

City of El Paso

Grant Management Policy

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Office of the Comptroller
Grants Administration Division

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The mission of the Office of the Comptroller is to provide fiscal management and financial reporting, administer treasury services and provide grant accounting information to City Management and elected officials so that they can make informed decisions regarding the provisions of City services.

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Disclosure: The administrative policies outlined in this document supersedes all previous administrative policies and procedures in place prior to September 2021 that may have been included in memorandums, emails or other means of communication. All questions or conflicts with divisional procedures need to be directed to the Grants Administration Division of the Office of the Comptroller.

Section I: Grant Application Process

Note: The administrative policies and procedures outlined in this policy supersede all previous administrative policies and procedures that may have been included in memorandums, e-mails, or other means of communication. All questions or conflicts with departmental procedures need to be directed to the Office of the Comptroller at (915) 212-1795.

1.0 Policy

This Policy for Grants Management outlines the administrative process with respect to grants and related activities for the City of El Paso (the “**City**”).

The purpose of this policy is to develop, implement and maintain meaningful grant oversight, and coordination for the City; thereby, increasing grant-related revenues, limiting the City’s exposure to grant-related legal liability and improving the efficiency and impact of program and services funded through grants. This policy aims to do the following:

- Promote the use of best practices
- Promote sound financial management
- Ensure that grant-related activity is consistent with the City’s strategic goals
- Ensure the integrity of the City’s good standing among granting entities
- Ensure the detection and mitigation of potential grant-related problems
- Promote efficiency and effectiveness in grant funded projects and programs
- Ensure accountability for financial elements of grant administration and management

2.0 Scope

Regulations for grants set forth in this document shall apply to all activities financed by any funds for which the City has grantee responsibility including state, federal or private grants unless the terms of the said grant require differently.

3.0 Objectives

The primary objective for this Grants Management Policy is to establish consistency throughout the City departments when managing and administering grants. The **Grants Administration Division (GAD) of the Office of the Comptroller (OTC)** serves as a clearinghouse of grant activity that generates reporting and tracking of grant submittals, awarded grants and grant reporting requirements. The GAD is responsible for general oversight of the City’s grant application, award acceptance and reporting process. All Grant activity (federal, state, local, foundation and private) must be routed through the GAD in accordance with this policy document and the procedures set forth in the Standard Operating Procedures (SOP) document. Additional responsibilities of the GAD include strategic grant planning, capacity building/training, promotion of grant opportunities, technical assistance, and maintenance of Grants webpage, identification and investigation of issues that may arise with respect to the management of City grants, and mediation towards collaborative grant submittals between internal/external agencies, other organizations and individuals. The GAD

maintains a list of active grants and generates, reviews and approves financial reports on grant activities and makes recommendations on programmatic issues at the departmental level.

The role and responsibility of GAD is of oversight of grant-related financial activity, management and compliance and generating the annual Single Audit report. The GAD establishes a specific grant code in PeopleSoft for each grant as appropriate, reviews financial reports generated by recipient departments, establishes and maintains a master file for each grant received by the City; identifies and investigates issues that may arise with respect to the management of City grants and generate oversight of other grant-related issues.

The GAD meets on a monthly basis, and as requested, with the departments to maintain open communication between OTC-GAD and the Departments. The intent of the monthly meetings is to discuss any issues or concerns regarding any of the departments' grants, as well as serve as a dedicated time to review changes.

The Purchasing and Strategic Sourcing Department activities related to procurement using grant funds must follow their established policies and procedures as well as the prescribed rules in the 2 CFR 200 related to Purchasing. The user department must ensure compliance with qualified expenditures when requesting a purchase order. See Appendix E

The City Attorney's Office provides legal review and interpretation of grant agreements and contracts as they are all different from many other contracts in that there is little or no negotiation involved. The City will either sign the agreement or decline the award. It is important that the **City Attorney's Office** (Legal) reviews all grant agreements to ensure that all of the terms of the agreement are legally enforceable and that the agreement does not include any clauses that could result in liability issues for the City. The City Attorney's Office staff will review the terms and conditions of the award as the initial step in accepting a grant award.

Grant project managers are ultimately responsible for adhering to stipulations from the executed award/contract to ensure that allowable expenditures are reported and that the project is being executed accordingly, as well as being able to meet grant deliverables.

This policy can be accessed electronically via the City's website under the Office of the Comptroller: <http://www.elpasotexas.gov/comptroller/grants/manual-and-forms>

4.0 FUNDING CATEGORIES

There are various funding opportunities made available to local government entities and community-based organizations to support important programs and services to the community. They include Federal, State, Local and Foundation funds that fall under such categories as competitive, non-competitive, and sponsorships. The following describes the various types of grants:

Competitive Discretionary Grants:

- Are those where applicants respond to an RFP (Request for Proposal).
- The application is submitted to be reviewed, scored and ranked against other applications submitted to the funding agency.

Example: Texas State Library and Archives Commission (TSLAC)

Categorical Grants:

- Well-defined area of interest, used only for specific purpose
- Distributed by a pre-determined formula or at the discretion of the federal agencies
- Use peer panel reviews to evaluate proposals
- Each federal agency has its own grant system
- Detailed, time consuming grant application.

Example: FEMA's Flood Mitigation Assistance Grants

Block Grants:

- Almost the same as a categorical grant, except that a categorical grant has more restrictions in how funds can be used.
- States would set their priorities and grant the federal funds to the high priority areas and projects as they see fit.

Example: Community Development Block Grant (CDBG)

Formula Grants:

- Funds are allocated according to a set of pre-existing criteria.
- Generally specific to a problem area or geographic region.
- Must pass through an intermediary, such as a state, city, county government or a commission, before reaching the grantee.
- While noncompetitive, organizations may still be required to submit an application in order to receive funding.

Example: DOT-FTA 5307 Formula Funding Apportionment Grant

Foundation Grants:

- Monetary assistance provided to individuals and small businesses by companies, citizens, government and nongovernment organizations.
- The money awarded as a grant is meant to meet particular needs.

Example: Kresge Foundation, Paso Del Norte Health Foundation, PetSmart, Toyota Foundation, Union Pacific, etc.

NOTE: Donations of assets in any form that are given to the City may or may not contain restrictions of use, depending on the stipulations of the donor.

5.0 Departmental Assistance

When departments make a decision to pursue financial support for upcoming projects through grant funding, it is important to understand that there is a process involved. The initial step is to assess whether the project identified is valuable and will respond to the needs of the City, the department and/or the community.

Some factors to consider prior to pursuing grant funding are:

- Will the project align with the City's strategic goals and priorities?
- Will the project meet the needs of the City and the community?
- Is the department able to collaborate with other departments and/or external agencies, if needed?
- How soon is funding needed?
- Does the department have the capacity to manage the project/program, both financially and operationally?
- Is the department able to financially contribute towards the total cost of the project and sustain the program/project beyond the funding period, if required? If sustainability past the granting period will affect other departments, benefitting department MUST notify those departments prior to grant approval.

