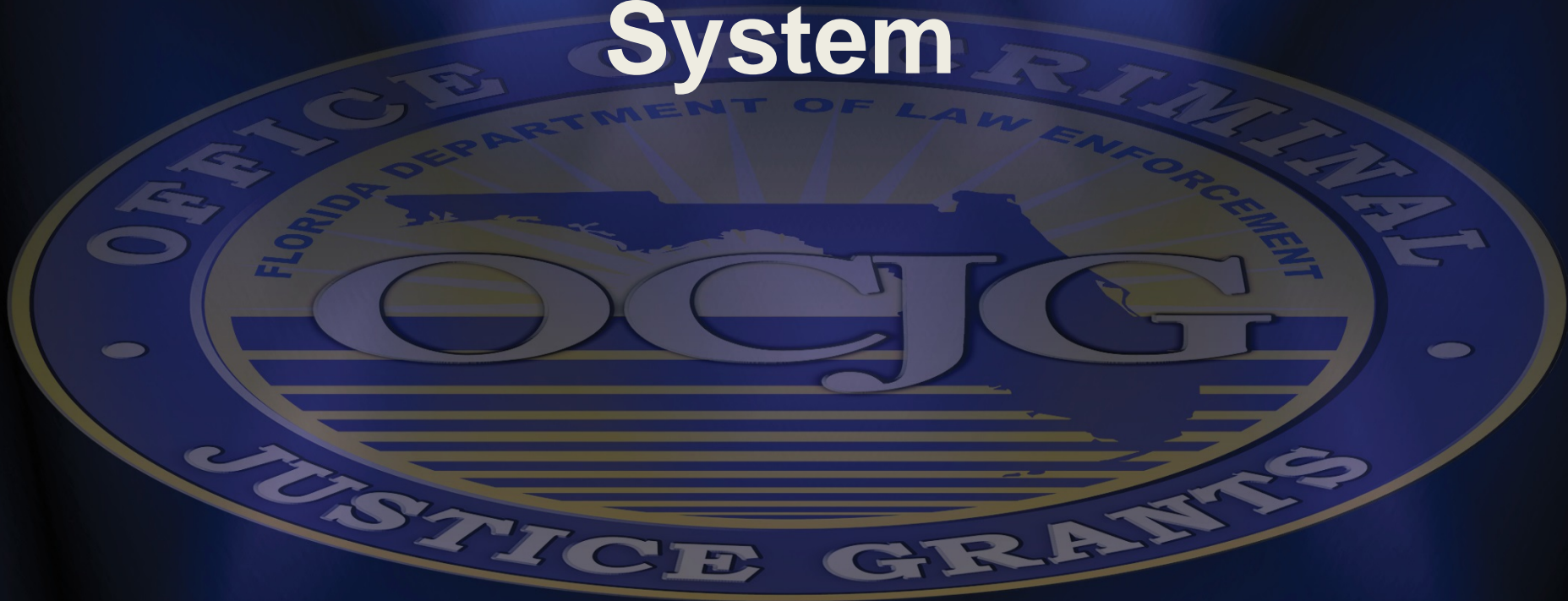


Florida Department of Law Enforcement  
2018 CJIS Annual Training Symposium

# Managing Your Subaward and Reporting in FDLE's Grant System



# Agenda

**Section I: Accepting the Subaward**

**Section II: Grant Adjustment Notices**

**Section III: Performance Reporting**

**Section IV: Financial Reporting**

**Section V: Additional Reporting**

**Section VI: Closeout**

# Section I

A person wearing a grey suit and a white shirt is holding a white document. The document has the word 'AGREEMENT' printed at the top. The person's right hand is holding a black pen over the document. The background is a light blue gradient.

