Due to Ohio EMA by July 24, 2015

**State of Ohio EMA
FY 2015 EMPG
TABLE OF CONTENTS**

PART I. INTRODUCTION..... 5

A. Overview 5

B. Authorizing Statutes 5

C. Appropriation Authority..... 5

D. Supporting the National Preparedness System..... 5

Identifying and Assessing Risk and Estimating Capability Requirements 7

Building and Sustaining Core Capabilities..... 7

Planning to Deliver Capabilities..... 7

Validating Capabilities 7

E. Supporting National Priorities..... 8

- Objective One: Update of Threat and Hazard Identification and Risk Assessment (THIRA). 8
- Objective Two: Approved Emergency Plans..... 9
- Objective Three: Sustaining Capabilities..... 9
- Objective Four: Develop and Maintain Multi-Year TEPs..... 9
- Objective Five: Target Training and Verify Capability of Personnel..... 9

PART II. FUNDING AVAILABILITY AND ELIGIBLE APPLICANTS..... 10

A. Funding Availability 10

Proposed FY2015 EMPG Local Allocations..... 11

B. Eligible Applicants 12

C. Cost Share Requirements..... 13

PART III. PROGRAM REQUIREMENTS 14

A. General Program Requirements 14

Performance Period 14

Expenditure of previous EMPG grant funds 14

B. Application Requirements..... 14

Baseline EMPG Assessment 14

Assurances 14

National Incident Management System (NIMS) and Federal Preparedness Grant Eligibility.. 14

NIMS Implementation Activities and Reporting..... 15

Grant Agreements..... 16

C.	Allowable and Unallowable Costs Guidance.....	16
	Personnel Costs.....	16
	Planning Costs Guidance.....	17
	Organizational Costs Guidance	19
	Equipment Costs Guidance	20
	Training Costs Guidance	20
	Exercise Costs Guidance	22
	Management and Administrative (M&A) Costs Guidance	23
	Construction and Renovation Costs	23
	Environmental and Historical Preservation (EHP) Compliance	24
	Maintenance and Sustainment.....	24
	Unallowable Costs Guidance.....	25
D.	Post Award Requirements and Grant Administration	26
	Issuance of Grant Agreement	26
	Grant Performance Period	26
	Demonstrating progress.....	26
	Standards for Financial Management	26
	Source Documentation	27
	Changes	27
	Procurement.....	28
	<i>Equipment and Supplies Requirements</i>	29
	<i>Sub-Granting</i>	30
	<i>Single Audit Requirements</i>	30
	<i>Reporting Requirements</i>	31
	<i>Reimbursement Requests</i>	31
	<i>Proper documentation</i>	31
	<i>Eligibility review; processing</i>	31
	<i>Payment processing and notification</i>	32
	<i>Tracking and Close-Out</i>	32
	<i>Standards for Review</i>	32
	<i>Payment</i>	32
E.	Enforcement, Termination and After the Grant Requirements	32
	Monitoring.....	32
	Enforcement.....	33
	Grant Termination	33
	Availability of Public Records	33
	Record Retention	34
	Audits.....	34
	Appeals	34
	APPENDIX A: SAMPLE FORMS	35
	Baseline Instructions.....	36
	Work Plan Update/Quarterly Performance Report Instructions	40
	NIMS Compliance Information Checklist.....	43

CASH REQUEST Instructions.....	45
ATTACHMENT I:	51
OHIO EMERGENCY MANAGEMENT AGENCY Design Recommendations and Criteria For Emergency Operations Centers.....	51
Suggested EOC Disaster Staff.....	53
Allowable / Non-Allowable Costs.....	53
APPENDIX D: FY2015 EMPG MATCH GUIDANCE	54
Introduction	54
Governing Provisions (See page 53-57 for details).....	54
Program Guidance and/or Program Regulations.....	54
Types of Match.....	54
Definitions	54
Basic Guidelines	55
44 CFR § 13.24, Matching or Cost Sharing.....	56
(a) Basic rule:.....	56
(b) Qualifications and exceptions:.....	56
(c) Valuation of donated services:.....	57
(d) Valuation of third party donated supplies and loaned equipment or space:	57
(e) Valuation of third party donated equipment, buildings, and land.....	57
(f) Valuation of grantee or sub-grantee donated real property for construction/acquisition.	58
(g) Appraisal of real property.	58
2 CFR Part 225, Cost Principles for State, Local, and Indian Tribal Governments (OMB A-87) 58	
1. Factors affecting allowability of costs.....	58
2. Reasonable costs.....	59
3. Allocable costs.....	59
4. Applicable credits.....	59
APPENDIX E: FAQs ON TRAINING AND EXERCISE REQUIREMENTS FOR FY1560	

PART I. INTRODUCTION

A. OVERVIEW

The Emergency Management Performance Grant (EMPG) Program provides federal funds to assist state and local governments in preparing for all hazards, as authorized by Section 662 of the Post Katrina Emergency Management Reform Act (6 U.S.C. § 762) and the Robert T. Stafford Disaster Relief and Emergency Assistance Act, as amended (42 U.S.C. §§ 5121 et seq.). Title VI of the Stafford Act authorizes FEMA to make grants for the purpose of providing a system of emergency preparedness for the protection of life and property in the United States from hazards and to vest responsibility for emergency preparedness jointly in the federal government and the states and their political subdivisions. The FY 2015 EMPG will provide federal funds to assist state and local emergency management agencies to obtain the resources required to support the National Preparedness Goal's (the Goal's) associated mission areas and core capabilities. The federal government, through the EMPG Program, provides necessary direction, coordination, and guidance, and provides necessary assistance, as authorized in this title, to support a comprehensive all hazards emergency preparedness system.

A comprehensive State emergency management system must include local stakeholder input. Local emergency management organizations should remain informed and have the opportunity to provide input to State planning processes. Although DHS expects States to include support for their local jurisdictions in the EMPG Program, each Governor is responsible for determining the appropriate amount of funding to be passed through to support the development or enhancement of local emergency management performance capabilities. As such, Ohio EMA will again commit to passing approximately 65% of EMPG funds through to county EMA.

B. AUTHORIZING STATUTES

Section 662 of the Post-Katrina Emergency Management Reform Act of 2006 (PKEMRA), as amended, (Pub. L. No. 109-295) (6 U.S.C. § 762); the Robert T. Stafford Disaster Relief and Emergency Assistance Act, as amended (Pub. L. No. 93-288) (42 U.S.C. §§ 5121 et seq.); the Earthquake Hazards Reduction Act of 1977, as amended (Pub. L. No. 95-124) (42 U.S.C. §§ 7701 et seq.); and the National Flood Insurance Act of 1968, as amended (Pub. L. No. 90-448) (42 U.S.C. §§ 4001 et seq.).

C. APPROPRIATION AUTHORITY

Department of Homeland Security Appropriations Act, 2015, (Pub. L. No. 114-4)

D. SUPPORTING THE NATIONAL PREPAREDNESS SYSTEM

The National Preparedness System (NPS) is the instrument the Nation employs to build, sustain, and deliver core capabilities to achieve the goal of a secure and resilient Nation. Complex and far-reaching threats and hazards require a collaborative and whole community approach to national preparedness that engages individuals, families, communities, private and nonprofit sectors, faith-based organizations, and all levels of government. The guidance, programs, processes, and systems that support each component of the National Preparedness System allow for the integration of preparedness efforts that build, sustain, and deliver core capabilities and achieve the desired outcomes identified in the Goal. In support of the Goal, the FY 2015 EMPG Program supports efforts to build and sustain core capabilities across the Prevention, Protection, Mitigation, Response, and Recovery mission areas.

The Department of Homeland Security expects states to prioritize grant funding to address the gaps identified through their annual THIRA and State Preparedness Report (SPR). These

assessments identify the jurisdictions' capability targets and current ability to meet those targets. States and sub-grantees should prioritize grant funds to increase capability for high-priority core capabilities with low capability levels.

Minimum funding amounts are not prescribed by DHS for these priorities; however grantees are expected to support state, local, regional, and national efforts in achieving the desired outcomes of these priorities.

The FY 2015 EMPG Program contributes to the implementation of the NPS by supporting the building, sustainment, and delivery of core capabilities. Core capabilities are essential for the execution of critical tasks for each of the five mission areas outlined in the Goal. Delivering core capabilities requires the combined effort of the whole community, rather than the exclusive effort of any single organization or level of government. The EMPG Program's allowable costs support efforts to build and sustain core capabilities across the Prevention, Protection, Mitigation, Response, and Recovery mission areas.

Federal emphasis is placed on capabilities that address the greatest risks to the security and resilience of the United States, and the greatest risks along the Nation's borders. When applicable, funding should support deployable assets that can be utilized anywhere in the Nation through automatic assistance and mutual aid agreements, including but not limited to the EMAC.

Examples of tangible outcomes from the EMPG Program include building and sustaining core capabilities through:

- Building and sustaining core capabilities
- Completion of the Threat and Hazard Identification and Risk Assessment (THIRA) process
- Strengthening governance integration
- Approved emergency plans
- Development and maintenance of multi-year Training and Exercise Plans (TEPs)
- Targeted training and verification of personnel capability
- Whole community approach to security and emergency management

The FY 2015 EMPG Program plays an important role in the implementation of the NPS by supporting the building, sustainment, and delivery of core capabilities. Core capabilities are essential for the execution of critical tasks for each of the five mission areas outlined in the Goal. Delivering core capabilities requires the combined effort of the whole community, rather than the exclusive effort of any single organization or level of government. The EMPG Program's allowable costs support efforts to build and sustain core capabilities across the Prevention, Protection, Mitigation, Response, and Recovery mission areas.

Using the core capabilities, the FY 2015 EMPG Program supports the achievement of the NPG by:

- Preventing a threatened or an actual act of terrorism;
- Protecting our citizens, residents, visitors, and assets against the greatest threats and hazards;
- Mitigating the loss of life and property by lessening the impact of future disasters;
- Responding quickly to save lives, protect property and the environment, and meet basic human needs in the aftermath of a catastrophic incident; and/or

- Recovering through a focus on the timely restoration, strengthening, and revitalization of infrastructure, housing, and a sustainable economy, as well as the health, social, cultural, historic, and environmental fabric of communities affected by a catastrophic incident.

The core capabilities contained in the Goal are highly interdependent and require us to use existing preparedness networks and activities, improve training and exercise programs, promote innovation, and ensure that the appropriate administrative, finance, and logistics systems are in place.

To support building, sustaining, and delivering these core capabilities, grantees will use the components of the NPS. The components of the NPS are: Identifying and Assessing Risk; Estimating Capability Requirements; Building and Sustaining Capabilities; Planning to Deliver Capabilities; Validating Capabilities; and Reviewing and Updating. For more information on each component, read the National Preparedness System Description available at <http://www.fema.gov/national-preparedness/national-preparedness-system>.

Identifying and Assessing Risk and Estimating Capability Requirements

In order to qualify for EMPG Program funding, all grantees (states) shall develop and maintain a Threat and Hazard Identification and Risk Assessment (THIRA) which informs and supports the State Preparedness Report (SPR). A THIRA provides a comprehensive approach for identifying and assessing risks and associated impacts. It expands on existing local, tribal, territorial, and State Hazard Identification and Risk Assessments (HIRAs) and other risk methodologies by broadening the factors considered in the process, incorporating the whole community throughout the entire process, and by accounting for important community-specific characteristics. Ohio EMA is meeting this requirement by submitting an updated THIRA to FEMA. No local actions on a THIRA are required for FY2015 EMPG.

Building and Sustaining Core Capabilities

EMPG Program grantees should ensure that grant funding is utilized to sustain critical core capabilities within the NPS that were funded by past EMPG Program funding cycles to include training of personnel and lifecycle replacement of equipment. New capabilities should not be built at the expense of maintaining current and critically needed core capabilities. If new core capabilities are being built utilizing EMPG Program funding, grantees must ensure that the capabilities are able to be deployable outside of their community to support regional and national efforts or otherwise shareable with regional partners and aligned with a gap identified in the THIRA/SPR. All capabilities being built or sustained must have a clear linkage to one or more core capabilities in the Goal.

Planning to Deliver Capabilities

All EMPG Program grantees shall maintain, or revise as necessary, jurisdiction-wide, all threats and hazards emergency operations plans (EOPs) consistent with the CPG 101 v.2 which serves as the foundation for State and local emergency planning. CPG 101 v.2 can be found at <http://www.fema.gov/national-preparedness/plan>. States must update their EOP at least once every two years. Ohio EMA meets this requirement with an annual review of the state EOP. Ohio EMA encourages each county to review their EOP at least once every two years.

Validating Capabilities

Grantees should develop long-term training and exercise priorities that examine, validate and/or address the gaps identified through their annual THIRA and SPR by developing a multi-year

Training and Exercise Plan (TEP). A TEP that is developed from a Training and Exercise Planning Workshop (TEPW) provides a roadmap to accomplish the multi-year priorities identified by elected and appointed officials and whole community stakeholders. These priorities help curriculum and exercise planners design and develop a progressive program of training and exercises that build, sustain, and deliver core capabilities.

- In addition to training activities aligned to and addressed in the TEP, all EMPG Program funded personnel shall complete the following training requirements and record proof of completion: National Incident Management System (NIMS) Training, IS 100, IS 200, IS 700, and IS 800, and
- Other Independent Study courses identified in FEMA Professional Development Series. Previous versions of the IS courses meet the NIMS training requirement.

All EMPG funded personnel shall participate in no fewer than three exercises in a 12-month period (identified by Ohio EMA as July 1, 2015 through June 30, 2016).

A progressive, multi-year exercise program enables organizations to participate in a series of increasingly complex exercises, with each successive exercise building upon the previous one while also taking into account prior lessons learned. Regardless of the exercise type, each exercise within the progressive series is linked to a set of common program priorities and designed to test associated capabilities.

E. SUPPORTING NATIONAL PRIORITIES

Advancing “Whole Community” Security and Emergency Management.

Engaging the Whole Community in security and emergency management is critical approach to achieving the NPG. Communities are challenged to develop collective, local abilities to withstand the potential impacts of natural disasters and terrorist threats, respond quickly, and recover in a way that sustains or improves the community’s overall well-being. Achieving this collective capacity calls for innovative approaches across the community, including emergency management to build up existing practices, institutions, and organizations that help make local communities successful, and that can leverage this infrastructure if and when an incident occurs.

Whole Community Approach to Security and Emergency Management Priority Objectives and Performance Measures

To address this priority, four objectives have been identified and each is given a performance measure and associated reporting requirement to determine how effective grantees are in utilizing EMPG Program funding to prepare for all hazards and advance a whole community approach. With these measures, grantees must evaluate their progress toward achieving the stated objective in the Quarterly Performance Progress Report and in compliance with the below reporting requirements.

- **Objective One: Update of Threat and Hazard Identification and Risk Assessment (THIRA).**

In order to qualify for full FY 2015 funding, Ohio EMA and Urban Areas shall develop and maintain a THIRA and provide a copy to their EMPG Program Analyst no later than December 31, 2016. The THIRA must be updated annually. No further action is required by the County EMA.

