State of Wisconsin

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Grants Administrative Guide

OJA
OFFICE OF JUSTICE ASSISTANCE

OJA
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Building Safer Communities

This and other publications can be found at:

http://oja.state.wi.us

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General Information

Building Safer Communities!

The mission of Wisconsin's Office of Justice Assistance is to provide communities, state and local government agencies, and private nonprofit programs with effective financial resources, meaningful justice system planning data and information, and appropriate linkages to justice system programming in order to have a positive, long-term impact on Wisconsin's justice system while promoting the safety of its citizens. OJA administers grants in the following program areas:

- Homeland Security Program
- Juvenile Justice Grant Programs
- Violence Against Women Act (VAWA) Programs
- Wisconsin Justice Information Sharing (WIJIS)
- Criminal Justice Grant Programs

Goal of the Guide. OJA has prepared this guide in an attempt to provide recipients with basic information which will facilitate the efficient administration of a grant program. Circulars published by the Office of Management & Budget, the OJP Financial Guide, OJA policy memoranda, and other Federal and state regulations were used in preparing this guide.

Questions. An attempt has been made to provide all pertinent information while emphasizing simplicity. Questions not answered by the guide may be addressed to OJA. All requests for assistance should be addressed to:

Office of Justice Assistance
131 W. Wilson Street, Suite 610
Madison, WI 53702
(608) 266-3323
http://oja.state.wi.us

Resources

Federal Resources

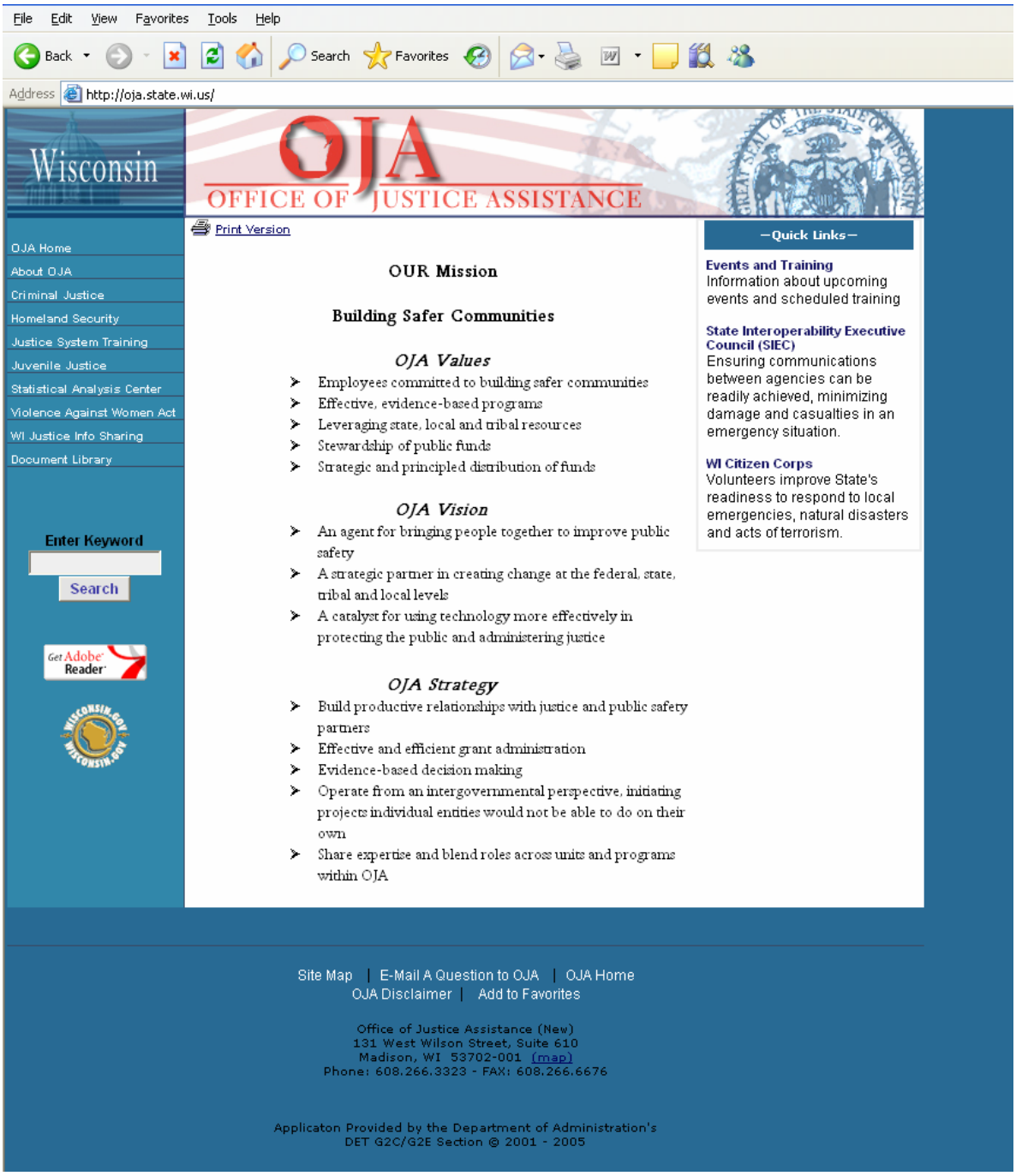
US Department of Justice/Office of Justice Programs Financial Guide This guide serves as a primary reference manual to assist award recipients in fulfilling their fiscal responsibility to safeguard grant funds and ensure funds are used for the purposes for which they were awarded. The guide should serve as a day-to-day management tool for OJP award recipients and may also be used by sub-recipients in administering their grant programs. The provisions of the guide apply to all grantor agency awards.

Code of Federal Regulations This is the codification of the general and permanent rules published in the Federal Register by the executive departments and agencies of the federal government. It is divided into fifty titles that represent broad areas subject to federal regulation.

OMB Circulars. Instructions or information issued by OMB to federal agencies.

Administrative Requirements:
OMB Circular A-102: Grants and Cooperative Agreements with State and Local Governments.
OMB Circular A-110: Uniform Administrative Requirements for Grants and Agreements With Institutions of Higher Education, Hospitals and Other Non-Profit Organizations (codified at 28 CFR Part 70).
Cost Principles:
OMB Circular A-21: Cost principles for Educational Institutions (codified at 28 CFR Part 66, by reference).
OMB Circular A-87: Cost Principles for State, Local, and Indian Tribal Governments (codified at 28 CFR Part 66, by reference).
OMB Circular A-122: Cost Principles for Non-Profit Organizations (codified at 28 CFR Part 66, by reference).
Audit Requirements:
OMB Circular A-133: Audits of States, Local Governments and Non-Profit Institutions (codified at 28 CFR Part 66 & Part 70).

OJA Website



OJA Document Library This section of our website is the source for financial documents, grant materials, applications, procedures or other types of documents or forms within OJA.

OJA Contact Email Addresses

Contact the OJA program areas listed below:

Criminal.Justice@oja.state.wi.us

Juvenile.Justice@oja.state.wi.us

Homeland.Security@oja.state.wi.us

Justice System Training Program

Violence.Against.Women.Act@oja.state.wi.us

WIJIS@oja.state.wi.us

For financial questions, use one of the following email addresses:

Grants.Management@oja.state.wi.us

Fiscal.Management@oja.state.wi.us

Conflicts of Interest

Personnel and other officials connected with agency funded programs shall adhere to the following requirements:

Advice. No official or employee of the state or unit of local government or of non-governmental recipients shall participate personally through decisions, approval, disapproval, recommendation, the rendering of advice, investigation, or otherwise in any proceeding, application, request for a ruling or other determination, contract, award, cooperative agreement, claim, controversy, or other particular matter in which award agency funds (including program income or other funds generated by federally funded activities) are used, where to his/her knowledge, he/she or his/her immediate family, partners, organization other than a public agency in which he/she is serving as an officer, director, trustee, partner, or employee or any person or organization with whom he /she is negotiating or has any arrangement concerning prospective employment has a financial interest or less than an arms-length transaction.

Appearance. In the use of OJA project funds, officials or employees of state or local units of government and non-governmental recipients shall avoid any action which might result in or create the appearance of:

- Using his/her official position for private gain
- Giving preferential treatment to any person
- Losing complete independence or impartiality
- Making an official decision outside official channels
- Affecting adversely the confidence of the public in the integrity of the government or the program

Certifications

Federal regulations require that recipients of federal funds provide certifications regarding:

Lobbying
Debarment, Suspension, and Other Responsibility Matters
Drug-Free Workplace Requirements
Certified Assurances

Sample forms are located in the appendix of this guide.