5.1 Providing Support/Technical Assistance in the Grant Development Process

The GAD will assist departments with the review of finalized grant applications for accuracy and completeness.

- Facilitate access to support documents, resources and information including demographic data and required forms <https://www.elpasotexas.gov/comptroller/grants>
- Ensure the proposal contains all signatures, assurances and certifications required by the funding agency.
- Submitting the proposal to the funding agency. The GAD staff will submit electronically on behalf of the requesting department; otherwise, the signed application will be sent back to the department for submittal. Please refer to Grants Management SOPs - Grant Application Plan Flowchart.

5.2 Centralized Source of Information

Through the OTC-GAD webpage, departments are able to obtain needed information to support the grant writing efforts including demographical data, reports, fact sheets, proposal checklists, sample application formats and standard City documents required by funding agencies, such as financial reports and audit reports.

Helpful links:

- Office of Comptroller's website: <http://home.elpasotexas.gov/financial-services/financial-reports.php>
- Organizational Chart:

<https://www.elpasotexas.gov/~media/files/coep/city%20manager/city-of-elpaso-organizational-chart.ashx>

- DUNS number, City's federal employer ID number, bank account numbers and any other grant related information hyperlink: <http://www.elpasotexas.gov/comptroller/grants/data>
- Requests for services from GAD staff may be sent via email to: grants-1@elpasotexas.gov

5.3 Partnership Opportunities

At times, funding opportunities are not made available to local governments but to other agencies such as schools or community-based organizations. The City can still pursue the funding opportunity through a partnership endeavor. Using the network established through eCivis, City departments can identify potential partners in the community and combine resources to pursue the grant through a collaborative effort. Collaborative projects usually have a greater chance to compete and are likely to be awarded, as federal agencies seek greater opportunities to do more with less.

Similarly, community agencies and/or institutions may seek partnership with City Departments in order to pursue funding for particular projects or programs. The City is available to consider these opportunities. The GAD can help identify potential collaborations either through the eCivis Community Based Organizations (CBO) database or through previously funded collaborations that the City has established. Other procedures follow such as Memorandum of Understanding, which are established once the grant has been awarded.

5.4 Community Outreach

Through the OTC-GAD, the City of El Paso offers eCivis Grants Search Network to the community to enhance the City's economic base and bring needed services to the El Paso community. Not-for-profit or Community Based Organizations (CBOs) will receive access to the eCivis service free of charge by completing and returning a simple User Agreement that must be signed by the organization's director or CEO.

The GAD staff will review and approve the agreement and send the CBO an eCivis username followed by instructions to create a password. The GAD staff will also meet with CBOs at their requests to discuss collaborative efforts with the City. City Departments will be contacted once a determination has been made regarding which department that would best serve the CBO's partnership needs.

GAD collects grant activities information from the CBOs on a quarterly basis to determine the level of eCivis utilization, number of grants applied for during that quarter, number of grants awarded during that quarter, amounts awarded during that quarter and if there were any partnership opportunities. This allows the City to track how eCivis is being utilized and the revenues that the program is helping to generate for the entire region. Also see Section 6.0

5.5 Requests for Letter of Support from External Agencies

As per legal guidance, requests from outside entities for Letters of Interest (LOI) or support for a grant application or a grant-funded project are subject to the following:

The City, as the entity, can only speak through the actions of the City Council. Accordingly,

only the City Council can issue a resolution or delegate or authorize the drafting of a letter that states that the City supports a particular grant application or a grant project.

Occasionally, there may be a time when an employee with a position of authority in the City, such as the City Manager or a Department Head, may be able to state that they can provide support to or for a project to the extent that it relates to matters for which they have previously been given such authorization by the Council, provided that such statement does not create any contractual obligations nor commits the City to provide funding. For example, it may be possible for a high-level employee in such a situation to make a statement or commitment relating to work they are authorized to perform within an established program or services already in place within his or her department.

In all such instances, such a letter or statement should have legal review so that a determination can be made whether the employee is authorized to provide such letter or statement, or whether under the law, any statement of support or letter must be authorized by the City Council.

5.6 Training/Capacity Building

A variety of training opportunities are offered to meet Departments' capacity building needs in the following areas:

- PeopleSoft 9.1 Customer Contracts & Project Costing Modules
- eCivis Grants Search Network
- U.S. Census Bureau Factfinder.gov: Using Census Data for Grant Writing and other projects requiring census data investigations
- OMB Uniform Guidance
- Grant Accounting
- Governmental Accounting
- GASB Updates

The GAD staff internally promotes these periodic trainings through electronic medium.

6.0 eCivis – Grants Search Network

The City subscribes to eCivis Grants Search Network, a comprehensive on-line grant search engine available for use by an unlimited number of City staff. eCivis provides a compilation of funding opportunities from all sectors including federal, state, local and foundation. In addition to providing a list of available grants, this search engine offers users with links to the following:

- Federal, state and foundation grant information located in one database
- The grant application or RFP (Request for Proposals)
- Search by category, keyword, agency, etc.
- Downloadable grant application forms, guides and instructions
- Funding agency priorities or recent legislature on funding priorities
- Agency contact information including email address, phone number and physical address
- SF424 and SF424B documents
- In some cases, access to previously awarded applications, which helps determine

what the funding agency will fund. The following is a print screen for eCivis Grants Search Network.

eCivis will tailor a grant search to the department's funding needs. Users can receive daily or weekly grant alerts once the user's profile has been set up in the system. City Departments may designate a staff person(s) to have direct access to eCivis Grants Network by making a request to the GAD at: grants-1@elpasotexas.gov. Please note user's supervisor approval is required.

7.0 PeopleSoft 9.1 Grants Tracking System

The City of El Paso uses PeopleSoft 9.1 as its financial management system. We currently use the Customer Contracts and Project Costing modules as the grants tracking system. In a normal financial year, the City manages an average of over \$71M million a year in Federal and State grants. Having all grant data in PeopleSoft 9.1 allows the City to maintain updated grant information for an effective accounting process.

The Customer Contracts module is where the funding agency's information is set up. It must be properly filled out so that external audit staff can run the reports they deem necessary. Staff and management will be able to access all grant funds awarded to the City. The Customer Contracts and Project Costing modules MUST be completed by the department and should include key grant information as discussed in the Grants Management SOP.

8.0 Ordinance No. 16016

Ordinance No. 16016, approved and dated March 15, 2005, gives the City Manager the authority to sign on behalf of the Mayor and Council grant applications and acceptances for the City in the interest of efficiency of administrative governmental operations in the City. The ordinance further stipulates:

"That unless a granting agency requires that the City's top elected official be listed as the grant official in a grant document, the City Council hereby designates the **City Manager and his or her designee** to be listed as the **authorized official and as the official with financial authority or similar designations on all grant applications, acceptances and other documents, as well as sign all grant applications, acceptances and other grant documents on behalf of the City of El Paso.**

The City Manager and his or her designee, are authorized to sign on behalf of the Mayor and Council "grants that do not require matching funds or other similar direct expenditures by the City including those grants that only require an in-kind match. The City Manager is authorized to sign grants requiring matching funds when the required matching funds were included in the applicant's budget at the time of the adoption of the budget, or when the matching funds will be funded through the use of confiscated funds, provided that the grant is not otherwise required to go to Council for approval pursuant to any budget resolution requirement." Please refer to Appendix A for "Delegation of Authority" memo related to all Grants' matters from the City Manager dated May 18, 2021.