- **Objective Two: Approved Emergency Plans.**

All EMPG Program grantees (State) shall maintain, or revise as necessary, jurisdiction wide all hazard emergency operations plans consistent with the CPG 101 v.2 September 2010 which serves as the foundation for State, local, tribal, and territory emergency planning. Grantees must update their EOPs at least once every two years. While sub-grantees are urged to incorporate CPG101 v.2 into their planning processes, *this requirement is limited to State recipients and Ohio EMA will ensure it is met through updating of Ohio's EOP.*

- **Objective Three: Sustaining Capabilities.**

EMPG Program grantees should ensure that grant funding is utilized to sustain critical core capabilities within the NPG that were funded by past EMPG Program funding cycles to include training of personnel and lifecycle replacement of equipment. New capabilities should not be built at the expense of maintaining current and critically needed core capabilities. If new core capabilities are being built utilizing EMPG Program funding, grantees must ensure that the capabilities are able to be deployable outside of their community to support regional and national efforts or otherwise shareable with regional partners. All capabilities being built or sustained must have a clear linkage to one or more core capabilities in the NPG.

- **Objective Four: Develop and Maintain Multi-Year TEPs.**

All grantees and sub-grantees are required to develop a Multi-Year TEP that incorporate linkages to the NPG core capabilities and update it annually. As required in the FY2015 EMPG:

- All EMPG funded personnel shall participate in no less than three exercises of any type (e.g. Drills, Tabletop Exercises, Functional), in a 12-month period.
- Please note that response to any real-world events within the 12-month period may fulfill a single, quarterly exercise requirement.

- **Objective Five: Target Training and Verify Capability of Personnel.**

Training activities supported with EMPG Program funds should strategically align to the NPG core capabilities identified in the Multi-Year TEP. To ensure the development of a professional emergency management workforce all EMPG Program funded personnel shall complete the following training requirements and record proof of completion.

- NIMS Training: IS 100; IS 200; IS 700; and IS 800;
- FEMA Professional Development Series: IS 120; IS 230; IS 235; IS 240; IS 241; IS 242; and IS 244.
- Previous versions of the IS courses meet the NIMS training requirement. A complete list of Independent Study Program Courses may be found at <http://training.fema.gov/is>

PART II. FUNDING AVAILABILITY AND ELIGIBLE APPLICANTS

A. FUNDING AVAILABILITY

The EMPG program provides funding to County EMA as a cost-share for work activities and related costs as identified in the grant application. County reimbursements will not exceed 50% of eligible expenses. The county must match 50% of the federal award with funds from existing EMA accounts or in-kind sources in accordance with 44 CFR, Part 13. The County EMA may accept contributions and/or cash as their share of the eligible expenses. **However, no federal grant funds can be used or included as the County EMA share of the eligible expenses. In extreme circumstances, County EMA directors can request a specific review of a non-federal funding source to be considered as cost-share to the federal EMPG Award.**

DHS grant funds may only be used for the purpose set forth in the grant, and must be consistent with the statutory authority for the award. Grant funds may not be used for matching funds for other Federal grants/cooperative agreements, lobbying, or intervention in Federal regulatory or adjudicatory proceedings. In addition, Federal funds may not be used to sue the Federal government or any other government entity.

In Ohio, funds are allocated annually using 25% as a base for each county; and 75% based on population. To more effectively utilize funding, FY 2015 allocations are then adjusted based on a formula which accounts for the average of each county's previous 5 years of spending. A sum of \$134,789.00 will be made available, by application, to counties who experienced a decrease in funding. **The form of application required from these counties will be a letter from your governing body certifying that you will be able to utilize the additional funds. The due date for applications for additional funds will be July 24th, 2015.** Actual allocations will be no *less* than the amounts shown in the table on the following page.

Proposed FY2015 EMPG Local Allocations

County	Allocation	Additional Award Eligible	County	Allocation	Additional Award Eligible
ADAMS	\$33,171.00	Yes	LICKING	\$80,260.00	Yes
ALLEN	\$83,686.00	Yes	LOGAN	\$59,104.00	No
ASHLAND	\$31,569.00	Yes	LORAIN	\$89,060.00	Yes
ASHTABULA	\$123,770.00	No	LUCAS	\$181,014.00	Yes
ATHENS	\$44,151.00	Yes	MADISON	\$73,113.00	No
AUGLAIZE	\$43,163.00	Yes	MAHONING	\$69,203.00	Yes
BELMONT	\$54,244.00	Yes	MARION	\$43,198.00	Yes
BROWN	\$19,846.00	Yes	MEDINA	\$105,987.00	No
BUTLER	\$119,338.00	Yes	MEIGS	\$39,347.00	Yes
CARROLL	\$38,172.00	Yes	MERCER	\$56,859.00	No
CHAMPAIGN	\$41,968.00	Yes	MIAMI	\$84,341.00	Yes
CLARK	\$85,744.00	Yes	MONROE	\$18,111.00	Yes
CLERMONT	\$90,939.00	No	MONTGOMERY	\$182,036.00	No
CLINTON	\$50,571.00	No	MORGAN	\$10,933.00	Yes
COLUMBIANA	\$91,045.00	No	MORROW	\$32,076.00	Yes
COSHOCTON	\$50,751.00	No	MUSKINGUM	\$65,180.00	Yes
CRAWFORD	\$72,374.00	No	NOBLE	\$43,960.00	No
CUYAHOGA	\$284,705.00	No	OTTAWA	\$53,016.00	No
DARKE	\$55,976.00	No	PAULDING	\$19,106.00	Yes
DEFIANCE	\$57,541.00	No	PERRY	\$56,544.00	No
DELAWARE	\$103,838.00	No	PICKAWAY	\$55,294.00	Yes
ERIE	\$88,138.00	No	PIKE	\$41,030.00	No
FAIRFIELD	\$95,006.00	No	PORTAGE	\$113,765.00	No
FAYETTE	\$18,665.00	Yes	PREBLE	\$45,933.00	Yes
FRANKLIN	\$450,000.00	No	PUTNAM	\$35,095.00	Yes
FULTON	\$49,572.00	Yes	RICHLAND	\$90,334.00	Yes
GALLIA	\$28,272.00	Yes	ROSS	\$61,292.00	Yes
GEAUGA	\$92,216.00	No	SANDUSKY	\$64,374.00	Yes
GREENE	\$49,433.00	Yes	SCIOTO	\$39,302.00	Yes
GUERNSEY	\$50,244.00	Yes	SENECA	\$79,524.00	No
HAMILTON	\$276,274.00	No	SHELBY	\$44,445.00	Yes
HANCOCK	\$51,541.00	Yes	STARK	\$70,162.00	Yes
HARDIN	\$17,295.00	Yes	SUMMIT	\$182,726.00	No
HARRISON	\$36,671.00	No	TRUMBULL	\$83,411.00	Yes
HENRY	\$53,673.00	No	TUSCARAWAS	\$70,592.00	No
HIGHLAND	\$21,720.00	Yes	UNION	\$72,290.00	No
HOCKING	\$39,307.00	Yes	VAN WERT	\$47,484.00	No
HOLMES	\$24,430.00	Yes	VINTON	\$30,530.00	Yes
HURON	\$90,262.00	No	WARREN	\$110,227.00	Yes
JACKSON	\$38,066.00	Yes	WASHINGTON	\$43,278.00	Yes
JEFFERSON	\$49,587.00	Yes	WAYNE	\$88,641.00	Yes
KNOX	\$61,550.00	Yes	WILLIAMS	\$44,936.00	Yes
LAKE	\$142,734.00	No	WOOD	\$95,317.00	No
LAWRENCE	\$33,528.00	Yes	WYANDOT	\$26,664.00	Yes

B. ELIGIBLE APPLICANTS

County emergency management agencies which meet the following criteria are eligible to apply for FY 2015 EMPG funding.

1. Each county agency must be an emergency management agency which has been established pursuant to Sections 5502.26, 5502.27, or 5502.271 of the Ohio Revised Code.
2. Each emergency management agency must have a director. The Ohio Revised Code precludes the appointment of the chief executive of the political subdivision for which the emergency management agency serves to the position of director. Local emergency management agencies should have a full-time emergency management director; however, eligibility may be extended to paid part-time directors with written justification and the advance approval of Ohio EMA. Part-time directors must be employed for EMA purposes for a minimum of 20 hours each week.
 - a) EMA Directors must be an employee of the county. Any period which there is not a director or the director is not directly employed by the county will disallow any expenses incurred during that period.
3. Each emergency management agency must have a current, updated Emergency Operations Plan (EOP) on file with Ohio EMA.
4. Each emergency management agency shall establish an exercise schedule that tests its emergency operations plan and evaluates preparedness for identified hazards and risks within the county covered by the emergency operations plan.
5. Each county emergency management agency must demonstrate compliance with the NIMS requirements, for county emergency management agency staff only.

Requirements for a county to remain an eligible participant in the Emergency Management Performance Grant program are the following:

1. Each county shall have an agency and a director who shall be employed by the county and shall be governed by the terms of the contract between the county and the political subdivisions, and all other applicable local laws, regulations, and/or ordinances.
2. The Ohio emergency management agency shall conduct a minimum of two seminars each year to update local emergency management agency directors on changes to or new topics in emergency management. Each local emergency management agency director shall attend both of these seminars each year. Absences from these two update seminars will be considered on a case-by-case basis by the executive director for emergency management.
3. Each local emergency management agency shall be responsible for maintaining current its emergency operations plan, by reviewing and updating it annually. Each emergency operations plan shall be authorized by the chief executive officer and shall be consistent with published federal and state guidance and emergency operations plans.

C. COST SHARE REQUIREMENTS

In FY 2015, the EMPG Program has a 50 percent (50%) Federal and 50 percent (50%) non-federal cost match (cash or in-kind) requirement, as authorized by the *Robert T. Stafford Disaster Relief and Emergency Assistance Act* (Public Law 93-288), as amended, 42 U.S.C. 5121-5207. Specifically, Title VI, sections 611(j) and 614. Unless otherwise authorized by law, Federal funds cannot be matched with other Federal funds. Cost matching requirements are administered in accordance with 44 CFR Part §13.24. To meet matching requirements, the sub-grantee contributions must be reasonable, allowable, allocable, and necessary under the grant program and must comply with all Federal requirements and regulations.

Costs are considered eligible as the non-federal match if they meet the criteria as being eligible for the grant program as follows:

1. Local political subdivisions must provide 100 percent funding (General Revenue Funds, Per capita fees, contract deliverable payments, etc.) of the eligible expenses for and through their local emergency management agency. Up to 50 percent of these expenses may be reimbursed through EMPG program grant funds, not to exceed the awarded allocation.
2. All costs submitted through EMPG for reimbursement must be as a result of Emergency Management related work (i.e. listed in EM job description; costs of the EMA) and be related to an approved Work Plan. Costs incurred to complete work on programs funded separately from emergency management are not considered eligible as cost share for EMPG and will not be reimbursed.
In cases where the EMA Director, or their staff, also fulfills duties assigned through other government agencies or programs funded separately from emergency management, the costs that are attributed to non-emergency management activities are not eligible for reimbursement or to meet the cost share requirement under this grant.
 - **For example, a Director who also serves as the county's Risk Manager. The time spent administering the Risk Management program is not an EMA activity and thus cannot be funded with or used as the match for the EMPG funds.**
3. As part of the Grant Agreement you are certifying that matching funds exist, over the duration of the performance period that allows the county to expend twice the amount of the FY2015 EMPG allocation. Counties must ensure that they have read, understood and agreed to this certification prior to submitting for the grant.
4. Continued for the FY2015 EMPG, counties have the availability to In-Kind match up to 25% of their grant using volunteer hours or donated resources. Volunteer hours must be for emergency management related work (i.e. administrative support, planning personnel, EOC communications checks, etc.). Documentation requirements are the exact same as "hard match" costs. Any In-Kind matching of the EMPG must be coordinated with the respective Grants Specialist and Preparedness Grant Branch.

PART III. PROGRAM REQUIREMENTS

A. GENERAL PROGRAM REQUIREMENTS

Performance Period

The performance period for FY2015 EMPG is **October 1, 2014 through June 30, 2016**. Although EMPG is an annual process, this period of performance will allow county EMA maximum flexibility to plan and coordinate the use of FY2015 EMPG funds. As most local governments budget on a calendar year, it is possible that 2015 EMPG funds may span portions of three local budget years. Extensions to the period of performance will be considered only through formal requests to Ohio EMA within 60 days prior to the end of the performance period with specific and compelling justifications as to why an extension is required.

Expenditure of previous EMPG grant funds

In order for FY 2015 EMPG funds to be made available, the county must ensure that all funds from previous EMPG awards (FY 2014) have been exhausted or de-obligated and returned to the state.

B. APPLICATION REQUIREMENTS

To apply for your FY 2015 EMPG the following **three items** must be completed and forwarded to Ohio EMA: Assurances, Baseline Work Plan and NIMS Certification. Details on these items follow:

Baseline EMPG Assessment

FY2015 EMPG includes Federal requirements associated with EMPG funded staffing, training and exercise. The baseline assessment document allows Ohio EMA to define the population of state and local EMA employees who are funded by the grant and who have to meet the requirements of the grant. Additionally, the baseline assessment will provide for the county EMA to confirm the amount of the EMPG grant that will be matched during the performance period.

There is a short survey of select capabilities that local EMA work towards addressing as part of a comprehensive emergency management program. The survey information is intended to drive local work plan development as well as directing Ohio EMA on support programs and technical support for county EMA. The survey is included as part of the baseline work plan submission.

Assurances

Completion and signature of the *Assurances – Non-construction Program* (Standard Form 424B) form and *Disclosure of Lobbying Activities* (Standard Form – LLL) forms are required as part of the application for FY 2015 EMPG funds. The forms are supplied within this grant guidance and can be found online at: <http://apply07.grants.gov/apply/forms/sample/SF424B-V1.1.pdf> and <http://www.whitehouse.gov/omb/grants/sfillin.pdf> respectively.

National Incident Management System (NIMS) and Federal Preparedness Grant Eligibility

Prior to allocation of any Federal preparedness awards in FY 2015, recipients must ensure and maintain adoption and implementation of NIMS (Please refer to NIMS Implementation Checklist on page 43).

Emergency management and incident response activities require carefully managed resources (personnel, teams, facilities, equipment and/or supplies) to meet incident needs. Utilization of the

standardized resource management concepts such as typing, credentialing, and inventorying promote a strong national mutual aid capability needed to support delivery of core capabilities.

FEMA developed the NIMS Guideline for Credentialing of Personnel to describe national credentialing standards and to provide written guidance regarding the use of those standards. This guideline describes credentialing and typing processes, and identifies tools which Federal Emergency Response Officials (FEROs) and emergency managers at all levels of government may use both routinely and to facilitate multijurisdictional coordinated responses.

Although state, local, tribal, and private sector partners — including nongovernmental organizations — are not required to credential their personnel in accordance with these guidelines, FEMA strongly encourages them to do so in order to leverage Federal investment in the Federal Information Processing Standards (FIPS) 201 infrastructure and to facilitate interoperability for personnel deployed outside their home jurisdiction. Additional information is available from the *NIMS Guideline for the Credentialing of Personnel* available at http://www.fema.gov/pdf/emergency/nims/nims_cred_guidelines_report.pdf.