OJA will provide you with the appropriate forms to be completed as part of the grant process. Applicant agencies should carefully read these forms prior to signing. **Applicant agencies should contact OJA for more information or clarification.**

Equal Employment Opportunity Plan

Equal Employment Opportunity Plan (EEOP) Requirement For Sub-Grantees Receiving U.S. Department of Justice Grant Funds

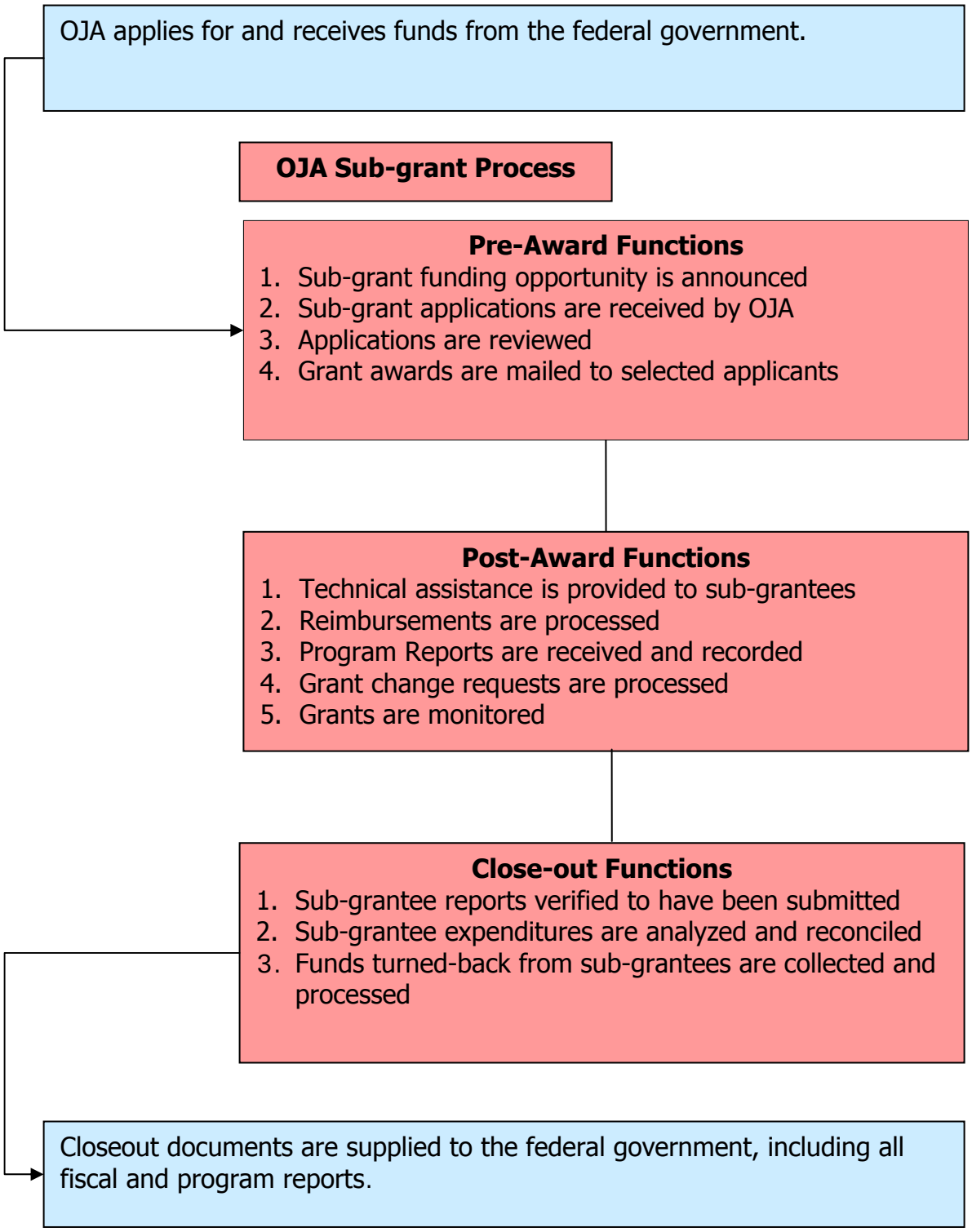
The following information is required to determine whether the grantee a) is exempt from EEOP development, b) must have an approved EEOP on file, or c) must submit an EEOP directly to the Office for Civil Rights, Office of Justice Programs, U.S. Department of Justice.

If the Grantee:	Then:
Has 49 or Fewer Employees	**They are Exempt from EEOP**
Receives less than $25,000 in federal Office of Justice grants or sub-grants	**They are Exempt from EEOP**
Has 50 or more employees; AND received a total of $25,000 or more in federal Office of Justice grants or sub-grants; AND have 3 percent or more minorities in service population (however, if less than 3 percent minorities in service population, an EEOP must still be prepared, but must focus on employment practices affecting women only).	**Maintain an EEOP on file** for review by Office of Justice Programs, if requested.
Has 50 or more employees; AND received over $500,000 (or $1,000,000 during an 18-month period) or more in federal Office of Justice grants or sub-grants; AND have 3 percent or more minorities in service population (however, if less than 3 percent minorities in service population, an EEOP must still be prepared, but must focus on employment practices affecting women only).	**Submit an EEOP to the Office for Civil Rights**, Office of Justice Programs, U.S. Department of Justice, 810 Seventh Street N.W., Washington, D.C. within 60 days of award (include the grant number, award amount, and start/end dates).

For assistance in developing an EEOP, contact a Compliance Specialist at the Office for Civil Rights, (202) 307-0690.

At this time this condition does not apply to Homeland Security grant funds.

OJA Grants Process



Application Process

Eligibility for Funding. OJA administers block, formula, and discretionary grants to units of state and local government, Tribes and Tribal organizations, educational institutions, hospitals, and private non-profit organizations. Eligibility for funding varies by grant program and initiative. Please review all funding announcements for your agency's eligibility.

Application Contents. Applications generated by OJA typically the following sections:

- Contact page
- Program summary
- Goals/Objectives
- Budget page
- Certifications and signature pages

Application Period. Once a funding announcement is generated by OJA, eligible applicants will have a set time period to complete and return all application materials, as indicated. Incomplete applications may be omitted from funding consideration.

Review Process. Once an application period has ended, the grant review process begins. It is during this period that OJA will address any questions that may arise from completed applications. An internal or external grant review will then follow. Applicants selected for funding will then receive notification letters and grant award documents. Those not selected will be notified.

Conditions of Award and Acceptance

The Grant Award. After completion of the review process, applications designated for approval are formally issued a Grant Award. This document includes:

- Name of recipient
- Grant period
- Type of federal funds
- Amount federal funds
- Grant number and
- Special conditions, as appropriate, that the grantee must meet if the award is accepted

A grant award document is broken down into 3 main sections:

Signature Page. This page details the name of the grantee, grant number, type of Federal funds, and end-date of the grant. This page must be signed by the authorized signing officials of both OJA and the grantee agency.

Attachments A, B, and/or C. These attachments detail the grant period, approved budget, and any general or special conditions of the grant.

Acknowledgement Notice. This section details the reporting requirements expected of the grantee, and must be signed by the Project Director.

A sample grant award document can be found in the appendix of this guide.

Award Notification and Acceptance. Upon approval, OJA will process and send the grantee **two** copies of signed grant award documents. Upon receipt, the grantee will have 30 days to do the following:

1. Read the entire grant award carefully
2. Contact OJA with any questions
3. Obtain the signature of the authorized official and project director(both copies)
4. Mail **one** copy of the award documents back to OJA (the other copy is kept for the grantee's records)

Upon OJA's receipt of the returned award document with all original signatures, the grant is considered to be active.

Authorized Signatures for Grant Awards. For local units of government, OJA requires that grant award documents are signed by the highest elected official. These individuals are typically:

Cities: Mayor or City Manager
Counties: County Board Chairperson or County Executive

For Non-Profit Organizations the officers or employees authorized to sign contracts is typically detailed in the by-laws of the organization.

Letters of Commitment do not require signatures.

Commencement of Grant Activities. Grant activities and related expenditures may not begin until the agreed upon start date of the grant.

Special Conditions of Award

In some instances, a grant may contain Special Conditions. These are conditions that the grantee must meet in addition to general conditions associated with the grant. Some examples of special conditions include:

Need for Revised Budget. In the event that a grant project is approved at a different amount than applied for, or if a certain section of the requested budget is removed, OJA may require a revised budget be submitted before disbursing funds.

Grant Extensions. Some grant periods may be contingent upon the end-date of the federal grant award. In this case, a condition may state that an extension of the grant end date will be made pending OJA receiving an extension of the federal grant award.

Submission of Required Forms. In some cases, required forms may not have been submitted to OJA during the grant application process. These could include certification forms, contracts, or other grant-related forms. All required forms need to be submitted before OJA will disburse funds.

Programmatic Concerns. Certain grants may require specific programmatic conditions, such as goals that must be met or certifications that an activity has been completed. Evidence of these conditions must be shown before the grant can be closed out.

Please read Attachment A and/or B of your grant award closely for any Special Conditions. **Work with OJA to clear them as soon as possible, in order to ensure compliance with all grant requirements and allow timely grant payments.**

Financial Management Standards

All recipients are required to establish and maintain accounting systems and financial records to accurately account for funds awarded to them. These records shall include both federal funds and all matching funds of state, local, and private organizations, when applicable.

Accounting System. The recipient is responsible for establishing and maintaining an adequate system of accounting and internal controls for itself. An acceptable and adequate accounting system:

- Presents and classifies projected historical cost of the grant as required for budgetary and evaluation purposes
- Provides cost and property control to assure optimal use of funds
- Controls funds and other resources to assure that the expenditure of funds and use of property are in conformance with any general or special conditions of the recipient
- Meets the prescribed requirements for periodic financial reporting of operations
- Provides financial data for planning, control, measurement, and evaluation of direct costs

Accounting System Standards. The recipient is responsible for establishing and maintaining an adequate accounting system and internal controls. Accounting systems are made up of a series of operations which involve classifying, recording, summarizing, and reporting transactions. Elements of the system must consist of an account structure, accounting records, source documents, a system for coding financial transactions, and written procedures prescribing the manner in which and by whom these operations are performed. A recipient's accounting system must include the following:

- System coding or classification must permit summarization and reporting of grant expenditures by specific programs, projects, uniform receipt and expenditure classifications
- Accounting records should adequately identify the receipt and expenditure of each recipient or contractor
- Accounting records, which must include a ledger and supporting books of account, should refer to subsidiary records or documentation which support each entry and which can be readily located and identified with the grant
- Accurate, current, and complete financial reporting information
- Systems integration with an adequate system of internal controls to safeguard grant funds and properties, check the accuracy and reliability of

accounting data, promote operational efficiency, and encourage adherence by the recipient to prescribed management policies

Commingling of Funds. The accounting systems of all recipients must ensure that agency funds are not commingled with funds from other federal agencies. Each award must be accounted for separately. Recipients are prohibited from commingling funds on either a program-by-program basis or a project-by-project basis. Funds specifically budgeted and/or received for one project may not be used to support another.

Minimization of Cash Balance. Recipient organizations should request funds based upon immediate disbursement requirements. OJA policy is to make grant payments on a reimbursement basis. Requests for terms other than reimbursement will be considered on a case-by-case basis. Recipients must ensure that cash on hand is kept at a minimal balance.

