



Slide 2

HS1 help
Heath, Stephanie, 4/30/2018

HS2 Discuss four topics
Heath, Stephanie, 4/30/2018

GENERAL INFORMATION

Various Forms of Grants

- Direct Grants from Federal Agencies
- Amounts Passed Through the State
- Program Income
- Receipt of Donated Property
- Loans, Food Commodities, Interest Subsidies, Insurance, Endowment

GENERAL INFORMATION

Pass-Through Grants

- Federal Government => State Government => Local Government
- Federal => State => Local => Local

GENERAL INFORMATION

Types of Federal Grants

- Advance – Grant money is received before disbursements are made
- Reimbursement – The disbursement is made from local funds then the amount is reimbursed with federal funds

GRANT PROCESS

- Department Heads request approval from Commissioners to apply
- Grant applications are signed by the Commissioners and remitted to
 - the federal agency or pass-through agency for approval
- The federal agency or pass-through agency will review the application and either approve (Grant Award Letter) or deny the application
- The federal agency will approve the grant through a grant award letter.

GRANT PROCESS

- Grant agreement governs the source of funding and the purpose of the grant
- The County does not need to establish a grant fund by home rule ordinance
- All grants should have their own individual fund
- County Auditor assign a fund number

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

- Generated from the information entered into Gateway
- The amount of federal funding that is received or disbursed during the year
- affects the type of engagement that you are required to have performed by sboa.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

- Local Project Name/Description
- Federal Program Title/Project Name
- Federal Agency
- Pass-Through Agency
- CFDA Number (xx.xxx)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

- Award Name
- Award Number
- Grant Type
- Fund Number/Name
- Receipts

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

Grants Save All Work Return to AFR Main Menu

Complete the Grant Schedule for grants you received or disbursed money from during the year. Add Row

Order	Local Project Name/Description	Federal Program Title/Project Name	Federal Agency	Pass Through Agency	CFDA Number (if any)	Award Title	Award Number	Grant Type
X	2010 State Homeland Security Grant	2010 Homeland Security Grant Program	Department of Homeland Security	In Department of Homeland Security	97.071	2010 Homeland Security Grant Program	2010-SH-TD038	Required
X	2010 HIEEP 2011 Grant	2011 Hazardous Materials Emergency Preparedness Grant	Department of Transportation	In Department of Homeland Security	20.703	2011 Hazardous Materials Emergency Preparedness Grant	HIEEP-011-1081-05	Required
X	Crime Victim Assistance	Victim Crime Assistance	Department of Justice		15.676	Crime Victim Assistance	2009-VIA-DL0549	Required
X	Safe and Drug-Free Schools and Communities National Programs	Safe Schools/Healthy Students Grants	Department of Education		84.104	Safe and Drug-Free Schools and Communities National Programs	0184-280300	Required
X	Public Health Emergencies Preparedness		Department of Health and Human Services		93.089			Required
X	Immunization Grants		Department of Health and Human Services		93.258			Required
X	Prosecutor F/D Incentive - Post to		Department of Justice					Required

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

- Disbursement
- Federal Awards Provided to Subrecipients
- Amount of Loans Outstanding at Year End
- Amount of Federal Noncash Assistance for the Year
- Amount of Insurance In Effect

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

Grants Save All Work Return to AFR Main Menu

Complete the Grant Schedule for grants you received or disbursed money from August 2017 to August 2018.

Details	Local Project Name/Description	Federal Program Title/Project Name	Local Fund Number/Name	Receipts	Disbursements	Amount of Federal Awards provided to Subrecipients During the Year	Amount of Loans Outstanding at Year End	Amount of Federal Program Assistance for the Year
X	2018 State Nonviolent Security Grant	2018 Homeland Security Grant Program	Required	Required	Required	Required	Required	Required
X	20 705 HMEFP 2011 Grant	2011 Hazardous Materials Emergency Preparedness Grant	Required	Required	Required	Required	Required	Required
X	Crime Victim Assistant	Violent Crime Assistant	Required	Required	Required	Required	Required	Required
X	Safe and Drug Free Schools and Communities - National Programs	Safe Schools/Healthy Students Grants	Required	Required	Required	Required	Required	Required
X	Public Health Emergency Preparedness		Required	Required	Required	Required	Required	Required
X	Immunization Grants		Required	Required	Required	Required	Required	Required
X	Preceptor IV-D Incentive - Post to		Required	Required	Required	Required	Required	Required

AUDIT OF FEDERAL GRANTS

- SEFA
- Test of Controls
- Compliance Testing

AUDIT OF FEDERAL GRANTS

Grant file should include:

- Grant Application
- Grant Award Letters
- Claim Vouchers & Invoices
- Requests for Advances
- Submitted Reports

AUDIT OF FEDERAL GRANTS

- Activities Allowed or Unallowed
- Allowable Costs / Cost Principles
- Cash Management
- Eligibility
- Equipment and Real Property Management
- Matching, Level of Effort, Earmarking

AUDIT OF FEDERAL GRANTS

- Period of Performance
- Procurement and Suspension and Debarment
- Program Income
- Reporting
- Subrecipient Monitoring
- Special Tests and Provisions

AUDIT OF FEDERAL GRANTS

SBOA Reporting Requirements:

- SEFA – Fairly presented in relation to FS
- Test of Controls – No opinion expressed. Required to disclose certain deficiencies in internal control.
- Compliance Testing – Opinion expressed on compliance with major programs based on audit of compliance requirements.

AUDIT OF FEDERAL GRANTS

Budget Requirements:

- Advance Grants – No appropriation if there is an itemized grant budget
- Reimbursement Grants – Disbursement of county funds requires an appropriation. When reimbursement is received it must be appropriated by the council.

AUDIT OF FEDERAL GRANTS

IC 6-1.1-18-7.5 Appropriation of state and federal grant funds

Notwithstanding any other law, the appropriating body of a political subdivision may appropriate any funds received as a grant from the state or the federal government without Using the additional appropriation procedures under Section 5 of this chapter, if the funds are provided or designated by the state or the federal government as a reimbursement of an Expenditure made by the political subdivision.”