NIMS Implementation Activities and Reporting

Recipients receiving EMPG funding are required to implement the NIMS, and EMPG funds may be used to meet the requirements described below. The NIMS uses a systematic approach to integrate the best existing processes and methods into a unified national framework for incident management. Incident management refers to how incidents are managed across all homeland security activities, including prevention, protection, and response, mitigation, and recovery. **FY 2015 EMPG recipients must use standardized resource management concepts for resource typing, credentialing, and an inventory to facilitate the effective identification, dispatch, deployment, tracking, and recovery of resources.** Additional information on resource management and NIMS resource typing definitions and job titles/position qualifications is available under <http://www.fema.gov/resource-management-mutual-aid>.

Recipients are required to report on NIMS implementation through the State Preparedness Report (SPR). As in previous years, recipients will be provided a questionnaire that they will submit to Ohio EMA prior to the end of the calendar year (deadline TBD) for incorporation into the SPR.

EMPG Program funds used for training should support the nationwide implementation of NIMS. The NIMS Training Program establishes a national curriculum for NIMS and provides information on NIMS courses; recipients are encouraged to place emphasis on the core competencies as defined in the NIMS Training Program. The NIMS Training Program can be found at http://www.fema.gov/pdf/emergency/nims/nims_training_program.pdf.

All EMPG Program funded personnel are required to complete the following training requirements and record proof of completion: NIMS Training, Independent Study (IS) 100, IS 200, IS 700, and IS 800, and other Independent Study courses identified in FEMA Professional Development Series. Previous versions of the IS courses meet the NIMS training requirement. A complete list of Independent Study Program Courses may be found at <http://training.fema.gov/is>.

Grant Agreements

When the Assurances, Baseline Work Plan and NIMS Certification have been received, reviewed and approved by Ohio EMA, the Grant Agreement will be prepared and sent to the county for signature. The Grant Agreement includes important information. It is essential that all Award, Fiscal and General Requirements of the grant have been read, understood and agreed to prior to signing. In order for the Grant Agreement to be accepted, the Sub-Grantee Grant Manager and Sub-Grantee Fiscal Contact information (see figure at right) must be filled in and the Grant Agreement must be signed and dated by the Sub-Grantee Grant Manager with an original signature. Upon receipt by Ohio EMA, the grant agreement will be signed by the Executive Director of Ohio EMA. A copy of the signed Grant Agreement will then be forwarded to the county EMA along with a letter advising official notice of your award and any other guidance necessary.

Sub-Grantee Grant Agreement #	Sub-Grantee Vendor ID #	Federal Fun. Thr. #	CFDA #	IS Fund #	IS Grant #
-Purchase_Order_	-Vendor_ID-	EMW-2013-FXXXXX-XX	97.042	3300	DFSEF
Grant Program		Fiscal Award		Performance Period	
FY 2013 Emergency Management Performance Grant		Sub-Award Number		October 1, 2013 - June 30, 2013	
Sub-Grantee Signatory Office Address		Sub-Grantee Grant Manager		Sub-Grantee Fiscal Contact	
Name Title	-First_Name -Last_Name, Director	Name		Name	
Agency	-Address_1-	Title		Title	
Address1	-Address_2-	Phone		Phone	
Address2		Fax		Fax	
City, St, Zip	-City-	Email		Email	
OR	-Zip-				
Grantee Office Address		Grantee Grant Manager		Grantee Fiscal Contact	
Dir Name	Nancy J. Deegan, Executive Director	Name	Andrew D. Elder	Name	Stacie L. Massey
Agency	Ohio Emergency Management Agency	Title	Prevention/Grant Branch Chief	Title	Business Manager
Address1	Attn: Field Operations, Training and Exercise	Phone	614-888-7178	Phone	614-888-7175
Address2	2835 W Dublin Granville Road	Fax	614-799-3825	Fax	614-799-3673
City, St, Zip	Columbus OH 43235-2206	Email	ade@ohioema.state.oh.us	Email	stmas@ohioema.state.oh.us
Award Requirements		Award Requirements - continued			
<ul style="list-style-type: none"> This document must be completed (sub-grant manager, sub-grantee fiscal contact) signed and returned to the Ohio EMA Field Preparation Grant Branch via mail before program funds can be obligated by the Sub-Grantee. The person executing this Agreement must have the requisite authority to obligate the county. Sub-Grantee agrees to submit, in writing, any proposed revision and justification thereafter to the award for consideration by Ohio EMA prior to obligating funds for any proposed revision. Ohio EMA will issue an Amendment to this Grant Agreement, to be signed by the both parties, evidencing the revision. Sub-Grantee agrees to complete and update the annual Self-Inspection/Implementation Report (SIR) due as directed by Ohio EMA twice annually until the grant concludes, and then to complete one final SIR within 120 days of the federal grant closure date. Sub-Grantee agrees to submit an quarterly bank statement in hard guideline application. Sub-Grantee agrees to comply with the direction and requirements set forth in Ohio's FY2013 EMPG Local Guidelines, available online at www.ohioema.gov. 		<ul style="list-style-type: none"> Sub-Grantee affirms that matching funds are available for the duration of the FY 2013 EMPG performance period (October 1, 2013 through June 30, 2013); that matching funds are from a non-federal, non-entirety County Emergency Management source, that matching funds meet the requirements of the EMPG program and provide a supplement to the approved projects, and that matching and federal EMPG program funds will not be used as a match for any other local, state, or federal program. Sub-Grantee affirms these federal funds will supplement, and not supplant, local, state or federal funds that have already been appropriated for emergency management. Sub-Grantee will use their own procurement procedures which reflect applicable State and local laws and regulations, provided that the procurement complies with Federal laws and the standards identified in 44 CFR Part 13.36 in the expenditure, management and accounting of these funds for purchasing, contracting and travel. Inclusion of the federal requirements is the need to utilize one of the approved procurement methods outlined in 44 CFR Part 13.36. All procurements exceeding \$100,000 must be pre-approved by Ohio EMA. Sub-Grantee may initiate drawdown of funds by submission of a EMPG cash request form with proof of cost and proof of payment documentation that support the funds being requested. Cash requests will be submitted to the Ohio EMA Field Operations, via mail. 			

C. ALLOWABLE AND UNALLOWABLE COSTS GUIDANCE

Costs related to the 2015 EMPG are determined to be allowable if they meet the eligibility criteria of all of the following documents as applicable:

- Federal Guidance to States
- Information Bulletins from FEMA to States clarifying guidance
- State Guidance to Local Governments
- All applicable circulars 2 CFR Part 225(A-87), 44 CFR Part 13, OMB Circulars A-102, A-122, A-133, and 2 CFR 200.
- As mentioned previously, must be spent through the EMA on costs to accomplish Emergency Management related work – meaning that the costs support personnel, equipment, supplies, maintenance/sustainment, etc. of costs that are the responsibility of the county EMA.

The following descriptions are a combination of Federal and State guidance on Planning, Organizational, Equipment, Training, Exercise and Management & Administrative Costs.

Personnel Costs

Personnel costs (to include eligible personnel costs in planning, training, exercise, organizational, M&A, etc.) including salary, overtime, compensatory time off, and associated fringe benefits, as well as volunteer hours towards In-Kind matching are allowable costs with FY 2015 EMPG funds. These costs must comply with 2 CFR Part 225, *Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A-87)*. Proposed personnel costs should be linked to achieving objectives outlined in the EMPG Work Plan. **This is where the “Time and Effort” documentation requirement comes from. For your reference and convenience, the appropriate sections of the guidance have been provided below.**

2 CFR Part 225, *Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A-87)* clarifies the requirement to properly document and support personnel time being paid by a federal grant. Attachment B, Section 8.h., “*Support of salaries and wages*”, notes that:

- (1) Charges to Federal awards for salaries and wages, whether treated as direct or indirect costs, will be based on payrolls documented in accordance with generally accepted practice of the governmental unit and approved by a responsible official(s) of the governmental unit.
- (2) No further documentation is required for the salaries and wages of employees who work in a single indirect cost activity.
- (3) Where employees are expected to work solely on a single Federal award or project, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semiannually and will be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee.
- (4) Where employees work on multiple activities or cost objectives (i.e. EMPG Work Plans or projects paid via other grants), a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation.
- (5) Personnel activity reports or equivalent documentation must meet the following standards:
 - (a) They must reflect an after the fact distribution of the actual activity of each employee,
 - (b) They must account for the total activity, for which each employee is compensated,
 - (c) They must be prepared at least monthly and must coincide with one or more pay periods, and
 - (d) They must be signed by the employee.
 - (e) Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to Federal awards.

In cases where the EMA Director, or their staff, also fulfills duties assigned through other government agencies or programs funded separately from emergency management, the costs that are attributed to non-emergency management activities are not eligible for reimbursement under this grant.

For example, a Director who also serves as the county's Risk Manager. The time spent administering the Risk Management program is not an EMA activity and thus cannot be funded with or used as the match for the EMPG funds. As these cases are unique, these costs will be addressed as needed between the county and Ohio EMA through your Grants Specialist.

A sample time card that meets the aforementioned requirements is provided in Appendix C of this guidance.

Planning Costs Guidance

Planning spans across all five NPG mission areas and provides a baseline for determining potential threats and hazards, required capabilities, required resources, and establishes a framework for roles and responsibilities. Planning provides a methodical way to engage the whole community in the development of a strategic, operational, and/or community-based approach to preparedness.

FY 2015 EMPG Program funds may be used to develop or enhance upon emergency management planning activities, some examples include:

- Development of THIRA that is representative of the jurisdiction

- Development of an all-hazards mitigation plan based on identified risks and hazards
- **Emergency management/operation plans**
 - Maintaining a current Emergency Operations Plan that is aligned with guidelines set out in CPG 101v.2 http://www.fema.gov/pdf/about/divisions/npd/CPG_101_V2.pdf
 - Modifying existing incident management and emergency operations plans
 - Developing/enhancing comprehensive emergency management plans
 - Developing/enhancing large-scale and catastrophic event incident plans
- **Continuity/Administrative Plans**
 - Developing/enhancing Continuity of Operation (COOP)/Continuity of Government (COG) plans
 - Developing/enhancing financial and administrative procedures for use before, during, and after disaster events in support of a comprehensive emergency management program
- **Whole Community engagement/planning**
 - Developing/enhancing emergency management and operations plans to integrate citizen/volunteer and other non-governmental organization resources and participation
 - Engaging the whole community in security and emergency management is critical to achieving the Goal
 - Public education and awareness on emergency management and preparedness
 - Planning to foster public-private sector partnerships
 - Development or enhancement of mutual aid agreements/compacts, including required membership in EMAC
- **Resource management planning**
 - Developing/enhancing logistics and resource management plans
 - Developing/enhancing volunteer and/or donations management plans
 - Acquisition of critical emergency supplies defined as: shelf stable food products, Water, and/or basic medical supplies. Acquisition of critical emergency supplies requires each State to have FEMA's approval of a viable inventory management plan; an effective distribution strategy; sustainment costs for such an effort; and logistics expertise to avoid situations where funds are wasted because supplies are rendered ineffective due to lack of planning.
 - Supply preparation
- **Evacuation planning**
 - Developing/enhancing evacuation plans, including plans for: alerts/warning, crisis communications, pre-positioning of equipment for areas potentially impacted by mass evacuations sheltering, and re-entry.
- **Pre-disaster and Post-disaster Recovery planning**
 - Disaster housing planning, such as creating/supporting a State disaster housing task force and developing/enhancing State disaster housing plans
 - Pre-event response/recovery/mitigation plans in coordination with State, local, and tribal governments
 - Developing/enhancing other response and recovery plans

- The National Disaster Recovery Framework (NDRF) sets national policy and doctrine to define a new era of disaster recovery across Federal, State and local government. The NDRF aims to achieve a disaster recovery system that is more responsive to whole-community needs. EMPG Program grantees should, as feasible, take steps to develop recovery plans and preparedness programs consistent with the principles and guidance in the NDRF that will provide the foundation for recovery programs and whole-community partnerships. Preparedness and pre-disaster planning was given special attention within the NDRF with specific guidance: Planning for a Successful Disaster Recovery (pages 63-70). For more information on the NDRF see <http://www.fema.gov/pdf/recoveryframework/ndrf.pdf>

➤ **F/ERO Credentialing and Validation**

- Working group meetings and conferences relating to emergency responder credentialing and validation
- Compiling data to enter into an emergency responder repository
- Coordinating with other State, local, territorial, and tribal partners to ensure interoperability among existing and planned credentialing and validation systems and equipment
- Planning to incorporate emergency responder identity and credential validation into training and exercises.

Organizational Costs Guidance

Per the *Robert T. Stafford Disaster Relief and Emergency Assistance Act*, as amended, 42 U.S.C. 5121-5207, EMPG Program funds may be used for all-hazards emergency management operations, staffing, and other day-to-day activities in support of emergency management, including hazard mitigation staffing. Proposed staffing activities should be linked to accomplishing the projects and activities outlined in the EMPG Program Work Plan.

Food costs associated with EMA actions (meetings, trainings, etc.) must be documented by proof of cost, proof of payment, purpose of event (agenda, invitation, etc) and a roster or sign in sheet of persons attending. Food costs submitted for reimbursement without all listed documentation will be un-allowed.

For FY 2015 EMPG, Cost Allocation Plans that meet the guidance provided in Appendix B will be considered for reimbursement. Plans that do not meet the guidance provided in this document will not be considered.

County service fees charged to EMPG can only be reimbursed if there is a written and approved county policy provided with reimbursement documentation stating for what the fee covers and the computation of how the costs were determined. (i.e. cost of entire bill, funding split between other departments, period being encumbered) In cases where different agencies are charged different amounts, all agencies must be listed in the reimbursement request information with the amount charged to each and the formula justifying why there is a difference.

Counties having questions regarding organizational activities and costs should contact their Ohio EMA Grants Specialist.

Equipment Costs Guidance

Allowable equipment categories for the FY 2015 EMPG Program are listed on the web-based version of the Department of Homeland Security Authorized Equipment List (AEL) at http://www.fema.gov/media-library-data/1431097871686-c497a8daafdf24a5e83a1f070b616bb/DHS_AEL_0507_2015.pdf

Unless otherwise stated, equipment must meet all mandatory regulatory and/or FEMA-adopted standards to be eligible for purchase using these funds. Agencies will be responsible for obtaining and maintaining all necessary certifications and licenses for the requested equipment. All agencies acquiring equipment through the FY 2015 EMPG Grant Program must adhere to the regulations listed within 2 CFR 200.313 with regard to the use, management, and disposition of equipment purchased with FEMA grant dollars.

The select allowable equipment includes equipment from the following AEL categories:

- Information Technology (Category 4)
- Cyber-Security Enhancement Equipment (Category 5)
- Interoperable Communications Equipment (Category 6)
- Detection Equipment (Category 7)
- Power Equipment (Category 10)
- Chemical, Biological, Radiological, Nuclear, and Explosive (CBRNE) Reference Materials (Category 11)
- CBRNE Incident Response Vehicles (Category 12)
- Physical Security Enhancement Equipment (Category 14)
- CBRNE Logistical Support Equipment (Category 19)
- Other Authorized Equipment (Category 21)

Sub-grantees are advised to review the AEL to ensure that no EHP review is required prior to purchase. Contact your Ohio EMA Grants Specialist if equipment will be purchased.

In addition to the above, general purpose vehicles are allowed to be procured in order to carry out the responsibilities of the EMPG Program. If sub-grantees have questions concerning the eligibility of equipment not specifically addressed in the AEL, they should contact their Ohio EMA Grant Coordinator to coordinate clarification.