Interest Earned on Advances. All recipients, shall account for interest earned on advances of federal funds as follows:

a. May keep interest earned on all advances of federal grant funds up to $100 per fiscal year per recipient and report the interest earned to OJA. This amount is not per award but from all funds received as a result of federal programs.
b. Interest may be added to the funds committed to the grant agreement and used for the purpose and under the conditions of the grant agreement. Interest earnings must be reported to OJA.

Special Conditions. The recipient must provide written documentation that shows that the General and Special Conditions in Attachment B and Attachment C (as appropriate) to the award have been met. Failure to meet any of the General and Special Conditions, unless specifically waived in writing by both the program specialist and the financial officer prior to termination of the grant, will result in the disallowance of all award expenditures and the return of all state and federal funds to OJA.

Supplanting. A written certification must be provided to OJA that federal funds will not be used to supplant state or local funds. Federal funds must be used to supplement existing funds for program activities, and not replace those funds which have been appropriated for the same purpose. If there is a potential presence of supplanting, the recipient will be required to supply documentation demonstrating that the reduction in non-federal resources occurred for reasons other than the receipt or expected receipt of federal funds.

Travel Guidelines

Travel guidelines for OJA-funded grants use the State of Wisconsin travel policies.

Item	Policy	Amount
Meals	Meal claims must be actual, reasonable and necessary and represent the actual amount spent. For a claim to be reimbursed in excess of the maximum amount, an itemized receipt or charge card credit slip (tear tabs are not acceptable) must be provided and there must be documentation that the cost was incurred outside of the traveler's control. To be allowed reimbursement for breakfast, the employee must leave home before 6:00 a.m.; lunch, departure must be before 10:30 a.m. and return after 2:30 p.m.; dinner, return must be after 7:00 p.m. On any particular day an employee is entitled to reimbursement for two or more consecutive meals, the maximum amount for one or more meals may be exceeded and the employee may claim the actual amount spent for each meal as long as the total amount claimed for the eligible meals is not greater than the combined maximum reimbursement rate for those meals. If meal maximums are not reached on one day, the excess amount does not accrue and cannot be applied to meals on another day or other costs incurred. An employee is eligible for a higher meal reimbursement rate when traveling out of state.	In-State: Breakfast $ 8.00 Lunch $ 9.00 Dinner $17.00 Bag Lunch $ 4.00 Out-Of-State: Breakfast $ 10.00 Lunch $ 10.00 Dinner $ 20.00 **Reimbursement includes tax and gratuity, but not alcoholic beverages.**
Lodging	Out of state lodging: All government rates should be sought for standard room only.	LODGING IN-STATE: $62 for all counties excluding Milwaukee, Waukesha and Racine Counties. Rates for Milwaukee, Waukesha and Racine Counties=$72 (All rates are excluding sales and/or room taxes)
Mileage	Use state mileage rate.	State Rate: $.385 per mile
Airfare	Coach fare at the lowest fare available. **Requires original receipt for reimbursement**.	Actual Cost
	Costs incurred beyond the state approved rates are the responsibility of the grantee. All rates current as of 8/1/05.	

Match or Cost Sharing

Match Requirements. Match is to be provided for on a project-by-project basis, unless otherwise stated in the program guidelines. Match is restricted to the same use of funds as allowed for federal funds.

Types of Match.

- Hard Match (Cash) includes cash spent for project related costs. Any time devoted to the project by an employee of the recipient that is not reimbursed by OJA is considered cash match.

- Soft Match (In-Kind) 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 is permitted by law, then the value of donated services could be used to comply with the match requirement.

Source and Type of Funds. Hard match (cash) may be applied from the following sources:

- Funds from state and local units of government that have a binding commitment of matching funds for programs or projects
- Funds from the Housing and Community Development Act of 1974, 42 U.S.C. 5301, et seq. (subject to the applicable policies and restrictions of the Department of Housing and Development)
- Equitable Sharing Program, 21 U.S.C. 881(e) (current guidelines developed by the DOJ Asset Forfeiture Office apply). Forfeited assets used as match from the Equitable Sharing Program would be adjudicated by a Federal Court
- Funds contributed from private sources
- Program income and the related interest earned on that program income generated from projects may be used as match provided it is identified and approved prior to making an award
- Program income funds earned from seized assets and forfeitures (adjudicated by a State court, as State law permits)
- Funds appropriated by Congress for the activities of any agency of a Tribal government or the Bureau of Indian Affairs performing law enforcement functions on Tribal lands
- Otherwise authorized by law

Timing of Matching Contributions. Matching contributions need not be applied at the exact time or in proportion to the obligation of the federal funds. However, the full matching share must be obligated by the end of the period for

which the federal funds have been made available for obligation under an approved program or project. Time-phased matching may be required by OJA on awards to nongovernmental recipients.

Records for Match. Recipients must maintain records which clearly show the source, the amount, and the timing of all matching contributions. In addition, if a program or project has included within its approved budget contributions which exceed the required matching portion, the recipient must maintain records of them in the same manner as it does the awarding agency funds and required matching shares.

Program Income

Program income means gross income earned by the recipient, during the funding period, as a direct result of the award. Direct result is defined as a specific act or set of activities that are directly attributable to grant funds and which are directly related to the goals and objectives of the project.

Interest Income. Interest income should be treated and reported as program income. Refer to specific program guidelines on interest income.

Royalties. The recipient shall retain all royalties received from copyrights or other works developed under projects or from patents and inventions, unless the terms and conditions of the project provide otherwise or a specific agreement governing such royalties has been negotiated between OJA and the recipient.

Asset Seizures and Forfeiture Income. Income received from the sale of seized and forfeited assets (personal or real property) or from seized and forfeited money shall follow the Addition Method of handling program income. The following policies apply to program income from asset seizures and forfeitures:

- Program income, with the approval of OJA, may be retained by the entity earning the program income or used by the recipient for any purpose that furthers the objectives of the legislation under which the grant was made.

- Program income earned in an anti-drug abuse task force operation must remain within the task force, even if a unit of government no longer participates in the task force or a change of lead agency occurs.

- State or local units of government may use program income funds from seized and forfeiture assets as match when assets are adjudicated by a state court, in accordance with state law. In addition, state and local units of government MAY use cash received under the equitable sharing program for the non-Federal portion (match) of program costs, as provided for in the guidelines established by the DOJ Asset Forfeiture Office, when the assets are adjudicated by a federal court.

- There are no federal requirements governing the disposition of program income earned after the end of the funding period unless the terms of the award or OJA's regulations provide otherwise. <u>Program income from asset seizures and forfeitures is considered earned by the project at the time of the seizure, and is available for use by the recipient upon forfeiture.</u>

Refer to the "OJA Guidelines for Use of Program Income Generated by Seizures and Forfeitures" manual.

Other Guidelines. In the absence of other restrictions on disposition contained within the award or the terms and conditions of the project, program income shall be added to the funds committed in the agreement (Addition Method of handling program income). The program income shall be used by the recipient for any purpose that furthers the broad objectives of the legislation under which the award was made (i.e. expanding the project or program, continuing the project or program that furthers the broad objectives of the State, obtaining equipment or other assets needed for the project or program or for other activities that further the statute's objectives).

Program Income Accountability. All income generated as a direct result of an agency funded project shall be deemed program income. Program income must be reported to OJA and used for the purposes and under the conditions applicable to the award. Program income costs follow the same allowability criteria as the federal grant funds. The federal portion of program income must be accounted for up to the same ratio of federal participation as funded in the project. For example:

- A grant was funded by 100% federal funds, and must account for and report on 100% of the total program income earned. The total program income earned was $20,000 and the recipient must account for and report $20,000 as program income on the financial report.

- A grant was funded by 75% federal funds and 25% non-federal funds. The total program income earned by the grant was $100,000 of which $75,000 must be accounted for and reported by the recipient as program income on the financial report.

Reporting Requirements

Financial Reporting. In order to obtain financial information concerning the use of federal funds, OJA requires that recipients of these funds submit timely fiscal reports for review.

Submission Requirement. Financial reports must be submitted each time funds are requested and at a minimum on the dates specified on the Acknowledgement Notice (final page of the grant award packet). Future awards and fund draw-downs may be withheld if the financial report is delinquent.

Person Responsible for Fiscal Report Completion. Please indicate the name and telephone number of the person responsible for completion of the fiscal report. This will enable OJA fiscal staff to easily reach this person for answers to pertinent questions regarding this report (and hopefully expedite processing time!).

Official Signatures. G-2 and G-4 Financial Reports must be signed and dated by both the Project Director and the Financial Officer of the project and the original document submitted.

Reconciliation of Confidential Funds. OJA grant recipients of confidential funds must submit a Reconciliation of Confidential Funds Report, as well as a Confidential Funds Expenditure Report with the G-2 financial report. Failure to submit these reports may result in suspension of funding or termination of the grant.

Program Income Generated by Seizures & Forfeitures. For Drug Task Force grants, the Program Income Generated by Seizures & Forfeitures Report and the Program Income Expenditure Report must be submitted with the G-2 financial report. Instructions for completion of these reports may be found in the "Guidelines for Use of Program Income Generated by Seizures & Forfeitures" manual.

Uniform Crime Reporting. Law enforcement agencies required by state law, as direct providers, must submit Uniform Crime Reports (UCR) to OJA by the 15th of each month. Grant funds will not be released to any recipient that is found to be delinquent in the submission of monthly Uniform Crime Reports. Temporary waiver of this requirement may be granted upon request of OJA.

G-2 Financial Report. This is the financial reporting and fund request form for most OJA grants. A sample G-2 form is located in the appendix of this guide.

G-4 Grant Termination Report. This is the financial reporting and fund request form used for Homeland Security grants. A sample G-4 form is located in the appendix of this guide.

G-5 Final Inventory List. For equipment grants, it may be necessary to complete the G-5 Final Inventory List. This form details the specific items purchased with grant funds.

Recipients who have received funds in excess of their final actual expenditures will be notified in writing to reimburse OJA for any overpayment.

