

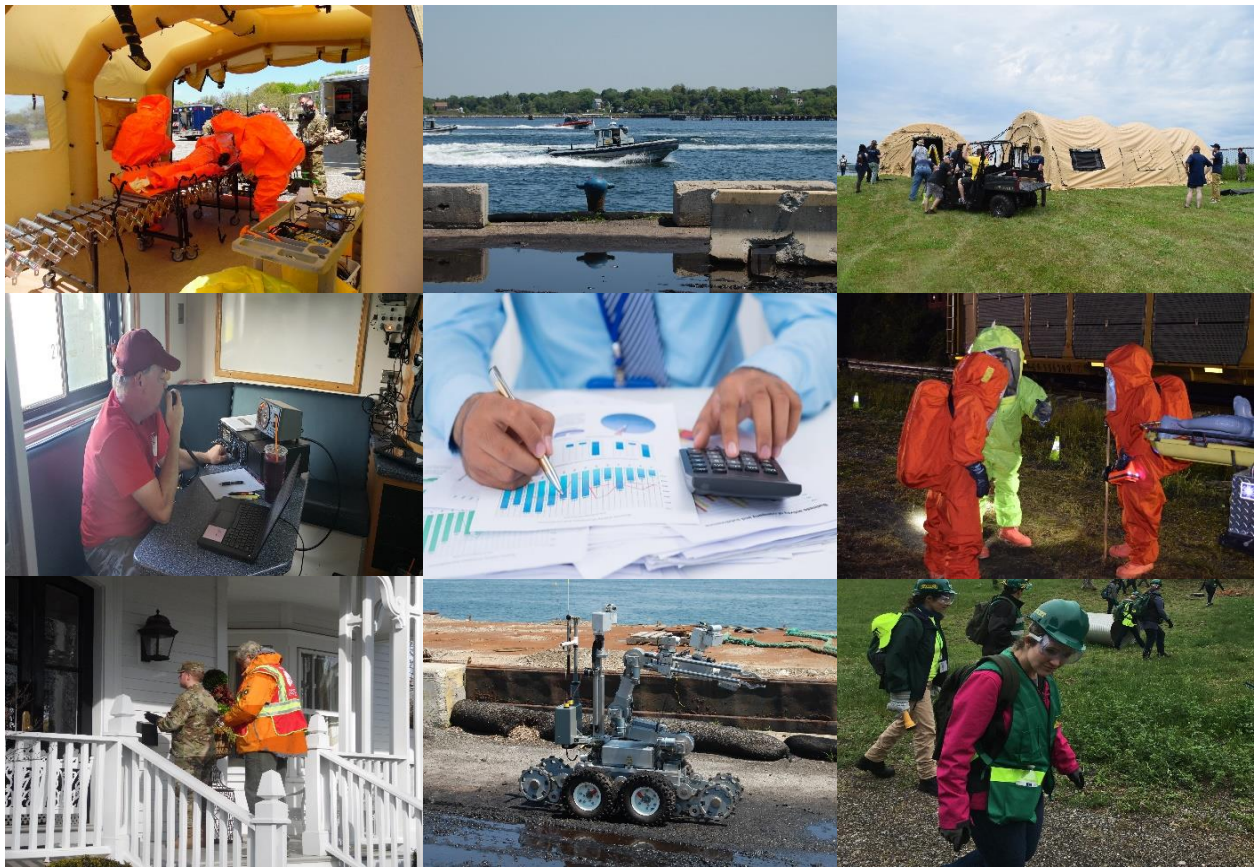


**RIEMA** RHODE ISLAND  
EMERGENCY MANAGEMENT AGENCY

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# **SUB-RECIPIENT GRANT MANAGEMENT HANDBOOK**

***JULY 2019***



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## OVERVIEW

The Sub-Recipient Grant Management Handbook serves as a primary reference manual to safeguard federal grant funds and ensure they are used for the purposes for which they were awarded. This handbook will serve as a day-to-day management tool for sub-recipients in administering grant programs. For additional information on grants management, please visit the RIEMA website at <http://www.riema.ri.gov/>.

As per Presidential Policy Directive 8: <http://www.fema.gov/learn-about-presidential-policy-directive-8> and Rhode Island General Law 30-15, the Rhode Island Emergency Management Agency (RIEMA) will utilize grant funding to support the National Preparedness goal in establishing a secure and resilient Nation, with capabilities required across the whole community, to **prevent**, **protect** against, **mitigate**, **respond** to, and **recover** from the threats and hazards that pose the greatest risk.

PPD-8 identifies core capabilities as the distinct critical elements necessary for our success. They are highly interdependent and will require RIEMA to use existing planning and prevention networks and activities, improve training and exercise programs, promote innovation, and ensure that the administrative, finance, and logistics systems are in place to support and enhance these capabilities.

RIEMA is pleased to respond to any questions not covered by this handbook and welcomes suggestions to improve the utility and content of the handbook. Please contact the Grants Division at 401-946-9996 with any questions or suggestions.

## APPLICATION PROCESS

RIEMA will post application instructions, the **Notice of Funding Opportunity (NOFO)**, and kick-off meeting schedules for potential sub-recipients on our website. These opportunities are dependent on grant cycles issued by the Federal Government.

*Applications will be reviewed in the following areas:*

- Relevance to RIEMA's policy priorities (i.e. Grant Justification, Program Work Plans, Threat and Hazard Identification and Risk Assessment, State Preparedness Report, State Homeland Security Strategy)
- Ability to meet any award "special conditions" as specified in grant guidance
- Ability to achieve project timelines and milestones
- Ability to expend grant funds in a timely manner
- Timeliness and justification for award extensions and reallocations on previous grant awards
- Ability to comply with procurement and contracting requirements
- Ability to comply with equipment management and reporting requirements
- Ability to participate in mandatory grant management training and procurement training
- Required: Detailed Budget for project activity submitted via online application module (Wufoo)
- **Other forms may be required as the individual NOFO's warrant**

All applications will be reviewed for completeness, compliance to grant guidelines and project alignment to core capabilities. Grants may also be reviewed with further criteria, as deemed necessary, per the NOFO. Applicants that submit applications that, after review, are deemed incomplete or ineligible, will be notified via email or letter. Grant applications that are reviewed and recommended for funding will receive a grant award notification letter from RIEMA.

## ***Application Denial***

Applications that are denied will be issued an official denial letter from RIEMA to the applicant's authorized official.

## ***Applicant Eligibility***

All sub-recipients must have an active Dun and Bradstreet Data Universal Numbering System (DUNS) number in order to apply for federal funding. In addition, all sub-recipients must register with the System for Award Management (SAM) database <https://www.sam.gov>. SAM is the primary registrant database for the U.S. Federal Government and sub-recipients are required to update or renew their registration at least once per calendar year to maintain an active status. Failure to maintain an active status will potentially result in de-obligation of all federal funds.

Sub-recipients deemed eligible to receive federal grants, contracts, and other activities are required to adopt the National Incident Management System (NIMS) <http://www.fema.gov/national-incident-management-system>, in accordance with Homeland Security Presidential Directive 5 (HSPD-5) <http://www.dhs.gov/publication/homeland-security-presidential-directive-5>, Management of Domestic Incidents. NIMS provides a consistent nationwide approach and vocabulary to enable all levels of government, tribal nations, nongovernmental organizations, and private sector partners to work together to prevent, protect against, respond to, recover from, and mitigate the effects of incidents, regardless of cause, size, location, or complexity.

All funded personnel through EMPG are required to have completed or be working towards the NIMS National Standard Curriculum Development Guide, which includes completion of: IS 100, IS 200, IS 700, IS 800; and the Professional Development trainings of: IS-120.a, IS-230.d, IS-235.b, IS-240.b, IS-241.b, IS-242.b, and IS-242.b; or the Emergency Management Professionals Program (EMPP) Basic Academy: IS-230.d, E/L 101, E/L 102, E/L 103, E/L 104, and E/L 105.

Sub-recipients unable to adhere to NIMS standards, as outlined in this handbook, are required to submit a Corrective Action Plan to complete the requirement to RIEMA prior to the November 30th deadline. Please visit the RIEMA website for further information concerning NIMS implementation and compliance. This deadline may change as federal guidance requirements dictate.

## **GRANT AWARD**

All grant awards issued by RIEMA will include terms and conditions that include compliance requirements, federal regulations, and audit requirements pertinent to the grant award. Each sub-recipient's authorizing agent shall sign compliance documents prior to the spending of any award. Descriptions and templates of these forms can be found attached to this handbook.

- **Grant Assurances Form**
  - Grant Assurance

- Single Audit Act of 1996
- Certification of Lobbying/Drug-Free Workplace
- Environmental and Historic Preservation Screening Form (if applicable)
- **Grant Progress Report Form**
- **Grant Reimbursement Request Form**
- **Equipment Inventory Form**

Sub-recipients receiving awards must sign and return the grant assurances within thirty **(30)** days from the date of the award letter. In the event the sub-recipient needs an extension to accept the award, please submit a “Notice of Intent to Accept Grant Award” to RIEMA’s Grants Division to request an extension.

### ***Changes to Award***

All change requests to an award, whether it is programmatic or financial, must be submitted to RIEMA by submitting a written narrative and if necessary, a revised budget, signed by the authorizing agent. Changes must be consistent with grant guidelines to be approved. Requests for changes will only be considered if the sub-recipients’ reporting requirements are current, and if all terms and conditions have been met at the time of the change request. Transferring of funds between allocations will only be authorized by RIEMA and will require the submittal of Grant Detailed Budget Worksheet Form for grant files.

#### ***Examples of Change Requests:***

- Change of address
- Changes in award period of performance (extension requests) should be received no later than thirty (30) calendar days, depending upon grant specific guidance, prior to the end date of the award
- Changes in project scope
- Changes in project detail
- Changes in budget
- Changes in work plan
- Changes in grant justification
- Changes that increase or decrease the total cost of the project
- Change in, or temporary absence of, the project manager, chief financial officer, or signatory official
- Release of special conditions, if required

### ***Restrictions on Changes to Award***

- The original grant award budget may not be changed in the first ninety days of the award.
- Changes may be made, subsequent to the initial ninety-day award period until ninety days prior to close out.
- Grant budgets may not be changed ninety days prior to the end of the grant.

## ***Basic Federal Grant Conditions***

*All sub-recipients must follow the basic federal grant conditions outlined below:*

### ***Audit Requirement of Federal Fund (2 CFR §200.501)***

These requirements apply to non-profit organization, institution of higher education, and local governments, as a whole, when they, or one of their departments, receives federal funds. Any non-profit organization, institution of higher education, or local government receiving more than \$750,000 in federal funds from all sources within a 12-month period must have a single audit performed on the use of the funds. Each sub-recipient shall sign assurances to abide by this requirement.

### ***Transparency Act Reporting of Federal Funds***

The Federal Funding Accountability and Transparency Act (FFATA) requires RIEMA to report specific sub-recipient award information for each award greater than \$25,000 with federal funds received after October 1, 2010. Prior to receiving funds, each sub-recipient will be solicited for information, when necessary, to supply RIEMA with the proper information necessary to meet this requirement.

### ***Cost Principles for Federal Grants to State and Local Governments (2 CFR §200.400 - .475)***

These requirements apply only to state and local government sub-recipients. These regulations list and define general categories of costs that are both allowable and unallowable.

### ***Nondiscrimination Requirements***

Any recipient of federal funds must comply with 28 CFR Part 42 along with their subcontractors, all statutorily-imposed nondiscrimination requirements such as civil rights requirements, reporting of adverse finding of discrimination, equal opportunity program requirements, which may also include, but not limited to:

- Omnibus Crime Control and Safe Streets Act of 1968;
- Victims of Crime Act;
- Juvenile Justice and Delinquency Prevention Act of 2002;
- Civil Rights Act of 1964;
- Rehabilitation Act of 1973;
- Americans with Disabilities Act of 1990;
- Education Amendments of 1972;
- Age Discrimination Act of 1975;
- Ex. Order 13279 (equal protection of the laws for faith-based and community organizations);
- 28 C.F.R. pt. 38 (U.S. Department of Justice Equal Treatment for Faith-Based Organizations)

## ***Administrative Guidelines***

*The following are basic administrative conditions that apply to all federal grants:*

### ***Grants and Cooperative Agreements with State and Local Governments (2 CFR §200.201)***

This regulation establishes consistency and uniformity among Federal agencies in the management of grants and cooperative agreements with state, local, and federally recognized Indian tribal governments.



### ***Uniform Administrative Requirements for Grants and Other Agreements with Institutions of Higher Education, Hospitals and Other Non-Profit Organizations (2 CFR §200.100 - .345)***

This regulation establishes administrative requirements for Federal grants and agreements awarded to institutions of higher education, hospitals, and other non-profit organizations. Federal Agencies may apply provisions to commercial organizations.

### ***Additional Cost Guidelines***

*The following are basic federal cost guidelines:*

#### ***Cost Principles for Educational Institutions (2 CFR §200.400 - .475)***

This regulation establishes principles for determining costs applicable to grants, contracts, and other agreements with educational institutions identified in the Grant Assurances Form.

#### ***Cost Principles for Non-Profit Organizations (2 CFR §200.400 - .475)***

This regulation establishes principles for determining costs of grants, contracts, and other agreements with non-profit organizations identified in the **Grant Assurances Form**. A list of nonprofit organizations that are exempt from these principles can be found at **2 CFR §200 - Appendix VIII to Part 200**.

