NEMA Homeland Security Grants
<u>MONITORING REPORT FORM</u>

<u>Staff Information</u>

Review Conducted by:		Date	
Field or Desk Review:		Date	
Management Review by:		Date	

<u>Sub-Recipient Information</u>

Sub-Recipient Name	
Sub-Recipient Program Personnel (who participated in the review)	
Sub-Recipient contact Phone #	
Sub-Recipient Fiscal/Audit personnel (who participated in the review)	
Sub-Recipient Fiscal contact Phone #	

The following Grant was reviewed:

Grant	Agreement #	Award $	Grant Start Date	Grant End Date	Reviewed From	Reviewed To

Pre-Meeting Notes – Thing to watch for during Review.

Cite Source/Cause for Issue & What to Look for, to include any Past Issues-Recommendations
1.
2.
3.
4.
5.
6.
7.

Employee Reimbursement	NA ☐	YES	NO	NA
✓ Request a copy of the employee reimbursement policy, and/or have them describe the procedure for approving and documenting expenses that are reimbursed.				
1. Are detailed receipts (i.e.; receipts that do not merely show a total, but the detail of what was purchased) provided for reimbursement?				
2. Are reimbursements reviewed and approved by a supervisor or project manager prior to being submitted to the Fiscal Officer/Accounting Staff for payment?				
3. Does the sub-recipient have a Reimbursement Policy?				
✓ Examine two or more reimbursements that were paid out of the grant being monitored.				
4. Were detailed receipts provided to support the amounts reimbursed?				
5. Were the expenses in compliance with grant requirements/guidelines and OMB Circular 2CFR 225?				
6. If reimbursed for training or conference expenses, was a certificate of attendance or completion, or agenda and brochure provided to support request for reimbursement?				
Comments				

Equipment	NA ☐	YES	NO	NA
✓ What is the purchasing and inventory procedure for equipment purchased with grant funds?				
✓ What is the procedure for transferring equipment purchased with grant funds to another entity?				
✓ Request an inventory list, physically located selected items, and examine items to ensure that Department of Homeland Security (DHS) tags are on grant purchased items.				
1. Were all transactions conducted in a manner providing full and open competition, and quotations obtained from an adequate number of sources?				
2. Has all equipment indicated as purchased actually been purchased?				
3. Was equipment purchased in accordance with State and Local procurement rules/policies, including quotes prior to purchase?				
4. Were additions and deletions to the equipment budget made and approved prior to the purchase/procurement date?				
5. Does all equipment adhere to the Authorized Equipment List (AEL) as intended?				
6. Does any item **not on** the AEL have supporting documentation from State/Federal approving its purchase?				
7. Does a detailed expenditure list indicate any equipment purchased that is not accounted for in the grant budget?				
8. Is equipment purchased with grant funds in prior years still in inventory and still being used for grant purposes?				
9. Is equipment tagged separately with a DHS stickers from other assets, and properly safeguarded against theft or vandalism?				
10. Is the sub-recipient using the approved 'Inventory Template' for grants, downloadable from GMS or the NEMA website?				
11. Has the Biennium Inventory been taken and has it been sent into NEMA, and has its contents been verified through a physical spot check by NEMA's Grants Monitor?				
12. Has the inventory been updated, and did it account for all items transferred to other entities?				
13. If required, and in accordance with the AEL, was an Environmental Historical Preservation (EHP) Review completed and approved?				
14. Has equipment been transferred to other entities, and if so, has it been properly documented in grant files?				
15. For equipment that was transferred, aside from normal office equipment, was the transferee properly trained on the equipment, and is there a record of that training?				
16. For equipment transferred to other entities; have they added it to their inventory records and is it maintained/used as it was intended?				
Comments				

