

Virtual Presentation



Policies and Procedures under the Uniform Guidance

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*Prepared for
Governor's Office of Planning and Research
State of California*



OPR Federal Assistance



The screenshot shows the homepage of the Governor's Office of Planning and Research (opr.ca.gov). The navigation menu includes links for CEQA & State Clearinghouse, Planning & Land Use, Climate & Resilience, Economic Development, and Long-Range Research. The main content area features several informational cards: State Clearinghouse, Document Submission, California Environmental Quality Act (CEQA), Technical Advisories, Federal Assistance (highlighted with a red box), CEQA Updates, California Jobs (AB 900), and CEQA & Climate Change. Below the cards, there is a section titled 'ON THIS PAGE:' with buttons for 'What We Do', 'Announcements', 'Tools and Resources', and 'Initiatives'. The URL at the bottom of the browser window is https://opr.ca.gov/clearinghouse/ceqa/federal-grants/.

with a focus on land use and community development, climate risk and resilience, and high road economic development.

ON THIS PAGE:

What We Do

Announcements

Tools and Resources

Initiatives

https://opr.ca.gov/clearinghouse/ceqa/federal-grants/

Applying for Federal Grants



A screenshot of a web browser displaying the website for the Governor's Office of Planning and Research (OPR). The browser's address bar shows the URL: https://opr.ca.gov/clearinghouse/ceqa/federal-grants/. The website has a dark red header with navigation links: "About OPR", "Meetings", "Publications", "Partners", "E-Lists", and "Settings". Below the header is a search bar with the text "Search this website". A secondary navigation bar contains links for "CEQA & State Clearinghouse", "Planning & Land Use", "Climate & Resilience", "Economic Development", and "Long-Range Research". The main content area features a large heading "Review of Federal Programs". Below this heading is a paragraph of text explaining the State Clearinghouse's role. A second paragraph states that the SCH does not administer grant programs. At the bottom of the main content area, there are three icons with text: a red-bordered icon for "Applying for Federal Grants", a document icon for "Federal Grant Resources", and an envelope icon for "Federal Grants E-List". The footer contains links for "Back to Top", "Conditions of Use", "Privacy Policy", "Accessibility", and "Contact Us", along with social media icons and a copyright notice: "Copyright © 2021 State of California".

Applying for Federal Grants



← → ↻ https://cfda.opr.ca.gov/#/

CA.gov Contact Us Settings

Intergovernmental Review of Federal Programs

OPR Home Submissions Registration Login

Home

The State Clearinghouse (SCH) serves as the state's Single Point of Contact for the submission of Federal assistance applications pursuant to [Presidential Executive Order No. 12372](#) and [SAM Section 0912](#). With the signing of [Assembly Bill 1348](#) the State Clearinghouse is responsible for reporting on all federal grants applied for and received in California regardless if they fall under Executive Order 12372. We have developed the new on-line database to assist with that reporting.

These applications must be provided to the SCH, which in turn publishes this information for review by State and local elected officials. The SCH does not administer grant programs or offer any grant funding. Please visit [Grants.gov](#) for funding opportunities.

Federal Assistance Application

To apply for a federal assistance program, please upload a copy of your application cover form (Standard Form 424) to the SCH. DO NOT send your full application package or any other supplemental information.

In the appropriate box on Form 424, mark that the federal assistance application was made available for state review under the Executive Order 12372 process before submitting your federal assistance application to the federal funding agency.

*** Organization Name**

*** Email Address**

*** Catalogue of Federal Domestic Assistance (CFDA)**

Federal Grant Resources



A screenshot of a web browser displaying the URL https://opr.ca.gov/clearinghouse/ceqa/federal-grants/. The page header includes the OPR logo, navigation links (About OPR, Meetings, Publications, Partners, E-Lists, Settings), and a search bar. Below the header is a navigation menu with categories: CEQA & State Clearinghouse, Planning & Land Use, Climate & Resilience, Economic Development, and Long-Range Research. The main content area features the title "Review of Federal Programs" and two paragraphs of text. The first paragraph discusses the State Clearinghouse (SCH) as the state's Single Point of Contact for federal assistance applications, citing Presidential Executive Order No. 12372 and Assembly Bill No. 1348. The second paragraph states that the SCH does not administer grant programs and directs users to grants.gov and beta.sam.gov. Below the text are three icons: a classical building for "Applying for Federal Grants", a document for "Federal Grant Resources" (highlighted with a red border), and an envelope for "Federal Grants E-List". The footer contains links for "Back to Top", "Conditions of Use", "Privacy Policy", "Accessibility", and "Contact Us", along with social media icons and a copyright notice for 2021 State of California.