9.0 Contracts that are Considered and Treated as Grants

On occasions, funding agencies such as Environmental Protection Agency (EPA), Department of State Health Services (DSHS) and Texas Commission on Environmental

Quality (TCEQ) will award grants in the form of a contract. In other words, the department does not formally apply to the funding agency, but through federal and state designations, the City receives funds to implement programs or projects in response to these designations. Upon receipt of these “contracts”, the City will treat them as grants and will process them in the same manner as a grant award.

10.0 Application NOT Requiring Signature from Top Elected Official or City Council Approval

The City Manager’s signature is accepted in most grant applications; however, it is best to check with the funding agency for appropriate signature in cases when the funding agency requests “Signature of Top Elected Official.” The Mayor is the “Top Elected Official” for the City.

Once it has been determined that the application does not require the signature of the top elected official or that it will not need City Council approval, the completed proposal should be approved by the **Department Director by submitting a complete GIF including printed name, signature, and date. Please note, in the absence of the Department Director, only Assistant Director’s signature is accepted. If department does not have an official Assistant Director, a Delegation of Authority from the Department Head on department letterhead must be accompanied with the GIF and application.**

When signing on behalf of the Department Director, please ensure to have the Assistant Director sign and print their name followed by “**for**” Department Director’s name.

11.0 The City Manager’s signature (or Top Authority)

If a grant requires a City match, the Department Head will need to certify that matching funds are available in the Department’s budget. If confiscated funds will be utilized to match the grant, the Department Head, or designated staff, is responsible for ensuring the City’s Office of Management and Budget (OMB) has been informed of the City match necessary and will secure the account information **prior to pursuing grant funding.**

12.0 Application Requiring City Council Resolution

When Council Resolution authorizing the submission of a grant application is required by the funding source, Section 10.0 must be followed including the following additional step prior to the submission of the grant application. The Department Head or his/her designee is responsible for scheduling the item on the regular Council agenda, attend the agenda review and resolve outstanding issues in accordance with existing City policies and procedures. The Council Resolution should include language authorizing the submission of the grant, identifying the availability of matching funds, if any, and authorizing the City Manager and or his/her designee to accept, reject, modify, terminate, request an extension of an award ending date for the grant, sign and submit all grant agreements and other related documentation without specific further approval from the City Council, and implement the grant if awarded. Inclusion of this language eliminates the need for the Department to return to Council with an acceptance request.

13.0 Post Signature Activities

13.1 Submitting Application to Granting Agencies

The requesting department is responsible for mailing applications directly to the funding source via Federal Express or any other expedited mail services available by US Mail-or in person delivery (when applicable) such as to local funding agency/foundation. The City's regular mail system is NOT to be used for submitting a hard copy of a grant application as unforeseen circumstances may prevent application from being submitted in a timely manner. If delivering the application locally, it is important that a **stamped receipt is requested to verify that the application has been delivered to its destination on time.**

13.2 Electronic Submission of Applications

Electronic submission of grant applications has become the most desired and more common method to submit a grant. For electronic submissions, it is important to inform GAD early in the grant development phase to ensure that departments are complying with all grant policies and procedures, including that the City's Authorized Official has registered the City as an approved applicant on the specified online grant application system, such as the System for Award Management (SAM.gov) and Grants.gov. Departments must notify GAD of the website to be used for submission when the department is evaluating if the City will be submitting a grant application. In addition, GAD will work with the requesting Department to ensure all the required forms are part of the online application package.

14.0 Grant-Funded Employment

Hiring grant-funded positions follows the same process as non-grant funded positions in terms of advertising, interviewing and selection. Equal Employment Opportunity (EEO) guidelines are followed on all City advertised positions. Grant funded employees are subject to an at-will employment status and subject to grant funds availability.

14.1 Expiration of Grant Funded Employment

The City of El Paso does not guarantee placement in another position within the City, nor retain grant-funded employees in the position beyond the expiration date of the grant providing the salary.

Section II: Post-Award

The Grants Accounting Staff of the Office of the Comptroller's Grants Administration Division provides direct assistance to Departments for all grant management and processing activities. This section of the policy pertains directly to the grant accounting and reporting functions once the grant has been awarded.

1.0 Notice of Grant Award (NOGA)

Typically, the funding agency mails or emails the Notice of Grant Award (NOGA) to the person whose name appears as the signatory on the grant application. If this is the case, OTC-GAD will send the NOGA to the department. In some cases, the NOGA is accompanied by an agreement or contract stipulating the terms and conditions of the award. Upon receiving this document, the department will continue with the established procedures to ensure timely review of documentation and return signed contract/agreement to the funding agency. The funding agency will not reimburse the City until it has received an executed contract/agreement.

NOTE: The amount of the actual award may differ from the amount originally requested by the applicant (Department).

1.1 Executing the Grant Agreement - Only the City Manager and his/her designee are authorized to sign contracts/agreements or other documents related to grants. Contracts/Agreements must be reviewed and approved by the City Attorney's Office before going to the City Manager or his/her designee for signatures. As designated by the City Manager effective January 24, 2019 and most recently updated on May 18, 2021, all grant contracts and agreements will be forwarded to the City's Comptroller or Grant Administrator for signature after legal review, unless the funding agency specifically require City Council approval or signature from top elected official.

Please refer to the established post-award procedures in the Grants Management SOP.

2.0 Grant Requirements and Other Commonly Allowable Costs

2.1 Uniform Guidance Policy

All City staff involved in managing or reporting grants must review and understand the Grant guidelines from Uniform Guidance. The Uniform Guidance is distributed by the Federal Office of Management and Budget and are the general guidelines for all federal grant funds.

2.2 Uniform Grant Management Standards (UGMS) from the Texas Comptroller of Public **Accounts**

In addition to the Uniform Guidance for federal grants, the State of Texas also has specific requirements that are found in the Uniform Grant Management Standards

(UGMS). All city staff involved in managing or reporting grants must review and understand the Grant guidelines from the State of Texas. Visit the OTC's grants tab under Resources & Services for direct links to Uniform Guidance and the UGMS.