Sub-grantees that are using FY2015 EMPG Program funds to support emergency communications activities should comply with the *FY 2015 SAFECOM Guidance for Emergency Communication Grants*, including provisions on technical standards that ensure and enhance interoperable communications. Emergency communications activities include the purchase of Interoperable Communications Equipment and technologies such as voice-over-internet protocol bridging or gateway devices, or equipment to support the build out of wireless broadband networks in the 700 MHz public safety band under the Federal Communications Commission Waiver Order. SAFECOM guidance can be found at <http://www.safecomprogram.gov>.

Training Costs Guidance

Per FEDERAL GUIDANCE: All EMPG Program funded personnel shall participate in no less than three exercises in a 12 month period and shall complete the following training requirements and record proof of completion:

- NIMS Training: IS 100; IS 200; IS 700; and IS 800;
- Other independent Study courses identified in the FEMA professional development series.

Access to online training for all courses listed above can be found through FEMA's website at <http://www.training.fema.gov/IS/>

If an EMPG funded employee has already passed the training requirements for a PDS certificate (under any previous format; classroom, online with other courses, etc.) and has documentation of that completion, no further PDS action is required. If NIMS training has been completed and documentation is available, no further NIMS training for this requirement will be necessary. The sub-grantee will be required to list the EMPG funded personnel and note the completion of these requirements on the Baseline Assessment as part of the FY2015 EMPG application.

Ohio EMA's interpretation of FEMA's guidance is that NIMS independent study courses (100, 200, 700 and 800) must be completed by all EMPG funded personnel within the performance period of the grant unless previously completed.

In addition to the required training listed above FY 2015 EMPG Program funds may be used for a range of emergency management-related training activities to enhance the capabilities of State and local emergency management personnel through the establishment, support, conduct, and attendance of training. Training should foster the development of a community oriented approach to emergency management that emphasizes engagement at the community level, strengthens best practices, and provides a path toward building sustainable resilience.

Types of training include, but are not limited to, the following:

- Developing/enhancing systems to monitor training programs
- Conducting all hazards emergency management training
- Attending Emergency Management Institute (EMI) training or delivering EMI train-the-trainer courses
- Attending other FEMA-approved emergency management training
- Mass evacuation training at local and state levels

Allowable training-related costs include the following:

- Funds Used to Develop, Deliver, and Evaluate Training. Includes costs related to administering the training: planning, scheduling, facilities, materials and supplies, reproduction of materials, and equipment.
- Overtime and Backfill. The entire amount of overtime costs, including payments related to backfilling personnel, which are the direct result of attendance at FEMA and/or approved training courses and programs are allowable. These costs are allowed only to the extent the payment for such services is in accordance with the policies of the State or unit(s) of local government and has the approval of the State or the awarding agency, whichever is applicable. In no case is dual compensation allowable. That is, an employee of a unit of government may not receive compensation from their unit or agency of government AND from an award for a single period of time (e.g., 1:00 p.m. to 5:00 p.m.), even though such work may benefit both activities.
- Travel. Travel costs (e.g., airfare, mileage, per diem, hotel) are allowable as expenses by employees who are on travel status for official business related to approved training.
- Hiring of Full or Part-Time Staff or Contractors/Consultants. Full- or part-time staff may be hired to support direct training-related activities. Payment of salaries and fringe benefits must be in accordance with the policies of the State or unit(s) of local government and have the approval of the State or awarding agency, whichever is applicable.
- Certification/Recertification of Instructors. Costs associated with the certification and re-certification of instructors are allowed. States are encouraged to follow the FEMA Instructor Quality Assurance Program to ensure a minimum level of competency and

corresponding levels of evaluation of student learning. This is particularly important for those courses which involve training of trainers.

All training related program activities or costs should be forwarded through your Grants Specialist for review by training and exercise staff.

Exercise Costs Guidance

Per FEDERAL GUIDANCE and Clarifying Information Bulletin(s): All EMPG Program funded personnel shall participate in no less than three exercises in a 12 month period.

Ohio EMA has received clarification on this requirement that will assist sub-grantees in meeting complying with the guidance. Continued in FY2015, **real world events do count** toward one of the three (3) exercise requirement, the requirement can be met by participating in ANY of the 7 HSEEP recognized exercise activities, to include seminars, workshops, tabletop exercises, games, drills, functional exercises or full-scale exercises.

Some examples of activities that can be documented towards this requirement include, but are not limited to participation in: regular Ohio EMA communications checks with local EMA, participation in the Ohio EMA Director's seminars conducted twice annually, LEPC exercises, HSEEP exercises, locally funded/executed exercises, and drills conducted within the local EMA. While the options to meet the requirement are vast, the sub-grantee is required to document that each employee funded by EMPG has participated in at least three such exercises in the twelve month period of July 1, 2015 through June 30, 2016.

In addition to the required exercise actions, Exercise costs are eligible in the FY2015 EMPG. Exercises implemented with grant funds should evaluate performance of the capabilities required to respond to the exercise scenario. Exercise activities should align to a current, Multi-Year TEP developed through an annual TEPW. Further guidance concerning the Training and Exercise Plan and the Training and Exercise Plan Workshop can be found at <https://hseep.dhs.gov> Grantees are encouraged to develop exercises that test their EOPs in accordance with the requirements outlined on pages six and seven.

Allowable exercise-related costs include:

- **Funds Used to Design, Develop, Conduct and Evaluate an Exercise.** This includes costs related to planning, meeting space and other meeting costs, facilitation costs, materials and supplies, travel, and documentation. Grantees are encouraged to use free public space/locations/facilities, whenever available, prior to the rental of space/locations/facilities
- **Hiring of Full or Part-Time Staff or Contractors/Consultants.** Full- or part – time staff may be hired to support direct exercise activities. Payment of salaries and fringe benefits must be in accordance with the policies of the State or unit(s) of local government and have the approval of the State or the awarding agency, whichever is applicable. The services of contractors/consultants may also be procured to support the design, development, conduct and evaluation of exercises.
- **Overtime and Backfill.** The entire amount of overtime costs, including payments related to backfilling personnel, which are the direct result of time spent on the design, development and conduct of exercises are allowable expenses. These costs are allowed only to the extent the payment for such services is in accordance with the policies of the State or unit(s) of local government and has the approval of the State or the awarding agency, whichever is applicable. In no case is dual compensation allowable. That is, an

employee of a unit of government may not receive compensation from their unit or agency of government AND from an award for a single period of time (e.g., 1:00 p.m. to 5:00 p.m.), even though such work may benefit both activities.

- **Travel.** Travel costs (e.g., airfare, mileage, per diem, hotel) are allowable as expenses by employees who are on travel status for official business related to the planning and conduct of the exercise projects
- **Supplies.** Supplies are items that are expended or consumed during the course of the planning and conduct of the exercise projects (e.g., copying paper, gloves, tape, non-sterile masks, and disposable protective equipment)
- **Implementation of HSEEP.** This refers to costs related to developing and maintaining a self-sustaining State HSEEP which is modeled after the national HSEEP
- **Other Items.** These costs are limited to items consumed in direct support of exercise activities such as the rental of space/locations for planning and conducting an exercise, rental of equipment (e.g., portable toilets, tents), and the procurement of gasoline, exercise signs, badges, and other essential nondurable goods. Grantees are encouraged to use free public space/locations, whenever available, prior to the rental of space/locations.

Unauthorized exercise-related costs include:

- Reimbursement for the maintenance and/or wear and tear costs of general use vehicles (e.g., construction vehicles) and emergency response apparatus (e.g., fire trucks, ambulances). The only vehicle costs that are reimbursable are fuel/gasoline or mileage.
- Equipment that is purchased for permanent installation and/or use, beyond the scope of exercise conduct (e.g., electronic messaging signs)
- Durable and non-durable goods purchased for installation and/or use beyond the scope of exercise conduct

All exercise related program activities or allowable expense questions should be addressed to Keven Clouse, Exercise Program Manager, at (614) 889-7163 or via e-mail at kclouse@dps.ohio.gov **prior** to costs being incurred for exercise activities.

Management and Administrative (M&A) Costs Guidance

M&A activities are those defined as directly relating to the management and administration of EMPG Program funds, such as financial management and monitoring. It should be noted that salaries of State and local emergency managers are not typically categorized as M&A, unless the State or local EMA chooses to assign personnel to specific M&A activities.

Construction and Renovation Costs

Construction and renovation activities for a State, local, or tribal government's principal EOC as defined by the SAA are allowable under the EMPG Program. The FY 2015 EMPG Program grantees using funds for construction projects must comply with the Davis-Bacon Act (40 U.S.C. 3141 et seq.). Grant recipients must ensure that their contractors or subcontractors for construction projects pay workers employed directly at the work-site no less than the prevailing wages and fringe benefits paid on projects of a similar character. Additional information, including Department of Labor wage determinations, is available from the following website: <http://www.dol.gov/compliance/laws/comp-dbra.htm>.

The match requirement for EOC construction and renovation with EMPG Program funding is 50 percent (50%) Federal and 50 percent (50%) sub-grantee.

In order for sub-grantees to drawdown funds for limited EOC construction and renovation projects under the EMPG Program:

The sub-grantee must provide to Ohio EMA who then must provide to FEMA:

- Description of the EOC facility, location, and the scope of the construction or renovation project
- Certification that an assessment has been conducted to identify EOC needs regarding such issues as the facility, communications capability, computer systems and network capabilities, survivability, and sustainability
- How the construction or renovation project will address the needs identified from the assessment
- Consequences of not implementing the construction or renovation project

Written approval must be provided to the sub-grantee, by FEMA through Ohio EMA prior to the use of any EMPG Program funds for construction or renovation

EMPG Program grantees using funds for construction projects must comply with the Davis-Bacon Act (40 U.S.C. §§ 3141 et seq.). Grant recipients must ensure that their contractors or subcontractors for construction projects pay workers employed directly at the work-site no less than the prevailing wages and fringe benefits paid on projects of a similar character. Additional information, including Department of Labor (DOL) wage determinations, is available from the following website: <http://www.dol.gov/compliance/laws/comp-dbra.htm>

Environmental and Historical Preservation (EHP) Compliance

FEMA is legally required to consider the potential impacts of all grant-funded projects on environmental resources and historic properties. For EMPG and other preparedness grant programs, this is accomplished via FEMA's EHP Review. Sub-grantees must comply with all applicable EHP laws, regulations, and Executive Orders (EOs) in order to draw down their FY 2015 EMPG grant funds. Any project with the potential to impact natural resources or historic properties cannot be initiated until FEMA has completed the required FEMA EHP review. Grantees that implement projects prior to receiving EHP approval from FEMA will forfeit their eligibility and will not be funded.

EMPG projects that involve the installation of equipment, exercises not specifically excluded from a FEMA EHP review per the GPD Programmatic Environmental Assessment (PEA) (for more information on the PEA see IB 345 and ground-disturbing activities, new construction, including communication towers, or modification/renovation of existing buildings or structures must undergo a FEMA EHP review. Furthermore, for those proposed construction or renovation projects that are part of larger projects funded from a non-FEMA source (such as an EOC that is part of a larger proposed public safety complex), a FEMA EHP review must be complete before the larger project is initiated. For these types of projects, sub-grantees must complete the FEMA EHP Screening Form (included in this guidance) and submit it, with all supporting documentation, to their Ohio EMA Grant Programs Specialist. Refer to IBs 329, 345, and 356 located at <http://www.fema.gov/> for further details on EHP requirements.

Maintenance and Sustainment

The use of FEMA preparedness grant funds for maintenance contracts, warranties, repair or replacement costs, upgrades, and user fees are allowable under all active and future grant awards, unless otherwise noted.

EMPG Program grant funds are intended to support the Goal and fund activities and projects that build and sustain the capabilities necessary to prevent, protect against, mitigate the effects of, respond to, and recover from those threats that pose the greatest risk to the security of the Nation. In order to provide grantees the ability to meet this objective, the policy set forth in GPD's IB 379 (Guidance to State Administrative Agencies to Expedite the Expenditure of Certain DHS/FEMA Grant Funding) allows for the expansion of eligible maintenance and sustainment Appendix B- FY 2015 EMPG Program Funding Guidelines costs which must be in 1) direct support of existing capabilities; (2) must be an otherwise allowable expenditure under the applicable grant program; (3) be tied to one of the core capabilities in the five mission areas contained within the National preparedness Goal, and (4) shareable through the Emergency Management Assistance Compact. Additionally, eligible costs must also be in support of equipment, training, and critical resources that have previously been purchased with either Federal grant or any other source of funding other than DHS/FEMA preparedness grant program dollars. Additional guidance is provided in FEMA Policy FP 205-402-125-1, Maintenance Contracts and Warranty Coverage Funded by Preparedness Grants, located at: <http://www.fema.gov/media-library/assets/documents/32474>

To summarize FEMA's guidance, when purchasing a maintenance agreement, service contract, or extended warranty for systems or equipment, the period of coverage provided under such a plan may not extend beyond the period of performance of the grant with which the agreement, warranty, or contract is purchased. All costs that are incurred before or after the award's period of performance ends are not chargeable to the award and will be disallowed per 2 *CFR 200.309 Period of Performance*. Contracts, agreements, and extended warranty shall not be prepaid or prorated.

For example, a maintenance agreement purchased with FY 2012 grant funding may not provide maintenance or warranty coverage beyond the expiration of the period of performance for your FY 2012 grant.

The exception to the requirement is if a maintenance contract or extended warranty is purchased at the same time and under the same grant award as the original purchase of the system or equipment, coverage may exceed the period of performance, as long as the coverage purchased is consistent with what is typically provided for, or available through several types of agreements, warranties or contracts.

For example, you may purchase a new generator with a five year warranty regardless of the grant ending performance period.

Unallowable Costs Guidance

- Expenditures for weapons systems and ammunition
- Costs to support the hiring of sworn public safety officers for the purposes of fulfilling traditional public safety duties or to supplant traditional public safety positions and responsibilities
- Activities unrelated to the completion and implementation of the EMPG Program
- Other items not in accordance with the portions of the AEL and allowable costs listed above

In general, sub-grantees should consult with their Ohio EMA Grant Coordinator prior to making any investment that does not clearly meet the allowable expense criteria established in this guidance.

D. POST AWARD REQUIREMENTS AND GRANT ADMINISTRATION

Issuance of Grant Agreement

Upon final review and approval of the sub-grantee's FY2015 application, a grant agreement will be generated and sent to the sub-grantee along with any special conditions. When the grant agreement has been signed and returned, and pending EHP approval, the grant agreement will be signed and dated by the Ohio EMA Executive Director and a copy forwarded to the sub-grantee for their records. Receipt of the signed grant agreement is the authorization of the sub-grantee to initiate their project as well as obligate grant funds. Any costs incurred prior to issuance of the grant agreement may not be reimbursed.

Grant Performance Period

The performance period for the FY2015 EMPG sub-grants can be found on the grant agreement for each sub-grantee's specific award. Note that all costs must be incurred within the period of performance to include receipt and installation of all equipment. No funds may be spent on activities or costs that occur outside of the defined grant performance period.