### ***Special Conditions***

Sub-recipients with special conditions on their awards are prohibited from expending any funds until those identified conditions are approved by RIEMA. Typical special conditions may be, but are not limited to, NIMS compliance, Environmental and Historic Preservation (EHP) review and attendance at grant award kick-off, rollout meetings and trainings. Failure to comply with any and/or all special conditions may result in de-obligation of grant funding.

## **GRANT COMPLIANCE**

All allocated funding must be associated with a RIEMA programmatic investment justification (IJ) or work plan to facilitate goals and objectives, unless otherwise stated by the Executive Director. The conditions outlined in this handbook are to enable sub-recipients to abide by state, local and federal grant administrative requirements.

### ***Penalties for Non-Compliance***

Non-compliance may inhibit RIEMA's mission and may result in potential penalties for funding. Typical examples of non-compliance are:

- Unwillingness or inability to attain project goals
- Unwillingness or inability to adhere to special conditions of the grant award
- Failure or inability to adhere to grant guidelines and federal compliance requirements
- Improper purchasing procedures for contracts and procurements
- Inability to submit reliable and/or timely reports

While not limited to the reasons listed above, awards may be wholly or partly suspended, or reimbursements and award modifications may be withheld. RIEMA may also withhold authority to proceed to the next phase of a project, require additional or more detailed financial reports, institute additional project monitoring, and/or establish additional prior approvals. RIEMA will notify the sub-

recipient in writing of the decision(s) stating the reason(s) for penalty of non-compliance. The sub-recipient must respond with a corrective action plan or a written statement justifying compliance within thirty (30) days of receipt of notification.

**Collection of Unallowable Costs (2 CFR §200.410)** - Payments made for costs determined to be unallowable by either the Federal awarding agency, cognizant agency for indirect costs, or pass-through entity, either as direct or indirect costs, must be refunded (including interest) to the Federal Government in accordance with instructions from the Federal agency that determined the costs are unallowable unless Federal statute or regulation directs otherwise.

**Pre-award costs are not permitted** - All activity must take place during the original period of performance, unless an extension is previously approved, this includes fiscal close out for sub recipients.

### ***Termination for Cause or Convenience***

If there is a failure to respond in correcting non-compliance issues under the terms of the grant award, the award may be reduced or terminated without compensation. RIEMA may reimburse the sub-recipient only for acceptable work or deliverables, and allowable costs incurred through the date of reduction or termination. Any equipment purchased under a terminated grant may revert to the awarding federal agency. A project which is prematurely terminated will be subject to the same requirements regarding audit, recordkeeping, and submission of reports as a project which runs for the duration of the project period.

### ***Grant Extensions***

Sub-recipients seeking a grant extension on a period of performance **must** submit an extension request a minimum of ninety (90) days prior to the grant end date (depending upon grant specific guidance), a written narrative, and a revised budget (if necessary) signed by the authorizing agent. Sub-recipients must adhere to FEMA's Information Bulletin 379 (Guidance to State Administrative Agencies to Expenditure of Certain DHS/FEMA Grant Funding). Information Bulletin 379 can be found on the RIEMA website. In response to a written extension request, the Director (or Grants Manager) will provide a letter advising the sub-recipient of the approved extension or denial.

Extensions on awards are reviewed on a case by case basis and there is no guarantee of an extension approval. **Extension requests submitted within the first or last ninety (90) days of award will not be considered.** If an extension is granted it will only be for up to ninety days, and no second extensions will be given.

## **RECORDKEEPING REQUIREMENTS**

Grant financial and administrative records shall be maintained by sub-recipients for a period of no less than three (3) years following the date of the closure/audit of the grant award. Personnel and payroll records for all individuals reimbursed under the award must be maintained. Equipment records shall be maintained for a period of three (3) years following the final disposition, replacement, or transfer of the equipment.

Sub-recipients shall keep separate records of different federal fiscal periods separately, identified, and maintained so that backup documentation may be readily located. Sub-recipients are also obligated to

protect records adequately against fire or other damage. When records are stored away from the sub-recipient's principal office, a written index of the location of records stored should be on hand and available.

## GRANT REPORTING

Sub-recipients will submit a Grant Progress Report Form to RIEMA each quarter. Forms can be found in the Required Grant Forms section of this handbook, as well as on the RIEMA website <http://www.riema.ri.gov/>. Reports must be signed by an authorized agent or delegated representative of the sub-recipient to be considered complete.

Quarterly reports are due, cyclically, no later than:

<b>April 15th</b>	<b>Reporting period January 1 – March 31</b>
<b>July 15th</b>	<b>Reporting period April 1 – June 30</b>
<b>October 15th</b>	<b>Reporting period July 1 – September 30</b>
<b>January 15th</b>	<b>Reporting period October 1 – December 31</b>

**Quarterly reports are required regardless of whether expenditures are incurred.**

The **Grant Progress Report Form** details the status of the project, compares actual accomplishments to the objectives established for the reporting period in the project timeline, reports reasons for deviation, and provides justification for timeline adjustment requests. In filling out the form, sub-recipients should include any significant events or activities that occurred during the reporting quarter. This form will also outline the status of the funds, show encumbrances, and receipts of program income, cash or in-kind contributions to the project, regardless of whether a local match is required.

Final reports for the Grant Progress Report Form are due the quarter post completion, as they are part of the closeout protocols outlined in this handbook in the Closeout section. The Grant Inventory Form is due with the final reports upon closeout. Further information on this form can be found in Equipment Control (Appendix A).

All exercise purchases must include an After Action Report/Improvement Plan (AAR) and follow Homeland Security Exercise and Evaluation Program (HSEEP) guidelines. All AAR's must be submitted to the Grants Division and Exercise Division within thirty **(30)** days after the conclusion of an exercise.

## REIMBURSEMENTS

Reimbursement of expenditures are to be submitted on a **quarterly basis** according to grant guidance. RIEMA will not conduct advanced drawdowns of grants, unless otherwise approved, and funds must always be dispersed properly in a timely manner.

Reimbursements should be submitted using the Grant Reimbursement Form and be substantiated by the Grant Progress Report Form, upon their submission each quarter. Reimbursement will be based upon authorized and allowable expenditures, as outlined in this handbook, and be consistent with grant justifications, work plans, project narratives, project budget details, and grant guidance. Payments may

be withheld pending correction of deficiencies, or for the lack of supporting documentation. Sub-recipients will be sent a written notice outlining any unallowable cost or denial of reimbursement that has been submitted, if the sub-recipient fails to provide requested, additional documentation within fifteen (15) days of the original request for reimbursement. Expenditures must be accompanied with supporting documentation (e.g. copies of invoices, receipts, signed timesheets with name/wage/hours, cost allocations, training certificates, etc.). Sub-recipients are required to follow at a minimum, the Rhode Island State Purchasing Laws as outlined in Rhode Island General Law Title 37 Chapter 2 for all procurements and contracts.

## ***Proof of Payment for Reimbursement***

Acceptable proof of payment is outlined as below:

- Payments made by cash will be by Invoice/receipt paid in full, or documents a complete cash transaction (e.g. change provided back, amount still due \$0.00, etc).
- Payments made by check will be invoice/receipt (with the check number on it), Copy of check before payment, copy of cancelled check or copy of automated transaction ledger showing outlay of funds or copy of bank statement.
- Payments made by credit card will be by Invoice/receipt, copy of credit card statement with the charge.

Further procurement information can be found on the RIEMA website <http://www.riema.ri.gov/>.

Additional information about required documentation that shall accompany a reimbursement request is listed below:

- **Personnel Costs:** Payroll reports must be signed and certified by the Chief Financial Officer or authorized representative. Payroll reports must include the employee name, position, coded allocation to the project and amount paid. Staff may not self-certify their own time and wages. The sub-recipient must retain and file all supporting payroll records, including time and attendance records, signed by the employee and supervisor and copies of warrants as per federal recordkeeping requirements.
- **Contracts:** All sole-source procurements, single vendor response to a competitive bid, and contracts over \$100,000 require RIEMA pre-approval prior to implementation. Failure to obtain pre-approval will result in denial of reimbursement request. Final, signed copies of all contracts are required with all requested reimbursements.
- **Program Income and Local Match:** Program income may be used to supplement project costs, reduce project costs, or may be refunded to the federal government, and must be used for allowable program costs and be expended prior to requests for reimbursement. Local matching funds must clearly support the source, the amount, and be documented and filed. Further detail on policy and procedures can be found in **2 CFR §200.306** and Appendix C of this document.
- **Equipment:** Allowable equipment categories are listed on the web-based Authorized Equipment List (AEL) and on the RIEMA website. Supporting documentation is required with reimbursement requests and should be filed as backup for the Grant Inventory Form. Further details on this policy can be found in **2 CFR §200.313** and Appendix A of this document. Sub-recipients must follow state and local procurement procedures, which are listed below.
- **Travel:** All sub-recipient travel must be in the sub-recipient's grant application(s) or in an approved change request. Reimbursement for travel shall be calculated, in accordance with the

sub-recipient's local travel policy, and may not exceed the state per diem rate. Further details on this policy can be found in the Travel Policy section of this handbook.

- **Training:** All sub-recipient training must be in the sub-recipient's grant application(s) or in an approved change request prior to registering or participating in training opportunities. Training reimbursements must be accompanied by the Grant Reimbursement Request Form signed by the authorizing agent or financial agent, which details all overtime and backfill expenditures. Supporting documentation for this reimbursement must also include training certificates, signed timesheets with name/wage /hours and agendas for the trainees.
- **Overtime and Backfill:** All overtime and backfill must be documented in the sub-recipient's grant application(s) or in an approved change request prior to incurring expenses. All personnel costs are subject to the funding restrictions identified by the PRICE Act (Public Law 110-412).
- **Exercise:** All exercises which are grant funded require submission of an After-Action Report (AAR) within thirty (30) days after conclusion of the exercise.
- **Food and Beverages:** Per cost principle allowances, food and/or beverage expenses provided by sub-recipients may be allowable costs if related to a grant-funded exercise, training, or conference and is allowable in grant guidance. At a minimum, sub-recipients must conform to the State's meal allowance policy. All food and beverage costs must be preapproved by RIEMA. **(2 CFR §200.407)**
- **Unallowable Expenses:** Alcohol or bar charges, laundry charges, VISA or passport charges, tips, phone calls, personal hygiene items, in-room movies, magazines, personal transportation, travel insurance, credit card fees, lodging costs associated with violation of the lodging facility's policies, lodging in excess of federal or state per diem as applicable. **(2 CFR §200.410)**

## ***Travel Policy***

All travel must be in sub-recipient's grant application or in an approved change request prior to expenditures. For requests including conferences and travel, sub-recipients must conform, at a minimum, to the state travel policy. This policy can be found on the State of Rhode Island Department of Administration, Office of Accounts and Control website, and on RIEMA's website (policy A-46 refers to in state travel and policy A-22 refers to out-of-state travel). The travel must be directly related to the approved grant award or it will be disallowed. Reimbursement for travel will be awarded based on the supporting documentation provided; however, reimbursement will not exceed the state per diem rate. If lodging costs exceed the maximum lodging rate, per the state policy, approval from RIEMA must be obtained prior to the commencement of travel for reimbursement to be considered.

## **PROCUREMENT**

Procurements will comply with sub-recipient procurement policies and procedures, and at a minimum, conform to Rhode Island State Purchasing Laws pursuant to Title 37 Chapter 2. Sub-recipients are also required to abide by Federal law and the standards identified in the Procurement Standards sections of *2 CFR Part 200; Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Below is extracted information from the State Purchasing Law.

- For general procurements from **\$500 to \$2,500** per transaction, a state agency official may obtain three (3) telephone quotes. Each potential vendor must be provided a written copy of quote

either by regular mail, e-mail, or fax.

- For general procurements from **\$2,500 to \$5,000** per transaction (\$10,000 for construction) at least three (3) written quotes should be obtained through normal mail, personal delivery, e-mail, fax or web quote. Must demonstrate, by memorandum of record, that at least one Minority Business Enterprise (MBE) was considered to the extent practical.
- For general procurements from **\$5,000 to \$10,000** per transaction an invitation is required to Bid Process or covered under Master Price Agreement (MPA).
- **\$10,000 or Greater** - All of the above is required along with pre-approval by RIEMA. Submit all documentation from each step in the bid process to RIEMA for pre-approval.

Each sub-recipient is recommended to attend a grant training session, such as EMI L705 Fundamentals of Grants Management, before the acceptance of any award.

The milestones include all project activities and interim steps needed to implement the project. The schedule should include milestones for the planning, development, construction, evaluation and reporting of the project's implementation. The milestone dates are only projected dates based on an anticipated grant award. Those dates may change depending on the timing of the grant award.

## CONTRACTS

Any contract a sub-recipient enters into will comply with local, state, and federal government contracting regulations. When sub-recipients use contractors, they are encouraged to use small, minority, women-owned or disadvantaged business concerns and contractors to the extent practical. All contracts must be noted in the application. Contract deliverables must meet the intent of the grant application and grant requirements. Justification is required for compensation applicable to individual consultant services, which must be reasonable and consistent with the amount paid for similar services in the marketplace. Sub-recipients must file detailed invoices, time sheets, and progress reports for all consultant expenditures.

