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Federal Funding - Top Things to Know

July 25, 2023



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Learning Objectives

At the end of this session, you will be able to:

- Identify changes in federal funding that may impact your nonprofit
- Determine how you can best approach the application process for government grants
- Recall how to incorporate best practices into your federal grants management and compliance approach

Today's Presenters



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Director

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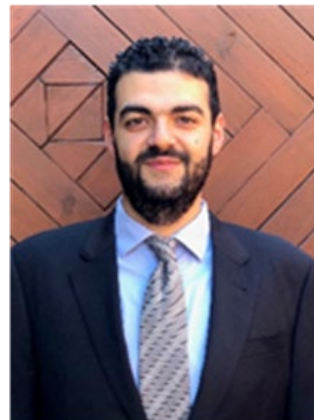


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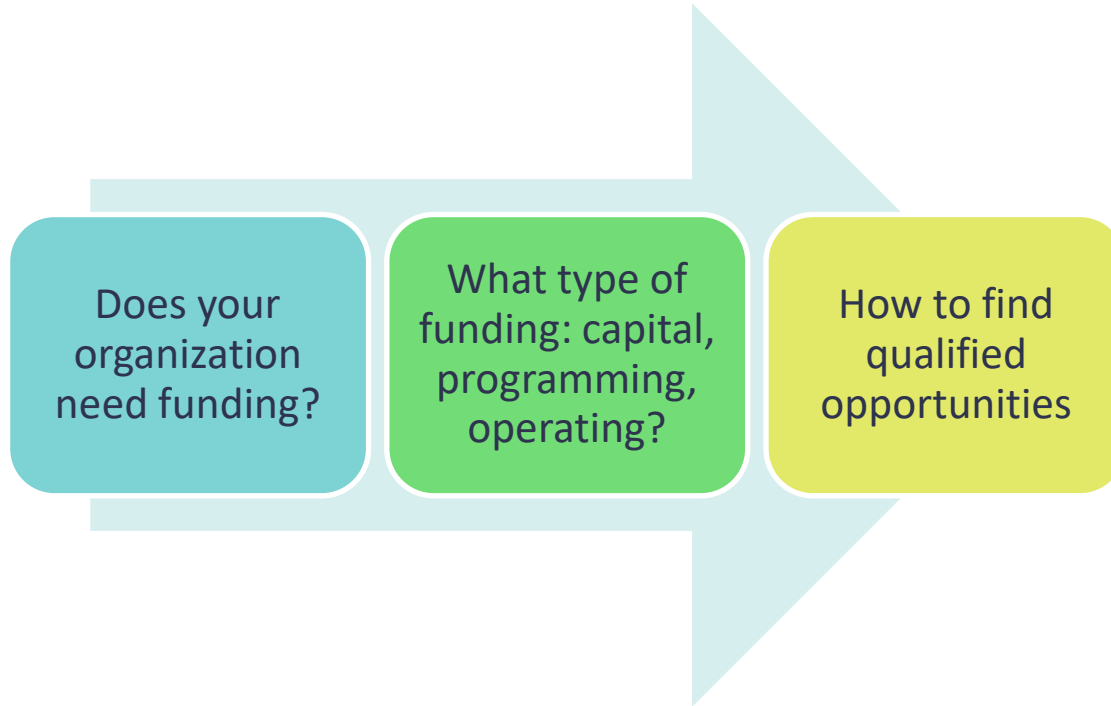
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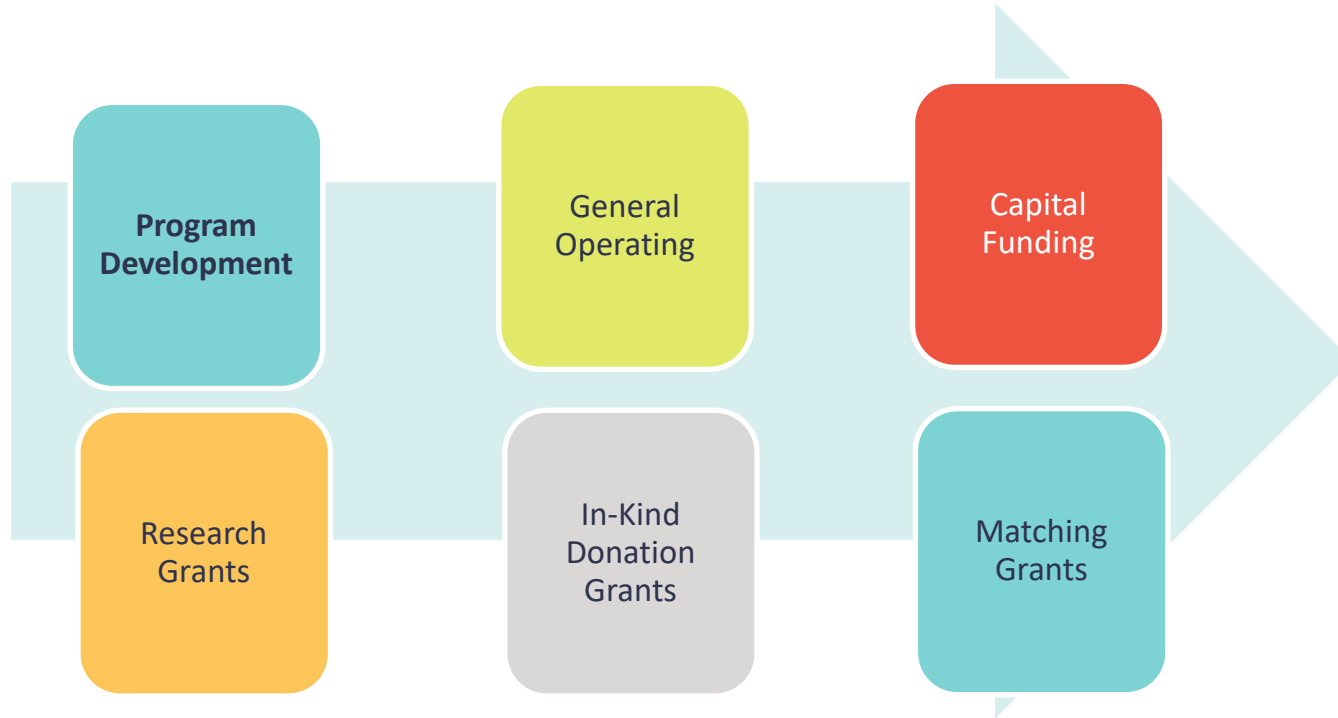