Federal Grants E-List



A screenshot of a web browser displaying the website for the Governor's Office of Planning and Research. The browser's address bar shows the URL: https://opr.ca.gov/clearinghouse/ceqa/federal-grants/. The website header is dark red with the OPR logo and navigation links: About OPR, Meetings, Publications, Partners, E-Lists, and Settings. Below the header is a search bar and a navigation menu with categories: CEQA & State Clearinghouse, Planning & Land Use, Climate & Resilience, Economic Development, and Long-Range Research. The main content area features a large heading "Review of Federal Programs" followed by two paragraphs of text. The first paragraph discusses the State Clearinghouse (SCH) as the state's Single Point of Contact for federal assistance applications, citing Presidential Executive Order No. 12372, Assembly Bill No. 1348, and SAM Section 0912. The second paragraph states that the SCH does not administer grant programs and directs users to grants.gov and beta.sam.gov. Below the text is a horizontal row of three icons with corresponding text: a classical building icon for "Applying for Federal Grants", a document icon for "Federal Grant Resources", and an envelope icon for "Federal Grants E-List". The "Federal Grants E-List" link is highlighted with a red rectangular border. At the bottom of the page is a dark footer with links for "Back to Top", "Conditions of Use", "Privacy Policy", "Accessibility", and "Contact Us", along with social media icons for Twitter, YouTube, and Email. The copyright notice "Copyright © 2021 State of California" is also present.

Policies & Procedures

Learning Objectives

Policies & Procedures

Learning Objectives

-  Raise awareness about uniform guidance provisions that require written policies and procedures.
-  Identify other areas that may need updates.
-  Increase skills about writing policies and procedures.
-  Establish local processes for updates.

Policies & Procedures

A Few Words

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A Few Words

The uniform guidance requires nonfederal entities to have written policies and procedures.

Policies & Procedures

A Few Words

Written policies and procedures give nonfederal entities a viable defense in case of a governmental investigation, providing “reasonable assurance” to an auditor that the recipient is making a good faith effort to comply with requirements.

Policies & Procedures

A Few Words

Written policies and procedures provide flexibility. The uniform guidance indicates what must be done, but not how.

Written policies and procedures allow an organization to define the “how,” documented in writing.

Policies & Procedures

A Few Words

Written policies and procedures are also one of the best ways to improve an organization's internal controls, minimizing the likelihood of waste, fraud, and abuse.

Policies & Procedures

A Few Words

While many nonfederal entities have written policies and procedures in place, there are likely updates to be addressed for the uniform guidance, particularly since its revision.

Learning Objective #1

Key Provisions

LO1: Key Provisions

Where To Start?

-  Existing grant policies and procedures need review:
 -  Some will require updates.
 -  Some may remain as written.
 -  Some may need to be retired/canceled.
 -  Some will be new to be created.

LO1: Key Provisions

Strategies

-  Identify the policies and procedures required by the uniform guidance.
-  Review other existing local policies and procedures for updates, changes.
-  Consider new policies and procedures.

LO1: Key Provisions

Uniform Guidance Provisions

- 🏛️ Internal controls.
- 🏛️ Travel.
- 🏛️ Financial management.
- 🏛️ Personnel (time & effort).
- 🏛️ Procurement.
- 🏛️ Report certification.



LO1: Key Provisions

Internal Controls (§ 200.303)

-  COSO model of internal control.
-  GAO Green Book model.
-  Uniform guidance focus on internal control.
-  Internal control affects all policies & procedures.
 -  Stewardship of federal funds.
 -  Responsible personnel for review and approval.
 -  Risk assessments.
 -  Monitoring.

LO1: Key Provisions

Travel (§ 200.474)

 Travel costs may be charged as actual, per diem, or a combination.

 Consistent for entire trip.

 Supporting documents.

LO1: Key Provisions

Travel (§ 200.474)

- 🏛️ Competing priorities (local vs federal).
 - 🏛️ Local rate higher than federal?
 - 🏛️ Local rate lower than federal?
 - 🏛️ Best practice: Use most restrictive requirement.



LO1: Key Provisions

Travel (§ 200.474)

 Family-friendly policies.

 Overnight dependent care costs.

 Must be consistent with local written travel policy and procedures.

LO1: Key Provisions

Financial Management (§ 200.302)

 Local financial management system must identify federal awards by:

-  Assistance listing (CFDA) number.
-  FAIN and year.
-  Name of awarding agency.
-  Name of pass-through (as appropriate).
-  Any upcoming data standards/requirements.