Demonstrating progress

In accordance with pass-through requirements with the EMPG, Ohio EMA is required to track quarterly progress of the grant. Grant recipients will be monitored periodically by Ohio EMA both programmatically and financially, to ensure that the project goals, objectives, timelines, budgets and other related program criteria are being met. The Work Plans that are created and submitted with your application are the mechanism that allows this tracking. As such, regardless of whether you are requesting quarterly funds, you are required to submit your work plan updates quarterly to indicate the progress that has been made during the quarter. This process shall be repeated until either the project is complete or EMPG funds have been exhausted. Updated work plans must be sent to Ohio EMA by the following dates:

- October 10, 2015
- January 10, 2016
- April 10, 2016
- July 10, 2016

Failure to update work plans for each quarter will result in delayed reimbursement of cash requests. Additionally, egregious or repetitive lack of progress towards completion of grant funded activities will result in de-obligation of funds. Any de-obligated funds will be re-programmed by the state to projects that can be completed within the period of performance. In the event that a "supplemental" funding opportunity through the FY2015 EMPG is made available, only sub-grantees that have met the quarterly report requirements of this section will be eligible to apply for supplemental funds.

Standards for Financial Management

Sub-grantees are required by 44 CFR, Part 13 to have in place an accounting system that maintains records which adequately identify the source and application of funds provided for grant funded projects. The accounting system must include information pertaining to sub-grant awards, obligations, un-obligated balances, assets, liabilities, outlays or expenditures and income. Ohio EMA requirements for sub-grantee accounting include the ability to track expenditures by grant program and by federal fiscal of the award (i.e. FY2012 EMPG, FY2013 EMPG, etc.).

Source Documentation

44 CFR Part 13 also requires that accounting records be supported by such source documentation as cancelled checks, paid bills, payrolls, time and attendance records, contract and sub-grant award documents, etc. As such, Ohio EMA requires that sub-grantees have source documentation available prior to requesting cash reimbursement. Proper documentation for select items is as follows:

- Travel costs
 - Copy of the government unit travel policy
 - Receipts/documentation as required by travel policy
 - Meal expenses may not be submitted for more than the Federal per diem rate. (GSA.gov)
- Personnel costs
 - Time and Effort documentation with activity reports reflecting allowable work
 - Timesheets submitted to reflect time and effort must show the breakdown of how time and funding is split between any alternate funding sources. (i.e. EMPG, 911, EMS, etc...)
 - Proof of payment, separated by each employee, the breakout of compensation and benefits with amount, date, warrant number, etc...(i.e. pay stubs, payroll ledger)
- Contract costs
 -
 - Copy of awarded contract for grant file
 - Deliverables listed in contract
 - Terms of payment outlined in contract
 - For contracts to an individual, a signature of the “contractor” is required.
 - All contracts must begin and end within the period of performance.
 - Contracts may not be prepaid or prorated.
- Equipment costs
 - Invoice (not quote) for equipment purchased
 - Copy of proof that equipment is listed on the AEL
 - Documentation that equipment is received on site and installed as necessary
 - Proof of payment containing amount, date, warrant number, cost allocation plan, countywide policy, etc... (i.e. expense detail, auditor’s ledger)
 - Copy of 3 quotes or bids according to the most strict procurement policy between, local, State, and Federal.
- Meeting costs
 - Agenda/Course Description/Syllabus
 - Attendance roster/Course Certificate

Changes

Per 2 CFR 200.308, sub-grantees must obtain the prior approval of the awarding agency (Ohio EMA) in any case where a change is to be made to the scope of the project, regardless of budget impact. Ohio EMA will require all sub-grantees to request a budget modification and approval, to include EHP approval prior to costs being incurred for the item(s) to be changed. Costs incurred prior to appropriate actions being taken to modify and approve the budget may result in costs being denied for reimbursement. If adjustments, corrections or revisions need to be made to a work plan, please contact your Grants Specialist for assistance.

Procurement

The procurement process is one of, if not the most, scrutinized aspect of the federal grant programs. It is important to follow the proper procedures to safeguard your grant expenditures. The agency must comply with 2 CFR 200.318-326 with emphasis on how procurements are made in that “all procurement transactions be conducted in a manner providing full and open competition with the standards of [2 CFR 200.319]”. Additionally, sub-grantees must ensure that they meet the procurement requirements of the Ohio Revised Code and local procurement regulations. All sub-grantees are strongly urged to seek out their procurement department/individual to seek guidance on implementing the grant requirements into the procurement of any grant funded item or service. In accordance with this requirement, sub-grantees will be required to document actions that demonstrate compliance with the “full and open” regulation. The determination of which means of procurement to utilize should be made based on the most stringent threshold requirement between local, State, and Federal. The following guidance is provided in an effort to help sub-grantees navigate the requirements of procurement:

- **Procurement by micro-purchases**

Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed \$3,000 (or \$2,000 in the case of acquisitions for construction subject to the Davis-Bacon Act). To the extent practicable, the non-Federal entity must distribute micro-purchases equitably among qualified suppliers.

Micropurchases may be awarded without soliciting competitive quotes if the non-Federal entity considers the price to be reasonable.

- **Procurement by small purchase procedures**

Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that range in cost from \$3,000 to the most stringent bid threshold between local, State, and Federal. If small purchase procedures are used, price or rate quotes must be obtained from at least 3 qualified sources. Quotes from State Term Contract must be supported by solicited quotes from at least 2 other vendors outside of the state term listing.

- Procurements that exceed the most stringent bid threshold established by local, State or Federal procurement policies must select the most appropriate of the following methods of acquisition.

- **Procurement by Sealed Bids (formal advertising)**

Bids are publicly solicited and a firm fixed price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price. The sealed bid method is the preferred method for procuring construction, if the conditions in paragraph (c)(1) of this section apply.

- **Procurement by Competitive Proposals**

The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids.

- **Procurement by noncompetitive proposals. (Sole Source)**

If the procurement process is followed and the sub-grantee identifies that there is a lack of competition or the item is only available from one source, the purchase must be pre-coordinated with Ohio EMA. As the purchase will be considered “non-competitive” it must be documented in a specific manner. Procurements that are completed outside of the

competitive process without pre-coordination with Ohio EMA will not be reimbursed. Procurement by noncompetitive proposals is procurement through solicitation of a quote, bid, or proposal from only one source and may be used only when one or more of the following circumstances apply:

1. The item is available only from a single source;
2. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
3. The Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the non-Federal entity; or
4. After solicitation of a number of sources, competition is determined inadequate.

***Sole Source Procurement cannot be justified due to the end of a performance period.

Sub-grantees should note that the following situations are considered to be restrictive of competition and should be avoided:

- Placing unreasonable requirements on firms in order for them to qualify to do business,
- Requiring unnecessary experience and excessive bonding,
- Noncompetitive pricing practices between firms or between affiliated companies,
- Noncompetitive awards to consultants that are on retainer contracts,
- Organizational conflicts of interest,
- Specifying only a “brand name” product instead of allowing “an equal” product to be offered and describing the performance of other relevant requirements of the procurement, and
- Any arbitrary action in the procurement process.

Sub-grantees will maintain records sufficient to detail the significant history of any procurement. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price. Sub-grantees alone will be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements.

Equipment and Supplies Requirements

Utilization of EMPG funds for equipment purchases requires that sub-grantees maintain specific documentation on each item through its useful life until final disposition occurs. Per 44 CFR Part 13, procedures for managing equipment (including replacement equipment), whether acquired in whole or in part with grant funds, until disposition takes place will, as a minimum, meet the following requirements:

- Property records must be maintained that include:
 - A description of the property,
 - A serial number or other identification number,
 - The source of property,
 - Who holds title,
 - The acquisition date, and cost of the property,
 - Percentage of Federal participation in the cost of the property,
 - The location, use and condition of the property, and

- Any ultimate disposition data including the date of disposal and sale price of the property.
- A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
- A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft shall be investigated.
- Adequate maintenance procedures must be developed to keep the property in good condition.
- If the sub-grantee is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

When the equipment is no longer needed for the original project and/or has outlasted its useful life, 44 CFR Part 13 prescribes the following requirements for final disposition:

- Items of equipment with a current per-unit fair market value of less than \$5,000 may be retained, sold or otherwise disposed of with no further obligation to the awarding agency.
- Items of equipment with a current per unit fair market value in excess of \$5,000 may be retained or sold and the awarding agency (FEMA through Ohio EMA) shall have a right to an amount calculated by multiplying the current market value or proceeds from sale by the awarding agency's share of the equipment.
- In cases where a grantee or sub-grantee fails to take appropriate disposition actions, the awarding agency may direct the grantee or sub-grantee to take excess and disposition actions.

Supplies as defined as tangible personal property other than “equipment” for used in this guidance have a disposition requirement when the residual value of the combined unused inventory exceeds \$5,000. In cases where this may occur, the awarding agency is entitled to its share of the value of the remaining inventory.

Sub-Granting

No sub-grantee receiving FY2015 EMPG funding may sub-grant funding to another entity without prior coordination and approval from Ohio EMA. In order to be granted permission to sub-grant, the managing jurisdiction will have to demonstrate an ability to ensure compliance with all terms, conditions and requirements of the federal grant guidance and this guidance.

Single Audit Requirements

Sub-grantees are responsible for obtaining audits in accordance with the Single Audit Act Amendments of 1996 (31 U.S.C. 7501–7507); 31 U.S.C. 503, 1111; Executive Order 8248; Executive Order 11541; and revised OMB Circular A–133, “Audits of States, Local Governments, and Non-Profit Organizations.” The audits shall be made by an independent auditor in accordance with generally accepted government auditing standards covering financial audits. Sub-grantees must ensure that funds received and expended under this grant program are coordinated with the jurisdictions fiscal office (treasurer, auditor, etc.). Counties receiving \$500,000 (all inclusive countywide) or more in a year in federal awards shall complete a Single Audit. The county EMA needs to consult with the County Auditor/Treasurer to understand how they comply with this requirement. The County EMA should also ensure the most recent Single Audit is submitted to Ohio EMA. County emergency management agencies will be audited by the State Auditor’s Office or a private firm acceptable to the State Auditor’s Office. Counties will comply with audit requirements and resolve any audit findings.

Reporting Requirements

Upon official award, applicants acknowledge they will have to agree to complete quarterly reports to the Ohio EMA; and also agree to update the Bi-annual Strategy Implementation Report (BSIR) on the federal Grants Reporting Tool (GRT), due as available from DHS-FEMA and coordinated by Ohio EMA each year until the grant concludes, and then to complete one final BSIR within 120 days of the federal grant closure date. Sub-grantees that do not complete the BSIR within the timeframe advised by Ohio EMA will have grant funds suspended. Further information on quarterly and bi-annual reporting will be provided with issuance of the official grant agreement.

Reimbursement Requests

In order to be reimbursed from the FY 2015 EMPG, eligible costs must be submitted on the EMPG Cash Request, which is included in the Forms section of this document. Reimbursements must include documentation noting that services have been completed (contract, personnel, etc.) and/or that equipment has been received on site and invoiced. **Costs submitted on forms other than the EMPG Cash Request (previous years' forms, locally generated forms) will not be accepted.** Cash requests will be reviewed by a Grant Specialist to assure completeness when received by Ohio EMA. Cash requests that are incomplete or submitted on the wrong document will be returned for revision and resubmission. **Cash Requests MUST be mailed due to size and the authentication of the documents submitted.**

If a cash request is not complete, which includes but is not limited to the following items: county name not filled in, wrong fiscal year referenced, lacking proper signature, cash request not completely filled out (missing cells), lack of proper documentation, the request will be returned to the county for revision. County EMA are encouraged to utilize their Grants Specialist for technical assistance, as needed, in filling out the cash request and compiling documentation to support the cash request. Detailed instructions have also been provided to assist you in filling out your Cash Requests.

Proper documentation

Cash requests submitted for reimbursement from the FY2015 EMPG must be accompanied by proper documentation of each cost. Proper documentation requires "Proof of Cost" (time and effort records, invoices, bills, etc.) and "Proof of Payment" (copies of warrants, canceled checks, auditor's monthly detail). A copy of the auditor's monthly expenditure detail has been found to be a very reliable, single source of proof of *payment* documentation. To reduce the amount of paper in documentation, counties are encouraged to submit a copy of the detail with applicable expenses highlighted. If proper documentation is not provided, the cost may be un-allowed for reimbursement.

Food costs associated with EMA actions (meetings, trainings, etc.) must be documented by proof of cost, proof of payment, purpose of event (agenda, invitation, etc.) and a roster or sign in sheet of persons attending. Food costs submitted for reimbursement without all listed documentation will be un-allowed.

Eligibility review; processing

The second step of the reimbursement process is a determination of eligibility, data entry of the cash request for tracking/monitoring purposes and preparation for payment. The Ohio EMA Preparedness Grant Branch conducts this step.

Payment processing and notification

The final step of reimbursement is approval of cash request by Ohio EMA fiscal and payment. When a Cash Request has been approved and payment processed, notification will be made to the county that payment will be arriving. As a tool to assist local governments in tracking Electronic Funds Transfers, the State of Ohio has created the “OAKS EFT Remittance Look-Up” website. By entering your OAKS vendor ID (available on your grant agreement as “Sub-grantee Vendor ID), ZIP code and query information, you can confirm that payment was made. The EFT remittance web-site can be found at: <http://www.oaks.ohio.gov/remitlookup/>

Tracking and Close-Out

In addition to notification that payment is in process, Ohio EMA Preparedness Grants will be sending to the county a “payment packet” attached to the e-mail that notified the county of pending payment. The packet includes a copy of the submitted cash request, an explanation of changes (if applicable) and remaining balance in the form of a memo. The intent of this packet is to provide the county with comprehensive documentation for your files on the processing and payment of your EMPG cash request.

Upon completing full reimbursement of your allocation or end of the program period of the grant, Ohio EMA will send a close-out notification to the local jurisdiction advising of the closure of the sub-grant and the final disposition of any un-spent funds.

Standards for Review

The reimbursement review process includes an initial review for completeness, determination of eligibility and data entry of the cash request for tracking/monitoring. This review is conducted by the Grants Specialist and the Grants Program Administrator and focuses on accuracy of requests, prior approval of costs in the budget and ensuring complete documentation accompanies the request.

If a request is not complete, this includes but is not limited to the following items: lack of proper documentation, costs not included on the approved budget, no prior EHP approval, etc. the request will be rejected to the sub-grantee for revision. Sub-grantees are encouraged to utilize their Grants Specialist for technical assistance in filling out the cash request and compiling documentation to support the cash request prior to submission in an attempt to expedite the approval process.

Payment

Upon approval by the Grants Administrator, the sub-grantees’ funds will be requested for payment from Ohio EMA’s fiscal unit. The payment process entails requesting money from the federal entity, receiving funds at the state level, vouchering the funds and the dispatching of an EFT to the sub-grantee. While this process relies heavily on external stakeholders, Ohio EMA will work to ensure the quickest processing of sub-grantee payments.

E. ENFORCEMENT, TERMINATION AND AFTER THE GRANT REQUIREMENTS

Monitoring

Per 2 CFR 200.331, Ohio EMA is responsible for managing the day-to-day operations of grant and sub-grant supported activities and must monitor grant and sub-grant supported activities to assure compliance with applicable Federal requirements. The monitoring process is a tool that ultimately ensures a strong grant administration and management structure. Ohio EMA utilizes a

monitoring program that includes a desk review process and on site monitoring visits. Desk reviews are conducted through the budget and reimbursement approval processes. On site monitoring visits are a scheduled meeting with at the sub-grantee's location and are completed by a one or more Ohio EMA Grants/Program and Fiscal staff. The review will evaluate specific costs and fiscal/grant activities, to include programmatic achievements, within any open or recently closed grant. The review may also include the inspection of Equipment purchased with grant funds, review of grant files and administrative processes.