## PUBLICATIONS

Publications created with funding specific to the Department of Homeland Security, must prominently contain the following statement: "This document was prepared under a grant from the Federal Emergency Management Agency (FEMA)'s Grant Programs Directorate, U.S. Department of Homeland Security and the Rhode Island Emergency Management Agency. Points of view or opinions expressed in this document are those of the authors and do not necessarily represent the official position or policies of FEMA's Grant Programs Directorate, the U.S. Department of Homeland Security or the State of Rhode Island."

## ENVIRONMENTAL & HISTORICAL PRESERVATION POLICY

Federal environmental and historic preservation laws and Executive Orders provide the basis and direction for the implementation of federal environmental and historic preservation review requirements for FEMA funded projects. These laws and executive orders are aimed at protecting our nation's water, air, coastal, wildlife, land, agricultural, historical and cultural resources, as well as

minimizing potential adverse effects to children, low-income, and minority populations.

Activities that may trigger environmental and historic review include, but are not limited to, debris removal; emergency protective measures; repair to pre-disaster conditions; equipment installation; modification, expansion, and mitigation; new construction and ground disturbance. Failure to comply with these laws could result in project delays and denial of funding. Sub-recipients must fill out the sub section of the Grant Assurances Form, FEMA's Environmental and Historic Preservation Screening Form, before beginning any construction or altering any building. This form can be found in this document or on the RIEMA website <http://www.riema.ri.gov/>. The form must then be sent to RIEMA, who requests approval from FEMA.

## EQUIPMENT CONTROL

The Sub-Recipient Grant Management Handbook outlines protocols through the Equipment Control (Appendix A) to gather information as outlined in the State's Fixed Asset Control Tracking System (FACTS) manual. The Sub-Recipient Grant Management Handbook also includes a **Grant Inventory Form**, which includes the source of funding for tracking purposes.

The sub-recipient shall maintain an effective equipment management system. This system should include safeguards to prevent loss, damage or theft; maintenance procedures to keep equipment in good condition; and disposition procedures.

The sub-recipient shall display the following on all equipment **purchased with funds provided by the U.S. Department of Homeland Security** with a value of **\$5,000 or more**. Equipment purchased with said grant funds may not be assigned or transferred to other entities or organizations without the expressed approval in writing from RIEMA, prior to the jurisdiction's encumbrance or expenditure for that equipment. Management of equipment shall be in accordance with State laws and procedures as outlined in **2 CFR §200.313**, which is located on the Electronic Code of Federal Regulations website.

The Grants Division will forward a copy of all sub-recipients' Grant Inventory Forms to the RIEMA Logistics Manager for tracking and review. If the recipient demobilizes equipment, or has a surplus item, the Grants Division will forward this information to RIEMA Logistics to update the RIEMA inventory database. If sub-recipients fail to submit an inventory list, this may result in de-obligation of grant funding.

## PROGRAMMATIC MONITORING POLICY

RIEMA is required to monitor all grants (Public Assistance, EMPG, SHSP, NSGP, HMEP, etc.) for compliance and accuracy. Periodic monitoring is in place to ensure that program goals, objectives, timelines, budgets and other related program criteria are being met. This may include desk or field audits. RIEMA will complete a monitoring visit for each sub-recipient annually (at a minimum) to review and conduct analysis of sub-recipient's financial, programmatic and administrative policies and procedures such as, accounting for receipts and expenditures, cash management, maintaining adequate financial records, means of allocating and tracking costs, contracting and procurement policies and records, payroll records and means of allocating staff costs, equipment management system(s), progress of project activities, etc. The Programmatic Monitoring (Appendix B) goes into further detail and is also available for reference on RIEMA's website: <http://www.riema.ri.gov/>.

# MATCH & COST SHARING POLICY

RIEMA's matching and cost sharing policy has been developed in accordance with the federal regulations governing matching and cost sharing for emergency management programs (**2 CFR §200.306**). These policies and procedures are for the administration of Federal award programs administered by RIEMA, in conjunction with the provisions of the Office of Management and Budget applicable to grants. The Match and Cost Sharing (Appendix C) is also available for reference on our website. RIEMA templates have been provided in the appendix for sub-recipient reference.

## ***Match Requirements***

Match or cost sharing is required for certain federal grant programs. Matching funds are non-federal funds or services, provided by the sub-recipient, to cover costs budgeted in the grant. Required match will be outlined in the federal grant guidance for *Cost Sharing or Matching* (**2 CFR §200.306**).

## ***Types of Match***

**Cash Match (hard-match)** includes non-federal cash spent for project related costs, according to the program guidance. Allowable cash match must only include those costs which are compliant with *Cost Principles for State, Local, and Indian Tribal Governments* (**2 CFR §200.400 - .475**), *Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments* (**2 CFR §200.201**).

**In-kind Match (soft-match)** includes, but is not limited to, the valuation of in-kind services. In-kind is the value of something received or provided that does not have a cost associated with it.

For example, if in-kind match (other than cash payments) is permitted, then the value of donated services could be used to comply with the match requirement. Also, third party in-kind contributions may count toward satisfying match requirements provided the grantee receiving the contributions expends them as allowable costs in compliance with *Cost Principles for State, Local, and Indian Tribal Governments* (**2 CFR §200.400 - .475**), *Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments* (**2 CFR §200.201**)

All salary expenses paid to local Emergency Management Directors through the Emergency Management Performance Grant (EMPG) must be matched with cash. In-kind and third-party match will not be accepted. The cash match must be demonstrated in a budget document furnished by the city or town and be contained in a line item or similar reference that clearly delineates the emergency management program.

Personnel receiving salary payment from the EMPG program must complete the following training programs consistent with the NIMS National Standard Curriculum Development Guide:

- NIMS Training includes **Independent Study (IS)** courses: IS-100, IS-200, IS-700, IS-800; **and**
  - the **FEMA Professional Development Series (PDS)** of: IS-120.a, IS-230.d, IS-235.b, IS-240.b, IS-241.b, IS-242.b, and IS-242.b (**or**)
  - the **Emergency Management Professionals Program (EMPP) Basic Academy**: IS-230.d, E/L 101, E/L 102, E/L 103, E/L 104, and E/L 105.



## CLOSE OUT

Grant Close Out must be completed and submitted by the sub-recipient no later than the last day of the approved period of performance. **The following documentation must be submitted by the sub-recipient:**

- Grant Progress Report: This form will be marked close out and will entail a final progress summary and financial expenses.
- Grant Reimbursement Request Form: Sub-recipients must submit all reimbursement requests by the end of award period. Expenditures must have been incurred with the approved Period of Performance.
- Grant Inventory Form: This report is required for any equipment purchased with a single per unit cost in excess of \$5,000. Inventory reports are required with a close out request.

Upon completion of the closeout process, RIEMA will send a Closeout/de-obligation letter (if needed) to sub-grantees, advising the grant is closed and/or de-obligating any unexpended funds.

# APPENDIX A: EQUIPMENT CONTROL

## OVERVIEW

This appendix is a guide for sub-recipients receiving awards from the Rhode Island Emergency Management Agency (RIEMA), describing responsibilities and authority in the management of federally funded equipment. This Appendix includes detailed information about property management procedures, sets forth minimum requirements established by RIEMA, and utilizes principles from the State of Rhode Island Fixed Asset Control & Tracking System (FACTS). Jurisdictions have authority to establish additional internal controls in addition to this handbook and state policy.

RIEMA exercises equipment control responsibility in a variety of ways, including:

Equipment Control Management - RIEMA maintains equipment records and conducts annual inventories, controls jurisdiction equipment transfers, and directs the disposition of any excess federally funded equipment.

Equipment Acquisition Inventory Reduction - Equipment management and inventory control procedures begin when a new item is purchased. For used equipment, jurisdictions will notify FEMA of their request. If a trade-in is requested, FEMA will determine if it is in the best interest of the State before approving.

Equipment Transfers - FEMA must pre-approve equipment transfers between jurisdictions once they have agreed on the associated costs and method of transfer. The equipment may not be moved until the transfer has been approved by FEMA.

Surplus Equipment Disposition - Equipment must be in useful or serviceable condition. An item reported as surplus can no longer be used, repurposed, or moved without written approval from FEMA.

Effective equipment control is the best way for jurisdictions to fulfill their obligation to accurately account for federally funded equipment. The Sub-Recipient Grant Management Handbook also includes a Grant Inventory Form. This form indicates the purchase of equipment with a value of \$5,000 or more by sub-recipient and is to be submitted for approval.

This handbook, along with the Code of Regulation **2 CFR §200**, Office of Management & Budget (OMB), and state regulations are the tools used by RIEMA to implement its management responsibility.

## EQUIPMENT CONTROL MANAGEMENT

All equipment purchased with Department of Homeland Security funds must be authorized and allowable in accordance with the Authorized Equipment List, published by the Department of Homeland Security. All other funding sources are determined by their specific federal guidance for allowable equipment purchases.

## RIEMA RESPONSIBILITIES

RIEMA implements the federally funded equipment control management program for certain grant

programs and are charged by federal and state regulations with having full knowledge of all equipment transactions within their jurisdictions. Specific responsibilities include:

- Developing policies and procedures
- Controlling and monitoring equipment accounting files
- Providing data and technical assistance to their designated jurisdictions
- Auditing receiving reports, equipment transfers, equipment disposition and physical inventories
- Conducting field inventory audits

## **SUB-RECIPIENT RESPONSIBILITIES**

Sub-recipients help RIEMA to fulfill their equipment control management responsibilities on a day-to-day basis. The duties of a sub-recipient vary depending upon the local government, but generally include:

- Initiating transactions when equipment is purchased, loaned, borrowed, or transferred
- Originating excess (disposition) equipment transactions
- Completing an annual inventory of all equipment, at the end of the grant award during the close-out process

## **PROPERTY IDENTIFICATION**

A property decal should be placed where it can be easily seen and property decal placement should be uniform (for ease in locating and reading), regardless of the property's location or placement. (If a property decal is hidden, it is recommended that tape or other suitable material be used to show the property tag or decal in a visible location. At minimum, when practicable, any equipment purchased with federal grant funding shall be prominently marked as follows: "Purchased with funds provided by the U.S. Department of Homeland Security" or applicable federal agency based on award.

## **EQUIPMENT ACQUISITION**

### ***New Equipment***

Equipment management and inventory control procedures shall begin when a new item is purchased. The Grant Inventory Form is used by RIEMA to assure that all necessary information is available for reporting. This report is submitted to RIEMA with the close out process for each grant award. RIEMA will determine if the equipment listed is a resource typed asset and will include it in their agency database as such, as well as communicate the necessary labeling.

### ***Used Equipment***

Sub-recipients will notify RIEMA of their request for surplus items. Requests will be fulfilled in the order in which they are received. RIEMA will utilize as a collection tool for surplus items.

### ***Trade-Ins***

Trade-ins are required to be pre-approved in writing, in advance by RIEMA (FEMA). A trade-in request will be approved only when RIEMA (FEMA) has determined that it is in the best interests of the State. A proposed trade-in is initiated by memorandum from the jurisdiction, through RIEMA, and approved by

both RIEMA and FEMA.

The memo must include:

1. Equipment description including serial number(s)
2. Equipment condition and current estimated value
3. Statement of need and significant program impacts (if any) should the trade-in be denied
4. Description of new equipment desired, including proposed method of purchase, estimated purchase price, and estimated trade-in allowance

## **INVENTORY REDUCTION**

### ***Lost-Stolen-Damaged***

An item which is lost, stolen, damaged or destroyed must be reported by the sub-recipient in writing within thirty (30) days to RIEMA. RIEMA retains the authority to establish the degree of responsibility and liability, as well as appropriate punitive measures for negligence or misuse of federally funded equipment by an employee or individual.

Employees and individuals should be advised of any liability they might incur due to their custody of federally funded equipment and the procedures to follow when an item is being reported as lost, stolen, damaged or destroyed. Suspected theft of equipment or supplies should be reported immediately to the appropriate law enforcement agency. Any law enforcement report should be included with the memorandum to RIEMA.

### ***Loaned Equipment***

Equipment may be loaned to another jurisdiction for a specified period of time with notice to RIEMA. An "Equipment Memorandum of Agreement" (MOA) must be executed and a copy given to RIEMA. This allows the jurisdiction of the "loaning" entity to maintain a record of such items and is the only record acceptable to an auditor in documenting the location of items not physically present at the time of an audit. Jurisdictions may also find the Equipment Memorandum of Agreement useful in keeping track of items loaned as well as items "issued" for field use. If an item will be on loan for six months or more, a permanent transfer must be considered.

### ***Equipment Transfers***

Equipment may be transferred to another jurisdiction only after pre-approval by RIEMA. The "releasing" jurisdiction and the "receiving" jurisdiction must agree on method of transfer and associated costs then forward the agreement in writing to RIEMA for approval. The equipment may not be moved until the transfer has been approved by RIEMA (again, only FEMA can approve this!).

## **Surplus Equipment Disposition**

### ***Equipment Re-Utilization***

Equipment in useful or serviceable condition, but is deemed surplus to actual need, must be reported in writing to RIEMA. Once an item is reported as surplus, it cannot be further used, repurposed or moved

from its reported location without prior written approval from RIEMA.