How to Approach the Grant Application Process

Getting started with Grants



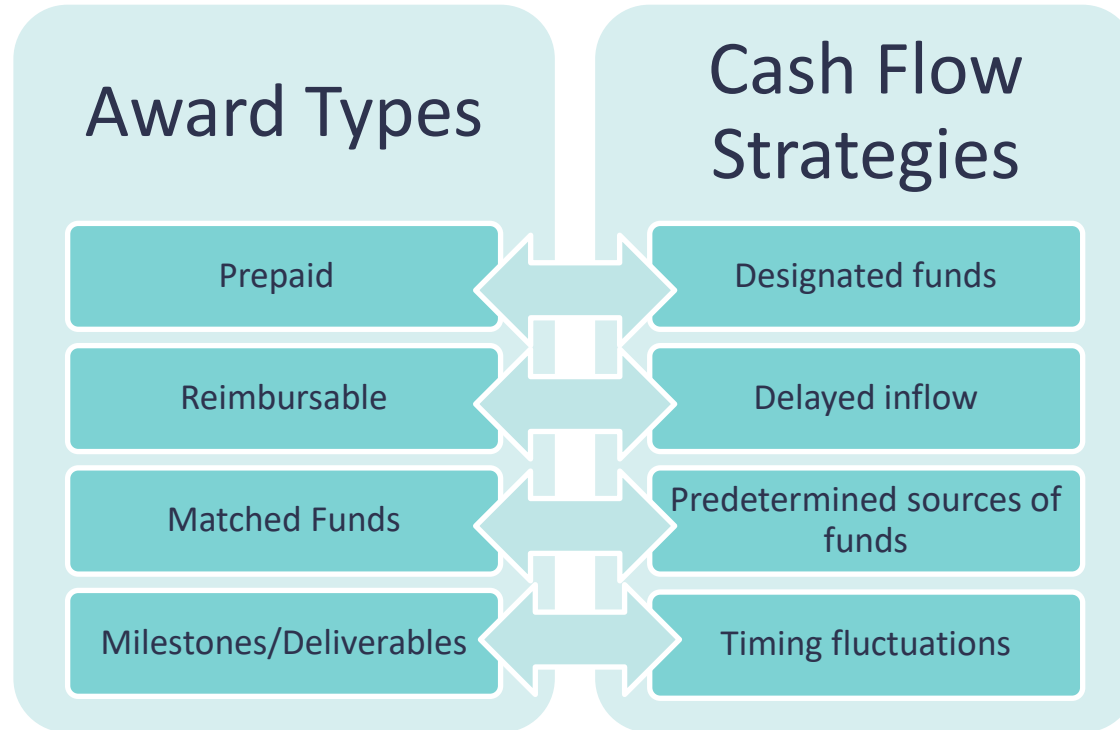
Types of Grants



Which Funding Opportunities Make Sense for You

- Mission Supported
- Does the burden to your staff outweigh the award
- Don't create a program just to get grant funding
- Most grants offset expenses, not 100% of a program
- Grants should NOT be your only income stream
- Make sure the grantor is reliable
- Read and negotiate your contract before signing

Considerations



Identify Funding Opportunities

- Websites
- Search for Foundations
 - Most corporations and banks have a Foundation
- Grants.gov
- Paid subscriptions such as Grantwatch.com
- Sign up for newsletters – USDA, DOJ, DOT
- Network
 - Economic Committees, NFP Alliance, Local Political Contacts



CLA Grant Writing Services

Research • Apply • Track

Research

- Identify Opportunities
- Evaluate Requirements
- Make Recommendations

Apply

- Gather Program Data
- Create Financial Budget
- Compile Application Packet

Track

- Monitor Deadlines
- Record Applications and Awards
- Review Status

What's Next?



Meet internally to
decide if grants are
right for your needs.



Research, network,
get the help you
need.





Federal Grant Management Compliance Best Practices

Pros and Cons of Receiving Federal Grants



Additional funding for
programs that support
mission of organization



Administrative work,
Record keeping, Reporting,
Audits

What is Grant Compliance?

Ensuring that terms and conditions of grants are being met/followed:

- Budgets
- Reporting
- Purchasing

How to Ensure Grant Compliance?

Effective grant compliance relies on having:

an in-depth
understanding
of the grant
requirements

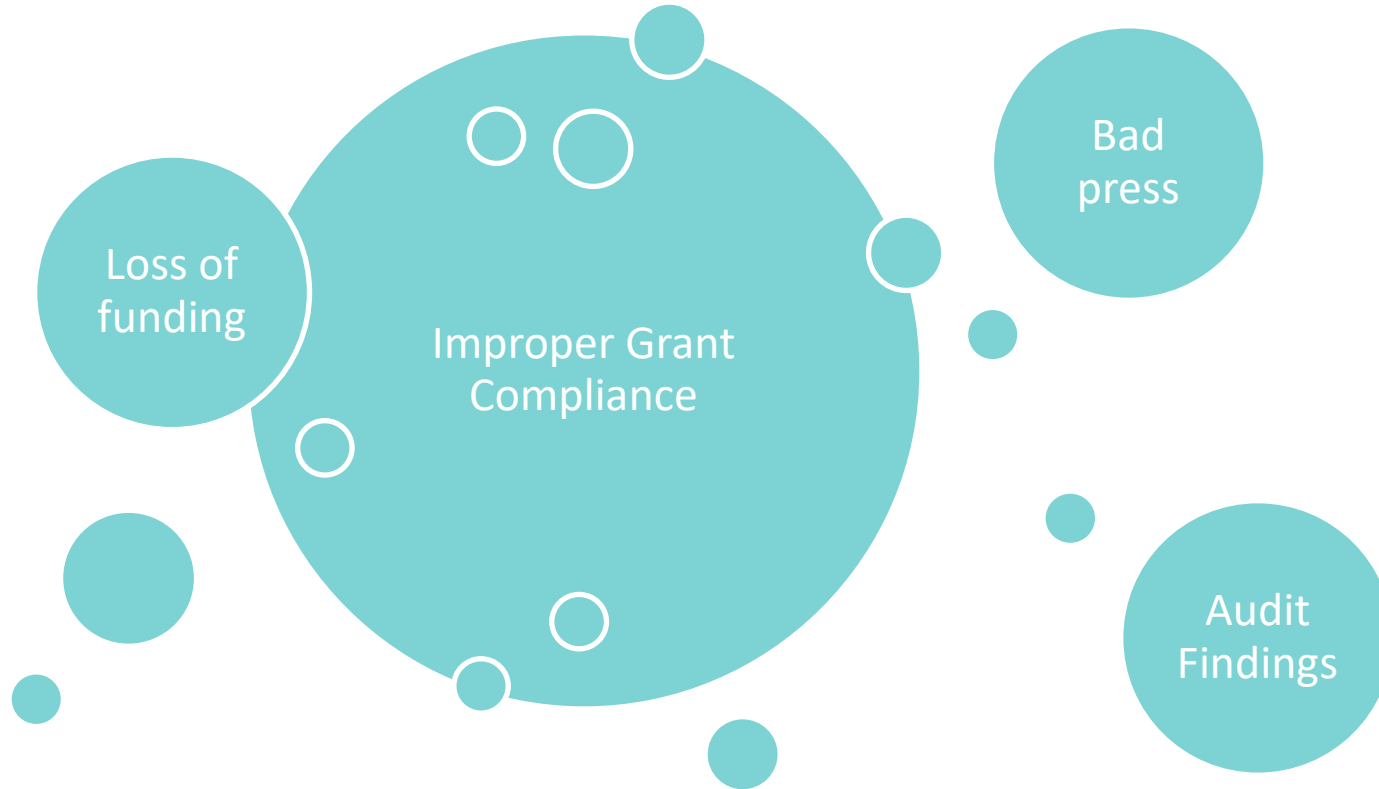
proper
policies and
procedures in
place

strong
internal
controls

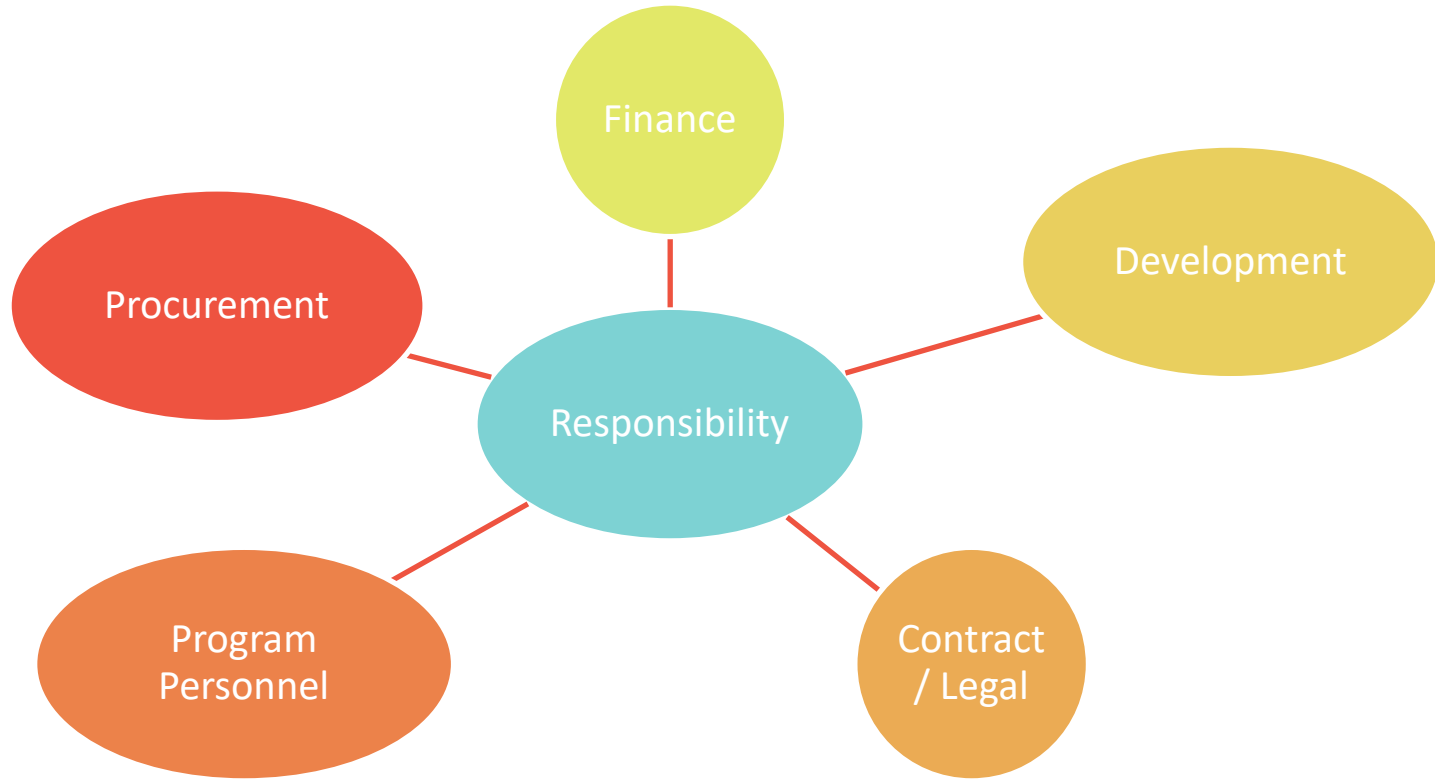
resources and
personnel



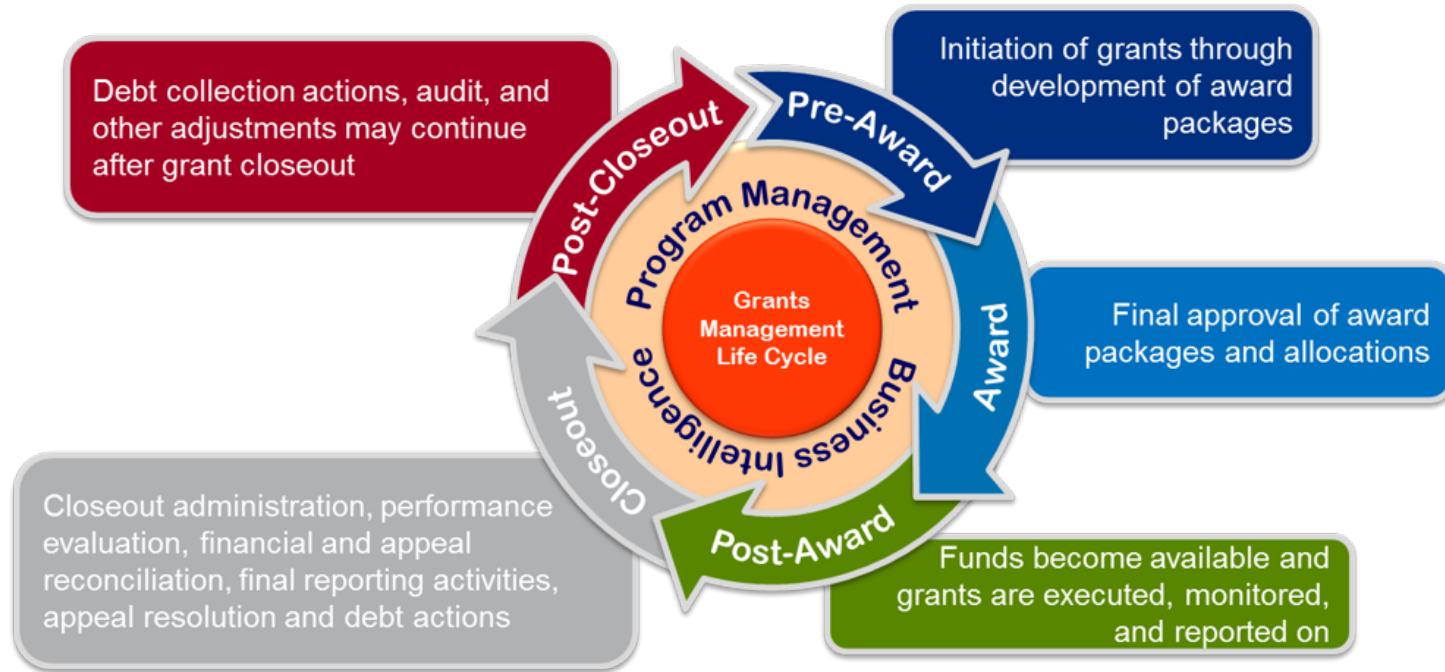
Why is Grant Compliance important?



Who is Responsible for Grant Compliance?



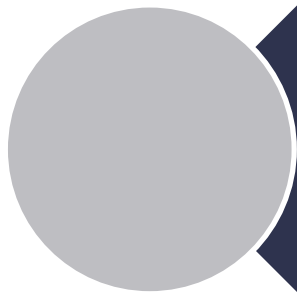
When is Grant Compliance Important?





Uniform Guidance Administrative Requirements

Uniform Guidance



Applicable to Federal Financial Assistance

- Grants
- Cooperative Agreements
- Other forms
- Subawards



The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards – previously referred to as the “Omni Circular” or “Super Circular”



Uniform Guidance

Split into 6 Subparts:

- Subpart A – Acronyms and Definitions
- Subpart B – General Provisions
- Subpart C – Pre-Federal Award Requirements
- Subpart D – Post-Federal Award Requirements
- Subpart E – Cost Principles
- Subpart F – Audit Requirements

Uniform Guidance Administrative Requirements

§200.300 Statutory
and national policy
requirements

§200.301 Performance
measurement

§200.302 Financial
management

§200.303 Internal
controls

§200.304 Bonds

§200.305 Payment

§200.306 Cost sharing
or matching

§200.307 Program
income

§200.308 Revision of
budget and program
plans

§200.309 Period of
performance

§200.310-316
Property standards

§200.317-327
Procurement
standards

§200.328-330
Performance and
financial monitoring
and reporting

§200.331-333
Subrecipient
monitoring and
management

§200.334-338 Record
retention and access

§200.339-343
Remedies for
noncompliance

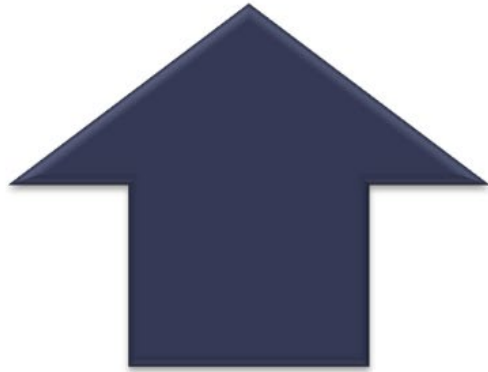
§200.344 Closeout

§200.345 Post-
Closeout adjustments
and continuing
responsibilities

§200.346 Collection of
amounts due



Applicability of Compliance Requirements



Some compliance requirements are more general and same rules apply to all grants

- Cash Management
- Equipment Standards



Some compliance requirements are very grant specific

- Eligibility
- Special Tests and Provisions



Applicability of Compliance Requirements

Uniform Guidance (2 CFR Part 200) has overarching requirements

Grant agreement and documents will include specifics

Matching Requirement must be from verifiable source and valued correctly

Organization must contribute 100 volunteer hours for project



Time and Effort Reporting

Time and Effort Reporting

Charges must be **based on records that accurately reflect the work performed** and must:

Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable and properly allocated

Reasonably reflect the total activity for which the employee is compensated

Comply with the established accounting policies and practices of the non-federal entity

Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one federal award

Time and Effort Reporting

- Ensure that the amount charged to the federal grant can trace back to payroll records for proportionate amount of total worked.
- i.e. if employee works a 50 hour work week, with 10 hours spent on the grant:
 - 20% of payroll charges for that week can be charged
 - not 10 hr. x hourly rate based on 40hrs a week / 2080 a year

Time and Effort Certification Example

ORGANIZATION NAME Effort of Certification Report														
Name:	<u>Joe Smith</u>													
Emplid:	<u>22858</u>													
Title:	<u>Program Director</u>													
Time Period:	<u>May 2022</u>													
<table style="width: 100%; border-collapse: collapse;"><thead><tr><th style="width: 40%; text-align: left; padding: 5px;">Activity:</th><th style="width: 20%; text-align: left; padding: 5px;">Project Code:</th><th style="width: 40%; text-align: center; padding: 5px;">Effort (%) of Hours</th></tr></thead><tbody><tr><td style="padding: 5px;">Right of Way Initiative</td><td style="padding: 5px; text-align: center;">50</td><td style="text-align: center; padding: 5px;"><div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; background-color: #e0e0e0; position: relative;"><div style="position: absolute; left: 0; top: 0; bottom: 0; right: 0; background-color: #d0d0d0; width: 75%;"></div></div>75%</td></tr><tr><td style="padding: 5px;">Administrative Work</td><td style="padding: 5px; text-align: center;">100</td><td style="text-align: center; padding: 5px;"><div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; background-color: #e0e0e0; position: relative;"><div style="position: absolute; left: 0; top: 0; bottom: 0; right: 0; background-color: #d0d0d0; width: 25%;"></div></div>25%</td></tr><tr><td colspan="2" style="padding: 5px; text-align: right;">TOTAL (Must Equal 100%)</td><td style="text-align: center; padding: 5px;"><div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; background-color: #e0e0e0;"></div></td></tr></tbody></table>			Activity:	Project Code:	Effort (%) of Hours	Right of Way Initiative	50	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; background-color: #e0e0e0; position: relative;"><div style="position: absolute; left: 0; top: 0; bottom: 0; right: 0; background-color: #d0d0d0; width: 75%;"></div></div> 75%	Administrative Work	100	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; background-color: #e0e0e0; position: relative;"><div style="position: absolute; left: 0; top: 0; bottom: 0; right: 0; background-color: #d0d0d0; width: 25%;"></div></div> 25%	TOTAL (Must Equal 100%)		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; background-color: #e0e0e0;"></div>
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TOTAL (Must Equal 100%)		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; background-color: #e0e0e0;"></div>												
<p><i>I certify that this a true and correct report of the actual hours I worked during this period.</i></p> <p>Print Employee Name: _____</p> <p>Employee Signature: _____ Date: _____</p>														
<p><i>I certify that I have suitable means to verify all effort or time of this individual. I certify further that, to the best of my knowledge, the effort or time indicated on this report reasonably reflects the actual effort of this individual.</i></p> <p>Print Supervisor Name: _____</p> <p>Supervisor Signature: _____ Date: _____</p>														



Timesheet Example

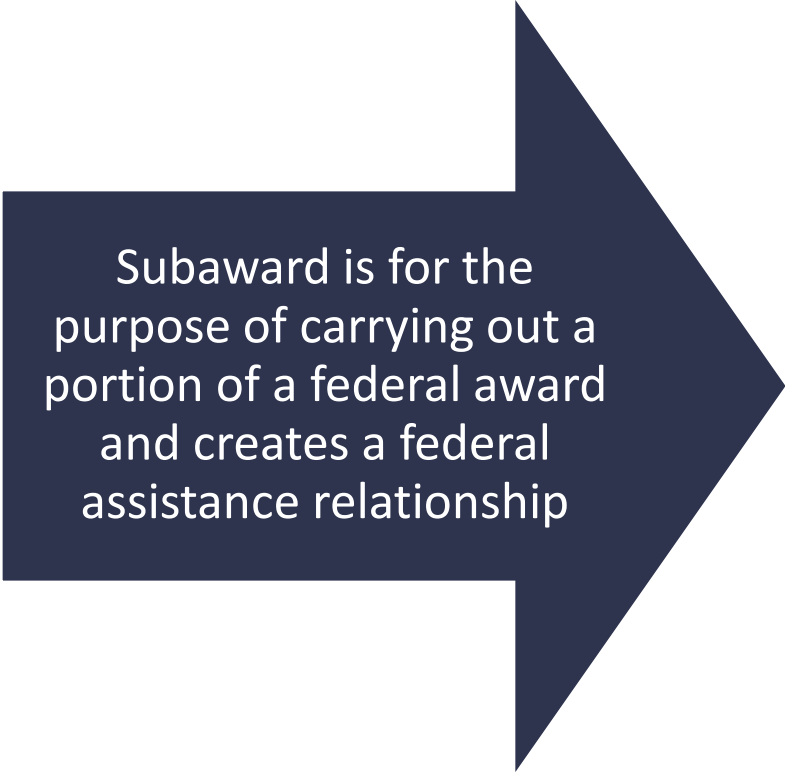
MONTHLY TIME DISTRIBUTION REPORT (HOURS)																																	
MONTH/YEAR																																	
May / 2022																																	
DAYS OF THE MONTH																																	
PROGRAMS	Acct. Code	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total Time
Administrative	100	2.00	2.00			2.00	2.00	2.00	2.00	2.00			2.00	2.00	2.00	2.00	2.00			2.00	2.00	2.00	2.00	2.00			2.00	2.00	2.00	2.00	2.00		44.00
Right of Way Initiative	50	3.00	3.00			3.00	3.00	3.00	3.00	3.00			3.00	3.00	3.00	3.00	3.00			3.00	3.00	3.00	3.00	3.00			3.00	3.00	3.00	3.00	3.00		66.00
Total Hours		5.00	5.00	0.00	0.00	5.00	5.00	5.00	5.00	5.00	0.00	0.00	5.00	5.00	5.00	5.00	5.00	0.00	0.00	5.00	5.00	5.00	5.00	5.00	0.00	0.00	5.00	5.00	5.00	5.00	5.00	0.00	110.00
CERTIFICATION																																	
I CERTIFY THAT THIS IS A TRUE AND CORRECT REPORT OF THE ACTUAL HOURS I WORKED DURING THIS PERIOD.																I HEREBY CERTIFY THAT THE EMPLOYEE WAS PRESENT AND WORKING AS INDICATED BY THIS REPORT.																	
EMPLOYEE NAME																SUPERVISOR NAME																	
EMPLOYEE SIGNATURE																SUPERVISOR SIGNATURE																	
INSTRUCTIONS: List the actual hours you have worked under the Program Area that applies.																																	