Program Reporting. The Office of Justice Assistance is required to submit reports to the Wisconsin Legislature and federal granting agencies which detail the types of projects funded and their effectiveness in meeting the program requirements. The source of the majority of information reported to the state and federal government is individual grantees through the submission of progress reports related to grant funded activities. Progress reports also provide a basis for discussion during on-site monitoring visits from your program manager.

How you will report will vary depending on the source of grant funds being used for your project. The appropriate reporting forms will be listed on your award documents. Reports will be due on the dates specified on the Acknowledgement Notice (final page of the grant award packet). Grants may be suspended if required reports are not provided in a timely matter. Expenditures will not be reimbursed if progress reports are overdue.

The following are programmatic reporting requirements for OJA grantees:

1. Quarterly/Semi-Annual Reporting

Progress reports are typically done on a quarterly or semi-annual basis. Progress reports are due 12 days after the end of the reporting period**.** At a minimum, you will be provided with instructions and a format to submit your reports and, where applicable, you will be given forms to complete. Additionally, reporting forms can be found on the OJA website.

NOTE: You are encouraged to submit any information at any time that speaks to the success of your program. Publicity (news articles, awards, etc.), survey results and letters of support are always useful to your grant manager in understanding the impact of your project.

2. Final Progress Report
Your final report will consist of your final quarter's report plus a summary of activities and accomplishments during the entire project period. Your final report should detail how all of the objectives in the approved work plan have been met, or if not met, an explanation of why not. You will also be asked to discuss, what, if anything, could have been done differently that might have enhanced the impact of the project or improved its operation.

3. Other Reporting Requirements Requested by the Program (See Award Documents)

Grant Closeout Procedures. Within 60 days of the end-date of the grant, the grantee must submit the following to OJA:

- Final (or Annual) Progress Report
- Final G-2 Financial Report (or G-4 Report for Homeland Security grants)
- G-5 Final Inventory List with attached invoice copies (equipment grants only)

Final Refund. If the grantee received more funds than warranted given cash expenditures and obligations, the difference must be refunded to the State of Wisconsin - OJA. In such an event, please send a check with your final G-2 Financial Report. Make the check payable to 'Wisconsin Department of Administration.'

Grant Payments

Payment Process. OJA processes grant payments on a reimbursement basis. The general turnaround for grant payments is 30 days upon the date of OJA's receipt of a G-2 fund request form.

Withholding of Funds. In some instances, payment from OJA may be held for a number of administrative reasons. Possible reasons for OJA withholding funds include:

- Failure to submit timely progress reports
- Un-cleared special conditions on the grant
- Improper/missing original signatures
- Incorrect budget information on the G-2 form

OJA will work with the grantee to correct any of these issues to ensure payment as soon as possible. Please review your grant award carefully in order to meet all requirements and ensure prompt payment.

Advance Payments. Advance payments are approved on a case-by-case basis. Contact OJA for more information.

Grant Period/Availability of Funds

Obligations. An obligation occurs when funds are encumbered, through a valid purchase order or requisition to cover the cost of purchasing an authorized item on or after the begin date and up to the last day of the grant period in the award. Any funds not properly obligated by the recipient within the grant award period will lapse and revert to the awarding agency. The obligation deadline is the last day of the grant award period unless otherwise stipulated. (Example: If the award period is 1/1/04 to 12/31/04, the obligation deadline is 12/31/04.) Sub-grantees must complete performance during the obligation period (Example: OJA could not approve funding for a conference in April 2005 if the grant period ended 12/31/04.) Performance as a result of a contract under a block/formula grant may be completed during the expenditure period not to exceed 60 days after the end date of the grant.

No additional obligations can be incurred after the end of the grant.

Expenditures. Funds which have been properly obligated by the end of the award period will have 60 days in which to be liquidated (expended). Any funds not liquidated at the end of the 60-day period will lapse and revert to OJA.

Goods must be received and the services provided within the approved grant period. Project costs incurred before or after the approved grant period cannot be paid with grant funds.

Adjustments to Awards

All requests for programmatic and/or administrative budget changes must be submitted in writing for OJA review and approval, prior to obligation, in a timely manner by the recipient (emailed requests are acceptable). All requests for changes to the approved award shall be carefully reviewed by OJA for both consistency with this guide and their contribution to project goals and objectives.

Grant Commencement. If a project is not operational within 60 days of the original start date of the award period, the recipient must report by letter to OJA the steps taken to initiate the project, the reasons for delay, and the expected start date.

If a project is not operational within 90 days of the original start date of the award period, the recipient must submit a second statement to OJA explaining the implementation delay. Upon receipt of the 90-day letter, OJA may cancel the project. OJA may also, where extenuating circumstances warrant, extend the implementation date of the project past the 90-day period.

Types of Project Changes.

- Change in project site
- Change in or temporary absence of the project director
- Retirement of special conditions, if required
- Change in project period (no cost extension) is allowed
- Change in the scope of the programmatic activities
- Change to the project budget requiring prior approval

Budget Changes. Transfers of funds between the major cost categories as listed in Attachment A of the award may require the approval of OJA. Budget line item transfers of less than 10% of the affected line items do not require prior approval if they do not materially alter the scope of the grant. Any budget change which materially alters the project scope requires prior approval from OJA. All changes in personnel and contractual services require prior approval from OJA. Deviation from these requirements will make such expenditures subject to audit exception. All budget changes must be requested within the grant period. Retroactive budget changes will not be considered.

Grant Period Changes. Requests for changes in the award beginning- and end-dates may be requested from OJA. Recipients must provide evidence that such extension is necessary and reasonable. Retroactive extensions will not be considered. In the event that funds have not been obligated by the end of the

project period, the following criteria must be met by the recipient agency when submitting a request to extend the obligation deadline:

a. Quarterly Reports (Fiscal and Narrative): All such reports must be up-to-date and satisfactory.
b. Special Conditions: All special and general conditions attached to awards must be satisfied, except those conditions that must be fulfilled in the remaining period of the award. This includes the performance and resolution of audits and on-site monitor report findings in a timely manner.
c. Justification: A narrative justification must be submitted with the extension request. Complete details must be provided, including the justification and the extraordinary circumstances which require the proposed extension. Explain the effect of a denial of the request on the project.
d. When to File Extension Request: All requests for extension must be made at least one month prior to the end of the original obligation (award period) deadline for the grant.

Sanctions. If a recipient materially fails to comply with the terms and conditions of an award, whether stated in a federal statute, regulation, assurance, application, certification, or notice of award, OJA may take one or more of the following actions, as appropriate in the circumstances:

- Temporarily withhold cash payments pending correction of the deficiency by the recipient
- Disallow (i.e. deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance
- Wholly or partly suspend or terminate awards for the project or program
- Withhold further awards for the project or program
- Take other remedies that may be legally available

Grant Termination. OJA may terminate any project, in whole or in part, when a recipient materially fails to comply with the terms and conditions of an award or when the recipient and OJA agree to do so. In the event that a project is terminated, OJA will:

- Notify the recipient in writing of its decision
- Specify the reason
- Accord the recipient a reasonable time to terminate project operations
- Request the recipient seek support from other sources

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.

Costs

The cost section deals with general allowability of costs. For specific cost information, refer to general funding guidelines for each specific federal program administered by OJA.

Determination of Allowability. To be allowable under a grant program, costs must meet the following general criteria:

- Be necessary and reasonable for proper and efficient administration of the grant programs
- Be allocable to federal awards under the provisions of the applicable circular
- Be authorized or not prohibited under state or local laws or regulations
- Conform to any limitations or exclusions set forth in these principles, federal laws, terms and conditions of the grant award, or other governing regulations as to types or amounts of cost items
- Be consistent with policies, regulations, and procedures that apply uniformly to both federal awards and other activities of the governmental unit
- Be accorded consistent treatment. A cost may not be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost
- Be determined in accordance with generally accepted accounting principles
- Not be included as a cost or used to meet cost sharing or matching requirements of any other federal award in either the current or a prior period, except as specifically provided by Federal law or regulation.
- Be net of all applicable credits
- Be adequately documented.
- Be paid, or obligated, for services provided during the grant period
- Be paid, if obligated by the end of the grant period, within 60 days of the grant period ending date

Allowable Costs. Allowable costs are those costs identified in the circulars mentioned below, in addition to program guidelines that may be more specific. In addition, costs must be reasonable, allocable, necessary to the project, and comply with the funding requirements.

- OMB Circular A-87: Cost Principles for State and Local Units of Governments
- OMB Circular A-122: Cost Principles for Non-Profit Organizations
- OMB Circular A-21: Cost principles for Educational Institutions

Publications. All written, visual, or audio materials publicizing or resulting from award activities shall contain an acknowledgement of the awarding agency assistance. An acknowledgement of support shall be made through use of the following or comparable footnote: "This project was supported by Award No. _____ awarded by the (**name of specific office/bureau**), Office of Justice Programs." If the awarding agency is not OJP, language should reflect the proper agency name.

Costs Requiring Prior Approval:

- Pre-Agreement Costs: Prior approval is required for pre-agreement costs.
- Indirect Costs: If allowed under specific program guidelines, a copy of the Cost Agreement should be submitted to OJA.
- Consultant Rates: Compensation for individual consultant services is to be reasonable and consistent with that paid for similar services in the marketplace. Consideration will be given to compensation including fringe benefits for those individuals whose employers do not provide the same. In addition, when the rate exceeds $450 (excluding travel and subsistence costs) for an eight-hour day, a written PRIOR APPROVAL is required from OJA. Prior approval requests require additional justification. An eight-hour day may include preparation, evaluation, and travel time in addition to the time required for actual performance. Please note, however, that this does not mean that the rate can or should be $450 for all consultants. Rates should be developed and reviewed on a case-by-case basis and must be reasonable and allowable in accordance with OMB cost principles. Approval of consultant rates, in excess of $450 a day, that are part of the original application with appropriate justification and supporting data will be approved on a case-by-case basis. If consultants are hired through a competitive bidding process (not sole source), the $450 threshold does not apply.

Unallowable Costs

This section deals in general with unallowability of costs. For specific information, refer to general funding requirements for each specific federal program administered by OJA.

Alcoholic Beverages. Costs of alcoholic beverages are unallowable.