Fiscal	NA ☐	YES	NO	NA
✓ What is the Accounting System for each grant program?				
1. Is there a separate accounting for all financial transactions for each Federal grant?				
2. Is a process in place to prevent co-mingling of Federal, State, and Local funds?				
3. Does the accounting system prevent obligation or expenditure of Federal funds outside the grant's period of availability?				
4. Did a review of the expenditure ledger in comparison with the program's initiatives and budget indicate any issues of supplanting?				
5. Were any illegal transfers or other unusual activities noted during a review of the of the sub-recipient's fund activity reports?				
6. For funds placed in Interest Bearing Accounts, was the interest tracked and properly remitted to the State on a quarterly basis?				
7. For funds placed in Interest Bearing Accounts, was interest held as Administrative Costs (not to exceed $100 for the life of the grant) properly tracked/recorded?				
8. Is proper Fiscal record retention being followed (3 yrs. following grant closure)?				
✓ What is the process for approval and payment of expenditures and posting to the General Ledger?				
9. Were grant program costs identified as eligible prior to encumbering funds and placing an order?				
10. Were the applicable State/Federal suspension and debarment listings consulted prior to doing business with a vendor and/or contractor?				
11. Are all invoices reviewed by the project director for eligibility and marked 'okay to pay' prior to being submitted to the fiscal office or accounting staff for payment?				
12. Are disbursements fully supported by invoices, requisitions, purchase orders, or similar documents?				
13. Are cancelled checks or warrants available for review?				
14. Were all grant funds that were received disbursed within the allowable timeframe (120 days)?				
15. Were any funds held after the allowable timeframe promptly remitted to the State?				
✓ What is the reconciliation process, and how are errors or adjustments handled?				
16. Does the grant administrator perform routine reconciliations of their records against the General Ledger? By whom and how often?				
17. For offices with more than just the grant administrator; do reconciliations receive supervisory review?				
18. Were actions taken to promptly correct any errors and/or resolve issues?				
Comments				

LEOP Compliance	YES	NO	NA
✓ Each city, village, county, or inter-jurisdictional emergency management organization shall prepare and keep current and Emergency Operations Plan for its jurisdiction.			
1. Is sub-recipient's LEOP published and available?			
2. Is the sub-recipient's LEOP out of date?			
3. If the answer to #2 is "yes"; has it been sent into your NEMA Planner? When?			
Comments			

NIMS Compliance	YES	NO	NA
1. Has the Jurisdiction formally adopted NIMS as the all-hazards, incident management system? * Note the "born on" date of the LEOP.			
2. Has the Jurisdiction designated a single point of contact to serve as the principle coordinator for NIMS implementation? * If so, enter contact information for the individual, if not, the reason this has not been done.			
3. Does the Jurisdiction implement ICS for managing: * If there are examples please note below.			
• Real Life Emergencies?			
• Pre-planned events (exercises, etc.)?			
4. Are the local first responders, county emergency management and elected official personnel trained in: * If possible, please note the number trained at each level.			
• IS 700?			
• IS 800?			
• ICS-100?			
• ICS-200?			
5. Has the jurisdiction identified who needs to take the ICS 300 & 400?			
Comments			

Other Direct Costs	NA ☐	YES	NO	NA
✓ How are rent, utilities, and other items allocated for the program?				
1. Are rent payments documented by a copy of the lease agreement, and canceled checks or receipts?				
2. Are receipts, bills and invoices properly maintained?				
3. Is the actual rate and method being charged to the grant consistent with the rate and method approved in the budget?				
4. Are costs shared with other programs or funding sources?				
5. If yes to question #4, how are costs allocated?				
Comments				

Personnel/Direct Labor	NA☐	Yes	No	NA
✓ Describe the payroll process and who is paid by the grant.				
1. Are personnel files maintained for each employee that include; current job descriptions, performance evaluations, deductions and changes in pay rates?				
2. Are time sheets, activity reports, or payroll files available for review? These documents should clearly show the effort toward the grant program charged.				
3. Are individual employee time sheets and attendance records:				
• Prepared and signed by each employee for each pay period?				
• Reviewed and signed by each employee's supervisor?				
• Reconciled to the payroll master ledger?				
4. Are all authorized staff positions filled for the approved budget?				
5. Are staff salaries consistent with approved budget?				
6. Are fringe benefits the same as what is listed in the approved budget?				
Comments				