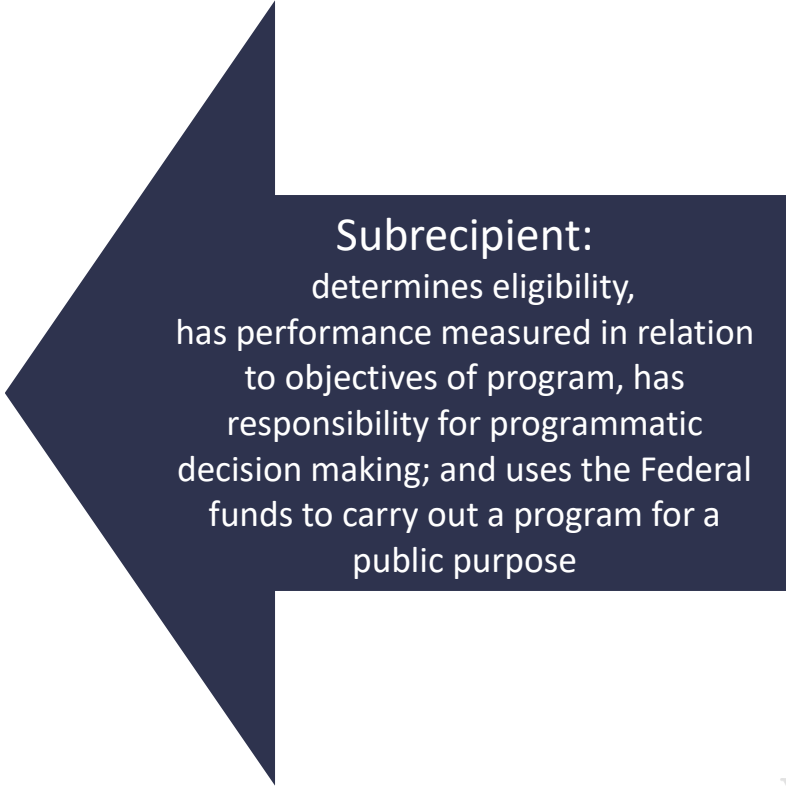


Subrecipient Monitoring

Subrecipient Monitoring



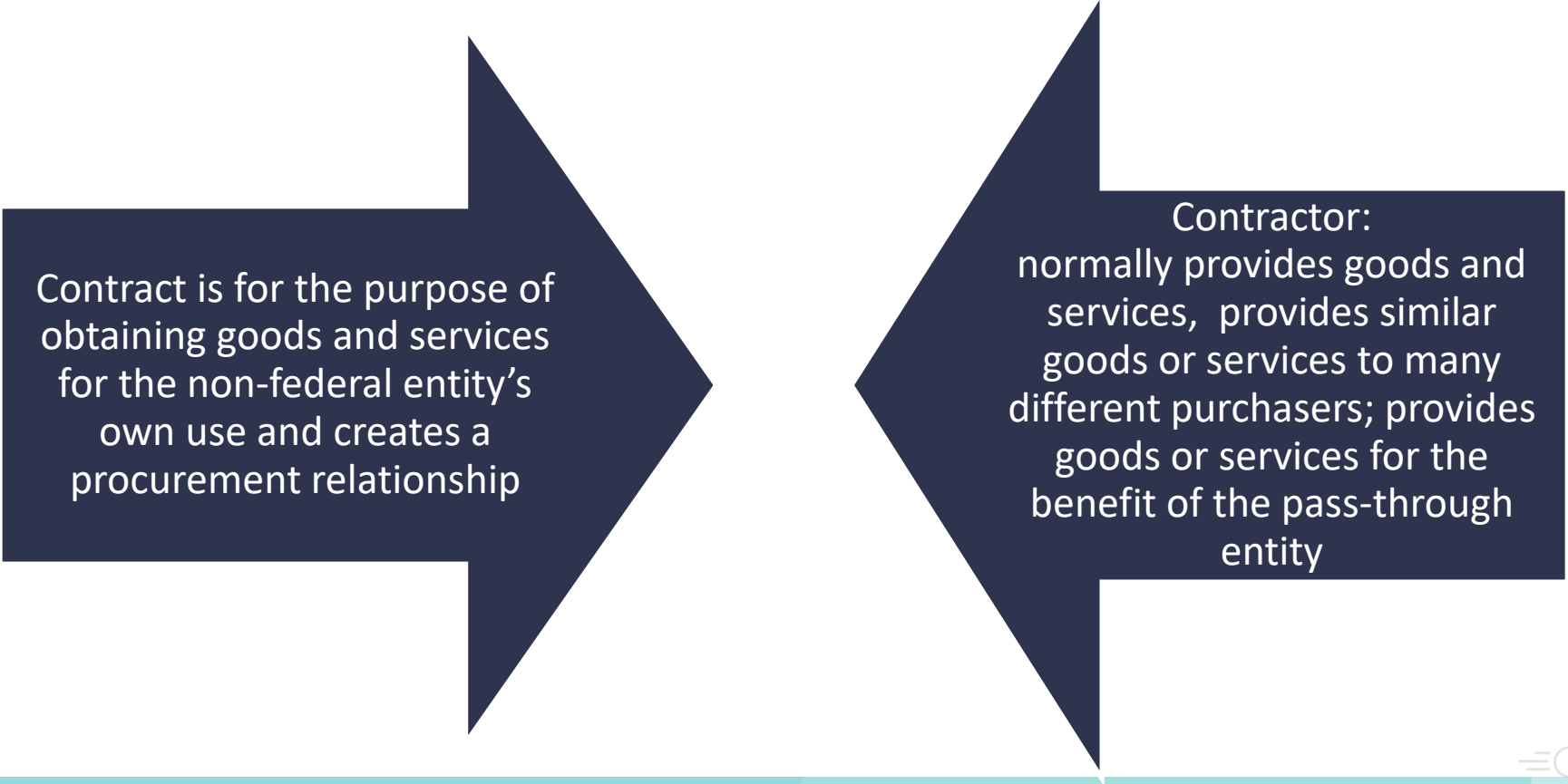
Subaward is for the purpose of carrying out a portion of a federal award and creates a federal assistance relationship



Subrecipient:
determines eligibility, has performance measured in relation to objectives of program, has responsibility for programmatic decision making; and uses the Federal funds to carry out a program for a public purpose



Subrecipient Monitoring



Contract is for the purpose of obtaining goods and services for the non-federal entity's own use and creates a procurement relationship

The diagram consists of two large, dark blue, arrow-shaped boxes pointing towards each other. The left box contains text about the purpose of a contract, and the right box contains text about the role of a contractor. The background is white, and the footer is a solid teal color.

Contractor:
normally provides goods and services, provides similar goods or services to many different purchasers; provides goods or services for the benefit of the pass-through entity

Subrecipient / Contractor Determination

- All characteristics need not be present
- Judgment should be used in the determination process
- Substance of the agreement is more important than the form
- Consider documenting the justification for decision
- <https://www.agacgfm.org/Resources/intergov/SubrecipientvsContractor.aspx>



Subrecipient Monitoring - Subaward

Subaward must contain specific information as outlined in UG

Federal Award
identification

Requirements
so that federal
award is used
in accordance
with terms
and conditions
of original
federal award

Description of
performance
or financial
reports due

Indirect cost
rate – either
an approved
rate,
negotiated
rate, or
deminimis rate

Appropriate
terms and
conditions
concerning
closeout of
the subaward

Subrecipient Monitoring – Risk Assessment

Pass-through entities must evaluate each subrecipient's risk of noncompliance by performing a risk assessment

prior
experience

results of
previous
audits

new
personnel or
new or
substantially
changed
systems

extent and
results of
Federal
awarding
agency
monitoring

Subrecipient Monitoring- Risk Assessment



Risk Assessment should be documented.

Subrecipient Risk Assessment Matrix: <http://claconnect.com/Nonprofit/Uniform-Grant-Guidance-Workbook-Subrecipient-Risk-Assessment.aspx>

Results of risk assessment determine what type of monitoring should be performed on sub-recipient

Subrecipient Monitoring

Pass-through entities
must monitor
activities of the
subrecipient:

Reviewing financial and
programmatic reports

Verify that audit is being
performed (if necessary)
and following up on audit
findings and deficiencies

Issuing management
decision on audit findings



Subrecipient Monitoring

Additional monitoring tools that may be used depending on risk assessment of sub-recipient:

Providing training and technical assistance

On-site reviews of program operations

Arranging for agreed upon procedures



Procurement

What do Uniform Guidance Procurement Requirements Apply to?