- All data must be removed/deleted from systems.
- Computers, hard-drives, and personal digital assistants (PDAs): All programs without accompanying licenses must be deleted prior to surplus; all official/personnel files data files must be removed; if in doubt, remove it.
- Fax machines and copiers: All headers and history files must be deleted; remove and retain paper if it is letterhead.
- Phones and answering machines (cell, satellite, and system): Cancel cell/satellite service; remove numbers from speed dial, caller I.D., etc.; delete greetings and messages from answering machines.
- Bottom line-reconfigure or erase all functions, including electronic functions, of the equipment as necessary to prevent the equipment from producing indicators that the equipment, or a product generated by the equipment, is property of the jurisdiction, federal government or state.

RIEMA reviews equipment reported as surplus on inventory reports to the requests from the jurisdictions through applications or other means and determines whether it is in the State's best interest to transfer the excess equipment or dispose of it. The reuse of surplus equipment by other jurisdictions is RIEMA's highest priority. RIEMA may recommend the requesting jurisdiction transfer of surplus equipment directly to another jurisdiction rather than dispose of the equipment.

# **APPENDIX B: Programmatic Monitoring**

## **INTRODUCTION & PURPOSE**

The Rhode Island Emergency Management Agency, (RIEMA) as the federal grantee, is responsible for monitoring sub-recipients and ascertaining that all compliance and programmatic responsibilities are fulfilled in accordance with Homeland Security Grant Program Guidelines. State and Local Sub-Grants are monitored to track the progress of agencies. The State Strategy and State Preparedness Report (SPR), track the support RIEMA is providing to local and state agencies for implementation of the Strategy and SPR, and determine whether planning, operational, equipment, training and exercise grant funds are being obligated and expended in accordance with RIEMA, Grants and Programs Directorate (GPD) Guidelines. Monitoring provides a comprehensive picture of preparedness and response capabilities statewide. It will allow RIEMA to ensure it is providing its resources and support to local and state agencies in an efficient and effective manner. Overall, RIEMA will assess how resources awarded to sub-recipients enhance prevention, protection, response and recovery capabilities, and support the goals and objectives in the State Homeland Security Strategy and SPR. RIEMA places a high value on consistent, fair, open and reasonable reporting and accountability by sub-recipients.

Grant programs subject to GPD-specific programmatic monitoring efforts include, but are not limited to:

### **Non-Disaster Grant Programs**

- Hazardous Materials Emergency Preparedness Grant Program (HMEP)
- State Homeland Security Grant Program (SHSP or HSGP)
- State and Local Implementation Grant Program (SLIGP)
- Emergency Management Preparedness Grant (EMPG)
- Nonprofit Security Grant Program (NSGP)
- Port Security Grant Program (PSGP)

### **Disaster Grant Programs**

- Hazard Mitigation Grant Program (HMGP)
- Public Assistance (PA) Disaster Grants
- Flood Mitigation Assistance (FMA)
- Pre-Disaster Mitigation (PDM)

## OVERVIEW

Programmatic monitoring of grants encompasses three main areas:

- 1) Compliance monitoring of planning, exercise and training funds, the procurement process and compliance with regulations; and
- 2) Programmatic monitoring of sub-recipient progress and operations, including equipment deployment, for project implementation and execution.
- 3) Project milestones and progress and adhering to the approved Scope of Work (PA and HMGP).

Sub-recipient monitoring is carried out through two means: office-based (desk) monitoring and on-site monitoring. Monitoring assists RIEMA in identifying areas of need for Sub-recipient support and provides feedback on ways to improve its services. Both forms of monitoring require written documentation.

For reference, RIEMA conducts Sub-recipient programmatic monitoring based upon, but not limited to, the following:

- 2 CFR §200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
- Common Rule for Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments
- Certifications and Assurances
- Grant Program Guidance
- Applicable Code of Federal Regulations
- Sub Recipient Grant Award Agreement
- State of RI Single Audit Policy for Sub-grants, and all subsequent Briefs
- State of RI General Law Title 37 Chapter 2, Purchasing Rules and Regulations
- NIMS Compliance Metrics
- US Department of Homeland Security Financial Management Guide
- State of RI PA Administrative Plan
- State of RI HMGP Administrative Plan

## COMMUNICATIONS

Communication between RIEMA and all sub-recipients is a necessary step to take in order to ensure individuals are fulfilling their delegated tasks. Quarterly, the Chief Financial Officer in conjunction with the Grants Manager will meet with sub-recipients to discuss program balances, progress, budgets, change requests, journal entries, deadlines, and other items to ensure communication and continuity. Quarterly, a meeting letter will be sent to sub-recipients welcoming regular communication. RIEMA staff will maintain a folder for each sub-recipient allowing easily monitored progression of each grant award. These procedures will ensure that the agency's goals and missions are being achieved.

# **TYPES OF MONITORING**

## ***Office-Based (Desk) Monitoring***

For active grant programs, RIEMA authorized personnel will conduct office-based monitoring reviews for all sub-recipients once per fiscal year. Open, multi-year sub-grants under the same program will be reviewed and monitored at the same time.

RIEMA personnel will perform a comprehensive review of the sub-recipient grant file to ensure that all documentation is complete and current and noting any file irregularities. The review serves to evaluate progress implementation and timelines, determines the sub-recipients achievements and potential problems faced in implementing the project, and assesses the status of the Grant Progress Report Form, Grant Inventory Form, and the rate of expenditure of funds.

Sub-recipients identified by RIEMA personnel as potentially problematic or noncompliant will be monitored on a quarterly basis by requiring detailed progress report review, desk audit or site monitoring visit. Sub-recipient will be considered problematic if the sub-recipient appears to have financial difficulties and/or grant management deficiencies. Problematic sub-recipient quarterly status shall be reviewed with the Grants Manager who will immediately advise the RIEMA Executive Director of critical issues found, corrective actions, and best practices.

RIEMA personnel may contact the sub-recipient and schedule a time to conduct a phone interview with the sub-recipient project manager, grant fiscal manager/coordinator and other appropriate individuals in relation to all active sub-grants awarded by RIEMA. RIEMA personnel will ask if the sub-recipient has conducted formal procurement (if so a narrative summary of the process will be required), if they are experiencing any financial or programmatic grant management problems internally or with RIEMA, or if they have identified a need for technical assistance and support from RIEMA. RIEMA personnel will complete a Desk Audit Checklist (Attachment F) and file appropriate documentation of the monitoring and schedules follow-up meetings as necessary.

## ***On-Site Monitoring***

Sub-recipients will be randomly selected for on-site monitoring each year. The process for determining how a sub recipient is chosen for an on-site monitoring visit is random selection, however, a minimum of 10% of each grant category shall be chosen for an onsite monitoring visit per fiscal year. For on-site monitoring, all active Federal Grant Programs in which the sub-recipient has received an award will be reviewed and monitored. The number of site visits will vary from funding program to program and is dependent on the amount of resources available to conduct on-site monitoring. On-site monitoring may be conducted for a variety of reasons, including:

- Non-Activity
- Periodic routine review of sub-recipient projects
- Grants of \$100,000 or more
- At Risk Communities
- Communities conducting technical projects
- Review of specific items of interest



- Response to perceived problems or issues
- Response to financial audit or programmatic monitoring exceptions
- Response to requests for assistance

A pre-monitoring analysis of the sub-recipient will be conducted by RIEMA personnel to determine which items should be reviewed during the site visit. Progress reports, financial reports, amendment requests, financial audit findings, rate of expenditures, NIMS status, reimbursement requests, and any additional compliance requirements should all be reviewed during the pre-monitoring analysis. RIEMA personnel will also review the Grant Inventory Form based on grant awards and reimbursement requests. At this time RIEMA personnel will note any file irregularities or problems that are discovered. Copies of necessary documentation are made, as file folders should not be removed from the office.

A pre-visit phone call to schedule a date and time for the monitoring visit will be made two to three weeks prior to the site visit. The initial contact should outline the items that will be reviewed during the site visit and any preparation the Sub-recipient should make prior to the visit. The phone call will be followed up by a confirmation letter or email (Attachment A), detailing the agreed date and time and items to be reviewed. The confirmation should include an agenda for the visit and a copy of the Monitoring Report Form (Attachment B). RIEMA Authorized Personnel will maintain a log of the visits.

The site visit itself includes discussions about project implementation such as milestones, timeline, rate of funds expended, project operations, performance measures and evaluation. The visit includes interviews with key agency members, review of documentation and equipment and an exit interview to discuss findings and address any questions or concerns. The exit interview will clarify any corrective action items for the sub-recipient to address post-visit and highlights what will be included in the Post-Visit letter (Attachment D) to the sub-recipient. If any outstanding issues are identified, the sub-recipient is required to submit a Corrective Action Plan within the allotted time identified in the Post-Visit letter, usually forty-five (45) days, identifying what steps the sub-recipient is taking to resolve the issues.

The agenda for the site visit is as follows:

- RIEMA Authorized Personnel arrives on time, presents identification
- Introductions with key agency members
- Conduct interview
- Establish proper contact person, working space, Sub-Recipient working hours, parking, security
- Detail the monitoring process
- Review the Monitoring Report Form with Sub Recipient (Attachment B)
- RIEMA Authorized Personnel takes notes throughout the visit on the Monitoring Report Form

RIEMA Authorized Personnel review equipment, taking pictures of valuable, serialized equipment (*See Attachment C for Picture Log*):

- Conduct exit interview
- Address Findings

- Detail follow-up requirements with deadline for compliance – Corrective Actions
- Q&A Session with Sub Recipient (Outreach) Items to cover include:
- Proper filing of Reimbursement Requests
- Progress reporting
- NIMS Compliance
- New policies and procedures
- Vehicle policy
- Other funding sources
- Training
- FAQ's
- MOU templates
- Amendment requests
- Grant application forms

Upon completion of the visit, RIEMA personnel will review the file and follow-up with a Post-Visit letter (Attachment D). Any Findings and Corrective Actions requirements would be included in this letter. All notes and forms should be typed.

The visit should be reviewed with the supervisor who will immediately advise the RIEMA Executive Director of critical issues found, corrective actions, and best practices. Any corrective action required will be followed up by the RIEMA personnel, at which time the report should be finalized, and the file closed. A Post-Visit Questionnaire may be mailed to the sub-recipient along with a self-address envelope for the sub-recipient to complete and return to the Grants Manager. Any photographs taken are to be recorded on Monitoring Picture Log (Attachment C) and stored on the RIEMA server and in the case file.

Sub-recipients submitting a Corrective Action Plan will be monitored closely for the next two quarterly reporting cycles (six months). Any further findings during this monitoring period will result in a follow-up site visit. Sub-recipients failing to take corrective measures towards compliance after the second visit will be subject to a single audit at their cost, de-obligation of funds, and ineligible for future funding.

## **FINANCIAL PLANNING AND REPORTING**

### ***Budget Estimation***

Sub-Recipients will submit a detailed budget for each grant project award. Grant applications require sub-recipients to provide cost estimates for Planning, Organization, Equipment, Training and Exercise (POETE) activities. Additional information also required as part of the cost analysis, are outlined in each section of the POETE. Additional budget estimates include planning for personnel, transportation, travel, contracts, facilities, food and other cost expenditures. Monthly Review Meetings will be held the 1st of each month for thirty (30) minutes to discuss work plan(s), budgets, change request, spend rate, and any obstacles or issues sub-recipients need to address. Finance will manage actual expenses, Grants will manage grant administration and the Program Manager will manage programmatic.

## ***Reporting***

Quarterly, sub-recipients will submit grant financial and progress reports. The Grant Progress Report Form indicates the progress of the project. Form 102 includes trainings, equipment purchased, exercises conducted and other relevant information. Sub-recipients will provide details of the grant showing previous expenditures, current expenditures and current grant balance indicating the financial status of the project.

## ***Controls***

Sub-recipients will include into their grant award procedures, the five components of internal controls as defined below:

- **Control Environment:** Sub-recipients will emphasize within their agency, the importance of maintaining internal controls and the execution of grant spending ensuring they are maintaining a controlled environment.
- **Risk Assessment:** The identification and analysis by sub-recipients of relevant risks to achieving the agency's operational, financial, and strategic objectives.
- **Control Activities:** The policies, procedures, and practices that ensure the sub-recipient's objectives are achieved and risk mitigation strategies are carried out.
- **Information and Communication:** Communicating control responsibilities for the grant award project(s) and providing information in a time frame that allows people to carry out their duties.
- **Monitoring:** The external oversight of internal controls by the sub-recipient or other parties outside the process; or the application of independent methodologies, like customized procedures or standard checklists, by individuals assigned within a process.

## ***Cash Management***

RIEMA will review and conduct analysis of sub-recipient's financial, programmatic and administrative policies and procedures such as: accounting for receipts and expenditures, cash management, maintain adequate financial records, means of allocating and tracking costs, contracting and procurement policies and records, payroll records and means of allocating staff costs, equipment management system, progress of project of activities, etc. RIEMA will monitor program performance for internal grant awards and awards to sub-recipients in accordance with 2 CFR §200.328, Monitoring and reporting program performance.

## **POLICIES**

### ***Filing Convention Policy***

Sub-recipients will observe a Filing Convention Policy to organize, maintain, and aggregate all grant and fiscal files so that there is integrity/continuity, efficiency, effective communication, and improved records retention and disposition among the filing system.

Hard copies of paid invoices, purchase orders (PO's), critical expense requests and supporting

documentation will be filed by grant name (primary) and then corresponding state fiscal year (secondary) - (i.e. SHSP 11, SHSP 12, SHSP, 13, etc.).