## Accepting the Subaward

# Award Documents

**Award  
Letter**

**Subaward  
Certificate**

**Certificate of  
Acceptance (COA)**

**Special/Standard  
Conditions**

**Attestations &  
Certifications**

**Subaward  
Agreement**



# Certificate of Acceptance (COA)

**Upon receipt of the award documents, the subrecipient chief official should:**

- 
- Review final approved award
  - Review all special conditions
  - Review all standard conditions
  - Sign and return the COA
  - Sign and return attestations

## Section II



# Grant Adjustment Notices (GANs)

**Subaward adjustments are required for substantive changes, such as:**



**Scope  
Changes**



**Budget  
Changes**



**Project  
Period  
Changes**



**Project  
Director  
Changes**

**All substantive changes require prior authorization from FDLE.**

## Section III

# Performance Reporting





# Subaward Performance Reporting

## SIMON Performance Section

**Federal Purpose Area**

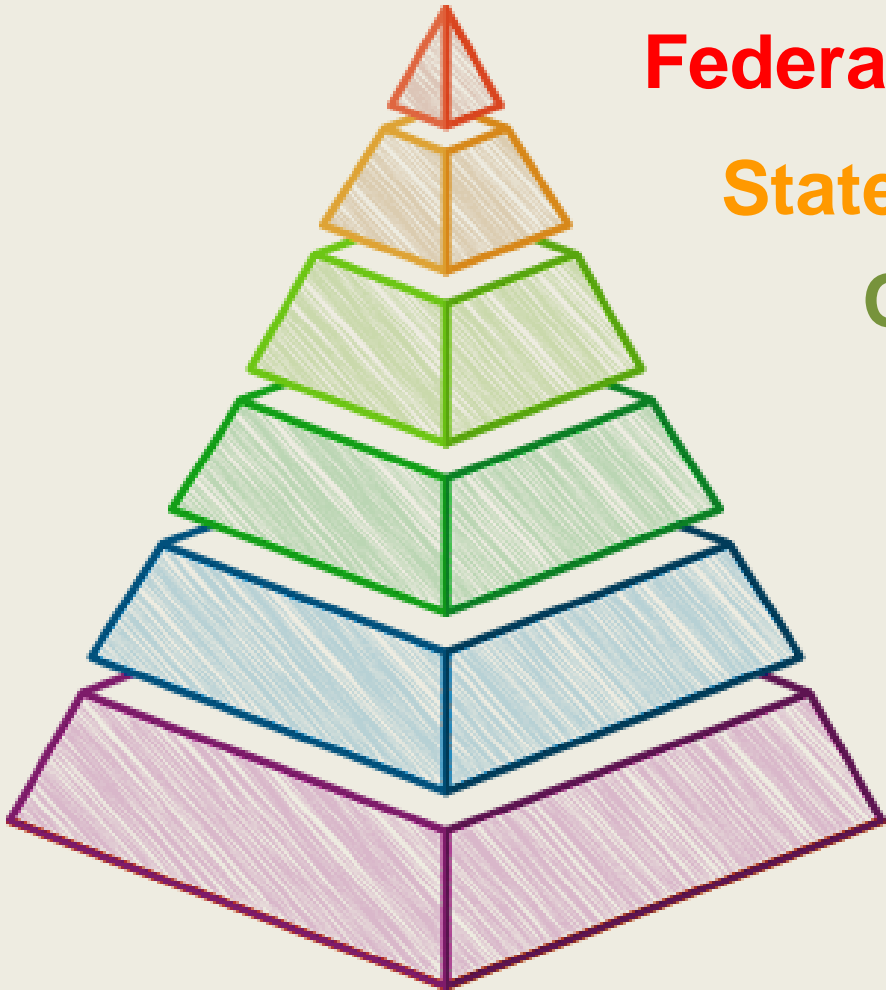
**State Purpose Areas**

**Objectives**

**Measures**

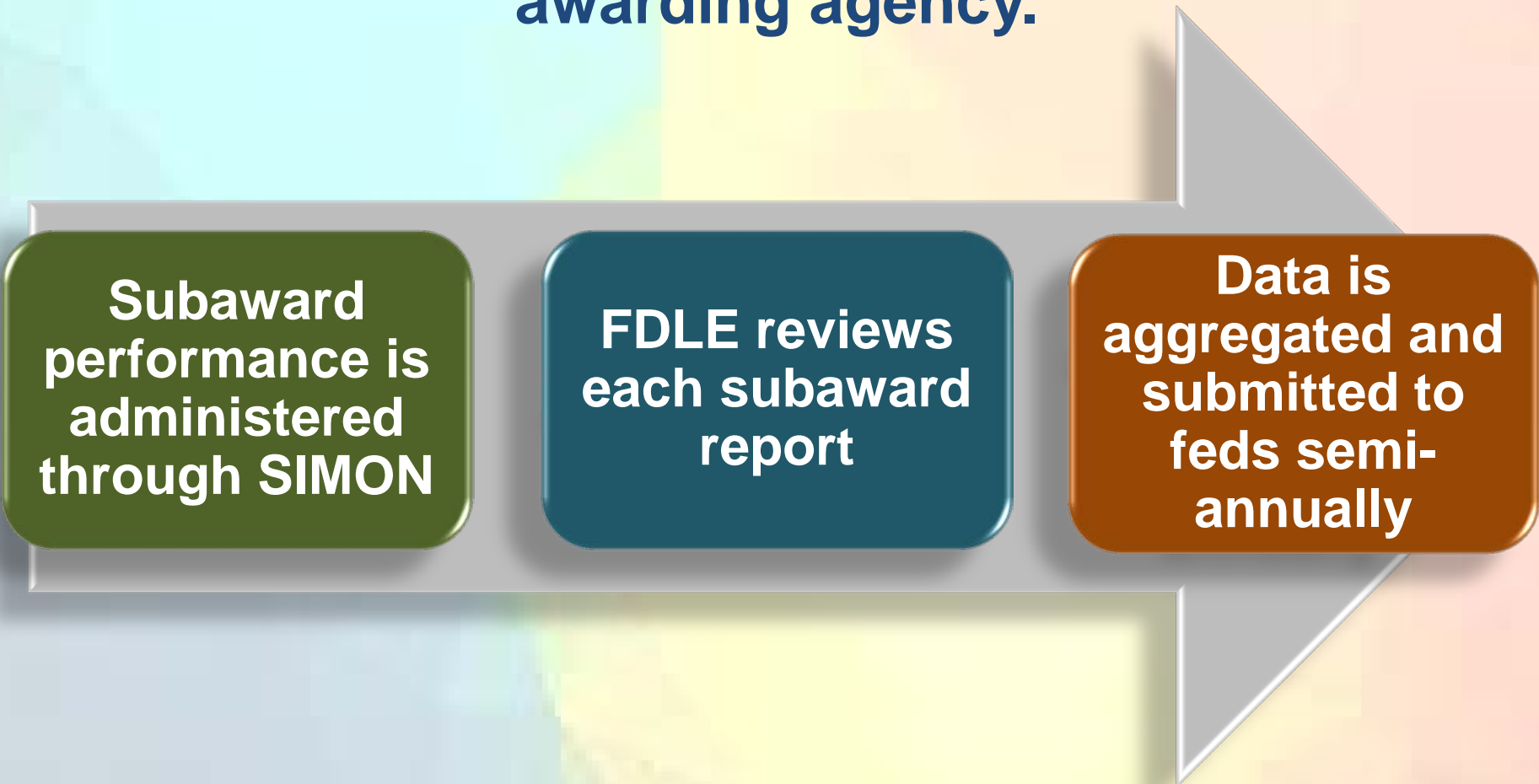
**Goals**

**Data**



# Performance Reporting Process

**FDLE collects and reports project-specific performance measures and data to the federal awarding agency.**



**Subaward performance is administered through SIMON**

**FDLE reviews each subaward report**

**Data is aggregated and submitted to feds semi-annually**

# PMT Performance Reporting

**For JAG, RSAT and PREA data is reported to BJA's PMT on a quarterly basis.**

**Subaward  
Performance  
in SIMON**

**FDLE  
reviews  
report**

**FDLE inputs  
data into  
PMT**

**Data is  
aggregated  
and  
submitted to  
feds semi-  
annually**

# Performance Reporting Requirements

- **Provided on a monthly or quarterly basis**
- **Past due fifteen (15) days after the end of each reporting period**
- **Corresponds to deliverables and expenditures during the same reporting period**
- **Prompts subrecipients to review and assess the project's progress**

# Performance Reporting Content

## Accomplishments

- What was achieved for each goal;
- Is project on schedule according to approved timeline; and
- What work is planned for the next reporting period?

# Performance Reporting Content

## Products/Services

- What deliverables are in progress during the reporting period?
- What deliverables were completed during the reporting period?