All on site monitoring of this grant will be coordinated with the sub-grantee with ample advance notification.

Enforcement

If a sub-grantee materially fails to comply with any term of their award, whether stated in a Federal statute or regulation, this guidance, an assurance, a notice of award, or elsewhere, Ohio EMA may take one or more of the following actions as outlined in 2 CFR 200.338, as appropriate in the circumstances:

- Temporarily withhold cash payments pending correction of the deficiency by the sub-grantee,
- Disallow (that is, deny both use of funds and matching credit for) all or part of the cost of the activity or action not in compliance,
- Wholly or partly suspend or terminate the current award for the sub-grantee's program,
- Withhold further awards for the program,
- Require reimbursement of the costs incurred, or
- Take other remedies that may be legally available.

Ohio EMA, in taking any enforcement action, will provide the sub-grantee an opportunity for an appeal or other administrative proceeding to which the sub-grantee is entitled.

Grant Termination

Ohio EMA may suspend or terminate funding under this grant in accordance with 2 CFR 200.339, in whole or in part, or other measures may be imposed for any of the following reasons:

- Agreement between Ohio EMA and the sub-grantee to terminate or de-obligate;
- Failing to comply with the requirements or statutory objectives of federal law
- Failing to make satisfactory progress toward the goals or objectives set forth in this application
- Failing to follow grant agreement requirements or the respective grant guidance
- Failing to submit required reports
- Filing a false certification in this application or other report or document.

Before suspending or terminating funding, Ohio EMA will provide the sub-grantee reasonable notice of its intent to impose any measure and will make efforts to resolve the problem informally.

Availability of Public Records

Ohio's public records law generally requires disclosure of information. Ohio Revised Code Section 149.43 sets forth the requirements, along with the exceptions for disclosure. Specifically, Section 149.433 allows some security information to be exempt from disclosure.

Applicants are encouraged to consult state and local laws and regulations and discuss these requirements with their legal counsel. Grantees should be familiar with the regulations

governing protected critical infrastructure information (6 C.F.R. Part 29) and sensitive security information (49 C.F.R. Part 1520), as these designations may provide additional protection to certain classes of homeland security information.

Record Retention

Counties are required to retain all grant-related documentation for three years after the close of the federal grant program. Ohio EMA will provide notification of grant closure date when it occurs. Record Retention must follow the standard outlined in 2 CFR 200.333.

Audits

The County EMA is accountable for the use of funds under the EMPG program. The County EMA must maintain records that adequately identify the sources and application of funds provided for financially assisted activities. Actual expenditures or outlays will be compared with budgeted amounts to determine if the expenditures qualify as a reimbursable expense under the EMPG. This documentation is subject to review at any given time through the record retention period by state or federal auditors as well as EMA officials.

Appeals

County emergency management agencies may appeal funding decisions of Ohio EMA to the Executive Director of Ohio EMA. Appeals must be received by the Executive Director within 30 days of the county's receipt of the decision. The Executive Director will have 60 days in which to review the decision and supporting materials and will notify the county of the decision in writing.

No appeals or retroactive approval of an item or service already procured will be considered if not sent within 30 days of the end of the federal fiscal year in which the procurement was made. This will provide sufficient time for review prior to the end of the fiscal year.

APPENDIX A: SAMPLE FORMS

Also available on Ohio EMA website at www.ema.ohio.gov

	<u>Page</u>
Baseline Document Instructions	36
Work Plan Update/Quarterly Performance Report Document Instructions	40
NIMS Compliance Information Checklist	43
Cash Request Instructions	45
Sample Time Card	49

**BASELINE
INSTRUCTIONS**

Basics:

- The Work Plan form is formatted as an Excel Spreadsheet
 - Cells that are shaded yellow are required fields that must be filled in.
 - Work Plan can be printed off, filled in and tallied by hand if preferred.
1. Enter County Name
 2. Enter Proposed Allocation amount based on FY2015 EMPG guidance.
 3. Enter the amount of FY2015 EMPG proposed allocation that your county anticipates being able to match/utilize. Information should be based on historical usage of the grant and current budgets and matching ability.
 4. If you've identified that your county will not be able to fully utilize the FY2015 proposed allocation and you are requesting your grant be amended, please check the box.
 5. For the staffing pattern portion of the baseline you'll need to enter ALL paid employees who serve in an EMA position at the local level. Please identify those that are funded by EMPG and give an initial indication of if PDS and NIMS training (in accordance with the guidance) have been completed or not.
 6. Break the costs out by category (it may only be one category or several, depending on the project. The amounts you enter into the budget lines on the Work Plan should reflect the EMPG allocation amount that you will ultimately be accepting (proposed or amended at the county request).
 7. Identify by quarter the objectives or goals that the county EMA is anticipating to complete during the quarter. For quarters that have already passed you can enter actual results.

Offered training to the identified team/personnel for infrastructure damage assessment within the last 2 years.		Ohio EMA provided damage assessment/cost documentation training
Trained the identified team/personnel for homes and businesses damage assessment within the last 2 years.		Ohio EMA provided damage assessment/cost documentation training
Formalized process for reporting information within county and to state EMA/EOC.		EOC Operations course: G-775; Incorporate damage assessment into exercise or drill.
Long-Term Recovery - County has:		
Established a long term recovery committee.		Seminar or facilitated discussion with local stakeholders.
Developed a long term recovery plan to address housing stock, case mgt., and unmet needs.		Technical assistance from Ohio EMA Recovery and Plans
Debris Management - County has:		
Developed a locally adopted debris plan.		Ohio EMA fact sheet/checklist on debris management.
Participated in debris management training within last two years.		Technical assistance from Ohio EMA and/or Ohio EPA
Exercised debris plan.		Incorporate debris management into exercise.
Resource Management - County has:		
Developed or updated a resource directory within last two years.		Technical assistance from Ohio EMA
Established disaster and non-disaster goods/services procurement procedures.		
Current mutual aid agreements in place for resource support.		
Developed plan for addressing donations management		Technical assistance from Ohio EMA
Developed plan for addressing volunteer management		Technical assistance from Ohio EMA
Exercised resource management capabilities.		Exercise plan at TTX, FE or FSE level.
(8) Quarterly Activity (Show in which quarter your EMA plans to take specific actions such as those listed above.)		
1st Quarter Activity (Oct 14-Dec 14)	<i>Expected Outcome:</i>	
2nd Quarter Activity (Jan 15-Mar 15)	<i>Expected Outcome:</i>	
3rd Quarter Activity (Apr 15-June 15)	<i>Expected Outcome:</i>	

<p>4th Quarter Activity (July 15 - Sept 15)</p>	<p><i>Expected Outcome:</i></p>
<p>5th Quarter Activity (Oct 15 - Dec 15)</p>	<p><i>Expected Outcome:</i></p>
<p>6th Quarter Activity (Jan 16 - Mar 16)</p>	<p><i>Expected Outcome:</i></p>
<p>7th Quarter Activity (Apr 16 - Jun 16) Performance Period Ends</p>	<p><i>Expected Outcome:</i></p>
<p>OHIO EMA USE ONLY</p>	<p>Field Ops: _____ Date: _____</p>

**WORK PLAN UPDATE/QUARTERLY
PERFORMANCE REPORT
INSTRUCTIONS**

Basics:

- The Work Plan Update/Quarterly Performance Report has been combined into one form that is formatted as an Excel Spreadsheet as they are both quarterly grant requirements.
- Cells that are shaded yellow are required fields that must be filled in.
- Work Plan can be printed off, filled in and tallied by hand if preferred.

Work Plan Update

1. Enter County Name
2. Enter the quarter being updated.
3. Re-cap the objectives and/or goals that you anticipated completing for the quarter.
4. Describe the actual accomplishments for the quarter. Please include any events or circumstances that kept the county from completing any scheduled activities.
 - a) List any planning activities that were accomplished (see guidance for examples of eligible planning items)
 - b) Update the training portion of the document to reflect progress towards PDS , NIMS training and/or any training delivered or attended that supported the EMA locally.
 - c) Update the exercise portion of the document to capture the exercises that the county EMA has participated in. Please list the employees that participated for reporting to FEMA on the new requirement.
 - d) Update any other actions or organizational actions that were taken during the quarter that enhanced the local EMA capability.

Quarterly Performance Report

- While the work plan update shall be each jurisdiction once per quarter, the Quarterly Performance Report shall be completed for each project which the jurisdiction is receiving funds, once per quarter.
 1. Enter beginning and end date for the quarter being reported.
 2. Enter the name of your jurisdiction's point of contact for administering the grant.
 3. Enter the name of your jurisdiction.
 4. Enter the address of your jurisdiction.
 5. Enter the phone number for the point of contact for your jurisdiction.
 6. Enter the name of the project title of your grant project.
 7. Enter the grant name and agreement number.
 8. Enter the performance period of the grant funding this project.
 9. Describe the amount of funds expended to date. This includes:
 - a. The total award received by your jurisdiction for this project.
 - b. The total amount expended to date.
 - c. The total outstanding obligations or money that you have spent but not submitted for reimbursement to date.
 10. Enter the percentage of completion to date.
 11. Select the status of your project and then describe significant activities this quarter. If your project is delayed, explain the reason for the delay.
 12. Enter the milestones to describe your progress toward completing the project.
 13. The Authorized Representative must then print and sign this report.

**STATE OF OHIO
OHIO EMERGENCY MANAGEMENT AGENCY
QUARTERLY PERFORMANCE REPORT**

PERIOD COVERED BY THIS REPORT: _____ to _____
 LOCAL CONTACT NAME: _____
 SUBGRANTEE: _____
 ADDRESS: _____
 TELEPHONE NUMBER: _____
 PROJECT TITLE: _____
 GRANT NAME & AGREEMENT NUMBER: _____
 PERIOD OF PERFORMANCE: _____ to _____

	FEDERAL	STATE	LOCAL	TOTAL
TOTAL FUNDS AWARDED:				
TOTAL FUNDS EXPENDED TO DATE:				
TOTAL OUTSTANDING OBLIGATIONS:				
Grant Award Balance Remaining				

Performance Update: Percentage of Completion _____

Project Status (Check One)	Description of significant activities this quarter, include comparison of actual accomplishments to the objectives identified in your application: If delayed, explain reason for delay
<input type="checkbox"/> On Schedule	
<input type="checkbox"/> Delayed	
<input type="checkbox"/> Cancelled	
<input type="checkbox"/> Completed	
<input type="checkbox"/> Suspended	

Milestones Based on Approved Project Application			Milestone Status
#	Description:	Anticipated Completion Date:	Completion Date:
1			
2			
3			
4			
5			
If more than five (5) milestones listed, attach additional sheet			

* If milestones are not met, need to explain why and what action will be taken and if any additional assistance is needed to resolve the situation.

Person Completing this Report: _____

I, the undersigned, hereby certify that the above information is accurate and true, and in accordance with the approved scope of work and state and federal regulations and policies governing this grant.

Signature of Authorized Representative: _____

Date: _____

NIMS COMPLIANCE INFORMATION CHECKLIST

Applicant:	
-------------------	--

To be eligible to receive FY2015 Federal preparedness funding, applicants must meet NIMS compliance requirements. State, Territory, Tribal, and local governments are considered to be in full NIMS compliance if they have adopted and/or implemented the FY2009 compliance activities.

Therefore, the County EMA Director must review and certify below that these NIMS requirements have in fact been implemented to the “good faith effort” standard within the County by all disciplines receiving direct benefit as a result of Federal preparedness funding. Evidence of compliance with these requirements must be made available, upon request, to Ohio EMA. Failure to do so may result in suspended or terminated funding.

-
- Adopt NIMS at the community level for all government departments and agencies, and promote and encourage NIMS adoption by associations, utilities, non-governmental organizations (NGOs), and private sector incident management and response organizations.

 - Designate and maintain a single point of contact within government to serve as principal coordinator for NIMS implementation jurisdiction-wide (to include a principal coordinator for NIMS implementation within each Department/Agency).

 - Ensure that Federal Preparedness Awards to local governments support all NIMS compliance objectives.

 - Routinely include NIMS compliance objectives in all audits, conducted by audit agencies and review organizations, associated with Federal Preparedness Awards.

 - Revise and update plans and standard operation procedures (SOPs) to incorporate NIMS and National Response Framework (NRF) components, principles and policies, to include planning, training, response, exercises, equipment, evaluation and corrective actions.

 - Promote and/or develop intrastate and interagency mutual aid agreements and assistance agreements (to include agreements with the private sector and NGOs).

 - Use existing resources such as programs, personnel, and training facilities to coordinate and deliver NIMS training requirements.

 - Complete IS-700 training for appropriate personnel.
 - Complete IS-701 NIMS Multiagency Coordination Systems (MACS) for appropriate personnel.
 - Complete IS-800 training for appropriate personnel.
 - Complete IS-100 (ICS 100) and IS-200 (ICS 200) training for appropriate personnel.
 - Complete ICS 300 training for appropriate personnel.
 - Complete ICS 400 training for appropriate personnel.

 - Incorporate NIMS concepts and principles into all appropriate training and exercise.

 - Plan for and/or participate in an all-hazard exercise program based on NIMS that involves responders from multiple disciplines and multiple jurisdictions.

- Incorporate corrective actions into preparedness and response plans and procedures.
- Apply standardized and consistent terminology, including the establishment of plain English communications standards across the public safety sector. Incident response communications (during exercises and actual incidents) should feature plain English commands so they will be able to function in a multi-agency and/or multi-jurisdictional environment. Field manuals and training should be revised to reflect the plain English standard. Ten codes may continue to be used during internal department communications.
- Utilize systems, tools, and processes to present consistent and accurate information (e.g. – common operating picture) during an incident/planned event.
- Inventory community response assets to conform to NIMS National Resource Typing Definitions.
- Utilize response asset inventory for intrastate and interstate mutual aid requests, training, exercises, and incidents/planned events where appropriate.
- To the extent permissible by law, ensure that relevant national standards and guidance to achieve equipment, communication, and data interoperability are incorporated into local acquisition programs.
- (State-level requirement only)** Initiate development of a State-wide system (that incorporates local jurisdictions) to credential emergency management/response personnel to ensure proper authorization and access to an incident, including those involving mutual aid agreements and/or assistance agreements.
- Manage all emergency incidents and preplanned (recurring/special) events, regardless of size, in accordance with ICS organizational structures, doctrine and procedures, as defined in NIMS. ICS implementation must include the consistent application of an Incident Action Plan with appropriate ICS documentation.
- Coordinate and support emergency incident and event management through the development and use of integrated multi-agency coordination systems; i.e. – develop and maintain connectivity capability between local Incident Command Posts (ICPs), local 911 Centers, local Emergency Operations Centers (EOCs) and the State EOC and NRF elements.
- Institutionalize, within the framework of ICS, Public Information (e.g. – Joint Information System and Joint Information Center) during an incident/planned event.
- Ensure that Public Information procedures and processes can gather, verify, coordinate, and disseminate information during an incident/planned event.
- Report progress in implementing NIMS activities for inclusion in the State Preparedness Report (SPR).