### ***Record Keeping and Retention***

Grant financial and administrative records shall be maintained by sub-recipients for a period of no less than three (3) years following the date of the closure of the grant award. Personnel and payroll records for all individuals reimbursed under the award must be maintained. Equipment records shall be maintained for a period of three (3) years following the final disposition, replacement or transfer of the equipment.

Sub-recipients shall keep separate records of different federal fiscal periods separately identified and maintained so that backup documentation may be readily located. Sub-recipients are also obligated to protect records adequately against fire or other damage. When records are stored away from the sub-recipient's principal office, a written index of the location of records stored should be on hand and available.

### ***Inventory Policy***

The sub-recipient shall maintain an effective equipment management system. This system should include safeguards to prevent loss, damage or theft; maintenance procedures to keep equipment in good condition; and disposition procedures. Sub-recipients need to fill out the Grant Inventory Form (Form 104); which includes the source of funding for tracking purposes.

RIEMA's Logistics and Purchasing (L/P) will create, track, and maintain all forms and will work with all divisions in the agency to ensure inventory accuracy and locations of equipment.

The Equipment Inventory Form (Attachment E) shall be submitted to RIEMA annually each January 15th, with the Quarterly Financial Reports and Quarterly Progress Reports (Attachment I) during the performance period, and continued submission is required annually until final disposition of the equipment is acquired.

The Grants Department will forward a copy of all sub-recipients Equipment Inventory Forms; to the RIEMA Logistics Department, for review and tracking. If the sub-recipient demobilizes equipment, or has a surplus item, the Grants Department will forward this information to RIEMA Logistics to update the RIEMA inventory database. If sub-recipients fail to submit an inventory list, this may result in de-obligation of grant funding.

## **Proper Conduct for RIEMA Authorized Personnel**

RIEMA personnel should be professional at all times. RIEMA personnel should not enter into a Monitoring visit with pre-conceived ideas or outcomes and should maintain an objective point of view at all times. If improper conduct by a sub-recipient is noted by RIEMA personnel, they should document the issue and address with their supervisor immediately. Interviews can be conducted in an informal manner. RIEMA personnel should be courteous, good listeners, flexible, reasonable and knowledgeable.

## **ATTACHMENT A: PRE-SITE VISIT LETTER**

Date:

Sub-recipient Name

Sub-Recipient Address

RE:On-Site Monitoring and Assistance Visit for Homeland Security Grants (Grant Years)

Dear ( Name):

Per our telephone conversation, I would like to confirm the On-Site Monitoring and Assistance visit on (date and time).

I would like to reiterate some of the general issues we will be covering during this site visit. The monitoring visit will include a review of your agency's Homeland Security funded grant expenditures. This will include Asset Management and Inventory Control (usage of equipment, housing, security, storage, labeling), review of your identified goals and objectives as stated in your applications, purchasing procedures and guidelines, and licenses, certifications and training specific to Homeland Security grant purchased equipment.

For your non-equipment Homeland Security grants (exercise, training, planning), this review will also include a review of schedules, syllabi, agendas and documentation.

Please have equipment available and readily accessible as photographs of your equipment will may be taken. If you purchased items deployed to personnel, such as portable radios, please have an example available. Please supply a copy of your RIEMA Grant Inventory Form (Form 104) prior to this scheduled visit, if you have not done so already. I have included a template for your use and an electronic version is available on our website.

This is not a financial audit; however copies of your grant files must be available for review. The objective is to determine whether Homeland Security funds are being used as intended and are protected from fraud, abuse and violations. We will review the intent, provisions and compliance of your agency with Homeland Security Grant Program requirements. I have also included a copy of the Monitoring Report Form we will be discussing during our visit. Please take some time to review this form and contact me with any questions it presents.

Please feel free to contact me at (telephone number) or via email (email address). Sincerely,  
(Name)

Grants Compliance Officer



**(Attachment B)  
Monitoring Report Form**



Sub-Recipient:	Date:
Agency Address:	Contact Phone:
Agency Contact:	Contact Cell:
Contact Email:	Agency Fax:
Grant Monitor:	Federal Grant Number:
State Grant Agreement Number:	Original Award Amount

<b>A. Overall/General</b>		<b>YES</b>	<b>NO</b>	<b>N/A</b>	<b>Comments</b>	
A1	Are goals and objectives identified in the application?					
A2	Are there major accomplishments that have been met regarding the grants?					
A3	Is the project experiencing delays in the receipt or expenditure of grant funds?					
A4	Are funds being used according to the Grant Agreement?					
A5	Does project meet the goals and objectives of RI State Homeland Security Strategy?					
A6	What are the funds being used for?	<input type="checkbox"/> Planning	<input type="checkbox"/> Organization	<input type="checkbox"/> Equipment	<input type="checkbox"/> Training	<input type="checkbox"/> Exercises
A7	Does the grantee have any specific technical assistance needs?					If so, what are they?
A8	Is the grantee coordinating their efforts with other area departments?					If so, which ones?
A9	Has the grantee undertaken any unique Homeland Security initiatives that would be helpful or useful to other grantees?					If so, please describe:
Additional Comments:						

<b>B. Financial Review</b>		<b>YES</b>	<b>NO</b>	<b>N/A</b>	<b>Comments</b>
B1	Has the grantee submitted a Quarterly Report?				Date of Most Recent Submission:
B2	Has the grantee provided a description of their Procurement Process?				
B3	Who is responsible for maintaining grantee files?				Where are they kept?
B4	Are you current with the Certification of Audit Requirements and Schedule of Federal Expenditures? (Single Audit Act)				

# ATTACHMENT B: MONITORING REPORT FORM

# ATTACHMENT B: MONITORING REPORT FORM (CONT'D)



## (Attachment B) Monitoring Report Form



Does the grantee maintain program files/copies of the following materials:				
B5	Application			
	Signed grant agreement with conditions			
	Program/budget modifications and approvals (Amendments)			
	Purchase Orders			
	Invoices			
	Proof of Payment or Cancelled Check			
	Record of Match			
	Updated Training and/or Exercise worksheets			
	Equipment worksheets and/or inventory lists			How often are they updated?
	Valuation of Donated Services			
	Costs financed by program income			
	Correspondence			
	MOUs, if applicable			
Additional Comments:				

C. Program Expenditures - Equipment		YES	NO	N/A	Comments
C1	Have there been any difficulties with the equipment procurement process?				What were they? What worked well?
C2	Has the equipment been opened, inspected and readied for deployment?				
C3	Has the purchased equipment been deployed?				If not, why?
C4	Is there specialized training required for the equipment?				If so, has that training been conducted and who performed the training?
C5	How has the equipment enhanced preparedness and response capabilities?	Please Explain:			
C6	Do you maintain a RIEMVA Homeland Security specific inventory list?				
C7	Has equipment been labeled/tagged as being funded with Homeland Security funds?				If so, what is your threshold limit for labeling?
C8	Is the grantee finished spending the awarded funds?				If not, what is the expected completion date?
Additional Comments:					
Equipment, Training, Licenses & Certifications		YES	NO	N/A	Comments

# ATTACHMENT B: MONITORING REPORT FORM (CONT'D)



## (Attachment B) Monitoring Report Form



C9	Do your SOPs include the Homeland Security purchased items?				
C10	What is your maintenance schedule for each Homeland Security grant item purchased?	Please Explain:			
C11	Do you have a Sustainability Plan for each Homeland Security grant item purchased?				Please Explain:
C12	How many personnel are trained to use each the grant items purchased?	Please Explain:			
C13	How many additional personnel require training to use the grant items purchased?	Please Explain:			
C14	When was the last training/exercise held to simulate the use of each Homeland Security grant item purchased?	Please Explain:			
C15	How is that documented?	Please Explain:			
C16	Do you have the licenses/certifications specific to each Homeland Security grant purchase for the appropriate personnel?				
C17	Do you have insurance coverage?				Obtain copy of current insurance certificate.
Additional Comments:					

Computers and/or PDAs		YES	NO	N/A	Comments
C18	What is the Homeland Security related function of this computer or PDA?	Does it have internet access? If so, which type?			
C19	Does this computer contain Crisis Management and Information gathering software?				
C20	Is this computer used in a CAD or Mobile Data Terminal/ MDT System, Mobile Command Post, CBRNE Logistical Support or EOC?				
C21	Does this computer assist and/or allow for real time dissemination of information and intelligence?				
C22	Is this computer used for tracking and inventory of grant items purchased?				
Additional Comments:					
For Vehicle Purchases Only		YES	NO	N/A	Comments
C23	Are maintenance and mileage logs properly maintained?				



# ATTACHMENT B: MONITORING REPORT FORM (CONT'D)



## (Attachment B) Monitoring Report Form



C24	When have you used the CBRNE response vehicles?	Please Explain:
C25	How do you determine when to use the vehicle?	Please Explain:
Additional Comments:		

Procurement		YES	NO	N/A	Comments
C26	Was the local procurement process followed for purchase(s)?				
C27	Is there documentation on file of how the vendor was selected and equipment was procured?				
C28	Are there price quotes documented for items or services greater than \$500?				
C29	Are there RFPs for purchases greater than \$5,000?				
C30	Do you have documentation for selected vendor, if lowest bidder not selected?				
C31	Do you have sole source justification and approval letters?				
Additional Comments:					

D. Program Expenditures - Training		YES	NO	N/A	Comments
D1	Is training on schedule?				
D2	Are training goals being met?				
D3	How many people have been trained and in what discipline and course?				Please Explain:
D4	Training License/Certifications?				Please Explain:
D5	Has training enhanced response capabilities as anticipated?				Please Explain:
D6	Is additional training required?				
D7	Are you aware of the G&T training?				
D8	Are you aware of RI's website for Training and Exercises?				
Additional Comments:					

E. Program Expenditures - Exercises		YES	NO	N/A	Comments
E1	Have you participated in any Exercises?				If so, which exercises/types/dates?

# ATTACHMENT B: MONITORING REPORT FORM (CONT'D)



## (Attachment B) Monitoring Report Form



E2	Did the Exercises enhance preparedness?					Please Explain:
E3	Are Exercise accomplishments in line with the Strategy?					
E4	Have the AARs been received and reviewed?					
E5	Have the IPs been implemented?					If not, what are the obstacles to implementation?
E6	Are you aware of the HSEEP requirements?					
E7	Are you aware of the RIEMIA Exercise Program?					
Additional Comments:						

E. Program Expenditures - Planning		YES	NO	N/A	Comments
F1	Were Planning funds used to support the assessment and strategy development process?				
F2	Were Planning funds used on other allowable costs?				If so, which costs?
F3	Did the Town/Agency receive Planning deliverables from their LEPC?				
F4	Do you participate in your LEPC?				If not, why?
Additional Comments:					

G. NIMS Requirements		YES	NO	N/A	Comments
G1	Are you working to comply with NIMS requirements?				
G2	• Mutual Aid Agreements?				If yes, get copies of MAA
G3	• Completed NIMS survey?				If not, complete on-site
G4	• Are EOPs NIMS compliant?				If not, direct to FEMA website
G5	Have you reviewed the training implementation plan found within DHS NIMS Implementation Plan dated August 12, 2009?				If not, provide copy of memo
G6	Have you requested NIMS training from the academies?				If not, why?
G7	Reminder that all Federal Preparedness grants require you to be NIMS/ICS compliant - Fire Act, HSA, HNSA, Hazmat, EMDP, FEWA				Are there impediments to receiving this training?
Additional Comments: See NIMS memo attachment for list of grants					

## ATTACHMENT C: MONITORING PICTURE LOG

Sub-grantee:	Date:
State Grant Number:	Prepared by:

Picture Number	Description

## **ATTACHMENT D: POST SITE VISIT LETTER**

Date:

Sub-recipient Name

Sub-Recipient Address

RE: On-Site Monitoring and Assistance Visit for Homeland Security Grant

Dear ( Name):

I would like to thank you for taking the time to meet with me on (date), to discuss the status of the above-referenced closed DHS SHSP grant. As a result of our visit, I hope that additional, useful information was provided to you to apply in the management and operation of these grants projects and future DHS Grant.

As we discussed, please address the following concerns by providing RIEMA with a copy of the following by (date):

1. RIEMA Grant Inventory Form listing equipment purchased with FY2011 Funding with a value of \$5000 or more.

I have included a copy of the Grant Monitoring Report Forms for your files as well as a Post Evaluation Questionnaire. Please return the completed questionnaire to RIEMA Grants Manager (name), to assist us with future programmatic monitoring.

Your commitment to addressing the homeland security needs in your community and throughout Rhode Island is appreciated. Please feel free to contact me at (phone number) or via email (email address). Thank you for your attention concerning this matter.