# Performance Reporting Content

## Impacts

- Each task's impact on the goals of the project;
- Project impact on improving the criminal justice system or goals of the overall grant program;
- Are there any success stories to report; and
- Have any best practices emerged during the reporting period and how/when will they be implemented?

# Performance Reporting Content

## Changes or Problems

- Advise of any issues, delays, or potential changes to the approved deliverables, scope, budget, or timeline; and/or
- Request technical assistance

# **JAG Specific Performance Requirements**

## **Law Enforcement / JAG Training Metrics**

**Any law enforcement agency receiving JAG funds must submit quarterly accountability metrics data related to training on:**

- **Use of force**
- **Racial and ethnic bias**
- **De-escalation of conflict**
- **Constructive engagement**

# JAG Specific Performance Requirements

## Questionnaires for Subawards of \$25,000+

- Completed questionnaires are emailed to the grant manager
- Specific to each purpose area.



### Florida Department of Law Enforcement Office of Criminal Justice Grants

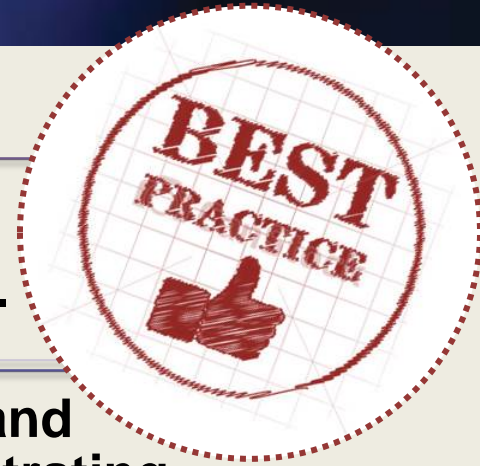
Post Office Box 1489 Tallahassee, Florida 32302-1489 (850) 617-1250 [criminaljustice@fdle.state.fl.us](mailto:criminaljustice@fdle.state.fl.us)

#### Law Enforcement/Task Force Section Questionnaire

Subgrant Number: \_\_\_\_\_ Reporting Period: \_\_\_\_\_

How would you rate the following partners based on this statement: "This partner is actively involved in the program." Please rate your partners on a scale of 1–5 as indicated below. If you have multiple partners in a category, please rate them as a whole. If a partner fits in more than one category, please rate it in the one category that fits the best. Please do not rate yourself.	NA	Strongly Disagree	Disagree	Neither agree nor disagree	Agree	Strongly Agree
<i>This partner is actively involved in the program</i>	NA	1	2	3	4	5
State/tribal leadership (e.g., governor's office)						
Local leadership (e.g., mayor's office)						
Federal law enforcement agencies						
State law enforcement agencies						
Local law enforcement agencies						
Victim services						
Pretrial service organizations						
U.S. Attorney's Office						
Prosecution						
Public defender/indigent defense						
Courts						
Community corrections (probation/parole)						
Corrections						
Health care providers						
Mental health care providers						
Substance abuse treatment providers						

# Subaward Performance Best Practices



## Read Carefully

Read questions thoroughly. Some questions require a specific response.

## Be Clear

Responding to the objectives clearly and comprehensively is critical to demonstrating accurate project performance.

## Correct Errors

If you see an error after you submit a report, contact your grant manager to have it returned for editing.

## Lock It

Always lock the transaction for editing. If you fail to do so, your responses will not be saved.

**Remember, these reports are designed to show the implementation, progress and results of the grant funded project.**

# SIMON Performance Best Practices

## Example #1



Performance Report Narrative	
EXAMPLE	BETTER EXAMPLE
No activity during the reporting period.	During the reporting period, Elm County received and signed the award documents. However, procurement for the items has not begun as we are awaiting acceptance of the award at our County Commission meeting on January 15th.



# SIMON Performance Best Practices

## Example #2



Performance Report Narrative	
EXAMPLE	BETTER EXAMPLE
Elm County purchased equipment.	During the reporting period, Elm County purchased, received, and inventoried 36 ballistic vests for our sworn officers. We are planning to have them assigned and deployed by the next reporting period.