The _____ County EMA Director hereby certifies that the tasks necessary to address implementation of NIMS requirements have been accomplished, and as such the County has satisfied the NIMS conditions under which to receive Federal preparedness grant funds.

Grant Signatory (signature)

Date

CASH REQUEST INSTRUCTIONS

Basics:

- The FY 2015 EMPG cash request is formatted as an Excel Spreadsheet
- The spreadsheet is protected to allow values to be entered into the applicable cells only.
- The “Tab” key should take you to the next available cell on the spreadsheet.
- There are a total of 10 pages included in the electronic version of the cash request.
- This allows you to enter a total of 150 line items on one electronic cash request.
- Cash Request will sum line items and provide a total on the last sheet you have filled out.
- Cash Request can be printed off, filled in and tallied by hand if preferred.

County:

- Enter name of county that is completing the cash request.

Period Covered:

- Enter the beginning date and end date of the reporting period.

Quarters:

- Enter the quarter that the request is being made. Keep in mind the quarters are already set based on the Federal fiscal year. Q1 is October through December 2014; Q2 is January through March 2015; Q3 is April through June 2015, Q4 is July through September of 2015; Q5 is October through December of 2015; Q6 is January through March of 2016; and Q7 is April through June of 2016.

Vendor Name:

- Vendor name should be filled out to properly indicate the company, individual or entity to which the eligible costs were paid.
- Individuals (employees) should be listed individually.

Description of Purchase/Service:

- Describe the item or service purchased.
- Recurring services (payroll, cell phone, bills, etc) must include dates of service
 - Example: Payroll – October 1 through October 15; Cell phone service – January
- Generic terms such as “Supplies”, “Miscellaneous” and “Travel” will not be accepted.
- Be specific in the description of what is being purchased.

Budget Category:

- Expenditures must fall into one of the following categories: P = Planning; O = Organizational; EQ = Equipment; T = Training; EX = Exercise; A = Administrative
- Budget Categories are set by the Budget Worksheet and Work Plans that you have developed. If you are purchasing a special piece of equipment, but have no Equipment Work Plan, the cost cannot be reimbursed without making adjustments to your budget worksheet and work plan(s) accordingly.

Invoice Date:

- Insert date invoice was prepared;
- For payroll insert the ending date of the pay period

Invoice Amount:

- Insert the total (gross) amount of the invoice or paycheck

Warrant date:

- Insert date warrant was prepared, date on check or date of electronic transfer

Warrant Number:

- Insert the warrant number, check number, or transfer number for the line item payment.

Warrant Amount:

- Insert the amount of the warrant as paid on the warrant as listed

Requested Reimbursement:

- This column is where you make any adjustments to the actual amount that is eligible
- Example: EMA Director is also Risk Manager and gets paid 50% from each. The bi-weekly gross pay is \$1,000.00. The invoice amount may be N/A, however the warrant amount should reflect the gross pay (\$1,000) for the pay period. The requested reimbursement would then be reduced by 50% to represent only the EMA eligible portion of the warrant.
- Unless your costs are similar to the example listed above where payroll, cell services copy machine service plans, etc. are paid by more than the EMA funding, counties should not reduce the amount of the line item in an attempt to get the EMPG eligible amount. This gets confusing and results in the county being reimbursed 25% instead of the 50% they should be receiving. Seek out your Grants Specialist if you have questions.
- Ohio EMA will calculate the 50% EMPG eligible amount of your cash request (less any changes made for unallowable costs).

Total (Page x of y) Request for Reimbursement:

- If you're using the Cash Request as an Excel spreadsheet, this amount will be calculated for you. Counties are strongly encouraged to use the electronic version of the form.
- If you are filling the form in by hand you will need to sum your items and fill the total in.

Approved Federal share to reimburse (50%):

- This cell will be filled in by Ohio EMA only; no county entry is required.

County EMA Director Signature:

- Original signature of the EMA director

Print EMA Director Name:

- This is also fillable in the Excel Spreadsheet.

Date Signed:

- Fillable in the Excel Spreadsheet

Remember: All line items must be supported by proof of cost and proof of payment documentation!

EMERGENCY MANAGEMENT PERFORMANCE GRANT CASH REQUEST							Page		Pages	
County:							1	of		
PERIOD COVERED (From - To):			QUARTER(S):			YEAR: FY 2015				
LINE ITEM	Vendor Name (Employee name if Payroll)	Description of Purchase/Services	Budget Category	Invoice Date	Invoice Amount	Warrant Date	Warrant Number	Warrant Amount	Requested Reimbursement	OEMA Use A/U
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
TOTAL (PAGE 1) REQUEST FOR REIMBURSEMENT										
I hereby certify that the expenses reported in this request have been paid by the County; That costs have not been reimbursed from other Federal Grants, programs or EMPG from another year; Costs are eligible under the EMPG program (Per A-87); These costs do not exceed the costs as budgeted in the approved budget worksheet. ATTACH SUPPORTING DOCUMENTATION (Proof of Cost and Proof of Payment)							\$		Approved Federal share to reimburse (50%)	
County EMA Director's Signature:						County Auditor Signature (if desired by county)				
Print EMA Director's Name:			Date Signed:			County Auditor Name:				
OHIO EMA USE ONLY	Reviewed: _____		Approved: _____							
	Date: _____		Date: _____							

What should I include when submitting my cash request for reimbursement?

EMPG Cash Request

For Travel Costs

- ✓ Copy of the your County's travel policy
 - ✓ Receipts/documents as required by travel policy
 - ✓ Food expenses may not be submitted for more than the federal per diem rate (GSA.gov)
- See Meeting/Training costs

For Equipment/Supply Costs

- ✓ Invoice (not quote) for equipment purchased
- ✓ Copy of proof that equipment is listed on the AEL
- ✓ Documentation that equipment is received on site and installed as necessary
- ✓ Proof of Payment containing amount, date, warrant number, cost allocation plan, countywide policy, etc... (i.e. expense detail, auditor's ledger)
- ✓ Copy of 3 quotes or bids according to the most strict procurement policy between local, state, and federal.



For Personnel Costs

- ✓ Timesheets to reflect all hours worked and show split between funding sources (i.e. EMPG, 911, EMS, etc...)
- ✓ Proof of payment containing, separated by employee, the breakout of compensation and benefits with amount, date, warrant number, etc... (i.e. pay stubs, payroll ledger)

For Contract Costs

- ✓ Copy of awarded contract for grant file
 - ✓ Deliverables listed in the contract
 - ✓ Terms of payment outlined in the contract
 - ✓ For contracts to an individual, a signature of the "contractor" is required
- All contracts must start and end within the grant performance period
- Contracts may not be prepaid or prorated.

For Meeting/Training Costs

- ✓ Agenda/Course Description/Syllabus
 - ✓ Attendance Roster/Course Certificate
- See Travel costs



**OHIO EMERGENCY
MANAGEMENT AGENCY**

APPENDIX B: COST ALLOCATION PLAN GUIDANCE

Per 2 CFR, Part 225 Attachment C, section D. “Submission Requirements” sub-section 3; “Where a local government only receives funds as a sub-recipient, the primary recipient will be responsible for negotiating indirect cost rates and/or monitoring the sub-recipient’s plan. As such, and with the commitment of executive leadership of the agency, Ohio EMA will allow for local governments to submit cost allocation plans under the following conditions as outlined by 2 CFR Part 225 (A-87) and as applicable/required:

- Per 2 CFR Part 225, Attachment A, section H: No cost allocation shall be acceptable without a certification by the governmental unit at a level not lower than the chief financial officer of the governmental unit. The certification must contain at a minimum the verbiage included in attachment A of this document which has been prepared using Attachment C of 2CFR Part 225.
- Cost allocation plans will only be accepted for the costs associated with the county fiscal year that falls fully within the performance period of the EMPG award.
- Per 2 CFR Part 225, Attachment A, section E the following accompanying documents must be submitted with the cost allocation plan:
 - o Organization Chart sufficiently detailing operations including the services that are included in the central services activities.
 - o A Copy of the most recent Comprehensive Annual Financial Report
 - o Aforementioned certification that plan was prepared in accordance with 2 CFR Part 225, contains only allowable costs and was prepared in a manner that treated similar costs consistently among the various Federal Awards and between Federal and non-Federal awards/activities.
- Per 2 CFR Part 225, Attachment A, Section E, subsection 2 the plan must contain:
 - o A brief description of the service
 - o An identification of the unit rendering the service and the operating agencies receiving the service
 - o The items of expense included in the cost of the service
 - o The method used to distribute the cost of the service to benefitted agencies and;
 - o A summary schedule showing the allocation of each service to the benefitted agencies.

Any plan that does not include the aforementioned requirements will not be approved and costs non-allowed.

Cost allocation plans will be reviewed against cash requests submitted in the same grant year to ensure no duplication of costs (direct vs. indirect). As time and resources may not allow for review of all cost allocation plans and the local government has certified that their cost allocation plan, the certified plans may be reviewed periodically as part of desk audits, field monitoring efforts and cash request processing.

Preparedness Grant Branch

ATTACHMENT I:

OHIO EMERGENCY MANAGEMENT AGENCY DESIGN RECOMMENDATIONS AND CRITERIA FOR EMERGENCY OPERATIONS CENTERS

It is the policy of the Ohio Emergency Management Agency (EMA) to assist the counties of the State of Ohio with financial aid (when funds are available) and design guidance for the construction of Emergency Operations Centers (EOCs). While it is recognized that each county has unique needs and wants, the Ohio EMA has developed basic requirements that all county EOCs should meet in order to provide Survivable Crisis Management (SCM) capability. These guidelines will not preclude the county from constructing any facility; however, financial aid will be dependent upon meeting minimum standards.

REQUIREMENTS:

- A. Location:
The EOC **must** be constructed in a location that will minimize the effects of any local hazards, cannot be in the 100 year flood plain nor will it change or alter listed or nationally designed historic sites or structures. It should also be located close to government offices for easy access by agency representatives.
- B. Size:
The EOC **must** be sized to handle the maximum anticipated staff that would be called in the event of a major disaster. (The attached chart can be used as a guide). A minimum of 50 square feet per person is required (80 square feet preferred) including restrooms, etc.
- C. Design Criteria:
The facility **must** be designed and built to comply with the Ohio Basic Building Code (OBBC) and include “Essential Facility” earthquake requirements as applicable and indicated by seismic maps. The Federal Emergency Management Agency (FEMA) requirement for earthquake design is one level above that specified in the OBBC for “Essential Facilities”. The code will address local hazards, high winds, snow loads, ADA requirements, etc.
- D. Rooms/Spaces:
The EOC **must** contain the following spaces/rooms to provide adequate working room:
 - 1. Day-to-day office space for EMA Director and staff including secretary/receptionist (if applicable).
 - 2. Meeting/lead agency/Executive room.
 - 3. Communications room for radio/telephone and support equipment.
 - 4. Operations room for emergency coordination.
 - 5. Restrooms.
 - 6. Mechanical/electrical switch room.
 - 7. Kitchen/break area.
 - 8. Storage area for maps, procedures, publications, supplies, etc.
- E. Operations Room:
The Operations Room, where agency representatives will assemble, **must** provide the essential elements that will be needed during a disaster. It must be large enough to provide sufficient space for one or two representatives from each planned agency based upon the list developed during the planning process.

The Operations Room **must** also incorporate the following features:

1. Telephone lines and logs.
2. Status display capability (manual or video with large format).
Maps
Charts
Logs
3. Computer, internet and network needs for automatic data processing.
4. 30 square feet per person.

F. Communications:

During a disaster the EOC **must** be able to communicate with the responders in the field.

These communication capabilities must include:

1. Telephone lines for each agency and other levels of government planned in the Operations Room (such that each agency has telephone access).
2. Telephone lines for other support areas (Director's office, secretary, executives, etc.).
3. Adequate analog phone lines for computer modems.
4. Fax line and machine.
5. LAN system if applicable.
6. Weather monitoring capability.
7. Access to Emergency Alert System (EAS).
8. Capability to activate local warning systems.
9. Electromagnetic protection for facility and antenna (lightning).
10. A communications room adjacent to the Operations Room sized to accommodate the maximum staff expected and (preferably) including space for amateur radio.
11. Radios with frequencies to communicate with field personnel (police, fire, EPA, parks, highways, health, school transportation systems, hospitals, public works, utilities, Red Cross, the state and other counties, etc).
12. Radio tower to support radio equipment (may be remotely located).

G. Emergency Power:

An emergency electrical power generator **must** be provided, which is large enough to power the EOC and all facilities (HVAC, radios, elevator, computer systems, etc.), and is permanently wired, automatic start and transfer. It should be located so that the noise or fumes do not interfere with the EOC and include a self-contained fuel system with a minimum four day reserve.

H. Operating Procedures/Agreements:

It is **mandatory** that Standard Operating Procedures (SOP) for managing the EOC during disaster activations be developed. In addition, when the EOC is located in a multiple use facility, such as a county jail, it is necessary that a Memorandum of Understanding (MOU) be developed and agreed to among the agencies using the facilities. The MOU should be explicit in outlining the use of the EOC, installation of antenna, and who bears the charges when the EOC is activated.

PLANNING:

The first step in developing a new EOC is planning. Careful attention to detail will make execution of the project much easier.

1. Identify needs – how will the facility be used.
2. Design for dual use – the EOC is ideal for meetings and training.
3. Locate away from hazards:

Hazmat and/or Nuclear facilities; Railroads; Highways; Flight paths;
Flood plains; Pipelines; High voltage power lines

4. Consider how facility will be secured during activation.
5. Determine maximum staff size (see chart).
6. Consider co-locating with 9-1-1 communications center or county jail.
7. If locating in an existing building, consider using basement or interior spaces.
8. Consider including showers in the restrooms.
9. Consider separate adequate space for media assembly and briefing.
10. Develop a list of personnel that will staff the EOC during emergencies.
11. Consider a computer floor to facilitate reconfiguration of Operations Room.
12. Plan for an interruption of domestic water supply.
13. Consider fiber optics throughout the agency and/or jurisdiction.
14. Acquire a local radio frequency for disaster coordination. Become the jurisdiction's advocate for frequency coordination.
15. Consideration should be given to including in the Operations Room the following features:
 - a) Weather radar and other GIS
 - b) High ceiling
 - c) Column free
 - d) Video status/shelter, etc., logs
 - e) Video tapes
 - f) Local TV/National News Outlets
16. An additional transfer switch should be considered so that additional generators can be plugged into the system.

Suggested EOC Disaster Staff

EMA Director	Chief Executives	PIO	Communications and Warning Officer
Military Liaison Officer	Radio Operators	Telephone Answerers	Damage Assessment
Law Enforcement Liaison	Fire/EMA Liaison	Public Works Liaison	Shelter Operations Liaison
Welfare Liaison	Medical and Health Liaison	Message Controller	Messengers and Plotters
Resource Officer	Security Officer		

Allowable / Non-Allowable Costs

Allowable Cost

Design fees
Excavations for construction
Building shell construction and interior finishing
Modifications to existing building
Antenna and towers
Heating ventilating and air conditioning equipment
Display equipment for Operations Room
Furniture for Operations Room
Radio / communications equipment
Emergency generator

Non-Allowable Costs

Landscaping
Parking lots
Construction of non-EMA space
Space less than 50 sq. ft. per person
Equipment designed for daily non-EMA use
Maintenance
Land purchase
Demolition

Kitchen / break room equipment
Plumbing / electric

APPENDIX D: FY2015 EMPG MATCH GUIDANCE

Introduction

Determining match for the purposes of submitting grant applications to any Federal Agency should be a coordinated process at the State and local level. It is highly recommended that programmatic staff at the State and local level consult with their financial staff prior to submitting any grant applications, especially those that identify cash or in-kind match.