LO1: Key Provisions

Financial Management (§ 200.302)

 Written policies must also cover allowability of costs and cost principles:

 Subpart E: 2 CFR 200.

 Hospital: 45 CFR 75.

 FAR: 48 CFR 31.2.

LO1: Key Provisions

Personnel, Time & Effort (§ 200.430(i))

 Does hiring of grant staff confirm to HR policies and Equal Employment Opportunity (EEO)?

 Considerations for reporting:

-  Document for 100 percent of time.
-  Cost sharing/matching requirements.
-  Hours or percentages.

LO1: Key Provisions

Procurement (§ 200.317-.327)

-  Existing written policies must be updated.
-  New Buy American provision.
-  Free and open competition (200.319).
-  Methods of procurement (200.320).
 -  New procurement thresholds.
 -  Informal and formal methods of procurement.

LO1: Key Provisions

Report Certification (§ 200.415)

- 🏛️ Authorized organizational representative.
- 🏛️ Certification includes personal responsibility.
- 🏛️ Policy/procedure for review and signature.



Learning Objective #2

Other Areas To Update

LO2: Other Areas

Risk Assessments (§ 200.205, .207, .212, App XII)

 Higher the risk, greater likelihood of waste, fraud and abuse.

 Policy could include:

 Indicators of risk, risk assessment matrix.

 Monitoring pre- and post-award.

 Correction of deficiencies.

 Expectations of partners, contractors.

 Determinations - denial of award, posting in FAPIIS.

LO2: Other Areas

Payment (§ 200.305)

 Cash Management and Improvement Act (CMIA).

 Policy could include:

-  Minimize time between fund request and disbursement.
-  Advance payments.
-  Accountability.

LO2: Procurement Provisions

Financial and Program Reporting (§ 200.328, .329)



Look for any upcoming changes to financial and progress report formats due to: (1) transition from DUNS# to UEI# April 2022, and (2) standard data elements for grant reporting as a result of the GREAT Act.

LO2: Other Areas

Closeout (§ 200.344)

-  Closeout begins at the end of the Period of Performance (PoP).
-  Closeout no longer waits for receipt of final reports.
 -  Close with information available.
 -  Report recipient to FAPIIS as a material failure to comply with award terms and conditions.

LO2: Other Areas

Prior Approvals (§ 200.407)

-  List when prior approval is necessary.
-  Procedure could include:
 -  Technical assistance to raise awareness.
 -  What to do if prior approval was skipped.
 -  When retroactive approval may/may not be appropriate.

LO2: Other Areas

Indirect Costs (§ 200.414, App III-VII)

-  Acceptance of negotiated rate.
-  *De minimis* rate.
-  Pass-through responsibilities.

LO2: Other Areas

Cooperative Audit Resolution (§ 200.513)

 Alternative to address audit disputes.

 Policy could include:

 Timeline for completion.

 Signed agreement to resolve.

 Compromise.

 AGA free booklet:

 <https://www.agacgfm.org/AGA/Intergovernmental/documents/CAROlguide.pdf>

Learning Objective #3

Writing Policies and Procedures With Templates

L03: Writing Templates



A Policy

- 🏛️ Broad-stated guidance.
- 🏛️ Guiding principles.
- 🏛️ Developed by leadership.
- 🏛️ Used for long-term goals.

LO3: Writing Templates

Policy Example: Payments and Drawdowns

-  Are requests made within required timeframes?
-  Does the organization hold funds for an extended period of time?
-  Is the organization in compliance with CMIA?
-  Is the organization in compliance with uniform guidance § 200.305?

LO3: Writing Templates

Policy Template

I. Purpose

- a. Define why the policy is being written.
- b. Example:

“Advance Payments: To provide better management and use of funds, and to comply with federal requirements.”

LO3: Writing Templates

Policy Template

II. Policy

- a. Provide a broad statement or description of the policy.
- b. Example:

“Advance Payments: The organization will minimize the timeframe between an advance payment or draw-down request and meeting payment obligations. The organization will make draw-downs within timeframes that eliminate excessive holding times of federal funds.”

LO3: Writing Templates

Policy Template

III. Authority

- a. Include the organization's authority and/or include the federal citation.
- b. Example:

“Advance Payments: Any organizational statement about sound financial management and/or uniform guidance provision § 200.305.”

LO3: Writing Templates

Policy Template

IV. Signature, Effective Date.

L03: Writing Templates



Procedures

- 🏛️ Step-by-step instructions.
- 🏛️ Start and end points.
- 🏛️ Work instructions.
- 🏛️ Generally requires approvals.