Goods and services charged to (or used for match for):



Non-Federal program



Indirect cost pool



Federal award

Source: COFAR FAQ .320-5

Procurement (200.317-326)

Organizations Must:

- Engage in full and open competition
- Keep procurement records that detail the history of all procurements, not just those over small purchase threshold
- Have written Procurement Policies in accordance with UG requirements



Individual Conflict of Interest (200.318(c)(1))

Need to have documented policy stating that:

No

-employee,

-officer,

-member of governing board

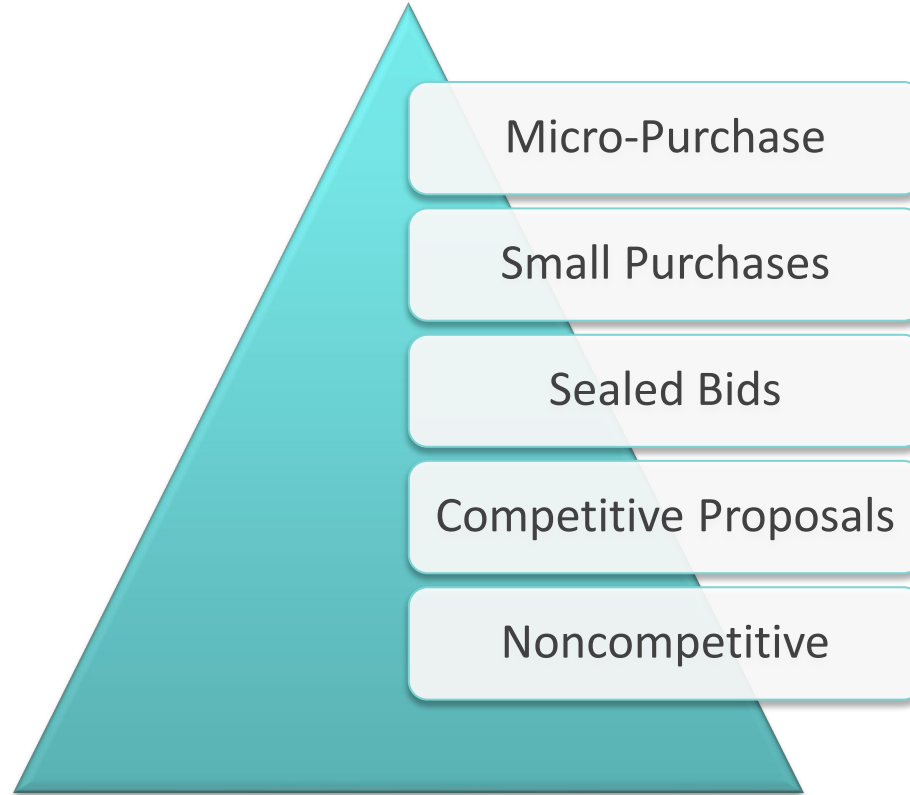
-or agent, advisor, consultant, attorney, accountant or
shareholder

may participate in the selection, award, or
administration of a contract supported by a Federal
award if he or she has a real or apparent conflict of
interest.

43



Allowable Procurement Methodologies (200.317-326)



§200.320(a) Micro-Purchases

Characteristics

- Acquisitions that, in aggregate, do not exceed micro-purchase threshold
- Micro-purchase threshold set by Federal Acquisition Regulation (FAR) at 48 CFR, Subpart 2.1
 - Subject to change
 - Currently \$10,000

Requirements and Documentation

- Price is reasonable- No quotes required
- Distribute equitably among qualified suppliers if possible

§200.320(b) Small Purchases

Characteristics

- Acquisitions more than micro-purchases but not greater than simplified acquisition threshold
- Simplified Acquisition Threshold set by FAR at 48 CFR, Subpart 2.1
 - Subject to change
 - Currently \$250,000

Requirements and Documentation

- Price or rate quotations **must** be obtained from adequate number of sources (at least 2)
- Can be informal – phone call or web search
- All quotations, including phone calls, web searches, etc., **must** be documented and kept on file
- Price does not need to be deciding factor but all quotes need to be kept in procurement records

§200.320(c) Sealed Bids

Characteristics

- Procurements more than simplified acquisition threshold
- The following should be present:
 - A complete, adequate, and realistic specification or description is available
 - Two or more bidders are willing and able to compete

Requirements and Documentation

- Bids **must** be solicited from an adequate number of known suppliers, providing sufficient response time
- Local and tribal governments **must** be publicly advertised bids
- Invitation for bids **must** define the items or services in order for bidders to properly respond
- All bids will be opened at time and place prescribed in invitation – local and tribal governments **must** be opened publicly
- Firm fixed price contract made in writing to the lowest responsive and responsible bidder
- Any or all bids may be rejected if there is a sound documented reason

§200.320(d) Competitive Proposals

Characteristics

- Procurements more than simplified acquisition threshold (> \$250,000)
- Normally conducted with more than one source submitting an offer

Requirements and Documentation

- **Must** identify all evaluation factors and their relative importance.
- **Must** be solicited from an adequate number of qualified sources
- **Must** have a written method for conducting technical evaluations of the proposals and selecting recipients
- Contracts **must** be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered

§200.320(f) Noncompetitive Procurements

Characteristics

- Procurement through the solicitation of a proposal from only one source
- May be used only when:
 - The item is available only from a single source
 - The public exigency or emergency will not permit a delay resulting from competitive solicitation
 - Federal awarding agency or pass-through entity expressly authorizes its use in response to a written request
 - After solicitation of a number of sources competition is determined inadequate

Requirements and Documentation

- Justification of the use of sole source needs to be documented
- Document any research on availability from multiple sources
- Retain documentation of authorization
- Document any initial solicitations from multiple sources which are concluded to be inadequate, and document why



Contracting with small and minority businesses, women's business enterprises, and labor surplus area firms.(200.321)

The non-Federal entity must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible.

§200.321

Small Business Enterprises:

- Website: <http://dsbs.sba.gov>
- Search based on specific NAICS codes (<http://www.naics.com/search/>)

Minority Business Enterprises and Women's Business Enterprises:

- Website: <http://www.sba8a.com/>
- Search based on Industry code and/or state location

Labor Surplus Area Firms:

- Website: <https://www.doleta.gov/programs/lisa.cfm>
- Note that this list is updated on an annual basis and therefore look under “related links” box to find latest list issued by DOL



Suspension and Debarment

Checks for contracts over \$25,000 should be made on the EPLS site – (www.sam.gov)



or add in the clause in the procurement contract



Keep documentation



Best practice recommendation is to do this on every procurement with federal funds!





Internal Controls over Compliance

Internal Controls


Organizations must
establish and
maintain effective
internal controls over
federal awards.

Internal Control Framework

It is crucial that organizations have the proper framework for internal control to ensure that:

- Grant resources are being utilized effectively and efficiently;
- Assets purchased or developed with grant funds are being safeguarded properly;
- Financial reporting required by these grants is accurate and timely; and
- Grant resources are being utilized in compliance with appropriate laws and regulations.

Internal Controls

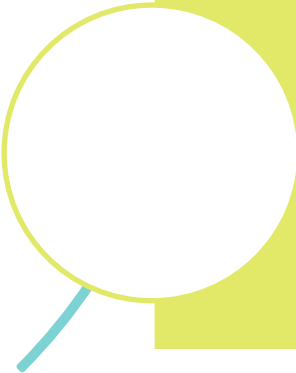


Organizations will
need to exercise
judgment in
determining the
most appropriate
and cost effective
internal control in a
given circumstance

Internal Controls (200.303)



Internal Control Framework issued by the Committee on Sponsoring Organizations (COSO) issued by the Comptroller General is a best practice noted in the Uniform Guidance



The most widely recognized source of guidance on internal control - updated its classic *Internal Control—Integrated Framework* in 2013.



