



The Grants Gazette

Ohio EMA's Preparedness Grants Updates

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Overview of Monitoring Process

44 Code of Federal Regulations (CFR) Part 13, 13.40

The Ohio Emergency Management Agency (OEMA) is the State Administrative Agency (SAA) and primary recipient of Homeland Security Grant funds. They are responsible for monitoring sub-recipients and ascertaining that all fiscal, administrative and programmatic responsibilities are fulfilled. This includes monitoring sub-recipient reporting, recordkeeping and internal operation and accounting control systems. Grant management ensures that the grant program is operating efficiently, its internal control program is operating successfully, and any deficiencies detected in the grant program are corrected in a timely manner.

Monitoring federal grants encompasses two (2) main areas:

1). Fiscal and Administrative – Monitoring of planning, procurement and contracts, equipment, exercise, administrative and training funds, and compliance with regulations.

2). Programmatic – Monitoring of sub-grantee progress and operations, including equipment deployment, for project implementation and execution.

Approximately thirty (30) days in advance of the proposed visit, the Compliance Officer from the Preparedness Grants Branch contacts the sub-grantee to schedule the upcoming on-site visit, briefing the sub-grantee on what activities and discussions will take place. The sub-grantee will be provided a letter listing the items for review (chart of accounts, detailed revenue, expenditure and cash balance ledgers, procurement procedures, pay-in receipts, equipment and inventory listings) and notification of the date and time of the on-site monitoring visit. The sub-grantee should expect to spend a minimum of one (1) business day with the monitoring staff.

On site, the Compliance Officer conducts a comprehensive document review, reviews accounting systems and controls, records retention systems, third party contracting, procurement activities and equipment and asset tracking sheets.

At the end of the on-site visit, the Compliance Officer conducts an “**exit interview**” with sub-grantee officials to discuss findings from the meetings and to clarify any corrective action items for the sub-grantee or OEMA staff to pursue after the visit. In addition, the OEMA staff will ask for feedback to identify areas of self improvement by which it can better support, assist, or enable sub-grantee project success. The exit interview highlights will be included in a written report to the sub-grantee. If any outstanding financial, administrative and programmatic issues are identified, the sub-grantee is required to submit a Corrective Action Plan within thirty (30) days of receipt of the report, identifying what steps the sub-grantee is taking to resolve them.

MOST COMMON MONITORING FINDINGS

- ◆ Lack of competition during procurement
- ◆ Inadequate time and effort records
- ◆ Sub-grantee has no written procedures
- ◆ Lack of supporting documentation
- ◆ Inadequate equipment accountability and transfer documentation
- ◆ Activities outside performance period (Paying for items not received or operational)
- ◆ Conflicts of Interest
- ◆ Inadequate accounting records and proper tracking of grant funds
- ◆ Excess cash on hand
- ◆ Unallowable costs (Budgeted item vs. actual)
- ◆ Supplanting
- ◆ Commingling of funds
- ◆ Noncompliance with cash management requirements

Important Dates

- ◆ The performance period for the FY 2010 CCP grant ends **May 30, 2013.**
- ◆ The performance period for the FY2010 MMRS and UASI grants ends **July 31, 2013.**
- ◆ The year end fiscal shutdown date is **May 31, 2013.**

HSGP Grant Expenditures

As of April 29, 2013

Grant	Award	Expended	Remaining
FY 2010	\$40,769,989	20,700,075	20,069,914
FY 2011	\$20,499,771	2,397,034	18,102,737

For any questions or comments, please contact your Grant Program Specialist.