Governing Provisions (See page 53-57 for details)

44 CFR Part 13, *Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments* (44 CFR § 13.24, *Matching or Cost Sharing*)

2 CFR Part 225, *Cost Principles for State, Local, and Indian Tribal Governments* (OMB Circular A-87)

PROGRAM GUIDANCE AND/OR PROGRAM REGULATIONS

Types of Match

1. Cash Match. Cash (hard) match includes non-Federal cash spent for project related costs, according to the program guidance. Allowable cash match must only include those costs which are in compliance with 2 CFR Part 225, *Cost Principles for State, Local, and Indian Tribal Governments* (OMB Circular A-87) and 44 CFR Part 13, *Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments*.

2. In-kind Match. In-kind (soft) match includes, but is not limited to, the valuation of in-kind services. “In-kind” is the value of something received or provided that does not have a cost associated with it. For example, if in-kind match (other than cash payments) is permitted, then the value of donated services could be used to comply with the match requirement. Also, third party in-kind contributions may count toward satisfying match requirements provided the grantee receiving the contributions expends them as allowable costs in compliance with 2 CFR Part 225, *Cost Principles for State, Local, and Indian Tribal Governments* (OMB Circular A-87) and 44 CFR Part 13, *Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments*.

Definitions

Matching or Cost Sharing. This means the value of the third party in-kind contributions and the portion of the costs of a federally-assisted project or program not borne by the Federal Government. All cost-sharing or matching funds claimed against a FEMA grant by State, local or Tribal governments must meet the requirements of the program guidance and/or program regulations, 44 CFR § 13, and 2 CFR § 225.

Cash Match (hard). This includes cash spent for project-related costs under a grant agreement. Allowable cash match must include only those costs which are allowable with Federal funds in compliance with the program guidance and/or program regulations, 44 CFR § 13, and 2 CFR § 225.

In-kind Match (soft). This means contributions of the reasonable value of property or services in lieu of cash which benefit a federally-assisted project or program. This type of match may only be used if not restricted or prohibited by program statute, regulation or guidance and must be supported with source documentation. Only property or services that are in compliance with program guidance and/or program regulations, 44 CFR § 13, and 2 CFR § 225, are allowable.

Basic Guidelines

- For costs to be eligible to meet matching requirements, the costs must first be allowable under the grant program.
- The costs must also be in compliance with all Federal requirements and regulations (e.g., 44 CFR Part 13 and 2 CFR Part 225); the costs must be reasonable, allowable, allocable, and necessary.
- Records for all expenditures relating to cost sharing or matching must be kept in the same manner as those for the grant funds.
 - The following documentation is required for third-party cash and in-kind contributions: Record of donor; Dates of donation; Rates for staffing, equipment or usage, supplies, etc.; Amounts of donation; and Deposit slips for cash contributions. According to 44 CFR § 13.24, this documentation is to be held at the Applicant and/or sub-applicant level.
- Except as provided by Federal statute, a cost sharing or matching requirement may not be met by costs borne by another Federal grant.
- The source of the match funds must be identified in the grant application.
- Every item must be verifiable, i.e., tracked and documented.
- Any claimed cost share expense can only be counted once.

Examples (For additional examples of match, please contact your State finance office)

Non-Federally funded equipment or facilities used during exercises can be claimed as soft match, but only at the time of donation. For example, only the fair market price for the use of the facility for the period of the exercise can be claimed as match.

Third party in-kind contributions of salary, travel, equipment, supplies and other budget areas that are from third party sources must be in compliance with 44 CFR § 13.24, *Matching or Cost Sharing*. These types of contributions include voluntary contributions such as emergency personnel, lawyers, etc., who donate their time to a Federal grant program. The normal per hour rate for these professionals (acting in their professional capacity) can be used to meet the matching requirement. The value of the services provided is taken into consideration when determining the value of the contribution - not who is providing the service. For example, if a lawyer is volunteering his services to assist flood victims in filing legal paper work, the lawyer's normal hourly rate is allowable. If the lawyer is volunteering his services and is working in a soup kitchen, the lawyer's hourly rate would not be applicable; it would be the hourly rate for a soup kitchen worker.

44 CFR § 13.24, MATCHING OR COST SHARING.

(a) Basic rule:

Costs and contributions acceptable. With the qualifications and exceptions listed in paragraph (b) of this section, a matching or cost sharing requirement may be satisfied by either or both of the following:

- (1) Allowable costs incurred by the grantee, sub-grantee or a cost-type contractor under the assistance agreement. This includes allowable costs borne by non-Federal grants or by others cash donations from non-Federal third parties.
- (2) The value of third party in-kind contributions applicable to the period to which the cost sharing or matching requirements applies.

(b) Qualifications and exceptions:

(1) Costs borne by other Federal grant agreements. Except as provided by Federal statute, a cost sharing or matching requirement may not be met by costs borne by another Federal grant. This prohibition does not apply to income earned by a grantee or sub-grantee from a contract awarded under another Federal grant.

(2) General revenue sharing. For the purpose of this section, general revenue sharing funds distributed under 31 U.S.C. 6702 are not considered Federal grant funds.

(3) Cost or contributions counted towards other Federal costs-sharing requirements. Neither costs nor the values of third party in-kind contributions may count towards satisfying a cost sharing or matching requirement of a grant agreement if they have been or will be counted towards satisfying a cost sharing or matching requirement of another Federal grant agreement, a Federal procurement contract, or any other award of Federal funds.

(4) Costs financed by program income. Costs financed by program income, as defined in § 13.25, shall not count towards satisfying a cost sharing or matching requirement unless they are expressly permitted in the terms of the assistance agreement (This use of general program income is described in § 13.25 (g)).

(5) Services or property financed by income earned by contractors. Contractors under a grant may earn income from the activities carried out under the contract in addition to the amounts earned from the party awarding the contract. No costs of services or property supported by this income may count toward satisfying a cost sharing or matching requirement unless other provisions of the grant agreement expressly permit this kind of income to be used to meet the requirement.

(6) Records. Costs and third party in kind contributions counting towards satisfying a cost sharing or matching requirement must be verifiable from the records of grantees and subgrantees or cost-type contractors. These records must show how the value placed on third party in-kind contributions was derived. To the extent feasible, volunteer services will be supported by the same methods that the organization uses to support the allocability of regular personnel costs.

(7) Special standards for third party in kind contributions.

- (i) Third party in kind contributions count towards satisfying a cost sharing or matching requirement only where, if the party receiving the contributions were to pay for them, the payments would be allowable costs.
- (ii) Some third party in-kind contributions are goods and services that if the grantee, sub-grantee, or contractor receiving the contribution had to pay for them, the payments would have been an indirect cost. Costs sharing or matching credit for such contributions shall be given only if the grantee, sub-grantee, or contractor has established, along with its regular indirect cost rate, a special rate for allocating to individual projects or programs the value of the contributions.
- (iii) A third party in-kind contribution to a fixed-price contract may count towards satisfying a cost sharing or matching requirement only if it results in:
 - (A) An increase in the services or property provided under the contract (without additional cost to the grantee or subgrantee); or
 - (B) A cost savings to the grantee or subgrantee.
- (iv) The values placed on third party in kind contributions for cost sharing or matching purposes will conform to the rules in the succeeding sections of this part. If a third party in-kind contribution is a type not treated in those sections, the value placed upon it shall be fair and reasonable.

(c) Valuation of donated services:

(1) Volunteer services. Unpaid services provided to a grantee or sub-grantee by individuals will be valued at rates consistent with those ordinarily paid for similar work in the grantee's or sub-grantee's organization. If the grantee or sub-grantee does not have employees performing similar work, the rates will be consistent with those ordinarily paid by other employers for similar work in the same labor market. In either case, a reasonable amount for fringe benefits may be included in the valuation.

(2) Employees of other organizations. When an employer other than a grantee, sub-grantee, or cost-type contractor furnishes free of charge the services of an employee in the employee's normal line of work, the services will be valued at the employee's regular rate of pay exclusive of the employee's fringe benefits and overhead costs. If the services are in a different line of work, paragraph(c)(1) of this section applies.

(d) Valuation of third party donated supplies and loaned equipment or space:

(1) If a third party donates supplies, the contribution will be valued at the market value of the supplies at the time of donation.

(2) If a third party donates the use of equipment or space in a building but retains title, the contribution will be valued at the fair rental rate of the equipment or space.

(e) Valuation of third party donated equipment, buildings, and land.

If a third party donates equipment, buildings, or land, and title passes to a grantee or sub-grantee, the treatment of the donated property will depend upon the purpose of the grant or sub-grant, as follows:

(1) Awards for capital expenditures. If the purpose of the grant or sub-grant is to assist the grantee or sub-grantee in the acquisition of property, the market value of that property at the time of donation may be counted as cost sharing or matching,

(2) Other awards. If assisting in the acquisition of property is not the purpose of the grant or sub-grant, paragraphs (e)(2) (i) and (ii) of this section apply:

(i) If approval is obtained from the awarding agency, the market value at the time of donation of the donated equipment or buildings and the fair rental rate of the donated land may be counted as cost sharing or matching. In the case of a sub-grant, the terms of the grant agreement may require that the approval be obtained from the Federal agency as well as the grantee. In all cases, the approval may be given only if a purchase of the equipment or rental of the land would be approved as an allowable direct cost. If any part of the donated property was acquired with Federal funds, only the non-Federal share of the property may be counted as cost sharing or matching.

(ii) If approval is not obtained under paragraph (e)(2)(i) of this section, no amount may be counted for donated land, and only depreciation or use allowances may be counted for donated equipment and buildings. The depreciation or use allowances for this property are not treated as third party in-kind contributions. Instead, they are treated as costs incurred by the grantee or sub-grantee. They are computed and allocated (usually as indirect costs) in accordance with the cost principles specified in § 13.22, in the same way as depreciation or use allowances for purchased equipment and buildings. The amount of depreciation or use allowances for donated equipment and buildings is based on the property's market value at the time it was donated.

(f) Valuation of grantee or sub-grantee donated real property for construction/acquisition.

If a grantee or sub-grantee donates real property for a construction or facilities acquisition project, the current market value of that property may be counted as cost sharing or matching. If any part of the donated property was acquired with Federal funds, only the non-Federal share of the property may be counted as cost sharing or matching.

(g) Appraisal of real property.

In some cases under paragraphs (d), (e), and (f) of this section, it will be necessary to establish the market value of land or a building or the fair rental rate of land or of space in a building. In these cases, the Federal agency may require the market value or fair rental value be set by an independent appraiser, and that the value or rate be certified by the grantee. This requirement will also be imposed by the grantee on sub-grantees.

2 CFR PART 225, COST PRINCIPLES FOR STATE, LOCAL, AND INDIAN TRIBAL GOVERNMENTS (OMB A-87)

1. Factors affecting allowability of costs.

To be allowable under Federal awards, costs must meet the following general criteria:

- a. Be necessary and reasonable for proper and efficient performance and administration of Federal awards.
- b. Be allocable to Federal awards under the provisions of 2 CFR Part 225.
- c. Be authorized or not prohibited under State or local laws or regulations.
- d. Conform to any limitations or exclusions set forth in these principles, Federal laws, terms and conditions of the Federal award, or other governing regulations as to types or amounts of cost items.
- e. Be consistent with policies, regulations, and procedures that apply uniformly to both Federal awards and other activities of the governmental unit.

- f. Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
- g. Except as otherwise provided for in 2 CFR Part 225, be determined in accordance with generally accepted accounting principles.
- h. Not be included as a cost or used to meet cost sharing or matching requirements of any other Federal award in either the current or a prior period, except as specifically provided by Federal law or regulation.
- i. Be the net of all applicable credits.
- j. Be adequately documented.

2. Reasonable costs.

A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. The question of reasonableness is particularly important when governmental units or components are predominately federally-funded. In determining reasonableness of a given cost, consideration shall be given to:

- a. Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the governmental unit or the performance of the Federal award.
- b. The restraints or requirements imposed by such factors as: Sound business practices; arm's-length bargaining; Federal, State and other laws and regulations; and, terms and conditions of the Federal award.
- c. Market prices for comparable goods or services.
- d. Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the governmental unit, its employees, the public at large, and the Federal Government.
- e. Significant deviations from the established practices of the governmental unit which may unjustifiably increase the Federal award's cost.

3. Allocable costs.

- a. A cost is allocable to a particular cost objective if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received.
- b. All activities which benefit from the governmental unit's indirect cost, including unallowable activities and services donated to the governmental unit by third parties, will receive an appropriate allocation of indirect costs.
- c. Any cost allocable to a particular Federal award or cost objective under the principles provided for in 2 CFR Part 225 may not be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by law or terms of the Federal awards, or for other reasons.
- d. Where an accumulation of indirect costs will ultimately result in charges to a Federal award, a cost allocation plan will be required as described in Appendices C, D, and E to this part.

4. Applicable credits.

- a. Applicable credits refer to those receipts or reduction of expenditure-type transactions that offset or reduce expense items allocable to Federal awards as direct or indirect costs. Examples of such transactions are: Purchase discounts, rebates or allowances, recoveries or indemnities on losses, insurance refunds or rebates, and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or received by the

governmental unit relate to allowable costs, they shall be credited to the Federal award either as a cost reduction or cash refund, as appropriate.

b. In some instances, the amounts received from the Federal Government to finance activities or service operations of the governmental unit should be treated as applicable credits. Specifically, the concept of netting such credit items (including any amounts used to meet cost sharing or matching requirements) should be recognized in determining the rates or amounts to be charged to Federal awards.

APPENDIX E: FAQs ON TRAINING AND EXERCISE REQUIREMENTS FOR FY15

- If someone has already taken any of the IS courses listed in the FY 2015 EMPG Guidance, they do not have to take them again during the FY 2015 performance period.
- If the classroom version (at EMI or state sponsored) of the IS course was taken, the IS version of the course does not need to be taken. For example, if IS-230 was already taken, the new version (IS-230 a. or b.) on the EMI website does not have to be taken and either is allowable, as are the earlier versions of the course.
- For those EMA personnel who have been in the profession for several years or longer, any course completion “counts”. A PDS achieved at any point since its creation is still valid.
- Achieving CEM or AEM certification does not meet the intent of the training requirements, i.e. achieving the PDS certification. CEM or third party certification are managed and run by non-governmental associations. Most CEMs will have also completed the PDS.
- Achieving a state level professional emergency management certification does not meet the intent of the training requirements for the same reasons as above. People with CEM’s, AEM’s or State level professional emergency management certification will generally have already completed the PDS, or could complete them with very little effort.
- All EMPG-funded personnel at both the State and local levels shall participate in no less than three exercises in a 12-month period. Real world events do count toward meeting one of the three requirement.
- The exercise requirement to conduct 5 exercises including a full scale annually is for State grantee (Ohio EMA) only. The requirement for staff funded out of EMPG to participate in at least three exercises is for any EMPG funded staff at the State and local levels. Keep in mind that these exercises may be of any type.
- Actual events may count toward fulfilling one of the three exercises required.