LO3: Writing Templates

Procedure Example: Advance Payments

Step-by-step instructions:

-  Who initiates the advance payment?
-  Who is authorized?
-  Who performs the procedure?
-  What is needed to support the request?
-  When would a request be appropriate?
-  When would a request be inappropriate?
-  When is analysis needed regarding cash?
-  When should the request be made (date)?
-  When is a response expected?

LO3: Writing Templates

Procedure Example: Travel

Step-by-step instructions:

-  What is required to pay travel?
-  When will reimbursement be made?
-  What is payment based on – actuals, per diem?
-  What supporting documents are needed?
-  When and how are requests submitted?
-  Who authorizes travel requests?
-  What happens if local rates differ from federal rates?

LO3: Writing Templates

Procedures Template

I. Purpose

- a. Define why the procedure is being written.
- b. Example:

“Advance Payment: “The purpose of this procedure is to describe the steps needed to complete an advance payment or draw-down request. It supports the Advance Payment policy (number/date) and aligns with federal regulations.”

LO3: Writing Templates

Procedures Template

II. Authority

- a. Include the organization's authority (its policy) and/or insert the federal citation.
- b. Example:

“Advance Payment: Refer to the Advance Payment policy (number/date), based on the uniform guidance (§ 200.305).”

LO3: Writing Templates

Procedures Template

III. Staff Responsibilities

- a. Identify what staff is involved and who is responsible for specific actions.
- b. Example:

“Advance Payment: Project Director, Director of Accounting, Subrecipient Project Director, Federal Program Officer, etc.”

LO3: Writing Templates

Procedures Template

IV. Definitions

- a. Define the terms used in the procedures.
- b. Example:

“Advance Payment: Advance payment request, draw-down request, letter of credit, reimbursement request....”

LO3: Writing Templates

Procedures Template

V. Procedure

- a. Provide step-by-step instructions for staff.
- b. Example:

“Advance Payment: The Project Director will notify the Director of Accounting that a subrecipient requests an advance payment. The Director of Accounting will verify that the subrecipient is eligible for advance payment (risk assessment), and will obtain prior approval from the federal agency. After federal approval....”

LO3: Writing Templates

Procedures Template

VI. Reports

- a. Identify if reports are required, when they are due, and include standard data elements.
- b. Example:

“Advance Payment: A report may (or may not) be applicable, or, a quarterly report is required to correlate the expenditure of funds and performance outcomes associated with the advance payment.”

LO3: Writing Templates

Procedures Template

VII. Supersession (replacement) or Cancellation

- a. Identify whether this is a replacement procedure or a cancellation of a prior procedure.
- b. Example:

“Advance Payment: This advance payment procedure updates and replaces the prior procedure... number...dated... to incorporate changes that resulted from the uniform guidance, effective Dec. 26, 2014 and updated...”

LO3: Writing Templates

Procedures Template

VIII. Maintenance

- a. Identify the organizational unit/responsible staff who developed the procedure, when it would be updated (annually, for example), effective date, and how it would be communicated to the organization.

LO3: Writing Templates

Procedures Template

IX. Signature, Effective Date

- a. Provide an approval box or signature line.
- b. Provide the name and title of approving official.
- c. Provide date approved, effective date, retirement date (as appropriate).

LO3: Writing Templates

Procedures Template

- X. Distribution List
 - a. Internal.
 - b. External (as appropriate).

L A N G U A G E

Learning Objective #4

Process To Update

LO4: Process to Update

What To Update?



- 🏛️ Last date procedure was updated.
- 🏛️ Procedure with most impact.
- 🏛️ Pending awards that need procedures.
- 🏛️ Audit findings associated with a procedure.
- 🏛️ Changes in staff that affect approvals.
- 🏛️ Anything new (remove old citations).

LO4: Process to Update

What To Update?



- 🏛️ Requirement by a specific date.
- 🏛️ New legal responsibilities.
- 🏛️ Funding agency requirement.
- 🏛️ **Change in federal regulations.**
- 🏛️ Change in state/local regulations.
- 🏛️ Change in internal activities.

LO4: Process to Update

Steps To Consider

- 🏛️ Identify the need for the policy/procedure.
- 🏛️ Determine if new, an update, a cancelation.
- 🏛️ Determine if major or minor changes are needed.
- 🏛️ Create a schedule for updates, revisions.
- 🏛️ Draft the policy/procedure.
- 🏛️ Review.
- 🏛️ Approve and sign.
- 🏛️ Distribute.

LO4: Process to Update

Other Considerations

- 🏛️ Communication of new or updated policy/procedure.
- 🏛️ Training of staff.
- 🏛️ Instructions:
 - 🏛️ Filing in handbook.
 - 🏛️ Filing digitally.
 - 🏛️ Website posts.