Sincerely,

(Name)

Grant Compliance Officer

## GRANT INVENTORY FORM

Point of Contact  
Email

[illegible]

645 New London Avenue Cranston, Rhode Island 02920 | P: 401-946-9996 | F: 401-944-1891 | [riema.ri.gov](mailto:riema.ri.gov)

# ATTACHMENT F: DESK AUDIT CHECKLIST

## DOCUMENTS REQUIRED BY SUBRECIPIENT FOR REIMBURSEMENT

(\*Please include all relevant documentation when requesting reimbursement)

### **Subrecipient Information:**

- |  |  |
|--|--|
| <input type="checkbox"/> Contract Invoices | <input type="checkbox"/> Proof of Payment                  |
| <input type="checkbox"/> Extra Work Orders | <input type="checkbox"/> Summary Sheet Itemizing All Costs |

### **Force Account Labor:**

- |   |   |
|---|---|
| <input type="checkbox"/> Employee Contact     | <input type="checkbox"/> Overtime Worked                        |
| <input type="checkbox"/> Department           | <input type="checkbox"/> Hourly/Overtime Rate                   |
| <input type="checkbox"/> Worker's Name        | <input type="checkbox"/> Fringe Benefit                         |
| <input type="checkbox"/> Worker's Title       | <input type="checkbox"/> Benefit Rate (or Average) Per Employee |
| <input type="checkbox"/> Work Performed       | <input type="checkbox"/> Breakdown of Benefits                  |
| <input type="checkbox"/> Date Worked          | <input type="checkbox"/> Copy of Pay Policy – Exempt/Non-Exempt |
| <input type="checkbox"/> Regular Hours Worked |   |

### **Force Account Equipment & Materials:**

- |  |  |
|--|--|
| <input type="checkbox"/> Equipment Used                        | <input type="checkbox"/> Purchase Documentation        |
| <input type="checkbox"/> Hours/Dates Used                      | <input type="checkbox"/> Receipts for Rental Equipment |
| <input type="checkbox"/> Personnel Assigned to Equipment       | <input type="checkbox"/> Equipment Spreadsheet         |
| <input type="checkbox"/> FEMA Equipment Codes/Acceptable Codes | <input type="checkbox"/> Inventory Stock Documentation |
| <input type="checkbox"/> Equipment Rental Contract & Invoices  |  |

### **Subrecipient Procurement Documentation:**

- |   |   |
|---|---|
| <input type="checkbox"/> Sub-recipient Procurement Policy Statement     | <input type="checkbox"/> Certified Payroll from Contractor (Sample) |
| <input type="checkbox"/> Proposal/Bid Form & Bid Tabulation (Min. of 3) | <input type="checkbox"/> Engineering Costs                          |
| <input type="checkbox"/> Contracts Awarded (Signed & Dated)             | <input type="checkbox"/> Signed Engineering Contract                |
| <input type="checkbox"/> Newspaper & Central Register Notification      |   |

### **Permits:**

- ☐ Environmental
- ☐ DEP/Conservation/USACE/ (Check Project Worksheet for List)
- ☐ Any Approvals Received from Agencies After Construction

# ATTACHMENT G: DONATED PROPERTY VALUATION FORM

## Donated Property Valuation Form

Section I – Donor/Item Information	
Grant Manager:	Description of Donated Item:
Date Item Received:	Capital equipment? Yes___No___(See Note 1) Non-Capital Equipment? Yes___No___(See Note 2)
Grant Award Items are Donated to:	
Documents Attached: (Check all that apply) ___ Itemized List of All items Being Donated ___ Packing List/Shipping Documents ___ IRS 8283 Form (if applicable) ___ Proof of Value (ie: Appraisal, Invoice, Receipt) ___ Other, (Please specify)  (See Notes 2,3,4,5)	Donor Name and Address:    Donor Tax ID# _____ (Provided by Donor)
Section II	
Actions to be completed by the Grants Manager.	
1. Review packet. 2. Establish acquisition cost/Fair market value (FMV) for each donated item. 3. Update Record of Match Log	
Section III – Notes and References	
Notes: 1. Capital Equipment: Defined as value greater than or equal to \$5000; Useful life greater than 1 year. 2. Itemized list of supplies and equipment should include both capital and non-capital equipment being donated. 3. Only the Grant Manager may sign IRS or Donor acknowledgement forms. 4. Grant Manager should avoid any statements to donor regarding value of donated equipment.	

# ATTACHMENT H: GRANT REIMBURSEMENT REQUEST FORM

PO # \_\_\_\_\_



**RIEMA** RHODE ISLAND  
EMERGENCY MANAGEMENT AGENCY

Gina M. Raimondo Governor  
Marc R. Pappas Director

Grant Reimbursement Form		
Requesting Agency:		Date Prepared:
Primary Contact:	Federal Employer ID Number (FEIN):	
Address:	State & Zip:	Phone:
Sub-grant award Number:		

Fiscal Contact:	Title:	Phone:
-----------------	--------	--------

Grant Year	
------------	--

Activity
Briefly describe significant events and developments that have occurred during this quarter. Please indicate any problems, delays or adverse conditions that will impair the ability to meet the grant objectives and guidelines.

Solution Area	Original Budget	Previous Reimbursement	Current Request	Balance Remaining
Planning				
Organization				
Equipment				
Training				
Exercise				
<b>TOTALS</b>	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

PAYMENT REQUEST AMOUNT
(Should equal total current reimbursement)

Authorized Agency Official (Please Print)

Signature (Please Sign in Blue Ink)

*I, the above signed, hereby certify that this request for reimbursement is in full accordance with the approved project budget, as approved by the Rhode Island Emergency Management Agency.*

Fiscal		
	Total Grant Award	Balance to Finish
Federal Share		
Non-Federal Share		
<b>Total Project</b>	\$ 0.00	\$ 0.00

Project Phase \_\_\_\_\_

Project Status \_\_\_\_\_



# ATTACHMENT I: QUARTERLY PROGRESS REPORT FORM

## GRANT PROGRESS REPORT

This form is required when submitting each reimbursement request.

*Failure to comply with reporting provision may result in withholding or deobligation of funds.*

Sub-recipient \_\_\_\_\_ Period of Performance <Select One>  
Grant Program \_\_\_\_\_ Grant Award Number \_\_\_\_\_  
Point of Contact \_\_\_\_\_ Telephone Number \_\_\_\_\_  
Email \_\_\_\_\_  
Activity Title \_\_\_\_\_

ACTIVITY	Briefly describe significant events and developments that have occurred during this quarter. Please indicate any problems, delays or adverse conditions that will impair the ability to meet the grant objectives and guidelines.

Project Phase \_\_\_\_\_ Project Status \_\_\_\_\_

FISCAL		Total Grant Award	Funds Expended by Last Day of Quarter	Balance to Finish
	Federal Share			\$ 0.00
	Non-Federal Share			\$ 0.00
	Total Project	\$ 0.00	\$ 0.00	\$ 0.00
Financial Status _____				

*I hereby certify that this request for reimbursement is in full accordance with the budget, as approved by the Rhode Island Emergency Management Agency.*

\_\_\_\_\_  
Authorized Official Signature

\_\_\_\_\_  
Date

# ATTACHMENT J: CERTIFICATIONS REGARDING LOBBYING, DEBARMENT & SUSPENSION



U.S. DEPARTMENT OF JUSTICE  
OFFICE OF JUSTICE PROGRAMS  
OFFICE OF THE COMPTROLLER

## CERTIFICATIONS REGARDING LOBBYING; DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS; AND DRUG-FREE WORKPLACE REQUIREMENTS

Applicants should refer to the regulations cited below to determine the certification to which they are required to attest. Applicants should also review the instructions for certification included in the regulations before completing this form. Signature of this form provides for compliance with certification requirements under 28 CFR Part 69, "New Restrictions on Lobbying" and 28 CFR Part 67, "Government-wide Debarment and Suspension (Nonprocurement) and Government-wide Requirements for Drug-Free Workplace (Grants)." The certifications shall be treated as a material representation of fact upon which reliance will be placed when the Department of Justice determines to award the covered transaction, grant, or cooperative agreement.

### 1. LOBBYING

As required by Section 1352, Title 31 of the U.S. Code, and implemented at 28 CFR Part 69, for persons entering into a grant or cooperative agreement over \$100,000, as defined at 28 CFR Part 69, the applicant certifies that:

(a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any Federal grant, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;

(b) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal grant or cooperative agreement, the undersigned shall complete and submit Standard Form - LLL, "Disclosure of Lobbying Activities," in accordance with its instructions;

(c) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subgrants, contracts under grants and cooperative agreements, and subcontracts) and that all sub-recipients shall certify and disclose accordingly.

### 2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS (DIRECT RECIPIENT)

As required by Executive Order 12549, Debarment and Suspension, and implemented at 28 CFR Part 67, for prospective participants in primary covered transactions, as defined at 28 CFR Part 67, Section 67.510—

A. The applicant certifies that it and its principals:

(a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of Federal benefits by a State or Federal court, or voluntarily excluded from covered transactions by any Federal department or agency;

(b) Have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a

public (Federal, State, or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

(c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, or local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and

(d) Have not within a three-year period preceding this application had one or more public transactions (Federal, State, or local) terminated for cause or default; and

B. Where the applicant is unable to certify to any of the statements in this certification, he or she shall attach an explanation to this application.

### 3. DRUG-FREE WORKPLACE (GRANTEES OTHER THAN INDIVIDUALS)

As required by the Drug-Free Workplace Act of 1988, and implemented at 28 CFR Part 67, Subpart F, for grantees, as defined at 28 CFR Part 67 Sections 67.615 and 67.620—

A. The applicant certifies that it will or will continue to provide a drug-free workplace by:

(a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;

(b) Establishing an on-going drug-free awareness program to inform employees about—

(1) The dangers of drug abuse in the workplace;

(2) The grantee's policy of maintaining a drug-free workplace;

(3) Any available drug counseling, rehabilitation, and employee assistance programs; and

(4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);

(d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will—

# ATTACHMENT J: CERTIFICATIONS REGARDING LOBBYING, DEBARMENT & SUSPENSION (CONT'D)

(1) Abide by the terms of the statement; and

(2) Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

(e) Notifying the agency, in writing, within 10 calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to: Department of Justice, Office of Justice Programs, ATTN: Control Desk, 633 Indiana Avenue, N.W., Washington, D.C. 20531. Notice shall include the identification number(s) of each affected grant;

(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted—

(1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or

(2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;

(g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

B. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant:

Place of Performance (Street address, city, county, state, zip code)

Check ☐ if there are workplaces on file that are not identified here.

Section 67, 630 of the regulations provides that a grantee that is a State may elect to make one certification in each Federal fiscal year. A copy of which should be included with each application for Department of Justice funding. States and State agencies may elect to use OJP Form 4061/7.

Check ☐ if the State has elected to complete OJP Form 4061/7.

## DRUG-FREE WORKPLACE (GRANTEES WHO ARE INDIVIDUALS)

As required by the Drug-Free Workplace Act of 1988, and implemented at 28 CFR Part 67, Subpart F, for grantees, as defined at 28 CFR Part 67; Sections 67.615 and 67.620—

A. As a condition of the grant, I certify that I will not engage in the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance in conducting any activity with the grant; and

B. If convicted of a criminal drug offense resulting from a violation occurring during the conduct of any grant activity, I will report the conviction, in writing, within 10 calendar days of the conviction, to: Department of Justice, Office of Justice Programs, ATTN: Control Desk, 633 Indiana Avenue, N.W., Washington, D.C. 20531.

As the duly authorized representative of the applicant, I hereby certify that the applicant will comply with the above certifications.

1. Grantee Name and Address:

2. Application Number and/or Project Name

3. Grantee IRS/Vendor Number

4. Typed Name and Title of Authorized Representative

5. Signature

6. Date

# ATTACHMENT K: GRANT AWARD ASSURANCES FORM



**RIEMA** RHODE ISLAND  
EMERGENCY MANAGEMENT AGENCY

Gina M. Raimondo Governor  
Marc R. Pappas Director

## Rhode Island Emergency Management Agency

### Special Grant Conditions and Reporting Requirement Guidelines

Recipient/sub-recipient agrees to comply with the most recent version of the Administrative Requirements, Cost Principles and Audit Requirements, as set forth in the current edition of the Office of Justice Programs (OJP) Financial Guide. A non-exclusive list of regulations commonly applicable to DHS grants are listed below:

#### 1. **Administrative Requirements**

- a. 2 CFR §200, Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments.
- b. 2 CFR §200, Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals and Other Non-Profit Organizations.

#### 2. **Cost Principles**

- a. 2 CFR §200 Subpart E, Cost Principles for State, Local and Indian tribal Governments.
  - Special Considerations (2 CFR §200.416-.417)
- b. 2 CFR §200 Subpart E, Cost Principles for Education Institutions.
  - Special Considerations (2 CFR §200.418-.419)
- c. 2 CFR §200 Subpart E, Cost Principles for Non-Profit Organizations.
  - Exemptions found in Appendix VIII to Part 200.
- d. Federal Acquisition Regulations (FAR), Part 31.2 Contract Cost Principles and Procedures, Contracts with Commercial Organizations.
- e. Financial and administrative requirements set forth in the current edition of the Office of Justice Programs (OJP) Financial Guide.