<http://www.elpasotexas.gov/comptroller/grants/resources-and-services>

2.3 Grant-Related Travel

The cost for grant-related travel is limited to the amount specifically stated in the grant budget. Grant budgets usually stipulate the position stated in the grant and the destination indicated in the application and/or agreement. Most travel budgets are very detailed. Federal grants require compliance with the City's travel policy for all grant-related travel. See the **Travel Policy and Travel Manual** in the Office of the Comptroller's website under Fiscal Policies. Please note that some agencies will only reimburse based on actuals not per diem rates, therefore you must keep meal receipts. <http://home.elpasotexas.gov/financial-services/drm.php>. All travel reconciliations must be completed within five (5) working days after the conclusion of the travel in accordance with the City's Travel Policy.

2.4 Indirect Costs

Indirect costs are only allowable if the grant agreement has a budget line item for it and are limited to the amount specified in the grant agreement. Indirect costs derived by an indirect cost allocation plan may be used if approved by the Cognizant Agency prior to usage. Questions regarding the Cognizant Agency and/or Cost Allocation Plans should be directed to the GAD staff at (915) 212-1795, or email at Grants-1@elpasotexas.gov.

The City's Federal Cost Allocation Plan [CAP] (formerly OMB A-87 Plan) is posted in the OTC webpage:

<https://www.elpasotexas.gov/comptroller/fiscal-reports/financial-reports>

NOTE: Please note there are two different types of CAPs; one is used specifically for grant related indirect costs (Federal Cost Allocation Plan) based on actual costs and a different CAP is used for the City's internal administrative indirect charges based on budget (Full Cost Allocation Plan) also posted on the OTC's web page.

2.5 Fringe Benefits

Grant applications ask for a breakdown of employee benefits, also called fringe benefits. These are various non-wage compensations provided to employees in addition to their normal wages or salaries. These benefits can be used as in-kind contributions if these allowable by the grant.

The following is a breakdown percentage for the City of El Paso.

- FICA Tax 6.2
- Med Tax 1.45%
- Pension 14.05% employer share

- Work Comp – Based on type and Position
- Unemployment 0.1%

2.6 Program Income

Program income are funds received when a grant program produces revenue. Sources may include:

- Fees
- Interest
- Forfeiture
- Proceeds from the disposition by sale or long-term lease (15 years or more) of real property purchased
- Disposition of equipment
- Payment of principal and interest
- Proceed from sale of loan

It is very important that program income is properly tracked, recorded and reported monthly. Uses of program income:

- Reduce requests for reimbursement by amount of program income
- Use program income to further activities of grant
- Return program income to funding agency

Program Income must be reported with the expenditures on the Schedule of Expenditures of Federal Awards (SEFA).

2.7 Disallowed Costs

The specific reporting requirements and allowable expenditures vary for each grant. It is critical that City departmental staff working with grants in any capacity know and understand the grant terms and conditions as defined by the respective granting agency. The City must abide by the grant award as it is a binding contract. The grant award will list or define the grant requirements or conditions. Any deviations from the grant award must be authorized by the granting agency **in writing** and the amended contract must be provided and executed prior to any purchases or changes in program deliverables.

Disallowed costs represent items that should not be charged to the applicable grant. Questioned costs are defined by OMB include costs that are examined by auditors due to an audit finding. These findings may include but are not limited to violations of the grant agreement, items not supported by adequate documentation or costs incurred that are unreasonable and do not reflect the mission or purpose of the grant.

When it becomes probable that the grantor will disallow costs or will require the recipient to return all or part of the resources, the recipient shall recognize a decrease in receivables, or increase in liabilities, and an expense adjustment for the amount to be cancelled or returned. The adjustment should be made in the accounting period in which the determination was made.

Costs disallowed by the grantor or found ineligible for grant reimbursement through internal review or other means, shall be moved to the City department's non-federal source of funding or another grant that can absorb the costs if the expenditures are allowable per the terms of the grant as soon as possible during the year of determination of ineligibility. If disallowance of the cost is probable and the amount is reasonably estimated, then the adjustment should be made as soon as possible in the current reporting year.

2.8 Accruals

An extensive review of the expenditures must be done by the department to ensure that the expenditures are allowable per the grant agreement and that the expenditures fall within the grant award period. Accrual journal entries to record receivable and revenue are entered by GAD as soon as the drawdown or the request for reimbursement has been submitted to the granting agency. Also, as soon as payment is received, GAD will offset the receivable and book the cash entry. Upon request, GAD will provide Journal Entry and Cash Wire Numbers to the Departments for reference.

At the end of the fiscal year, generally the grant reimbursement should only be pending the month of August or the last quarter of the fiscal year. An accrual journal entry will be recorded by GAD in the fiscal year it belongs in order to be in balance with the expenditures. **DO NOT** reverse these journal entries. GAD will complete the process and notify the departments.

2.9 Adjusting/Correcting Entries

All adjusting/correcting entries must be prepared by the department and submitted to GAD (assigned Accounting Manager) for review and posting.


3.0 City Match

Grant recipients must maintain the same audit documentation for grant funds as for grant match. In order to meet the City match requirements and segregate matching funds from grant expenditures, department must follow the procedures provided in the Grants Management SOP.

3.1 City Match Budget Set-Up

All project expenditures and the grant proceeds are to be budgeted in the grant fund.

- Revenues and Expenditures must be in balance
- Only the grant revenues will be budgeted under the grant fund
- Account 560000 City Match will be budgeted with a negative amount which will balance Expenditures with Revenue

 **Note:** Federal and Federal Pass Through grants **must** use the Federal Revenue account, 460000.

The General Fund budget or the Operating Fund budget, as appropriate, should include the budget for the City match.

- The budget is to include the amount of City match required by each grant. See procedures provided in the Grants Management SOP.

4.0 Capital Assets Tracking

If the grant acquires assets, documentation of those assets must be kept following the records retention requirement for the grant and or the City's Records retention policy, whichever is later. These documents include but are not limited to:

- a) Purchase Order (PO)
- b) Invoice
- c) A bill of lading or shipment documentation containing item description, date purchased, cost, make, model, serial number and location of asset
- d) Refer to asset policy for complete guidance on accounting for capital assets ([Asset Management Policy](#))

5.0 Draw Downs and Spending Reports

Departments are responsible for preparing the reimbursement documents for all drawdowns or reimbursement requests for all grants. GAD is responsible for reviewing and submitting to the granting agency. Funds should be drawn down on a monthly basis to minimize the cash outlay of the City. A majority of all grants received by the City of El Paso are on a reimbursement basis and cash receipts are received within 45 to 60 days of the outlay. Grant reports are run at the close of each month.

Program managers at the Department level are responsible for ensuring that all funds have been drawn down and accurately reflected on their reports.

- Drawdowns may be requested per agency guidelines by the Department depending on the funding agency requirements.
- Grant awards with advance funding should be reconciled and reviewed on a monthly basis to ensure that the scope of the grant is met and the expenditures are properly documented, verified, recorded and spent. Advance funding is a liability for the City of El Paso. Department managers must ensure that the awarded amount has been expensed.
- Must use the "**deferred revenue 211000**" account when the grant funds have been received prior to being earned. Revenue is earned when allowable cost is incurred.
- Timely recording of adjusting entries to book revenue as expenses are incurred.