# SIMON Performance Best Practices

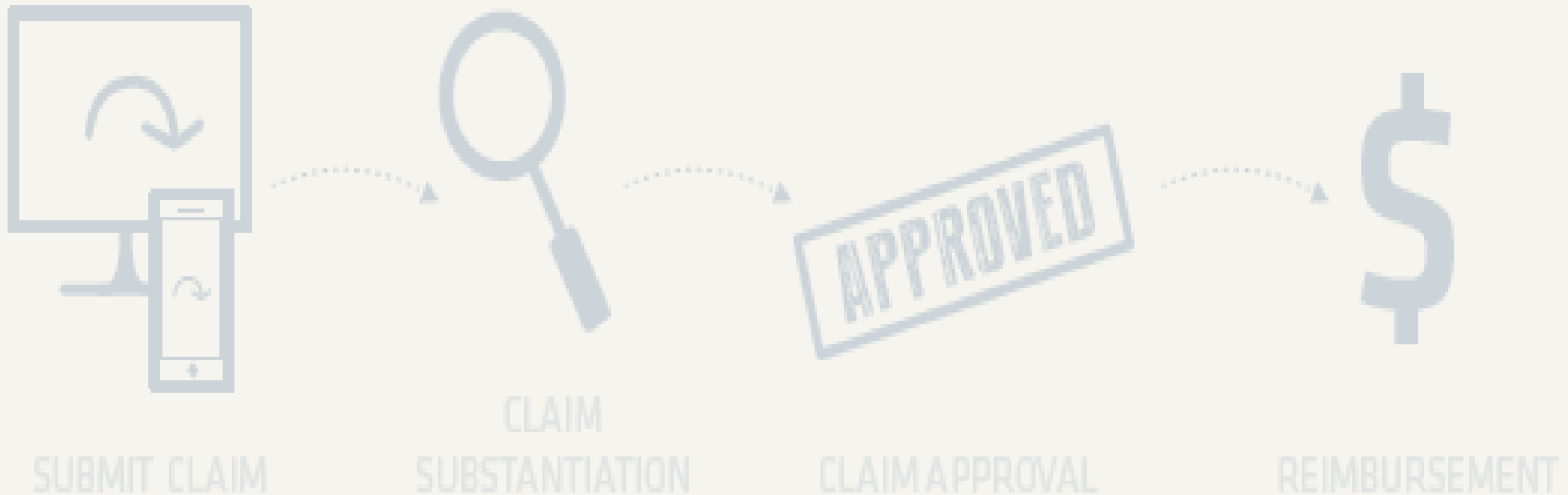
## Example #3



Performance Report Narrative	
EXAMPLE	BETTER EXAMPLE
Elm County provided case management services.	During the reporting period, Elm County performed 36 assessments on new clients, provided a total of 82 individual counseling sessions, 47 group counseling sessions, and provided medication management for 78 program participants.

## Section III

# Financial Reporting



# Financial Reporting Process

**FDLE disburses grant funds upon receipt of a complete and accurate expenditure report and/or cash advance request.**



**Discrepancies or requests for additional information may delay disbursements.**

# Financial System Requirements

**Recipients and subrecipients are required to have an adequate accounting system with the following capabilities:**



**Internal Control**



**Allowable Costs**



**Budget Control**

# Financial System Requirements



**Cash Management**



**Subrecipient  
Monitoring & Support**



**Fund and Account  
Structure for Tracking**



**Source Documentation**



# Subaward Financial Reporting

- Financial reports are provided on a monthly or quarterly basis.
- Reports are past due 30 days after the end of each reporting period.
- All project expenditures for reimbursement of approved costs shall be submitted on the Project Expenditure Report (PER) form in SIMON.
- PERs shall be submitted in sufficient detail for proper pre-audit and post-audit review.