Bad Debts. Any losses arising from uncollectible accounts and other claims, and related collection and legal costs, are unallowable.

Bonuses or Commissions. The recipient is prohibited from paying any bonus or commission to any individual or organization for the purpose of obtaining approval of an application for award assistance. Bonuses to officers or board members of profit or non-profit organizations is determined to be a profit or fee and is unallowable.

Compensation of Federal Employees. Salary payments, consulting fees, or other remuneration of full-time federal employees are unallowable costs.

Conferences and Workshops. Unallowable costs include: entertainment, sports, visas, passport charges, tips, bar charges, beverages, laundry charges, meal service, honorarium, etc.

Contingencies. Contributions to a contingency reserve or any similar provision made for events the occurrence of which cannot be foretold with certainty as to time, intensity, or with an assurance of their happening, are unallowable.

Contributions and Donations. Contributions and donations by the organization to others are unallowable.

Dual compensation. In no case is dual compensation allowable. That is, an employee of a unit of government may not receive compensation from their unit or agency of government AND from an award for a single period of time (e.g., 1 p.m. to 5 p.m.) even though such work may benefit both activities.

Entertainment. Costs of entertainment, including amusement, diversion, social activities, ceremonials, and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities) are unallowable.

Fines and Penalties. Costs of fines, penalties, damages, and other settlements resulting from violations (or alleged violations) of, or failure of the organization

to comply with, federal, state, local, or Tribal laws and regulations are unallowable.

Fund Raising. Costs of organized fund raising, including financial campaigns, endowment drives, solicitation of gifts and bequests, and similar expenses incurred solely to raise capital or obtain contributions, may not be charged either as direct or indirect costs against the award. Neither the salary of persons engaged in such activities nor indirect costs associated with those salaries may be charged to the award.

An organization may accept donations (i.e. goods, space, services) as long as the value of the donations is not charged as a direct or indirect cost to the award.

Nothing in this section should be read to prohibit a recipient from engaging in fund raising activities as long as such activities are not financed by federal or non-federal award funds.

General Government Expenses. The general costs of government are unallowable. These include:

- Salaries and expenses of the Office of the Governor of a State, or the chief executive of a political subdivision, or the chief executive of federally-recognized Tribal governments
- Salaries and other expenses of state legislatures, Tribal councils, or similar local governmental bodies (such as county supervisors, city councils, school boards), whether incurred for purposes of legislation or executive direction.
- Cost of the judiciary branch of government
- Cost of prosecutorial activities unless treated as a direct cost to a specific program when authorized by program regulations
- Other general types of government services normally provided to the general public, such as fire and police, unless provided for as a direct cost in program regulations

For federally-recognized Tribal governments and Councils of Governments (COGs), the portion of salaries and expenses directly attributable to managing and operating federal programs by the chief executive and his staff is allowable.

Honorariums. Payments for services on which no fee is set or legally obtainable are not allowable.

Imputed Interest. Cost of money as an element of the cost of facilities capital, Cost Accounting Standards (CAS) 414, imputed interest, is not allowed.

Interest. Costs incurred for interest on borrowed capital or the use of a governmental unit's own funds, however represented, are unallowable.

Land Acquisition. The funding legislation specifies that no award involving the renting, leasing, or construction of buildings or other physical facilities shall be used for land acquisition. Accordingly, land acquisition costs are unallowable.

Lobbying. The cost of certain influencing activities associated with obtaining grants, contracts, cooperative agreements, or loans is an unallowable cost. Lobbying with respect to certain grants, contracts, cooperative agreements, and loans shall be governed by the common rule, "New Restrictions on Lobbying" published at 55 FR 6736 (Feb. 26, 1990).

Military Type Equipment. Costs for such items as armored vehicles, explosive devices, and other items typically associated with the military arsenal, excluding automatic weapons, are unallowable.

State and Local Sales Taxes. These are unallowable when the government assesses taxes upon itself or disproportionately to federal programs. An example of an unallowable tax would be if the government levied taxes as a result of federal funding. An example of an allowable sales tax would be user taxes, such as gasoline tax. These provisions became effective as of the government's fiscal year beginning on or after January 1, 1998.

Travel of Federal Employees. Costs of transportation, lodging, subsistence, and related travel expenses of employees are unallowable.

Underrecovery of Costs Under Grant Agreements. Any excess of cost over the federal contribution under one grant agreement are unallowable under other grant agreements.

Unallowable costs are those identified in the circulars mentioned below:

- OMB Circular A-87: Cost Principles for State and Local Units of Governments
- OMB Circular A-122: Cost Principles for Non-Profit Organizations
- OMB Circular A-21: Cost principles for Educational Institutions

Property and Equipment

Acquisition of Property. Recipients are required to be prudent in the acquisition and management of property with federal funds. Expenditure of funds for the acquisition of new property, when suitable property required for the successful execution of projects is already available within the recipient organization, will be considered an unnecessary expenditure.

Loss, Damage, or Theft of Equipment. Recipients are responsible for replacing or repairing the property which is willfully or negligently lost, stolen, damaged, or destroyed. Any loss, damage, or theft of the property must be investigated and fully documented and made part of the official project records.

Equipment Acquired with Edward Byrne, LLEBG, or JAG Funds. Equipment acquired shall be used and managed to ensure that the equipment is used for criminal justice purposes. Standards and procedures governing ownership, use, management, and disposition are as follows:

- Title: The Omnibus Crime Control and Safe Streets Act of 1968, as amended, requires that the title to all equipment and supplies purchased with funds made available under the Crime Control Act shall vest in the criminal justice agency or nonprofit organization that purchased the property if it certifies to the state office that it will use the property for criminal justice purposes. If such written certification is not made, title to the property shall vest in the state office, which shall seek to have the equipment and supplies used for criminal justice purposes elsewhere in the state prior to using it or disposing of it in any other manner.

  It is the intent of federal legislation that where equipment is purchased with task force monies, this equipment must remain within the task force, even if a unit of government no longer participates in the task force or a change of lead agency occurs.

- Use and Management: A recipient shall use and manage equipment in accordance with their own procedures as long as the equipment is used for criminal justice purposes.

- Disposition: When equipment is no longer needed for criminal justice purposes, a state shall dispose of equipment (for both state and for recipients), in accordance with state procedures.

Equipment Acquired with Juvenile Justice Act and Violence Against Women Act Formula Funds. Equipment acquired under an award shall be

used and managed to ensure that the equipment is used for criminal justice purposes. Standards and procedures governing ownership, use, management, and disposition are as follows:

- Title: Title to equipment acquired under an award will vest upon acquisition in the recipient subject to the obligations and conditions set forth in 28 CFR Part 66.

- Use: Recipients shall use equipment in accordance with the following requirements:

  - ✓ Equipment must be used by the recipient in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by federal funds. When no longer needed for the original program or project, the equipment may be used in other activities currently or previously supported by a federal Agency.

  - ✓ The recipient shall also make equipment available for use on other projects or programs currently or previously supported by the federal government, providing such use does not interfere with the work on the projects or programs for which it was originally acquired. First preference for other use shall be given to other programs or projects supported by OJA. User fees should be considered, and treated as program income to the project, if appropriate.

  - ✓ Notwithstanding program income, the recipient shall not use equipment acquired with funds to provide services for a fee to compete unfairly with private companies that provide equivalent services, unless specifically permitted or contemplated by federal statute.

  - ✓ When acquiring replacement equipment, recipients may use the equipment to be replaced as a trade-in or sell the equipment and use the proceeds to offset the cost of the replacement equipment subject to the written approval of OJA.

- Management: Procedures for managing equipment (including replacement) whether acquired in whole or in part with grant funds will, at a minimum, meet the following requirements:

  - ✓ Property records must be maintained which include: a description of the property, a serial number or other identification number, source of the property, identification of who holds the title, acquisition date, cost of the property, the percentage of federal participation in the cost of the

property, location of property, use and condition of the property, and disposition data including the date of disposal and sale price.

- ✓ A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
- ✓ A control system must exist to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft shall be investigated by the recipient.
- ✓ Adequate maintenance procedures must exist to keep the property in good condition.
- ✓ If the recipient is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

- Disposition: Recipients shall dispose of the equipment when original or replacement equipment acquired under the award is no longer needed for the original project or program, or for other activities currently or previously supported by a federal agency. OJA must be notified of all equipment dispositions. Disposition of the equipment will be made as follows:

  - ✓ Items with a current per unit fair market value of less than $5,000 may be retained, sold, or otherwise disposed of with no further obligation to OJA.
  - ✓ Items with a current per unit fair market value in excess of $5,000 may be retained or sold and OJA shall have a right to an amount calculated by multiplying the current market value or proceeds from sale by OJA's share of the equipment. The seller is also eligible for sale costs.
  - ✓ In cases where a recipient fails to take appropriate disposition actions, OJA may direct the recipient to take excess and disposition actions.

Equipment Acquired with Homeland Security Funds. Equipment purchased with Homeland Security Grant funding must be an allowable equipment item under an approved category in the ODP Published Authorized Equipment List (AEL). No equipment should be procured that is not on the AEL without prior approval from OJA. The AEL is referenced within the Homeland Security funding announcements. (note: the AEL varies with each year's funding)

- Use and Management: Equipment purchased through OJA Homeland Security Funds will be used for the purpose of Homeland Security approved functions only. Misuse of equipment could result in the return of funds to

OJA to reimburse for items funded that were used inappropriately. As a condition of funding, sub-grantees must also agree that, when practicable, any equipment purchased with grant funding shall be prominently marked as follows: 'Purchased with funds provided by the U.S. Department of Homeland Security.'

Property records must include: a description of the property, serial number, source of the property, identification of who holds the title, acquisition date, cost of the property, amount of federal funds used to purchase item, location of property-including discipline, disposition date and sale price.

- Procurement process: Sub-grantees must follow their own documented procurement guidelines as long as the processes meet or exceed federal requirements. Documentation of procurement processes by the grantee is required and must be maintained in their records.

- Title: Title to equipment acquired under an award will vest upon acquisition in the recipient.