6.0 Reporting

City Departments are responsible for preparing financial report for their respective grant funds. This includes monthly reimbursement requests, quarterly reporting, reporting to Department Heads and the City of El Paso financial statements. GAD staff will review and submit to granting agencies. Refer to Established Timelines in the Grants Management SOPs.

- Programmatic grant reports are the responsibility of the Department receiving the grant funds. This task is usually the responsibility of the Program Manager. A copy

of programmatic reports must be submitted to the department's finance section and GAD unless programmatic reports contain confidential information.

The grant award will list or define the grant requirements or conditions which must be followed. **Any deviations from the grant award must be authorized in writing by the granting agency.**

NOTE: ONLY EXPENDITURES/EXPENSES APPEARING IN THE GENERAL LEDGER MAY BE CLAIMED FOR REIMBURSEMENT-NO EXEPTIONS

The grant award will provide the following information:

- Mission or purpose of the grant
- Grant award date
- Allowable expenditures
- Match requirements
 - Only eligible resources as stipulated by the grant agreement
- Reporting requirements
 - Prepare and submit in a timely manner all required and applicable reports under grantor-specific regulations to the grantor
- End of grant award
- Closing requirements

Grant expenditures must be reviewed for compliance. Grant budget status reports should be run by each department on a monthly basis. This report is available on PeopleSoft Financials for those who have access to this system. The report outlines the budget, the monthly expenditures and expenditures to date, encumbrances and available budget. This report should be used as a management tool to assist in properly expending all grant funds in a timely manner and appropriately encumbering funds before the grant end date.

7.0 Grant Close Out

Upon completion of the grant, the Department shall prepare and submit a Budget Transfer (BT) to bring any remaining budget to zero. This will prevent overspending and unallowable costs. Departments needing assistance in requesting a budget transfer should contact their Department's budget analyst at OMB. Budget Transfer requests must be copied to GAD.

GAD will review final FSR and/or FFR to ensure that all filing requirements have been met with the granting agency.

All reports have to be submitted and approved, drawdowns received, and journal entries entered, audits completed, and all findings addressed.

Once all these steps are completed, department must notify GAD to "Inactivate" the grant. A list of grants to be closed/inactivated is provided to the Grants Administrator once a month at the end of the month. Grants will be inactivated shortly after and can only be opened with Comptroller or Grant Administrator approval.

7.1 De-Obligated and or Returned Funds

Effective January 1, 2019, any and all requests of any amounts of de-obligated funds and or returned funds **must** be accompanied by an internal memorandum from the Department Head indicating the amount to be de-obligated or returned and the reason for returning or de-obligating funds. All de-obligated or returned funds in the amounts of \$500 or more must be accompanied by the department head's memo. Amounts less than \$500 do not need a memo but must be notified to GAD before the grant close out. If funds need to be returned to the agency, the Department must request a check or electronic payment from Office of the Comptroller-Accounts Payable staff to send to the agency.

7.2 Grant Record Retention Policies

All City Departments must keep grant files for the length of time as specified by agency guidelines or City Records Management Policies, whichever is longer. Under certain circumstances such as pending litigation, reporting, investigation, etc. files must be kept by departments for as long as needed.

8.0 Audits, Monitoring, Visits, and Single Audit

If the department is notified of an upcoming monitoring visit or audit from a granting agency, the assigned Accounting Manager at GAD must be notified. GAD staff is required to attend all entrance and exit conferences with granting agencies.

The Single Audit is an audit performed by an independent audit firm on all federal and state grant funds received by the City. The Single Audit tests for accurate reporting of expenditures, allowable expenditures, compliance with the grant agreement and internal controls. Findings can adversely affect current and future funding, as well as other financial outcomes related to bonds and City's financial rating. Findings can also increase the number of site visits by funding agencies to perform monitoring.

9.0 Audit Follow-Up

GAD will follow up on audit findings and recommendations. This includes implementation of corrective actions by any department. GAD will review and track the following related to audit findings:

- Grant number
- City Department
- Funding Agency
- Type of review (monitoring visit, single audit, internal audit, compliance audit)
- Findings, concerns and recommendations
- Responsible party for corrective action
- Frequency of follow-up
- Documentation of audit recommendation
- Documentation for implementation steps
- Reasons for any potential delay in implementation
- Management concurrence/approval

- Date of completion

10.0 Sub-Recipients

All prospective sub-recipients must go through a thorough risk analysis in order to establish ability to meet all the grant requirements as defined in the grant agreement.

City departments considering a sub-recipient, must complete the risk assessment guidelines checklist. All Sub-recipients are the responsibility of the department passing funds to them. See Grants Management SOP – Appendix C.

NOTE: ALL GRANT REQUIREMENTS APPLY TO THE CITY'S SUB-RECIPIENT; ALL GRANT REQUIREMENTS MUST BE INCLUDED IN SUB-RECIPIENT AGREEMENTS.

City departments that have sub-recipients must ensure the sub-recipients are following the grant requirements. Sub-recipients must be monitored at a minimum annually or as required by granting agency. Please see the Grants Management SOP - Appendix C.

11.0 Procurement and Suspension & Debarment

§ 200.213 Suspension and Debarment.

Non-federal entities are subject to the non-procurement debarment and suspension regulations implementing Executive Orders 12549 and 12689, 2 CFR part 180. These regulations restrict awards, sub-awards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs or activities.

Departments must confirm that the Purchasing & Strategic Sourcing Department has verified that any contractor being considered to provide goods or services being paid with federal or state grants is deemed eligible under these requirements. The SAM.gov verification form must be readily available for all contracts.

NOTE: If the City extends a contract to a suspended or debarred entity, the City is subject to return all related contract funds.

GLOSSARY

A

Abstract: Summarizes the purpose, importance and scope of the proposed project.

Accruals: Accounts on a balance sheet that represent liabilities and non-cash-based assets used in accrual-based accounting.

Activity: The functional elements of a program.

Actuals: Reflects how much revenue or expenditures been recognized.

Administrative Costs: All direct and indirect costs associated with the management of grant programs. Often capped by the grantor at a certain percentage of the grant.

Application: A request for financial support of a project or activity submitted to a funding entity.

Applicant: A party requesting a grant

Application Number: When an application has been successfully submitted to a funding entity, they may assign a unique number to that application. Applicants should keep a record of the application number and reference it when communicating with the funding entity.

Assessment: The process of collecting and analyzing information to make judgments

Assistance Listing Number (ALN) – formerly CFDA (Catalog of Federal Domestic Assistance)

A catalogue published at least once per year which describes domestic assistance programs administered by the Federal government. This compendium of Federal programs lists projects, services and activities which provide assistance or benefits to the American public. It tracks all domestically funded programs with a ALNs **assigned number**. The Project Module in PeopleSoft 9.1 requires that departments enter ALN, formerly CFDA numbers to identify grant funding. This allows the Grants Accounting Division in the Office of the Comptroller to better track grant funding.