COSO Framework Image

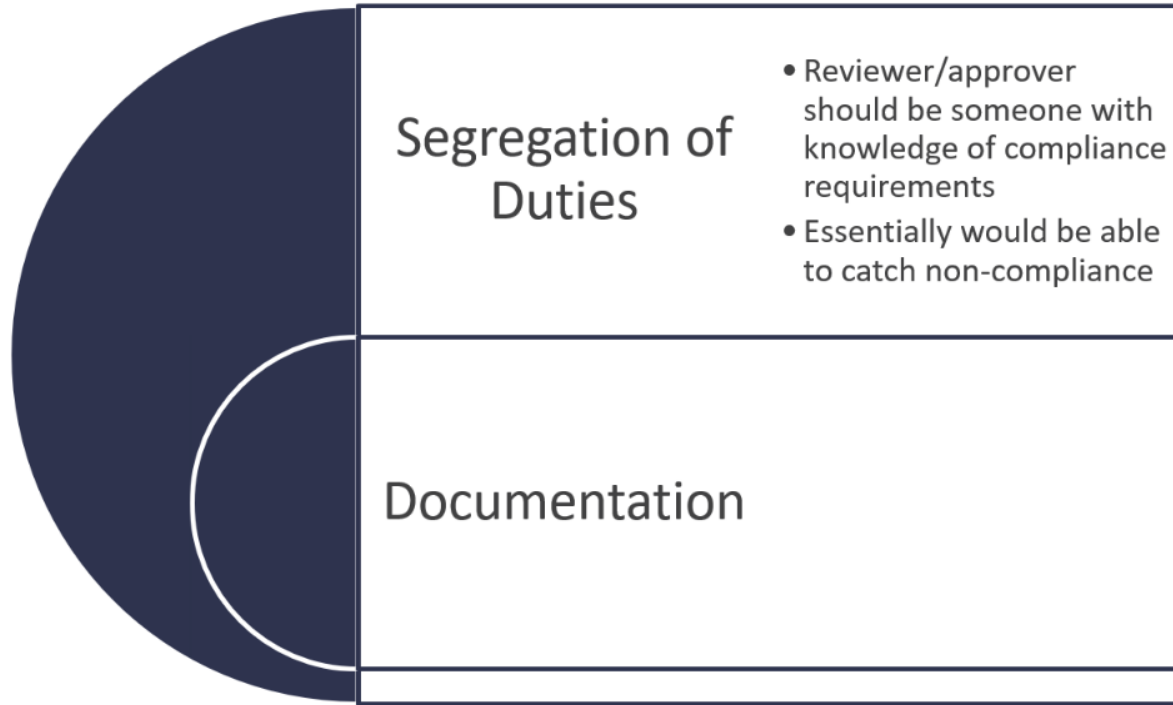


Internal Control Questions

- Control Environment
 - What is management's attitude about internal control?
- Risk Assessment
 - How did you determine that (control activity) was necessary to ensure compliance?
- Control Activities
 - How are you certain your organization is in compliance with (insert specific compliance requirement)?
- Monitoring
 - What is the process used to ensure the (control activity) is performed correctly and consistently?
 - Auditors cannot be part of the auditee's internal controls!
- Information and Communication
 - How and when do you notify people the (control activity) is required?



Internal Control Key Items





Grants Management Best Practices

Grant Compliance Program

Read through grant agreement for terms and conditions



Identify compliance requirements



Ensure Proper Internal Controls over Compliance



Document Policies and Procedures



Utilize Tools and Checklists



Obtain Proper Training



Documenting Policies

Key to an effective grants management program is ensuring that proper policies and procedures are in place and documented.

Documenting Policies

The reasons for this are twofold:

Internally, they can provide clarity and instruction to those involved in grant management.

Externally, they can show either current or potential funding agencies that your organization has a program in place to ensure full compliance.

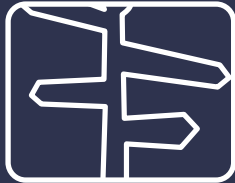
Required Policies



Allowable Use of Funds
Policy



Payment and Billing Policy



Procurements Standards
Policy



Best Practice Policies

Financial
Management
Systems Policy

Internal Controls
over Compliance
Policy

Cost Sharing and
Matching Policy

Program Income
Policy

Budget and
Program
Revisions Policy

Property and
Equipment
Standards Policy

Monitoring and
Reporting

Subrecipient
Procedures Policy

Record Retention
Policy

Grant Proposal
Policy

Grant Award
Acceptance
Policy

Grant Closeout
Policy



Policy Review and Revisions

Designate key individual or team to monitor your policies over federal programs.



Regularly review policies for compliance and educate employees on changes to policies. Encourage open dialogue regarding questions and decision making.



Make sure policies are easily accessible for all employees involved and they know that they are responsible for reviewing these.

Checklists

Develop checklists for all aspects of the grant process, such as:

Grant
application
process

New award
review

Preparation
for the
single audit

Submission
of financial
and
program
reports

Grant close-
out

Checklist for Uniform Guidance Requirements

- [CLA's Uniform Guidance Checklist Streamlines Implementation](#)



Uniform Guidance Checklist

2	Grant Reform and Uniform Guidance Planning and Implementation Checklist		
3	For those topics that have expanded information indicated, click on the hyperlink to the "Additional Guidance" tab.		
4	For those cell that have red triangles in the top right corner, hover over the cell to view the additional guidance in the comment.		
5	Action Item	Date Completed /	
29		Expected Completion Date	
30	Subpart D — Post federal Award Requirements Note: This includes all requirements, not just those changes from old guidance		
31			
32	Standards for Financial and Program Management (Sections 200.300 - 309)		
33	1) Performance measurement — Reports will now have a comparison of actual accomplishments to the objectives of the federal award, and if needed, include reasons why goals were not met. Also, nonfederal entities now must provide cost information to demonstrate cost-effective practices.		
34	a) Has your organization discussed with the federal awarding agency which performance goals, indicators and milestones will apply for your grants?		
35	b) Has performance reporting frequency and content been determined to ensure proper reporting?		
36			
37	2) Financial management — Does your organization's financial management system, including records documenting compliance:		
38	a) allow for the preparation of reports required by general and program-specific terms/conditions?		
39	b) allow for the tracing of funds to a level of expenditures to show that they have been used according to the terms/conditions/regulations?		
40	Link for the characteristics your financial system must have in order to meet the above requirements.		
41			
42	3) Internal controls		
43	a) Has your organization established and maintained the most appropriate and cost-effective internal controls over federal awards to ensure compliance with regulations and the terms/conditions of awards?		
44	b) Has your organization considered the <i>Internal Control Framework issued by the Committee on Sponsoring Organizations (COSO)</i> and the <i>Standards for Internal Control in the Federal Government</i> (Green Book) issued by the Comptroller General as best practice		
45	c) Do you have internal controls and procedures in place to take prompt action when noncompliance issues are identified, including noncompliance related to audit findings?		
46	d) Has your organization made reasonable measures to safeguard protected, personally identifiable information (PII) and other sensitive information?		
47	e) Has your organization had discussions, provided trainings, and had organization-wide considerations to verify that effective internal controls have been established and maintained over federal awards to provide reasonable assurance that awards are being managed in compliance with laws and regulations?		
48			



Documentation of Compliance



Document compliance requirements



Document proper internal controls over compliance

Documentation of Compliance

- CLA's "**Program Understanding and Internal Control Workbook**" for each grant agreement
- [Grant Program Workbook: Understanding Your Grant, Compliance, and Internal Controls](#)