- Disposition: When equipment is no longer needed for Homeland Security purposes, items may be disposed of in accordance with local procedures. OJA should be notified when equipment is moved or disposed of.

Replacement of Property (Equipment and Non-Expendable Personal Property)

When an item of property is no longer efficient or serviceable but the recipient/sub-recipient continues to need the property, the recipient/sub-recipient may replace the property through trade-in or sale and subsequent purchase of new property, provided the following conditions are met:

- Similar Function. Replacement property must serve the same function as the original property and must be of the same nature or character, although not necessarily of the same grade or quality.
- Credits. Value credited for the property, if the property is traded in, must be related to its fair market value.
- Time. Purchase of replacement property must take place soon enough after the sale of the property to show that the sale and the purchase are related.
- Compensation. When acquiring replacement property, the recipient/sub-recipient may use the property to be replaced as a trade-in or the proceeds from the sale of the property to offset the cost of the new property.

- Prior Approval. State sub-recipients shall obtain the written permission of the state to use the provisions of this section prior to entering into negotiation for the replacement or trade-in of property.

Retention of Property Records

Records for equipment, non-expendable personal property, and real property shall be retained for a period of three years from the date of the disposition or replacement or transfer at the discretion of the awarding agency. If any litigation, claim, or audit is started before the expiration of the three-year period, the records shall be retained until all litigations, claims, or audit findings involving the records have been resolved.

Supplies

- Title. Title to supplies acquired under an award or sub-award vests, upon acquisition, in the recipient or sub-recipient, respectively.
- Disposition. If there is a residual inventory of unused supplies exceeding $5,000 in total aggregate fair market value upon termination or completion of the funding support and the supplies are not needed for any other federally-sponsored programs or projects, the recipient or sub-recipient shall compensate the awarding agency for its share. The amount of compensation shall be computed in the same manner as for non-expendable personal property or equipment.

Copyrights

The awarding agency reserves a royalty-free, non-exclusive, and irrevocable license to reproduce, publish, or otherwise use, and authorize others to use, for federal government purposes:

1. The copyright in any work developed under an award or sub-award; and
2. Any rights of copyright to which a recipient or sub-recipient purchases ownership with support

Procurements Under Awards of Federal Assistance

Standards. Recipients shall use their own procurement procedures and regulations, provided that the procedures conform to applicable federal law and the standards identified in the Procurement Standards Section of 28 CFR Parts 66 and 70 (Circular OMB A-110). Any recipient (state or local) whose procurement system has been certified by a federal agency is not subject to prior approval requirements of 28 CFR Parts 66 and 70. OJA's prior approval will only be required for areas beyond limits of the recipient certification.

Adequate Competition. All procurement transactions whether negotiated or competitively bid and without regard to dollar value, shall be conducted in a manner so as to provide maximum open and free competition.

Non-Competitive Practices. The recipient shall be alert to organizational conflicts of interest or non-competitive practices among contractors which may restrict or eliminate competition or otherwise restrain trade. Contractors that develop or draft specifications, requirements, statements of work, and/or Requests for Proposals (RFPs) for a proposed procurement shall be excluded from bidding or submitting a proposal to compete for the award of such procurement. An exemption to this regulation requires the prior approval of OJA and is only given in unusual circumstances such as when a non-profit organization is acting as the agent for the state or local unit of government. Any request for exemption must be submitted in writing to OJA.

Retention and Access Requirements for Records

Retention of Records. In accordance with 28 CFR Parts 66 and 70, all financial records, supporting documents, statistical records, and all other records pertinent to awards shall be retained by each organization participating for at least three years following the closure of their most recent audit report. Retention is required for purposes of federal examination and audit. Records may be retained in automated format.

- Coverage: The retention requirement extends to books of original entry, source documents supporting accounting transactions, the general ledger, subsidiary ledgers, personnel and payroll records, canceled checks, and related documents and records. Source documents include copies of all awards, applications, and required recipient financial and narrative reports. Personnel and payroll records shall include the time and attendance reports for all individuals reimbursed under the award, whether they are employed full-time or part-time. Time and effort reports are also required for consultants.

- Retention Period: The three-year retention period starts from the date of the submission of the closure of the most recent single audit report which covers the grant period. If any litigation, claim, negotiation, audit, or other action involving the records has been started before the expiration of the three-year period, the records must be retained until completion of the action and resolution of all issues which arise from it or until the end of the regular three-year period, whichever is later.

Maintenance. Recipients of funds are expected to see that records of different grants are separately identified and maintained so that information desired can be readily located. Recipients are also obligated to protect records adequately against fire or other damage. When records are stored away from the recipient's principal office, a written index of the location of records stored should be on hand and ready access should be assured.

Access to Records. The awarding agency includes the funding agency, the federal agency, the Department of Justice Office of the Inspector General and the Comptroller General of the United States, or any of their authorized representatives, shall have the right to access any pertinent books, documents, papers, or other records of recipients which are pertinent to the award, in order to make audits, examinations, excerpts, and transcripts. The right of access must not be limited to the required retention period but shall last as long as the records are retained.

Audits

The intent of this section is to identify the policies for determining the proper and effective use of public funds rather than to prescribe detailed procedures for the conduct of an audit.

Audit Requirement. Non-federal entities that **expend** $500,000 or more of federal awards in a year shall have a single or program-specific audit conducted for that year in accordance with the provisions OMB Circular A-133: Audits of States, Local Governments and Non-Profit Institutions. Non-federal entities that **expend** less than $500,000 a year in federal awards are exempt from federal audit requirements for that year, except as noted in S_.215(a), but records must be available for review or audit by appropriate officials of the federal agency, pass-through entity, and General Accounting Office (GAO).

Audit Costs. The prorated costs of audits made in accordance with the provisions of OMB Circular A-133 are allowable charges to federal awards. A non-federal entity shall not charge the cost of auditing a non-federal entity which has federal awards expended of less than $500,000 per year and is thereby exempted under S_.200(d) from having an audit conducted. However, this does not prohibit OJA from securing the services of auditors to conduct a limited-scope audit to monitor the activities of recipients as necessary, to ensure that federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements, and that performance goals are achieved.

Audit Objectives. Awards are subject to conditions of fiscal, program, and general administration to which the recipient expressly agrees. Accordingly, the audit objective is to review the recipient's administration of funds and required non-Federal contributions for the purpose of determining whether the recipient has:

- Established an accounting system integrated with adequate internal fiscal and management controls to provide full accountability for revenues, expenditures, assets, and liabilities. This system should provide reasonable assurance that the organization is managing federal financial assistance programs in compliance with applicable laws and regulations
- Prepared financial statements which presented fairly, in accordance with generally accepted accounting principles
- Prepared financial reports which contain accurate and reliable financial data, and are presented in accordance with the terms of applicable agreements

- Expended federal funds in accordance with the terms of applicable agreements and those provisions of federal law or regulations that could have a material effect on the financial statements or on the awards tested

Audit Reporting Requirements. Independent auditors should follow the requirements prescribed in OMB Circular A-133: Audits of States, Local Governments and Non-Profit Institutions.

Audit reports are due to the Federal Clearinghouse no later than nine months after the end of the recipient's fiscal year.

OJA's sub-grantee audit coordination is done through the Wisconsin Department of Administration.

If an auditor becomes aware of illegal acts or other irregularities, prompt notice shall be given to recipient management officials above the level of involvement. The recipient, in turn, shall promptly notify OJA and the cognizant federal agency of the illegal acts or irregularities and of proposed and actual actions, if any.

Failure to Comply. Failure to have audits performed as required may result in the following:

a. Withholding a percentage of federal awards until the audit is completed satisfactorily
b. Suspending federal awards until the audit is conducted
c. Terminating the federal award

Audit Resolution. Timely action on recommendations by responsible management officials is an integral part of the effectiveness of an audit. Each recipient shall have policies and procedures for responding to audit recommendations.

Top Ten Audit Findings

1. Untimely report submissions
2. Lack of documentation
3. Inadequate monitoring of sub-recipients
4. Inadequate time/effort reports
5. Inaccurate reports (Financial Status Reports and Requests for Payment)
6. Commingling of funds
7. Excess cash on hand
8. Unallowable costs
9. Inappropriate changes
10. Conflicts of interest

Grant Monitoring

The term 'monitoring' is used to describe both the broad overall system of reviewing and tracking the use of federal and state funds, **and** the more specific day-to-day review processes to assure that a particular sub-grantee is in compliance with federal or state rules and regulations, and is meeting the goals and objectives of the grant. These day-to-day review processes include the following:

- Desk Reviews: Reviews of financial and narrative reports, audit reports, correspondence, and other documentation provided by the grantee agency
- Telephone Contacts: Direct communication with the grant recipient by telephone to ask or answer questions and check on the progress of the project
- On-Site Monitoring: A visit to the project site to review one or more aspects of the sub-grantee project

On-Site Monitoring. A certain number of sub-grantees will be selected for on-site monitoring each year. The number of site visits will vary by funding program. In some cases, monitoring is done in response to a perceived problem or concern. Some common problems that could necessitate a monitoring visit include:

- Untimely submission of progress and/or financial reports
- Expenditures in unauthorized budget categories
- Spending rate too fast/too slow
- Discrepancies between narratives and financial reports
- Delay in program start-up
- Unresponsiveness to requests for information
- Allegations of misuse of funds
- Audit exceptions requiring follow-up

Frequently Asked Questions

General Questions

Q: I've submitted a G-2 fund request form. How soon can I expect payment?
A: Turnaround for payments is 30 days from the date OJA receives the G-2. Payments may be delayed if the grantee has any delinquent progress reports, special conditions that haven't been cleared, missing original signatures, or if the G-2 form is filled out in error.

Q: Where are the reporting forms found?
A: Reporting forms can be found electronically on OJA's website (http://oja.state.wi.us/), and are located under specific program areas.

Q: Can I email my progress and financial reports to OJA?
A: Progress reports can be emailed to OJA. G-2 Financial Reports, however, require original signatures and must be mailed to OJA.