Assurances: A listing of requirements found in different federal laws, regulations and executive orders that applicants agree to by signature in an application

Audit: An examination of grant records and financial accounts for accuracy and legal compliance

Authorizing Official: The individual, named by the applicant organization, who is authorized to act for the applicant and to assume the obligations imposed by the laws, regulations, requirements and conditions that apply to grant applications, grant awards, or any other grant related document.

Award Notification: An official document signed by the funding entity stating the amount and the terms and conditions of an award.

Award Number: The identifying number for a discretionary grant or cooperative agreement award issued by the funding entity.

Block Grant: A broad intergovernmental transfer of funds or other assets by the U.S. Congress to

state or local governments for specific activities such as secondary education or health services but with few strings attached. Block grants are distributed according to legal formulas defining broad functional areas such as health, income security, education or transportation.

Boilerplate: A form or section of a document that is used so often as to become standard and reused.

Budget Period: An interval of time into which a project period is divided for budgetary purposes, usually twelve months.

Capital Expenditure: The cost of an asset (land, building, equipment), including the cost to put it in place. A capital expenditure for equipment includes the net invoice price and the cost of any modifications, attachments, accessories or auxiliary apparatus to make it usable for the purpose for which it was acquired.

Capital Support: Funds provided for buildings, construction or equipment

CFDA: Catalog of Federal Domestic Assistance – See Assistance Listing Number (ALN)

Challenge Grant: A grant offered with the stipulation that the recipient will raise additional funds from another source or sources; also called a matching grant.

Closeout: The process by which the Comptroller’s Grants Administration Division (GAD) determines that all applicable administrative actions and all required work related to the grant have been completed by the grantee.

Code of Federal Regulations (CFR): A compilation of all final regulations issued by federal agencies, published annually and divided by numbered “Titles.”

Cognizant Agency: The federal agency which, on behalf of all federal agencies is responsible for implementing the requirements of the Single Audit Act which include reviewing, negotiating and approving cost allocation plans, indirect cost rate and similar rates; receiving and approving non-federal audit reports; conducting federal audits as necessary and resolving cross-cutting audit findings.

Competitive Review Process: The process used by a funding entity to select applications for funding, in which subject-matter experts score applications and only applications with the highest scores are considered for funding.

Concept Paper: Preferred by foundations as a first submission, a concept paper contains key elements of a project, including information about the applicant, the target population, the need, objectives, total budget, other contributors and what makes it remarkable.

Cooperative Agreement: A financial assistance mechanism to be used in lieu of a grant when substantial federal programmatic involvement with the recipient during performance is anticipated by the funding entity.

Cost Share: Often a requirement of the funding agency, which means that the applicant must commit a certain percentage of funds for the project in order to be eligible to submit a proposal.

Council of Governments (COG), the Local

Rio Grande Council of Governments

8037 Lockheed Dr.

El Paso, TX 79925
(915) 533-0998

Prior to 2011, state and federal grants were required to be reviewed by a local Council of Governments, as directed under Executive Order 12372. The following link describes the purpose for this Executive Order: <http://www.archives.gov/federal-register/codification/executive-order/12372.html>. Nevertheless, as of April 1, 2011, the State of Texas no longer subscribes to Executive Order 12372. Therefore, City of El Paso applicants no longer has grant applications reviewed by the COG and when a grant application inquires about an Executive Order 12372 review, the **NO** box must be checked.

Deliverables: A project management term for the quantifiable goods or services that will be provided upon the completion of a project. Deliverables can be tangible or intangible parts of the development process, and are often specified functions or characteristics of the project.

Direct Costs: Expenses directly attributable to a project, including salaries, travel, per diem, communication, reproduction, printing, equipment, supply items and contractual services procured for the project.

DUNS (Data Universal Number System): A nine-digit number assigned and maintained by Dun and Bradstreet to identify unique business establishments. DUNS' numbers are assigned worldwide and include US, Canada and international organizations. **The DUNS system will be phasing out the use of DUNS. The new system will use a "Unique Entity Identifier"(UEI)**

EIN (Employer Identification Number): City of El Paso's IRS designated number. In some cases, the funding agency requires the 14-digit number associated with the normally used nine-digit number.

Encumbrance: Unexpended commitments identified as a purchase requisition, purchase order or a manual encumbrance

Extension: Grantor/COEP approval of additional time (generally not to exceed 12 months) to any budget period, including the final budget period, of a previously approved project period. The extension is generally made without additional funds. Approval of extension by the City must be formalized in writing.

Federal Register: A daily compilation of federal regulations and legal notices, presidential proclamations and executive orders, federal agency documents having general applicability and legal effect, documents required to be published by act of Congress and other federal agency documents of public interest. In addition to the above, the Federal Register will provide detailed grant information including deadlines, requirements, eligibility criteria, amount to be awarded, review date, etc.

FFR: Federal Financial Report

FOA (Funding Opportunity Announcement): An announcement of a federal grant funding opportunity. Grants.gov allows organizations to apply for grants from over 1,000 grant programs from 26 federal agencies, for example, FTA (Federal Transportation Administration). FOAs can also be described as grant announcements or requests for proposals/applications (RFPs).

FSR: Financial Status Report

Indirect Costs: Those costs that cannot be identified specifically with a particular program, project or activity. They are costs that are incurred for several purposes that are necessary to the operation of the institution or agency. For example, building maintenance, utilities and accounting and payroll services are all considered indirect costs.

In-Kind Contribution: Non-financial contribution donated towards the project such as office space, waived indirect costs, use of equipment, staff time. If staff time will be contributed towards the project, calculate the hourly wage including fringe and multiply by the total number of hours contributed towards the project, add the total and that is the allotted contributions towards the project.

Intergovernmental Review Process (Executive Order 12372): As of April 1, 2011 The State of Texas no longer subscribes to Executive Order 12372. Therefore, when a grant application inquires about an Executive Order 12372 review, the NO box must be checked.

IRS Determination Letter: A copy of the IRS determination can be obtained on the Office of the Comptroller website or call the GAD for a copy.
<http://home.elpasotexas.gov/financial-services/documents/IRS%20determination%20letter.pdf>

Letter of Interest or Letter of Intent: A brief letter containing a description of a proposed project, an estimated budget and information on the applicant. Sometimes it is required to allow the funding source to screen out ineligible applicants or projects not consistent with the program's priorities. This screening saves considerable time for both the funding source and the applicant.

Letter of Support: A brief testimonial that backs up an organization claiming success and promises to deliver. **Letters of support** usually accompany a proposal or application for grant funds. These testimonials show that other people, businesses, and organizations believe that the requesting organization can get the job done.

Liquidation Period: The period immediately following the end of the performance period. During this period, new obligations may not be incurred and old liquidations must be removed or paid.

Maintenance of Effort (MoE): Per Section 797(b) of the Public Health Service Act. A requirement in certain legislative, regulatory or administrative policies that a grant recipient must maintain a specified level of financial effort in the health area for which Federal funds will be provided in order to receive Federal grant funds.