PET Expenses	NA☐	Yes	No	NA
✓ Explain the process of maintaining documentation for Planning – Exercise – Training (PET) expenses and approval of those expenses.				
1. Has a PET Request Form been submitted to NEMA and approved				
2. For sub-recipient sponsored PET which incurred expenses charged to the grant, did you maintain a sign-in sheet of participants?				
3. For PET which incurred expenses charged to the grant, did the sub-recipient provide; registration, brochure, agenda, or certificate of completion or attendance?				
4. Does any food expenses charged to the grant clearly show that it was integral to the training or meeting?				
5. Does a supervisor or grant manager review and approve PET requests prior to incurring the expense?				
✓ Select a few training-meeting-conference expenses that were included on the request.				
6. Are the expenses reasonable for the length of the PET, number of people, etc.?				
7. Are the expenditures in accordance with the grant guidelines/requirements, the OMB Circular 2CFR 225, and the 44CFR 13?				
8. **For EMPG sub-recipients** – Have you been scheduled for and/or participated in three (3) exercises during the grant period? Documentation?				
Comments				

Reporting Requirements	Yes	No	NA
✓ Sub-Recipients are required to report on progress toward implementing plans described in their application.			
1. Emergency Management Performance Grant (EMPG) Quarterly Progress Reports must be submitted and based on the approved EMPG Work Plan. Submitting?			
2. Is sub-recipient submitting a Bi-Annual Strategy Implementation Report (BSIR) as required by DHS/FEMA Grant Guidance?			
3. For State Homeland Security Program (SHSP), is your BSIR being submitted by the report due date on a project-by-project basis, as required by Homeland Security Grant Guidance?			

Supplies & Materials	NA☐	YES	NO	NA
✓ Explain the process for allocating the cost of supplies to the grant program.				
1. Are purchases of supplies approved and well documented by quotes, invoices, or receipts?				
2. Are expenditures for supplies consistent with the approved budget?				
3. Is there a substantial supply inventory remaining at the project termination date?				
4. Were all transactions conducted in a manner providing full and open competition, and quotations obtained from an adequate number of sources?				
5. Are costs shared with other programs or fund sources?				
6. If yes to question # 5, how are costs allocated?				
Comments				

Travel/Vehicle Mileage	NA ☐	YES	NO	NA
✓ Request a copy of the sub-recipient's travel policy, or have them describe the procedure for approving and documenting travel expenses.				
1. Is employee travel approved in advance by a supervisor or project manager?				
2. Are travel expenditures documented with expense reports and/or detailed receipts (i.e. receipts do not merely show total but detail of what was purchased)?				
3. Does the sub-recipient have written Travel Policies and Procedures?				
4. Are travel expenditures appropriately supported, within Grant guidelines and in the approved budget?				
5. Are mileage reimbursements supported by a mileage log or similar documentation?				
Comments				

Special Conditions	YES	NO	NA
✓ This Sub-Award is subject to the current Nebraska Homeland Security Grant Program (HSGP) Grant Instructions, the Federal Grant Award, and to the Grant Guidance imposed upon NEMA by DHS. The Nebraska Grant Instructions are incorporated by reference into this Sub-Award together with the Special Conditions.			
1. Were the original Special Conditions signed by the Sub-Recipient on the *Sub-Recipient Agreement* (SRA)			
2. Does the Sub-Recipient still understand and agree to comply with all of the Special Conditions of this Grant?			

Single Audit Review *If a yes is answered for either questions 1 or 2, then comment on the issues noted from the audit and how this will be addressed during the onsite review:*	YES	NO	NA
✓ Prior to going onsite for the review, obtain a copy of the latest management letter from the most recent audit either through the Auditor for the State or from the sub-recipient.			
1. Was the Major Programs' Compliance Opinion in the Summary of Auditor's Results in the Schedule of Findings qualified?			
2. Were there any findings and/or questioned costs for federal awards in the Schedule of Findings? ⊙ Were any other operational issues such as the handling of assets, lack of policies and procedures, contract non-compliance, etc., which would impact Federal dollars received?			
3. Were past audit findings and/or questioned costs for federal awards satisfactorily resolved?			
4. Was any control issue identified which would impact the processing of Federal grant dollars (i.e.; control weaknesses)?			
Comments			