LO4: Process to Update

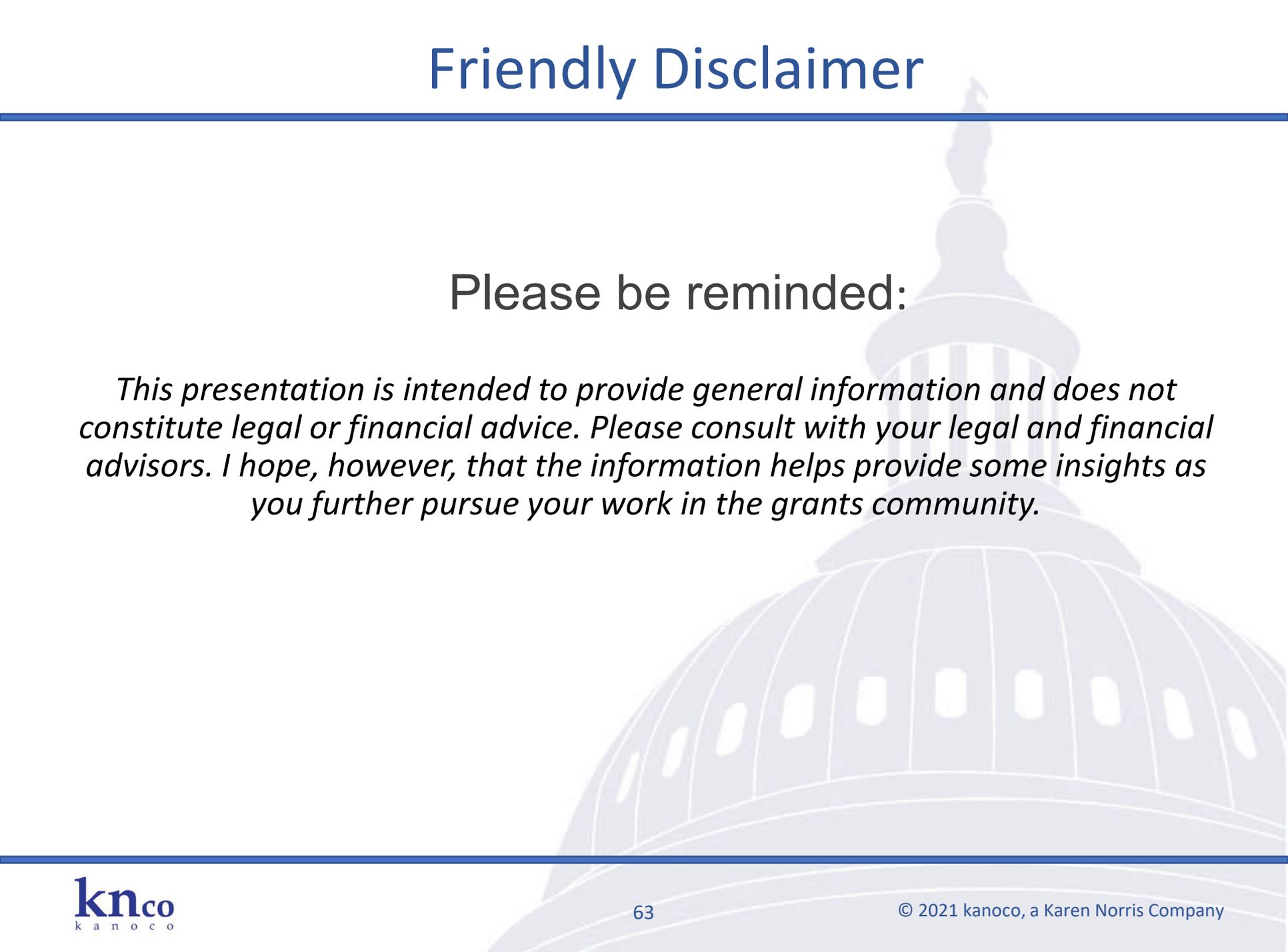
Summary

- 🏛️ Important to have written policies and procedures.
- 🏛️ Required for:
 - 🏛️ Stewardship of federal funds.
 - 🏛️ Internal control.
 - 🏛️ Addressing audit findings.
 - 🏛️ Maintaining currency with regulations.

Policies & Procedures

Q & A

Friendly Disclaimer



Please be reminded:

This presentation is intended to provide general information and does not constitute legal or financial advice. Please consult with your legal and financial advisors. I hope, however, that the information helps provide some insights as you further pursue your work in the grants community.

Contact Information

Prepared For



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