Matching Funds: The funding agency's requirements for the applicant to financially support a portion of the project's total cost. Example: If the total project cost is estimated to be \$100,000 and the matching requirement is 50%, the City would commit a match of \$50,000 and the funding source would "match" that amount.

NOFA (Notice of Funding Availability): A NOFA file provides information on available funding within specific Departments and/or agencies, funding priorities, eligibility criteria and other useful information.

NOGA (Notice of Grant Award): A notice of grant award is sent to the award recipient indicating the actual amount awarded along with direction on acceptance requirements, which in many cases includes an agreement/contract.

Performance Period: Period of time in which a grant is active and funds are eligible for reimbursement from grantor. Services performed outside the period of availability are not reimbursable.

RFA (Request for Application): A request for application is generally generated through funding organizations/agencies when they have posted a FOA and are now prepared to receive grant proposals from applicants, similar to a NOFA and FOA.

RFP (Request for Proposal): Announcement distributed by a funding source to potential grantees defining in a general way the type of project proposals desired, same as a Request for an Application (RFA) or Request for Qualifications (RFQ).

Subgrantee: An entity to which the grantee passes some portion of the daily operations of the grant for a specified time and dollar amount.

Supplanting: To replace one source of funding with another. The City must use federal or state funds only to supplement and, to the extent practical, increase the level of funds that in the absence of the federal or state funds, would be made available from non-federal sources, not to replace local funding with grant funding.

System for Award Management (SAM) – The Central Contract Registration (CCR) was the primary supplier database for the U.S. Federal government until July 30, 2012. The CCR collected data from suppliers, validated and stored this data, and disseminated it to various government acquisition agencies. On July 30, 2012, the CCR transitioned to the System for Award Management (SAM) e-procurement system. In order to submit a federal grant, the City must have an existing SAM registration.

Unique Entity Identifier (UEI) – See DUNS

Unallowable Activity: An activity that results in costs that do not meet the general criteria outlined in the Federal Uniform Guidance, Appendix G, Section A, Provision C-1 or the grant award. These unallowable costs are costs that do not provide a benefit to the grant programs specific purpose or are considered not acceptable charges as a matter of public policy.

Please refer to the OTC-Grants Administration webpage for additional grant terms and requirements at: <https://www.elpasotexas.gov/comptroller/grants/about-grants/>

APPENDICES

A. Delegation of Authority



City Manager's Office

MAYOR
Oscar Leeser

Date: May 18, 2021

To: Karla M. Nieman, City Attorney

CITY COUNCIL

From: Tommy Gonzalez, City Manager

District 1
Peter Svarzbein

Subject: Delegation of Authority

District 2
Alexandra Anello

The Comptroller or Grants Administrator for the City of El Paso are designated as the official signatory for all grant related documents including applications, related forms and attachments between city departments and outside agencies.

District 3
Cassandra Hernandez

District 4
Joe Molinar

This delegation of authority includes the ability to sign any grant-related paperwork, including all understanding and assurances contained therein, and accept, reject, alter or terminate the resulting grant authorized budget transfers and submit necessary revisions to the operational plan.

District 5
Isabel Salcido

District 6
Claudia L. Rodriguez

The Comptroller or Grants Administrator is designated to serve as the Authorized Official on grants from the Office of the Governor. The Authorized Official is given the authority to apply for, accept, reject, alter, or terminate a grant, and to certify any changes made to an application or grant.

District 7
Henry Rivera

District 8
Cissy Lizarraga

Thank you for your attention to this matter.

CITY MANAGER
Tommy Gonzalez

Respectfully,

A handwritten signature in black ink, appearing to read "Tomás González".


Tomás González
City Manager

Tomás González - City Manager
Office of the City Manager | 300 N. Campbell | El Paso, TX 79901
O: (915) 212-1061 | 21-1063-167 | 1080102 | JSJG



DELIVERING EXCEPTIONAL SERVICES

B. Grant Information Form (GIF)

	Declined <input type="checkbox"/> Denied <input type="checkbox"/> Awarded <input type="checkbox"/>	PS Grant# _____																																																																																																																																			
GRANT INFORMATION FORM (GIF) Complete either side A or if awarded, complete side B in this same form																																																																																																																																					
This form is to be used to provide information to the Grants Administration Division (GAD) for grant applications, grant awards, and/or grant contract amendments. After completing either side, please forward to the GAD Office at Grants-1@elpasotexas.gov . Once a grant has been awarded and a contract/agreement needs to be processed, please complete SIDE B and forward to GAD, we will submit for Legal Review and further processing. Please use the same GIF to complete Part A & Part B so it is all kept on the same sheet.																																																																																																																																					
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Amount of Matching Funds Requested:	\$ _____																																																																																																																																				
Amount of In-Kind Funds Requested:	\$ _____																																																																																																																																				
Total Amount Requested:	\$ 0.00																																																																																																																																				
A4. Grant Classification																																																																																																																																					
<input type="checkbox"/> Competitive (award based on competition)																																																																																																																																					
<input type="checkbox"/> Entitlement (a set of funds determined under a formula)																																																																																																																																					
<input type="checkbox"/> Continuation (ongoing funding)																																																																																																																																					
A5. City Match Certification																																																																																																																																					
Has City Match been certified by the Department Director?																																																																																																																																					
Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>																																																																																																																																					
Does this grant allow for operating/administrative costs?																																																																																																																																					
Yes <input type="checkbox"/> No <input type="checkbox"/> % <input type="checkbox"/> Amount \$ _____																																																																																																																																					
How is the match amount determined?																																																																																																																																					
<input type="checkbox"/> Fixed Amount: \$ _____																																																																																																																																					
<input type="checkbox"/> Percentage of Project Cost: _____ %																																																																																																																																					
<input type="checkbox"/> Other (Please explain): _____																																																																																																																																					
For this fiscal year, how much of the local cash amount is already in the department's budget: \$ _____																																																																																																																																					
Not budgeted: \$ _____																																																																																																																																					
Proposed source of match: _____																																																																																																																																					
Brief Description of Grant:																																																																																																																																					
_____ _____ _____																																																																																																																																					
B. CONTRACT/AGREEMENT/AMENDMENTS																																																																																																																																					
B1. Department Financial Grant Contact Person																																																																																																																																					
Name: _____																																																																																																																																					
Title: _____																																																																																																																																					
Phone No.: _____																																																																																																																																					
Email: _____																																																																																																																																					
B2. Grant Data																																																																																																																																					
Funding Agency: _____																																																																																																																																					
Grant Name: _____																																																																																																																																					
Program Name: _____																																																																																																																																					
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Grant Type: Please Sele																																																																																																																																					
Pass through Agency: _____																																																																																																																																					
Grant Start & End Date: Month / Y / Y - Month / Y / Y																																																																																																																																					
New, Continuation, or Amendment: Please Sele																																																																																																																																					
B3. Financial Data																																																																																																																																					
Post-Award Amount:	\$ _____																																																																																																																																				
<i>(As indicated in the grant contract/agreement)</i>																																																																																																																																					
Actual Amount of Cash Match:	\$ _____																																																																																																																																				
Actual Amount of In-Kind:	\$ _____																																																																																																																																				
Total Award for Project/Program:	\$ 0.00																																																																																																																																				
B4.																																																																																																																																					
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REV Sept 2021 Questions? Call the Grants Administration Division at (915) 212-1795																																																																																																																																					