Q: What is 'Unallotted?' Why is all or part of my budget in 'Unallotted?'
A: 'Unallotted' is a budget category that OJA uses for a number of reasons. In some cases, a budget item may be deemed questionable or determined un-fundable. An entire budget may also be placed in 'Unallotted' if a decision is made during the grant review process to fund a grant at a lower amount than is applied for. In both instances, OJA will include a Special Condition that the sub-grantee must submit a new budget for the new amount of the grant.

Q: Why does my grant award amount not match what I applied for?
A: Some grant amounts may be lower than the amount applied for, due to such factors as availability of funds, allowability of items in the application budget, and general grant review decisions.

Q: When does my grant become active?
A: A grant is considered official upon signing of acceptance by the sub-grantee and OJA's receipt of the returned award document with all original signatures. Be aware of the start and end date printed on the award documents. Costs covered by the grant award must be incurred for services between these dates.

Q: What do I do if implementation is delayed or equipment is backordered?
A: Contact OJA staff to request an extension of the grant period, if available.

Q: Am I required to send copies of invoices to OJA with my financial reports?
A: Most OJA programs do not require sub-grantees to submit copies of expenditure details, but only to have it in their records and available for review

at any time. Homeland Security sub-grantees, however, must attach copies of invoices for equipment grants.

Homeland Security-Specific Questions

Q: When is my grant officially closed out?
A: The grant is officially closed out once the sub-grantee has submitted the G-4 & G-5 (closeout documents) and the sub-grantee has amended the grant application form to reflect the actual payment received. If there is a match between the two, nothing needs to be done.

Q: When are my G4 & G5 (closeout documents) due?
A: The closeout documents are due 60 days after the end of the grant period.

Q: How can the sub-grantee help to expedite the payment process?
A: The sub-grantee can help expedite the payment process by making sure that *only* invoices are being submitted for payment and ensuring that there is a match between the invoices and the line items on the grant application form before submitting a payment request.

Q: Who do I call to open up the online tool application when I want to amend the grant application form?
A: You can contact your fiscal contact person via e-mail.

Glossary

Closeout is a process in which the awarding agency determines that all applicable administrative actions and all required work of the award have been completed by the recipient and the awarding agency.

Commingling of Funds. The accounting systems of all recipients must ensure that agency funds are not commingled with funds from other Federal agencies. Each award must be accounted for separately. Recipients are prohibited from commingling funds on either a program-by-program basis or a project-by-project basis. Funds specifically budgeted and/or received for one project may not be used to support another.

Consultant is an individual who provides professional advice or services.

Contracts are entered into by recipients. With the exception of a few justified sole source situations, contracts are awarded via competitive processes to procure a good or service.

Equipment is tangible non-expendable personal property having a useful life of more than one year and an acquisition cost of $5,000 or more per unit.

Expenditure of Funds. Funds which have been properly obligated by the end of the award period will have 60 days in which to be liquidated (expended). Any funds not liquidated at the end of the 60-day period will lapse and revert to OJA.

F.T.E. (Full-Time Equivalent) is a percentage of time an employee works, compared to a full-time staff person. For example, if a full-time employee works 40 hours per week (1.0 FTE), a person who works 20 hours per week is a .50 FTE employee.

Grants are awarded to states, units of local government, or private organizations at the discretion of the awarding agency or on the basis of a formula. Grants are used to support a public purpose.

Indirect Costs are costs of an organization that are not readily assignable to a particular project, but are necessary to the operation of the organization and the performance of the project. Indirect costs are only allowable for organizations that have a federally approved rate.

Match is the recipient share of the project costs. Match may either be "in-kind" or "cash." In-kind match includes the value of donated services. Cash match includes actual cash spent by the recipient.

Obligation of Funds occurs when funds are encumbered on a valid purchase order or requisition to cover the cost of purchasing an authorized item on or after the beginning date and up to the last day of the grant period in the award. Any funds not properly obligated by the recipient within the award period will lapse and revert to OJA. The obligation deadline is the last day of the award period.

Program Income means gross income earned by the recipient, during the funding period, as a direct result of the award. Direct result is defined as a specific act or set of activities that are directly attributable to grant funds and which are directly related to the goals and objectives of the project.

Purchase of Evidence (P/E) is the purchase of evidence and/or contraband, such as narcotics and dangerous drugs, firearms, stolen property, counterfeit tax stamps, etc., required to determine the existence of a crime or to establish the identity of a participant in a crime.

Purchase of Service (P/S) includes travel or transportation of a non-Federal officer or an informant; the lease of an apartment, business front, luxury-type automobiles, aircraft or boat, or similar effects to create or establish the appearance of affluence; and/or meals, beverages, entertainment, and similar expenses (including buy money and flash roll, etc.) for undercover purposes, within reasonable limits.

Purchase of Specific information (P/I) includes the payment of monies to an informant for specific information. All other informant expenses would be classified under P/S and charged accordingly.

Supplanting means to deliberately reduce state or local funds because of the existence of federal funds. An example would be: when state funds are appropriated for a stated purpose and federal funds are awarded for that same purpose, the state replaces its state funds with federal funds, thereby reducing the total amount available for the stated purpose.

Supplemental Awards are the addition of funds to an existing award to support new or additional activities not identified in the original grant, support an expansion of approved grant activities, or provide for an increase in costs due to unforeseen circumstances.

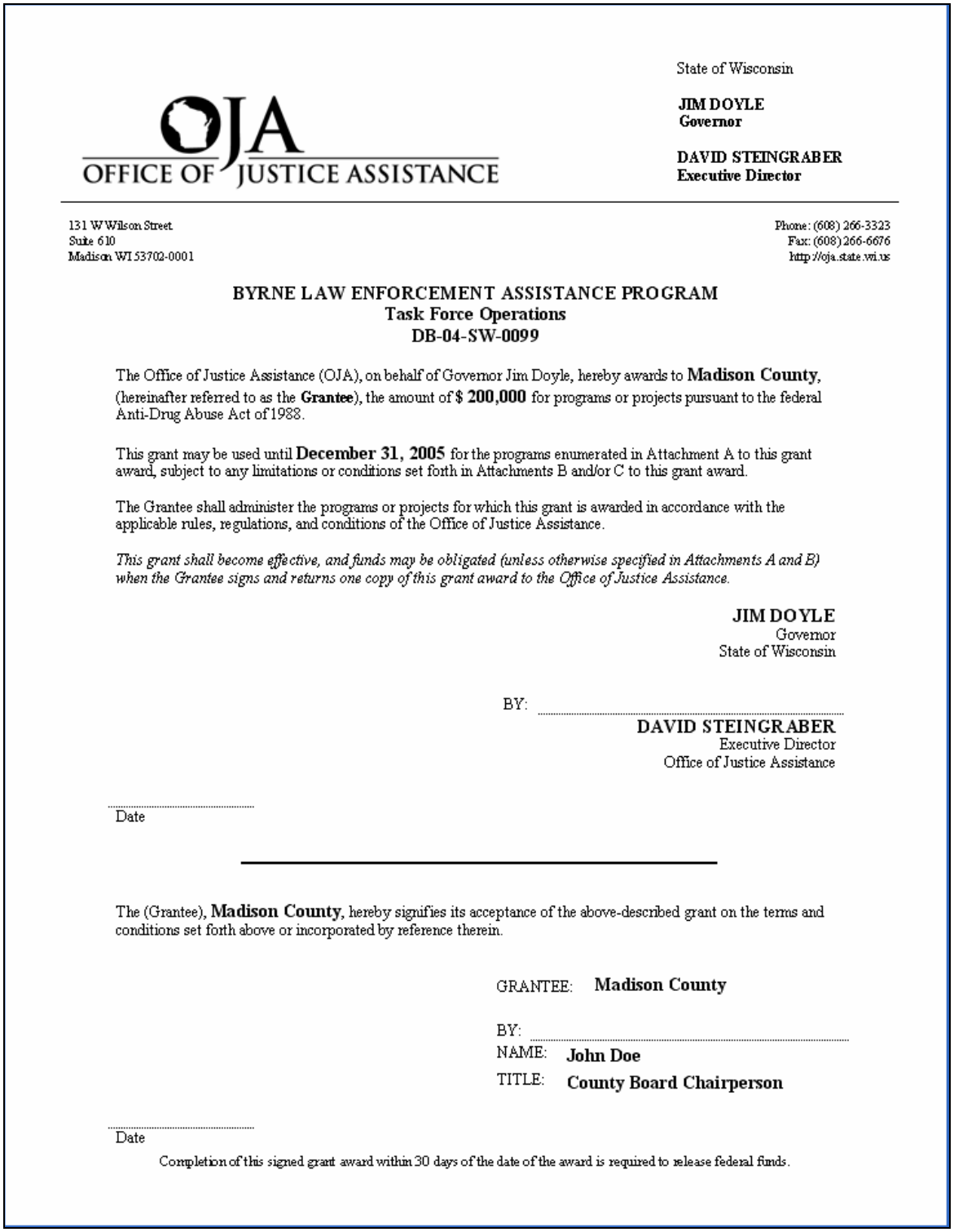
Appendix

Sample Forms

Grant Award **A-1**
G-2 Financial Report **A-4**
Grant Adjustment Notice (GAN) **A-5**
G-4 Termination Report (Homeland Security) **A-6**
G-5 Equipment Inventory List **A-7**
Certified Assurances **A-8**
Lobbying/Debarment Form **A-9**
Frequently Asked Questions Form **A-11**

*The sample forms that follow are provided as a general guide for sub-grantees. Forms may vary across programs.

Grant Award



State of Wisconsin

JIM DOYLE
Governor

DAVID STEINGRABER
Executive Director

OFFICE OF JUSTICE ASSISTANCE

131 W Wilson Street
Suite 610
Madison WI 53702-0001

Phone: (608) 266-3323
Fax: (608) 266-6676
http://oja.state.wi.us

BYRNE LAW ENFORCEMENT ASSISTANCE PROGRAM
Task Force Operations
DB-04-SW-0099

The Office of Justice Assistance (OJA), on behalf of Governor Jim Doyle, hereby awards to **Madison County**, (hereinafter referred to as the **Grantee**), the amount of **$ 200,000** for programs or projects pursuant to the federal Anti-Drug Abuse Act of 1988.