#### 3. **Audit Requirements**

- a. Recipient/sub-recipient agrees to comply with the organizational audit requirements of Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments and Non-Profit Organizations as further described in the current edition of the OJP Financial Guide, Chapter 3.19.
- b. Recipient/sub-recipient agrees to comply with all applicable Rhode Island State Purchases Laws pursuant to Rhode Island General Law Title 37 Chapter 2 et seq.; purchasing rules and regulations.
- c. Recipient/sub-recipient agrees to use federal funds granted under this award to supplement but not supplant state or local funds for homeland security preparedness. Recipient/sub-recipient understands and agrees that use of any federal funds, either directly or

Authorized Official Initial \_\_\_\_\_

RIEMA Grant Assurances & Conditions

645 New London Avenue Cranston, Rhode Island 02920 | P: 401-946-9996 | F: 401-944-1891 | [riema.ri.gov](http://riema.ri.gov)



## ATTACHMENT K: GRANT ASSURANCES FORM (CONT'D)



**RIEMA** RHODE ISLAND  
EMERGENCY MANAGEMENT AGENCY

Gina M. Raimondo **Governor**  
Marc R. Pappas **Director**

- indirectly, in support of the enactment, repeal, modification or adoption of any law, regulation or policy, at any level of government, without express prior written approval of the Office of Domestic Preparedness is strictly prohibited.
- d. Recipient/sub-recipient is prohibited from transferring funds between programs (i.e., State Homeland Security Program, Law Enforcement Terrorism Prevention Program and Citizens Corps Program etc.).
  - e. Recipients/sub-recipients receiving \$750,000 or more in federal funds during their fiscal year (FY), must have an audit conducted and submitted to RIEMA.

#### 4. **Reporting Requirements and Financial Guides**

Sub-recipient agrees to meet reasonable fiscal and administrative requirements to account for its federal grant funds in accordance with OMB Circular A-102 and as the Office of the Governor or Rhode Island Emergency Management Agency (RIEMA) may require including but not limited to submitting: quarterly financial reports, quarterly progress reports and final financial reports. **Quarterly reports must be signed by an Authorized Official and submitted to RIEMA within fifteen (15) days after the close of each calendar quarter as follows:**

Quarter Dates	Quarterly Report Due Date
October 1 to December 31	January 15
January 1 to March 31	April 15
April 1 to June 30	July 15
July 1 to September 30	October 15

Failure to comply with this provision may result in the withholding of sub-grant funds until the delinquent report is received.

Sub-recipient further agrees to establish fiscal control and fund accounting procedures which meet minimum requirements of these guidelines to ensure proper disbursement of, and accounting for, grant funds. Such accounting procedures must provide for an accurate and timely recording of receipt of funds by source, of expenditures made from such funds, and of unexpended balances. Sub-recipients that are not a state or quasi- governmental entity are required to maintain a separate bank account for each grant.

RIEMA recognizes that the costs associated with equipment lists that were submitted as part of the grant applications may only have been estimates. Therefore, should a cost savings be realized during an equipment acquisition process, the sub-recipient may return

Authorized Official Initial \_\_\_\_\_

RIEMA Grant Assurances & Conditions

# ATTACHMENT K: GRANT ASSURANCES FORM (CONT'D)



**RIEMA** RHODE ISLAND  
EMERGENCY MANAGEMENT AGENCY

Gina M. Raimondo Governor  
Marc R. Pappas Director

excess funds to RIEMA or petition RIEMA to change the quantity of a particular item or request that it be allowed to purchase an additional item. However, requests to purchase items not on the approved award must be submitted to RIEMA and ODP for final approval.

**5. *Payment Methodology***

RIEMA shall only remit funds to sub-recipients upon receipt of a Grant Reimbursement Request Form, signed by an Authorized Agent, and supporting documentation.

- 1) Equipment or services provided, including vendor invoices, purchase orders, signed packing slips to certify receipt of goods and proof of payment such as cancelled checks.
- 2) Exercises or training, copies of training announcement including date, time, instructors and or speakers, location, topic(s), spread sheet with attendee's name, rates of pay and number of hours signed by an Authorized Agent and proof of payment such as attendee sign in lists with signatures or payroll records.

**6. *Grant Closeout Date***

The Grant Reimbursement Request Form may be submitted at any time during the grant period of performance. Any unused balance existing at the grant end dates shall be de-obligated back to RIEMA unless sub-recipient receives an extension from RIEMA.

**7. *Project Monitoring/Evaluation***

Sub-recipient agrees to fully cooperate with periodic programmatic, fiscal monitoring, records review and site visits conducted by RIEMA. Sub-recipient agrees to follow any other special conditions specified in the REC (Record of Environmental Consideration) and/or by the State and FEMA. Sub-recipient agrees to submit timely and accurate Program Evaluation Reports to RIEMA and to participate in RIEMA sponsored surveys and all other required reports related to any RIEMA-administered grant program. RIEMA reserves the right to deny payment to any approved programs, for failure to comply with this provision.

**8. *Maintenance of Records***

All grant documents including but not limited to invoices, purchase orders, packing slips, equipment make, model and serial numbers, must be maintained for a minimum of three (3) years after RIEMA closeout date.

**9. *Property acquired with grant funds***

RIEMA requires that property acquired with grant funds be tagged and tracked detailing description of the property, serial or identification number, source of property, name of owner, acquisition date, cost, location, condition and disposition data. Title to property

Authorized Official Initial \_\_\_\_\_

RIEMA Grant Assurances & Conditions

## ATTACHMENT K: GRANT ASSURANCES FORM (CONT'D)



**RIEMA** RHODE ISLAND  
EMERGENCY MANAGEMENT AGENCY

Gina M. Raimondo Governor  
Marc R. Pappas Director

acquired in whole or in part with grant funds shall vest in the sub-recipient, subject to divestment at the option of RIEMA, where its use for homeland security purposes is discontinued. Sub-recipients shall exercise due caution in the use, maintenance, protection and preservation of such property.

### 10. *Civil Rights Requirements*

All recipients, sub-recipients regardless of the type of entity or the amount awarded, are subject to the prohibitions against discrimination in any program or activity and may be required by the Office of Civil Rights (OCR) of the U.S. Department of Justice, through selected compliance reviews, to submit data to ensure their services are delivered in an equitable manner to all segments of the service population and their employment practices comply with equal employment opportunity requirements. 28 CFR 42.202(n).

### 11. *Americans with Disabilities Act*

All federal grant recipients must comply with the American with Disabilities Act (ADA).

### 12. *Discrimination Prohibited*

No person shall on the grounds of race, color, or religion, national origin, or sex be excluded from participation in, be denied the benefits of, or be subjected to discrimination under or denied employment in connection with any programs or activity funded in whole or in part with funds made available under the Omnibus Crime Control and Safe Streets Act of 1968, as amended, specifically the nondiscrimination provision that appears at 42 U.S.C. § 3789c) (1). Recipients/sub-recipients of funds under the Act are also subject to the provisions of Title VI of the Civil Rights Act of 1964; Section 504 of the Rehabilitation Act of 1974, as amended; Title IX of the Education Amendments of 1972, 20 U.S.C. § 1681; the Age Discrimination Act of 1975, 42 U.S.C. §6102; and DOJ Non-Discrimination Regulations 28 CFR Part 42, Subparts C, D, E and G.

### 13. *Reporting of Adverse Finding of Discrimination*

It is the responsibility of all grantees, sub-recipients and contractors under grants, to report to the Office of Justice Programs, Office for Civil Rights and the Rhode Island Division of Legal Services within the Department of Administration, any finding of discrimination after a due process hearing, on the basis of race, color, religion, national origin or sex by a federal or state court or administrative agency pursuant to 28 C.F.R. Part 42.204(a-c).

### 14. *Equal Opportunity Program Requirements*

It is the responsibility of all sub-recipients to ensure that their employment practices comply with Equal Opportunity Requirements, 28 CFR 42.207, 42.301 et seq., Rhode Island

Authorized Official Initial \_\_\_\_\_

RIEMA Grant Assurances & Conditions

# ATTACHMENT K: GRANT ASSURANCES FORM (CONT'D)



**RIEMA** RHODE ISLAND  
EMERGENCY MANAGEMENT AGENCY

Gina M. Raimondo Governor  
Marc R. Pappas Director

General Laws Title 28 Chapter 5 through 6; and Gubernatorial Executive Orders governing the promotion of a diverse workforce, equal opportunity and the prevention of sexual harassment and including where applicable, the requirement of sub-recipients to formulate, implement and file an Equal Opportunity Employment Plan with RIEMA and the Office of Justice Programs, Office for Civil Rights.

**15. Application of Sub-Grant Conditions to Contractors**

Whenever a sub-recipient may choose to implement a project by further sub-granting to an implementing sub-recipient or an independent contractor, all or any part of the amount of this award, the sub-recipient shall include the provisions of these standard sub-grant conditions in a further sub-grant award or contract which shall be reduced to writing and submitted to RIEMA for prior written approval (2 CFR §200.407). Such implementing sub-recipients or independent contractors, when utilized by the sub-recipient, may be responsible for the day-to-day operations of the project, including hiring, terminations and budget revisions, however, only when the contracts between the sub-recipients and the implementing sub-recipients or independent contractors so specify. A signed copy of all such contracts must be forwarded to RIEMA.

**16. Ethical Standards/Prohibited Political Activity**

It is the responsibility of all sub-recipients to comply with applicable provisions of Rhode Island General Law Chapter 14 Title 36 Code of Ethics and the provisions of the Hatch Act, which limits the political activity of public employees.

**17. Congressional Budget and Impoundment Control Act of 1974, as amended**

Grant awards are conditional, and subject to congressional or executive action including budget deferral recession.

**18. Lobbying, Debarment, Suspension, Drug-Free Workplace**

Sub-recipient shall complete the appropriate provisions of the attached OJP Form 4061//6.

**19. Interest Earned on Federal Funds**

Political subdivisions, (including cities, towns, counties and special districts created by State law) shall account for interest earned on Federal funds. Local units of government may keep interest earned on Federal grant funds up to \$100 per **federal fiscal year**. This maximum limit is not per award; it is inclusive of all interest earned as a result of all Federal grant program funds received per year. Interest earned in excess of \$100, excluding Local Law Enforcement Block Grants (LLEBG) and Juvenile Accountability Incentive Block Grants (JAIBG) must be remitted to the United States Department of Health and Human Services,

Authorized Official Initial \_\_\_\_\_

RIEMA Grant Assurances & Conditions



# ATTACHMENT K: GRANT ASSURANCES FORM (CONT'D)



**RIEMA** RHODE ISLAND  
EMERGENCY MANAGEMENT AGENCY

Gina M. Raimondo Governor  
Marc R. Pappas Director

Division of Payment Management Services, P.O. Box 6021, Rockville, MD 20852.

Non-profit organizations shall account for interest earned on Federal funds. Non-profit organizations may keep interest earned on Federal grant funds up to \$250 **per federal fiscal year**. This maximum limit is not per award; it is inclusive of all interest earned as a result of all Federal grant program funds received per year. Interest earned in excess of \$250, must be remitted to the United States Department of Health and Human Services, Division of Payment Management Services, P.O. Box 6021, Rockville, MD 20852

Interest earned on LLEBG Block and JAIBG Block grants must be accounted for and reported as program income, and used in accordance with the provisions of Part III, Chapter 4 (Program Income). Any unexpended program income should be remitted to the Office of Justice Programs, Office of the Comptroller, Attn: Funds Control Branch 810 7<sup>th</sup> Street, NW 5<sup>th</sup> Floor, Washington, DC 20531.

## 20. NIMS Compliance

Sub-recipients are required to meet certain National Incident Management System (NIMS) compliance requirements. All emergency preparedness responses, and/or operation of resources and/or activities awarded through this grant must complete training programs consistent with the NIMS National Standard Curriculum Development Guide.

NIMS Training includes Independent Study (IS) courses: IS-100, IS-200, IS-700, IS-800; **and**

- (a) the FEMA Professional Development Series (PDS) of: IS-120.a, IS-230.d, IS-235.b, IS-240.b, IS-241.b, IS-242.b, and IS-242.b **{or}**
- (b) the Emergency Management Professionals Program (EMPP) Basic Academy: IS-230.d, E/L 101, E/L 102, E/L 103, E/L 104, and E/L 105.

Sub-Recipients must also complete the NIMS Data Collection Tool by November 30<sup>th</sup> each year.

## 21. Collection of Unallowable Costs

Payments made for costs determined to be unallowable by either the Federal awarding agency, cognizant agency for indirect costs, or pass-through entity, either as direct or indirect costs, must be refunded (including interest) to the Federal Government in accordance with instructions from the Federal agency that determined the costs are unallowable unless Federal statute or regulation directs otherwise.

Authorized Official Initial \_\_\_\_\_

RIEMA Grant Assurances & Conditions

645 New London Avenue Cranston, Rhode Island 02920 | P: 401-946-9996 | F: 401-944-1891 | riema.ri.gov

## ATTACHMENT K: GRANT ASSURANCES FORM (CONT'D)



**RIEMA** RHODE ISLAND  
EMERGENCY MANAGEMENT AGENCY

Gina M. Raimondo **Governor**  
Marc R. Pappas **Director**

I have read, initialed and understand the seven (7) pages of Special Grant Conditions and Reporting Requirement Guidelines and hereby agree to comply with them.

Signature of Authorized Agent	Date	Agency
Name (Printed)	Grant Award Number	
Signature of RIEMA Director	Date	

**PLEASE SIGN AND RETURN WITHIN THIRTY (30) DAYS**

Authorized Official Initial \_\_\_\_\_

RIEMA Grant Assurances & Conditions

645 New London Avenue Cranston, Rhode Island 02920 | P: 401-946-9996 | F: 401-944-1891 | [riema.ri.gov](http://riema.ri.gov)

# ATTACHMENT L: TRAINING VERIFICATION FORM

## Grant Training Verification Form

Training/ Course Title:

Date:

Start Time:

End Time:

Location of Training:

Instructor's Name(s):

Attendee Name	Rank	On Duty	OT Hrs	Hourly Rate	Total Pay
Totals Personnel Costs					
Request for Reimbursement					

By my signature below, I attest to the fact that the above employees did receive monetary compensation at their overtime rate for attending training on the above date.