C. Risk Assessment Guide

SUB-RECIPIENT FISCAL MONITORING RISK ASSESSMENT WORKSHEET INSTRUCTIONS

The *Sub-recipient Fiscal Monitoring Risk Assessment Worksheet* is a tool used to determine which sub-recipient agencies will be selected for an on-site fiscal monitoring visit. The forms are provided to each HHSP, ESG and CDBG sub-recipient agency four months into the grant year. These agencies return the completed forms to the Department of Community and Human Development Financial Division. If an agency receives multiple grants, they must complete a separate Risk Assessment Worksheet for each grant.

Agencies that respond "YES" to two or more questions may be selected for fiscal monitoring.

What is a high- risk agency?

1. An agency that encountered financial compliance deficiencies in a previous fiscal monitoring visit, which were documented in the Final Monitoring Letter, and have not been corrected to date.
2. An agency that received a *modified or qualified* audit opinion. **This would only apply to agencies requiring a Single Audit.**
3. Board Members receiving benefits from the agency.
4. Agencies with Programmatic Compliance findings.
5. An agency that consistently submits Requests for Reimbursement with errors.

**CITY OF EL PASO
HHSP SUB-RECIPIENT FISCAL MONITORING
RISK ASSESSMENT WORKSHEET**

AGENCY: _____

**GRANT: HHSP
8th Round (2017-2018)**

	YES	NO
1 Is the sub-recipient new to HHSP program?	_____	_____
2 Has the sub-recipient experienced recent employee turnover in key staff positions? (such as CFO or key person responsible for billing)	_____	_____
3 Has the sub-recipient had past compliance or performance problems?	_____	_____
4 Has the sub-recipient received a qualified/adverse audit opinion from an external audit firm?	_____	_____
5 Has the submission of request for reimbursement routinely been questioned due to errors? (at least 3 times within the contract year)	_____	_____
6 Please provide a list of your current board members		
a. Were there changes in board membership from the previous year?	_____	_____
b. Are any of your board members receiving benefits from the agency?	_____	_____
7 Does the sub-recipient receive \$750,000 or more in federal funds?	_____	_____

We reserve the right to conduct a monitoring at our discretion regardless of the answers to this document.

Along with your response to the above questions, please remember to include a current list of the Board of Directors for your agency.

FOR CITY USE ONLY:

8 Is fiscal monitoring required for this fiscal year?	_____	_____
9 Tentative fiscal monitoring schedule date	_____	
Monitor _____	Date	_____
Reviewer _____	Date	_____

**CITY OF EL PASO
CDBG SUB-RECIPIENT FISCAL MONITORING
RISK ASSESSMENT WORKSHEET**

AGENCY: _____
GRANT: _____
Agency Fiscal Year End: _____

	YES	NO
1 Is the sub-recipient new to HUD program?	_____	_____
2 Has the sub-recipient experienced recent employee turnover in key staff positions? (such as CFO or key person responsible for billing)	_____	_____
3 Has the sub-recipient had past compliance or performance problems?	_____	_____
4 Has the sub-recipient received a qualified/adverse audit opinion from an external audit firm?	_____	_____
5 Has the submission of request for reimbursement routinely been questioned due to errors? (at least 3 times within the contract year)	_____	_____
6 Please provide a list of your current board members		
a. Were there changes in board membership from the previous year?	_____	_____
b. Are any of your board members receiving benefits from the agency?	_____	_____
7 Does the sub-recipient receive \$750,000 or more in federal funds?	_____	_____

We reserve the right to conduct a monitoring at our discretion regardless of the answers to this document.

Along with your response to the above questions, please remember to include a current list of the Board of Directors for your agency.

FOR CITY USE ONLY:

8 Is fiscal monitoring required for this fiscal year?	_____	_____
9 Tentative fiscal monitoring schedule date	_____	
Monitor _____	Date	_____
Reviewer _____	Date	_____

D. Travel Policy

Please refer to City of El Paso website – Departments – Office of the Comptroller – Fiscal Policies

<https://www.elpasotexas.gov/assets/Documents/CoEP/Office-of-the-Comptroller/Fiscal-Policies/Travel-Policy-new.pdf>

E. Purchasing Manual

Please refer to City of El Paso website – Departments – Purchasing & Strategic Sourcing - Resources

<https://www.elpasotexas.gov/assets/Documents/CoEP/Purchasing/Resources/Amended-and-Restated-Procurement-and-Sourcing-Policy-new.pdf>

F. Department Head's Summary Form

**CITY OF EL PASO, TEXAS
AGENDA ITEM
DEPARTMENT HEAD'S SUMMARY FORM**

DEPARTMENT:

AGENDA DATE:

PUBLIC HEARING DATE:

CONTACT PERSON NAME AND PHONE NUMBER:

DISTRICT(S) AFFECTED:

STRATEGIC GOAL:

SUBGOAL:

SUBJECT:

APPROVE a resolution / ordinance / lease to do what? **OR AUTHORIZE** the City Manager to do what? Be descriptive of what we want Council to approve. Include \$ amount if applicable.

BACKGROUND / DISCUSSION:

Discussion of the what, why, where, when, and how to enable Council to have reasonably complete description of the contemplated action. This should include attachment of bid tabulation, or ordinance or resolution if appropriate. What are the benefits to the City of this action? What are the citizen concerns?

PRIOR COUNCIL ACTION:

Has the Council previously considered this item or a closely related one?

AMOUNT AND SOURCE OF FUNDING:

How will this item be funded? Has the item been budgeted? If so, identify funding source by account numbers and description of account. Does it require a budget transfer?

*******REQUIRED AUTHORIZATION*******

DEPARTMENT HEAD:

(If Department Head Summary Form is initiated by Purchasing, client department should sign also)

G. Federal Uniform Guidance

Please refer to City of El Paso website – Departments – Office of the Comptroller – Grants – Resources & Services – Federal Uniform Guidance

<https://www.govinfo.gov/app/details/CFR-2014-title2-vol1/CFR-2014-title2-vol1-part200>

H. Uniform Grant Management Standards (UGMS)

Please refer to City of El Paso website – Departments – Office of the Comptroller – Grants – Resources & Services – Uniform Grant Management Standards (UGMS)

[file:///C:/Users/rodriguez-hefnere/Downloads/grant-management-reader%20\(1\).pdf](file:///C:/Users/rodriguez-hefnere/Downloads/grant-management-reader%20(1).pdf)