# Subaward Financial Reporting

- PERs must include actual, exact amounts
- Reports must be submitted even when no reimbursement is being requested.
- If the subaward period is extended, additional PERs will be required
- Prior to processing the “final” PER, subrecipient must:
  - Submit all outstanding project reports
  - Satisfy all special conditions
  - Provide relevant supporting documentation for review

# Financial Reporting Best Practices

## Salaries and Benefits

The “Type of Work Performed on Project” entry must include:

- Brief description of work performed
- Date range for work performed
- Date paid
- Rate of pay

Salaries and Benefits Description Field	
EXAMPLE	BETTER EXAMPLE
Road Patrol in high crime areas.	Road patrol in high crime areas. Dates of Service: 4/1/17-4/14/17 Date Paid: 4/21/17 Pay rate: \$23.50/hour

# Financial Reporting Best Practices

## Contractual Services

The “Description of Services Provided” entry must include:

- Brief description of work performed
- Date range for work performed
- Rate of pay
- Number of units and rate per unit (if unit costs)

Contractual Services Description Field	
EXAMPLE	BETTER EXAMPLE
<u>Contracted Rate:</u> October 2016- IT consulting	<u>Contracted Rate:</u> October 2016- 165 hours of IT consulting for SIMON @ \$65/hour.
<u>Unit Cost:</u> October 2016- Individual Counseling October 2016- Group Counseling	<u>Unit Cost:</u> October 2016- 65 units of Individual Counseling @ \$60/unit October 2016- 15 units of Group Counseling @ \$25 unit

# Financial Reporting Best Practices

## Expenses/OCO

The “Description” entry must include:

- One cost element per line item (if multiple – see example below)
- Quantity of product
- Description of item purchased
- Cost per item

Expense/OCO Description Field	
EXAMPLE	BETTER EXAMPLE
<u>One Per Line Item</u>	<u>One Per Line Item</u>
Active Shooter Vests	12 - Active Shooter Vests @ \$850 each = \$10,200
<u>Multiple Per Line Item</u>	<u>Multiple Per Line Item</u>
Computer, monitors, and printer.	Computer (1 @ \$650), monitors (2 @ \$150), and printer (1 @ \$80) and Shipping (\$18.99) = \$1,048.99

# Subaward Additional Reporting: Cash Advances

**Advance funding may be provided upon request.**



**Cash advance request, with detailed justification, must be submitted in SIMON.**



**A purchase order must be submitted to the Grant Manager prior to cash advance approval.**



**Subrecipients should be aware of cash-on-hand requirements as it relates to advance payments**



# Subaward Additional Reporting: Refunds

## Refunds Are Required When:

**Cash-on-hand from a prior cash advance is greater than the total expenditures at the end of the grant period**

**Program Generated Income (PGI) is not fully expended at the end of the federal award period**










**A cost is determined to be unallowable after reimbursement**

# Subaward Additional Reporting: PGI

**Program Generated Income (PGI)** is income earned as a direct result of federal award activities performed during the award period.

- Subrecipients must report PGI earned during the grant period based upon the percentage of federal investment in the project/program.
- Subrecipients must obtain budget approval prior to expending funds.
- Subrecipients must submit PGI expenditure reports on a quarterly basis. A \$0.00 report is required if no PGI expenditures are being made.
- Failure to expend reported PGI by the end of the federal award period will result in a refund of PGI dollars to DOJ.

# Section V: Subaward Additional Reporting

Program Generated Income (PGI)			
PGI		NOT PGI	
	Fees (incl. drug testing)		Rebates
	Services		Credits
	Use of rental or personal property		Discounts
	License fees		
	Royalties on patents and copyrights		
	Assets, seizures, and forfeitures		

# Section VI



# Subaward Closeout – Financial

**Upon closeout of the subaward agreement, the subrecipient should complete the following steps:**

- **Verify funds have been properly accounted for**
- **Ensure all financial reports have been approved by FDLE**
- **Review all expenditures for disallowed costs**

# Subaward Closeout – Financial

- **De-obligate unexpended funds via GAN**
- **Verify all approved disbursements have been transferred via EFT or check**
- **Submit the Financial Closeout Audit in SIMON (Chief Financial Officer or Designee)**
- **Ensure all information is available for annual audit requirement**



# Subaward Closeout – Programmatic

Upon closeout of the subaward agreement, the subrecipient should complete the following steps:

- Determine if all goals and objectives were met. If not, the final performance report should detail why.
- Verify all deliverables and services are complete and accepted by FDLE.
- Ensure the subaward agreement file is complete.





# Contact Information

**Office of Criminal Justice Grants**  
**(850)-617-1250**

[CriminalJustice@fdle.state.fl.us](mailto:CriminalJustice@fdle.state.fl.us)

<http://www.fdle.state.fl.us/Grants/Home.aspx>