(Finance Director's Name)

(City/Town of)

Date Revised 4/2015

## ATTACHMENT M: SALARY VERIFICATION FORM

## Salary Verification Form

Title:

Dates:

Start

End

Location of Work:

Time:

Time:

Employee Name	Rank	On Duty	Hrs	Hourly Rate	Total Pay
Totals Personnel Costs					
Request for Reimbursement					

By my signature below, I attest to the fact that the above employees did receive monetary compensation for his/her work on the above dates.

(Finance Director's Name)

(City/Town of)

Date \_\_\_\_\_

# ATTACHMENT N: CHANGE REQUEST FORM

## Rhode Island Emergency Management Agency State Homeland Security Grant Program

**Surplus Funds.** RIEMA recognizes that the costs associated with category amounts that were submitted as part of their grant application may only have been estimates. Should a community realize a need to realign the category amounts during the grant period, a community may petition RIEMA to either change the quantity of a specific item or transfer funds from one approved category to another. *A determination will be made on your request within 10 business days of RIEMA's receipt of your documentation.*

### CHANGE REQUEST

Name of Agency Requesting Change: \_\_\_\_\_ Date: \_\_\_\_\_

Person Requesting Change: \_\_\_\_\_ Signature: \_\_\_\_\_

Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_ Fax Number: \_\_\_\_\_

Sub-grant Number (Example: 4-81-FY16): \_\_\_\_\_

*Describe adjustment or change request in detail. (Attachments accepted):*

### FOR RIEMA USE ONLY

Step #1:

- ( ) – Approved
- ( ) - Needs more information from requesting agency (provide explanation below)
- ( ) – Rejected, does not fit grant guidelines (provide explanation below)

Approved by program manager: \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_

*Explanation if required:*

*Original request change is placed in sub-grantee folder. Copy of approval sent to agency requesting change.*

# APPENDIX C: MATCH & COST SHARING

## OVERVIEW

The purpose of this appendix is to inform RIEMA sub-recipients of the regulations, grant guidance, and policies governing match and cost sharing, and of the procedures for recording and evidencing match earned and expended. This policy mirrors RIEMA's internal match and cost sharing procedures, and agency templates have been attached for sub-recipients to utilize as frameworks to adopt. RIEMA personnel will provide annual training.

## REGULATION & GUIDELINES

### *Guidelines*

The matching and cost sharing policy is in accordance with the federal regulations governing matching and cost sharing for emergency management programs, "Matching or Cost Sharing," **2 CFR §200.306**. The policy and procedures manual is for the administration of Federal award programs administered by the RIEMA in conjunction with the provisions of the Office of Management and Budget (OMB) and government-wide common rules applicable to grants and cooperative agreements, program guidelines, application kits, special conditions, terms and conditions, information bulletins, and DHS policy, regulations and statutes.

### *Administrative Guidelines*

Grants and Cooperative Agreements with State and Local Governments (**2 CFR §200.201**) establishes consistency and uniformity among Federal agencies in the management of grants and cooperative agreements with State, local, and Federally recognized Indian tribal governments.

Uniform Administrative Requirements for Grants and Other Agreements with Institutions of Higher Education, Hospitals and Other Non-Profit Organizations (**2 CFR §200**) establishes administrative requirements for Federal grants and agreements awarded to commercial organizations, institutions of higher education, hospitals, and other non-profit organizations.

### *Cost Guidelines*

#### **Cost Principles for Educational Institutions (2 CFR §200.400 - .475)**

This regulation establishes principles for determining costs applicable to grants, contracts, and other agreements with educational institutions.

#### **Cost Principles for Federal Grants to State, and Local Governments (2 CFR §200.400 - .475)**

This regulation establishes principles and standards for determining costs for Federal awards carried out through grants, cost reimbursement contracts, and other agreements with state, local and federally recognized Indian tribal governments.

#### **Cost Principles for Non-Profit Organizations (2 CFR §200.400 - .475)**

This regulation establishes principles for determining costs of grants, contracts and other agreements with non-profit organizations. It does not apply to colleges and universities, which are covered by "Cost

Principles for Educational Institutions"; State, local, and Federally recognized Indian tribal governments, which are covered by "Cost Principles for State, Local, and Indian Tribal Governments"; or hospitals.

## Match Requirements

Match or cost sharing is required for certain federal grant programs. Matching funds are non-federal funds or services, provided by the sub-recipient, to cover costs budgeted in the grant. Homeland Security grants that have required match include, but not limited to, the Emergency Operations Center grants, the Nonprofit Security Grant Program, and the Emergency Management Performance Grant. For match information, please refer to the specific grant guidance.

### *Types of Match*

- **Cash Match.** Cash (hard) match includes non-federal cash spent for project related costs, according to the program guidance. Allowable cash match must only include those costs which are compliant with **2 CFR §200.400 - .475** Cost Principles for State, Local, and Indian Tribal Governments and **2 CFR §200**, Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments.
- **In-kind Match.** In-kind (soft) match includes, but is not limited to, the valuation of in-kind services. "In-kind" is the value of something received or provided that does not have a cost associated with it. For example, if in-kind match (other than cash payments) is permitted, then the value of donated services could be used to comply with the match requirement. Also, third party in-kind contributions may count toward satisfying match requirements provided the grantee receiving the contributions expends them as allowable costs in compliance with **2 CFR §200.400 - .475** Cost Principles for State, Local, and Indian Tribal Governments and **2 CFR §200** Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments.

All in-kind or third-party match must receive **prior written approval (2 CFR §200.407)** from RIEMA during the application process. RIEMA may reject inaccurate, incomplete match substantiation and require cash match if the in-kind match is not accepted.

### *Definitions*

- **Matching or Cost Sharing.** This means the value of the third-party in-kind contributions and the portion of the costs of a federally-assisted project or program not borne by the Federal Government. All cost-sharing or matching funds claimed against a FEMA grant by state, local, or tribal governments must meet the requirements of the program guidance and/or program regulations in adherence to **2 CFR §200**.
- **Cash Match (hard).** This includes cash spent for project-related costs under a grant agreement. Allowable cash match must include only those costs which are allowable, with federal funds, in compliance with the program guidance and/or program regulations (**2 CFR §200**).
- **In-kind Match (soft).** This means contributions of the reasonable value of property or services in lieu of cash which benefit a federally-assisted project or program. This type of match may only be used if not restricted or prohibited by program statute, regulation, or guidance and must be supported with source documentation. Only property or services that are compliant with program guidance and/or program regulations (**2 CFR §200**).

- Fair Market Value. Fair market value (FMV) is the price that property would sell for on the open market. It is the price that would be agreed on between a willing buyer and a willing seller, with neither being required to act, and both having reasonable knowledge of the relevant facts.

## ***Basic Guidelines***

- For costs to be eligible to meet matching requirements, the costs must first be allowable under the grant program and must receive **prior written approval (2 CFR §200.407)** from RIEMA.
- The costs must also be compliant with all federal requirements and regulations (e.g., **2 CFR §200.400-.475** and **2 CFR §200.306**); the costs must be reasonable, allowable, allocable, and necessary. Refer to Appendix C for details on **2 CFR §200.306**.
- Records for all expenditures relating to cost sharing or matching must be kept in the same manner as those for the grant funds.
- The following documentation is required for third-party cash and in-kind contributions: record of donor; dates of donation; rates for staffing, equipment or usage, supplies, etc.; amounts of donation; and deposit slips for cash contributions. According to **2 CFR §200.306**, this documentation is to be held at the Applicant and/or sub-applicant level.
- The value of donated land and buildings **must not exceed its fair market value at the time of donation to the non-Federal entity as established by an independent appraiser** (e.g., certified real property appraiser or General Services Administration representative) **and certified by a responsible official of the non-Federal entity** as required by the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, as amended, (42 U.S.C. 4601-4655) (Uniform Act) except as provided in the implementing regulations at 49 CFR part 24. (**2 CFR §200.306(i)(1)**)
- The value of donated space must not exceed the fair rental value of comparable space as established by an independent appraisal of comparable space and facilities in a privately-owned building in the same locality in adherence to **2 CFR §200.306(i)(2)**.
- The value of loaned equipment must not exceed its fair rental value.
- In-kind contributions must be valued at the fair market value of the item.
- Except as provided by federal statute, a cost sharing or matching requirement may not be met by costs borne by another federal grant.
- The source of the match funds must be identified in the grant application.
- Every item must be verifiable, i.e., tracked and documented.
- Any claimed cost share expense can only be counted once.

## ***Governing Provisions***

- **2 CFR §200**, Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments
- **2 CFR §200.306**, Matching or Cost Sharing
- **2 CFR §200.400 - .475**, Cost Principles for State, Local, and Indian Tribal Governments
- Program Guidance and/or Program Regulations



## MATCH RECORDKEEPING REQUIREMENTS

- Sub-recipients should record all match earned by its agency.
- Each record match will be supported by documentation of the match for Record of Service Hours and Personal Certification Statement, Donated Property Valuation Form (Attachment G), invoices, receipts, etc.). All match supporting documentation should be converted to an electronic file and saved in a “Record of Match” folder on the shared drive. An electronic file should be included in the “Supporting Documentation” of the “Record of Match”.
- All volunteer hours are to be recorded on a “Record of Service Hours and Personnel Certification” statement. Each form must be signed by a sub-recipient supervisor. Unpaid services provided to the sub-recipient by individuals will be valued at rates consistent with those ordinarily paid for similar work the sub-recipient’s agency. If sub-recipients do not have employees performing similar work, the rates will be consistent with those ordinarily paid by other employers for similar work in the same labor market. In either case, a reasonable amount for fringe benefits may be included in the valuation. Refer to the Bureau of Labor Statistics National Wage Survey for Rhode Island to obtain a wage rate, if the sub-recipient does not have an established rate for the classification of work performed:
- All donated supplies and equipment are to be recorded. Donated supplies and equipment are to be valued at fair market value, consistent with the requirements of **2 CFR §200.306(d)**. Please refer to Attachment G.
- The sub-recipient is to update the “Record of Match” as match is obligated and expended.
- Sub-recipient employees are to detail the total project funding and supporting match for all projects requiring a match, indicating the match obligated towards the project. The completed form is to be sent to the designated sub-recipient personnel prior to any project invoices being paid.
- The sub-recipient is to update the expended match with project information as match is obligated to projects.

## GLOSSARY OF FREQUENTLY USED ACRONYMS

### A

AAR	After Action Report
ACP	Assistant Chief of Planning
AEL	Authorized Equipment List

### C

CDBG	Community Development Block Grant
CFR	Code of Federal Regulations
CMIA	Cash Management Improvement Act
COOP	Continuity of Operations Plan

### D

DHS	U.S. Department of Homeland Security
DMA	Disaster Mitigation Act of 2000
DOA	Department of Administration
DUNS	Dun and Bradstreet Data Universal Numbering System

### E

EHP	Environmental Historical Preservation
EMGP	Emergency Management Grant Program
EOP	Emergency Operations Plan
ESF	Emergency Support Function

### F

FASTS	Fixed Asset Control Tracking System
FEMA	Federal Emergency Management Agency
FFATA	Federal Funding Accountability and Transparency Act
FMA	Flood Mitigation Assistance
FMV	Fair Market Value
NOFO	Notice of Funding Opportunity

### G

G&T	Grants and Training
GPD	Grant and Programs Directorate

### H

HMA	Hazard Mitigation Assistance
HMGP	Hazard Mitigation Grant Program
HMP	Hazard Mitigation Plan
HSEEP	Homeland Security Exercise and Evaluation Program
HSGF	Homeland Security Grant Funding
HSGP	Homeland Security Grant Program
HSPD	Homeland Security Presidential Directive

**I**

ICS	Incident Command System
IJ	Investment Justification
IP	Implementation Plan

**J**

JAIBG	Juvenile Accountability Incentive Block Grants
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**L**

LEPC	Local Emergency Planning Committee
LLEBG	Local Law Enforcement Block Grants
L/P	Logistics and Planning

**M**

MBE	Minority Business Enterprise
MOA	Memorandum of Agreement
MOU	Memorandum of Understanding
MPA	Master Price Agreement

**N**

NIMS	National Incident Management System
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**O**

OMB	Office of Management and Budget
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**P**

PA	Public Assistance
PDM	Pre-Disaster Mitigation
PNP	Private Non-Profit
POETE	Planning, Organization, Equipment, Training and Exercise
POP	Period of Performance
PPD	Presidential Policy Directive

**R**

RIEMA	Rhode Island Emergency Management Agency
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**S**

SAM	System for Award Management
SHSS	State Homeland Security Strategy
SOP	Standard Operating Procedure
SPR	State Preparedness Report

*This document was prepared under a grant from the Federal Emergency Management Agency (FEMA)'s Grant Programs Directorate, U.S. Department of Homeland Security and the Rhode Island Emergency Management Agency. Points of view or opinions expressed in this document are those of the authors and do not necessarily represent the official position or policies of FEMA's Grant Programs Directorate, the U.S. Department of Homeland Security or the State of Rhode Island.*