Program Understanding and Internal Control Workbook

A	B	C	D	E	F	G	H
Grant Summary This tab should be completed for each grant within the program. If additional tabs are needed, copy into the worksheet.							
Grant information coversheet							
Program title Contract number(s) Granting period Program managers		Passed through CFDA number Revenue account					
Grant agreement understanding							
Instructions for additional grants							
Initial grant agreement: Amendment #1: Amendment #2: Amendment #3:		Date of agreement 	Applicable regulation 	Amount \$ - - - -	Other notes 		
Total amount of grant:				\$ -			
Grant budget							
			Budget	Actual	Variance		
Salaries and benefits	"ABH Allowable CostsAct_Avail" tab		\$ -	\$ -	\$ -		
General disbursements	"I. Procurement & Debarment" tab		-	-	-		
Equipment purchases	"F. Equip & Prop Mgmt" tab		-	-	-		
Loan distributions	"J. Program Income" tab		-	-	-		
Payments to program participants	"E. Eligibility" tab		-	-	-		
Subrecipient payments	"M. Subrecipient Monitoring" tab		-	-	-		
Indirect costs	"A. Allowable Costs & Activities" tab		-	-	-		
Total grant budget			\$ -	\$ -	-		
Check figure (should be zero)							
Other questions							
		Response	If your response is "yes," then please click on the following:				
1. Are grant funds received on an advance basis?			"C. Cash Management" tab				
2. Are grant funds received on a reimbursement basis?			"C. Cash Management" tab				
3. Is a match (cost sharing) required?			"G01. Matching" tab				
4. Are there specific earmarking requirements for this program? (i.e., no more than 10 percent of funds may be used to cover admin costs)			"G03. Earmarking" tab				
5. Is program income collected for the federal program (i.e., tenant rent, fees, donations)?			"J. Program Income" tab				
6. Are there specific financial/performance reporting requirements for the grant?			"I. Reporting" tab				
7. Are there additional special provisions applicable to the grant program?			"N. Special Provisions" tab				
8. Has the compliance supplement for this program been reviewed for additional requirements?							
Client Instructions PUM Grant Summary COSO Framework ABH. Allowable CostsAct, Perf C. Cash Management E. Eligibility F. Equip & Real Prop Mgr							



Program Understanding and Internal Control Workbook

C. Cash Management		
Back to "Grant Summary" tab		
How often are funds requested? (weekly, monthly, quarterly, "as needed," etc.)		
Are the requests done manually or electronically?		
Please detail requests or advances below for the grant period: (Note: Ensure that all grants in the major program are documented)	Date	Amount
	For time period:	
Control objectives. To provide reasonable assurance that the (1) drawdown of federal cash is only for immediate needs, (2) reimbursement is requested only after costs have been incurred, (3) states comply with applicable Treasury agreements, and (4) recipients limit payments to subrecipients for immediate cash needs.		
Control activities		
Provide a description of the policies and procedures in place to provide reasonable assurance that the draw down of federal cash is only for immediate needs and limits payments to subrecipients for immediate cash needs:		
Considerations:		



Program Understanding and Internal Control Workbook

	B	C	D	E	F	G	H
L. Reporting							
Back to "Grant Summary" tab							
What are the specific financial reporting requirements for the federal program? How often is the report required (monthly, quarterly, annually)? (Note: Ensure that all grants in the major program are documented)							
	Grant	Time interval	Type of report	Preparer	Reviewer		
Financial reporting 1:							
Financial reporting 1:							
Financial reporting 1:							
What are the specific performance reporting requirements for the federal program? How often is the report required (monthly, quarterly, annually)? (Note: Ensure that all grants in the major program are documented)							
	Grant	Time interval	Type of Report	Preparer	Reviewer		
Performance reporting 1:							
Performance reporting 1:							
Performance reporting 1:							
Control objectives. To provide reasonable assurance that reports of federal awards submitted to the federal awarding agency or pass-through entity include all activity of the reporting period, are supported by underlying accounting or performance records, and are fairly presented in accordance with program requirements.							
Control activities Provide a description of the policies and procedures in place to provide reasonable assurance that reports of federal awards submitted to the federal awarding agency or pass-through entity include all activity of the reporting period, are supported by underlying accounting or performance records, and are fairly presented in accordance with program requirements:							
Considerations:							



CLA Grant Compliance Resource Center

<http://www.claconnect.com/resources/tools/resources-to-ease-the-burden-of-grant-compliance>

American Rescue Plan Act – Evaluating the Impact on States and Governments

Manage Your Federal Grant Costs During COVID-19

CARES Act Funding: Guidance for State and Local Governments

Clarity for Nonprofits: Stimulus Relief Funds and Single Audits

Grant Funding and Financial Help for Your Nonprofit in Response to COVID-19

FEMA Disaster Relief Grants: Know the Program Requirements

Four Key Considerations for Complying With Uniform Guidance Procurement Rules

Compliance and Documentation: Cornerstones of Effective Grants Management

Achieve Compliance with Proper Grant Management

CLA's Uniform Guidance Workbook Helps with Subrecipient Risk Assessment

CLA's Uniform Guidance Checklist Streamlines Implementation

Uniform Guidance Brings New Rules for International Entities

Uniform Guidance Changes: Personal Services and Fringe Benefits

How to Monitor Subrecipients of Higher Education Grants

How Uniform Guidance Will Impact Your Single Audit

Preparing for a DOE Onsite Review of Your Federal Student Aid Program

OMB's Compliance Supplement Can Make Your Single Audit Easier

The Hidden Costs of Grant Noncompliance for Governments



Grant Compliance Services CLA Can Provide

<https://www.claconnect.com/en/services/outsourcing/grant-compliance-services>

**Indirect cost rate
proposal preparation
or review**

**Grant report
preparation**

**Subrecipient
monitoring assistance**

**Training on
understanding
compliance
requirements**

**Training on Uniform
Guidance implications**

**Grant management
policies and
procedures
development and
implementation**

**Single audit
preparation**

**Grant Compliance
Assessments**

**Grant application
review**

**Assistance responding
to inquiry letters from
awarding agencies**



Public Policy Thought Leadership

Public Policy Impacting Nonprofits – Q2 2023

2022 Inflation Reduction Act (passed)

Funding for environmental and climate justice efforts and energy efficient facility and transportation replacements

Consolidated Appropriations Act 2023 (passed)

Increased funding for childcare, homelessness prevention, children's mental health, substance abuse, and nutrition

2023: The Charitable Act (pending)

Introduced in March, this bi-partisan bill modifies and extends deductions for charitable contributions. Introduced 2/28/23.

Stay in the know: Subscribe to our blog:

[Innovation in Nonprofit Finance
Blog | CLA \(CliftonLarsonAllen\)
\(claconnect.com\)](#)



Recent Federal Funding Opportunities & Trends

- Inflation Reduction Act's Energy Credits – Direct Pay Guidance Released!
- Most recent significant legislation: Fiscal Responsibility Act of 2023 (aka: Debt Ceiling Deal). Impacts for nonprofits include:
 - Cancellation of some un-spent COVID-19 funding (\$27B) - does not impact employee retention credits
 - Expanded work requirements for SNAP (may impact your clients)
 - Student loan payment requirements will resume

Nonprofit Thought Leadership – How we stay informed and share with you!

Deliverables

Presentations

Blogs/Articles

Deliverable/Slide decks

Roundtables

Task Forces

Digital

Assurance/Tax

Operations/Consulting

Workforce Development

Public Policy/Current Events



Nonprofit Thought Leadership Activities

CLA Public Policy Committee

NFP Public Policy/Current Events Thought Leadership Task Force
Two-Fold Initiatives

- Reactionary
- Recurring
 - Foundations, Religious Orgs, Social Services, Independent Schools, Arts/Cultural Orgs, Associations

Collaborating with 3rd parties on content generation and sharing

How is the content made?



Examples:

- [Consolidated Appropriations Act Increases Funding to Nonprofits](#)
- [Top Priorities for Nonprofits in 2023](#)



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