This grant may be used until **December 31, 2005** for the programs enumerated in Attachment A to this grant award, subject to any limitations or conditions set forth in Attachments B and/or C to this grant award.

The Grantee shall administer the programs or projects for which this grant is awarded in accordance with the applicable rules, regulations, and conditions of the Office of Justice Assistance.

This grant shall become effective, and funds may be obligated (unless otherwise specified in Attachments A and B) when the Grantee signs and returns one copy of this grant award to the Office of Justice Assistance.

JIM DOYLE
Governor
State of Wisconsin

BY: .....

DAVID STEINGRABER
Executive Director
Office of Justice Assistance

.....
Date

The (Grantee), **Madison County**, hereby signifies its acceptance of the above-described grant on the terms and conditions set forth above or incorporated by reference therein.

GRANTEE: **Madison County**

BY: .....
NAME: **John Doe**
TITLE: **County Board Chairperson**

.....
Date

Completion of this signed grant award within 30 days of the date of the award is required to release federal funds.

BYRNE LAW ENFORCEMENT ASSISTANCE PROGRAM
ATTACHMENT A

Grantee: **Madison County**

Project Title: **Task Force Operations** CFDA #16.579

Grant Period: From **January 1, 2005** To **December 31, 2005**

Grant Number: **DB-04-SW-0099** Program Area: **02**

APPROVED BUDGET

	Federal	OJA State Match	Local Match
Personnel	$ 100,000	$ 15,000	$ 20,000
Travel	$	$	$
Equipment	$ 10,000	$	$
Supplies/Operating Expenses	$ 10,000	$	$
Consultants/Contractual	$ 30,000	$ 15,000	$
Confidential Funds	$	$	$
Unallotted	$	$	$
FEDERAL TOTAL	$ 150,000		
OJA STATE MATCH		$ 30,000	
LOCAL MATCH			$ 20,000
TOTAL BUDGET	$ 200,000		

Special Notes:

1. The 1988 Anti-Drug Abuse Act requires a 25% cash match. The State of Wisconsin is providing 15% and recipient agencies must generate at least the remaining 10%. Recipient agencies may contribute more than the 10% match if they so choose.
2. Grantees may not reduce or eliminate appropriation level of the local matching funds during the grant period.
3. Budget changes in excess of 10% of the approved line item amount and **any** increases for personnel compensation not included in the approved budget require approval from OJA. **All changes to the contractual category require prior OJA approval.**
4. To be allowable under a grant program, costs must be paid or obligated for services provided during the grant period. If obligated by the end of the grant period, payment must be made within 60 days of the grant period ending date.
5. Subgrantees acknowledge that failure to submit an acceptable Equal Employment Opportunity Plan (if required to submit one pursuant to 28 CFR 42.302) that is approved by the Federal Office of Civil Rights, is a violation of its Certified Assurances and may result in the suspension of the grant.

Special Conditions: n/a

s. 16.964 WI Stats.
OJA-404 (rev. 7/04)

BYRNE LAW ENFORCEMENT ASSISTANCE PROGRAM
ACKNOWLEDGEMENT NOTICE

Date **December, 2004**

Grantee: **Madison County** Grant No. **DB-04-SW-0099**

Project Title: **Task Force Operations**

The following regulations and obligations (referenced below) apply to your grant award.

☒ **PROGRESS REPORTS** must be submitted on a scheduled basis. Narrative reports on the status of your project are due to OJA on:

7/12/2005 **2/28/06 FINAL**

NOTE: Reports due 01/12 include July through December program activity.
Reports due 07/12 include January through June program activity.

☒ **FINANCIAL REPORTS** serve two functions: to report fiscal status and to request funds. Reports may be submitted monthly but, at a minimum, are due to OJA on:

4/12/2005 **7/12/2005** **10/12/2005** **1/12/2006**
2/28/2006 FINAL

NOTE: Reports due 04/12 include January, February, and March program activity.
Reports due 07/12 include April, May, and June program activity.
Reports due 10/12 include July, August, and September program activity.
Reports due 01/12 include October, November, and December program activity.

☐ Complete and return a W-9 Taxpayer Identification Number Verification Form, enclosed.

☐ OTHER:

ACKNOWLEDGEMENT

The materials referenced above were received and reviewed by the appropriate members of this organization. I also acknowledge receipt of the Grant Award and any attached Special Conditions, as well as receipt of the General Conditions which were previously provided in the Instructions for Filing and Application. I understand that this grant is awarded subject to our compliance with all Conditions, Regulations, and Obligations described in the above materials.

Date Signature , Project Director

Completion of this form is required by s. 16.964, Wis. Stats. Release of funds is contingent upon completion.

G-2 Financial Report

This information can be found on Attachment A of your grant award.

FINANCIAL REPORT/FUND REQUEST (G-2)
STATUTE 16.964
OJA-118 BYRNE (3/04)

OFFICE OF JUSTICE ASSISTANCE
131 W. WILSON, SUITE 610
MADISON, WI 53702-0001
(608) 266-3323

SEE INSTRUCTIONS ON REVERSE SIDE BEFORE COMPLETING FORM

GRANTEE NAME (AS SHOWN ON GRANT AWARD)	REPORT PERIOD	GRANT NUMBER
MADISON COUNTY	1/1/05 THRU 3/31/05	DB-04-SW-0099
PROJECT TITLE TASK FORCE OPERATIONS	GRANT PERIOD FROM: 1/1/05	TO: 12/31/05
IS THIS THE FINAL REPORT FOR THIS GRANT? YES ☐ NO ☒		

PART I: EXPENSES - ROUND AMOUNTS TO NEAREST DOLLAR - REPORT ACTUAL EXPENSES.

FEDERAL BUDGET CATEGORIES	(1) CURRENT EXPENSES	(2) EXPENSES TO DATE	(3) APPROVED BUDGET	(4) BALANCE
PERSONNEL	$ 25,000	$ 25,000	$ 100,000	$ 75,000
TRAVEL/TRAINING	$	$	$	$
EQUIPMENT	$ 0	$ 0	$ 10,000	$ 10,000
SUPPLIES/OPERATING	$ 2,000	$ 2,000	$ 10,000	$ 8,000
CONTRACTUAL	$ 7,500	$ 7,500	$ 30,000	$ 22,500
CONFIDENTIAL FUNDS	$	$	$	$
UNALLOTTED	$	$	$	$
FEDERAL TOTAL	$ 34,500	$ 34,500	$ 150,000	$ 115,500
STATE MATCH	$ 7,500	$ 7,500	$ 30,000	$ 22,500
LOCAL MATCH	$ 5,500	$ 5,500	$ 20,000	$ 14,500
GRAND TOTAL	$ 47,500	$ 47,500	$ 200,000	$ 152,500

PART II: FUNDS REPORT AND REQUEST

	RECEIVED TO DATE	NOW REQUESTED
FEDERAL FUNDS	$	$ 34,500
STATE MATCH	$	$ 7,500
LOCAL MATCH	$ 5,500	
TOTAL	$	$42,000

PART III: PROGRAM INCOME

	CURRENT REPORT PERIOD	TO DATE
EARNED	$	$
EXPENDED	$	$

PERSON/TELEPHONE # RESPONSIBLE FOR G-2 COMPLETION:
NAME: JOHN DOE TELEPHONE: (555) 555-5555

FOR OJA OFFICE USE ONLY:
AMOUNT VOUCHERED_____ CODE_____
_____ _____
DATE VOUCHERED_____ VOUCHER NO._____
CONDITIONS: YES NO

PART IV: GRANTEE CERTIFICATION
I CERTIFY THAT THE ABOVE REPORT IS COMPLETE AND THAT ALL INFORMATION IS CONTAINED IN THE PERMANENT FISCAL RECORDS OF MY ORGANIZATION. ORIGINAL SIGNATURES OF BOTH THE PROJECT DIRECTOR AND FINANCIAL OFFICER MUST BE PROVIDED.

SIGNATURE OF PROJECT DIRECTOR **DATE** **SIGNATURE OF FINANCIAL OFFICER** **DATE**

Both original signatures are required for payment.

Please see 'Program Income' section of Guide.

Grant Adjustment Notice (GAN)

Budget changes are reflected here.

Grant Adjustment Notice
Statute 16.964
OJA-101 (Rev. 5/01)

Grant Adjustment Notice (GAN)
Office of Justice Assistance
131 W. Wilson Street, Suite 610
Madison, WI 53702-0001
608/266-3323

September 26, 2005

Subgrantee Name & Address:
Madison County Attn: John Doe
123 Main Street
Madison, WI 55555

Grant # DB-04-SW-0099

Adjustment # 1

Project Title: Task Force Operations

Grant Manager:

FEDERAL ADJUSTMENTS	Original Budget	Approved Change(s)	Revised Budget
Personnel	100,000	(10,000)	90,000
Travel	-	-	-
Equipment	10,000	10,000	20,000
Supplies/Operating Expenses	10,000	-	10,000
Consultants/Contracts	30,000	-	30,000
Confidential Funds	-	-	-
Unallotted	-	-	-
Total:	**$ 150,000**	**$ -**	**$ 150,000**

STATE ADJUSTMENTS	Original Budget	Approved Change(s)	Revised Budget
Personnel	15,000.00	-	15,000.00
Travel	-	-	-
Equipment	-	-	-
Supplies/Operating Expenses	-	-	-
Consultants/Contracts	15,000.00	-	15,000.00
Confidential Funds	-	-	-
Unallotted	-	-	-
Total:	**$ 30,000**	**$ -**	**$ 30,000**
Local Match:	**$ 20,000**	**$ -**	**$ 20,000**
GRAND TOTAL:	**$ 200,000**	**$ -**	**$ 200,000**

Change Grant Period **From :** _____ **To:** _____
Modified QPR/SPR Reporting Dates: _____
Modified G-2 Reporting Dates: _____

Other Information:
OJA approves the transfer of funds as requested, for the purchase of computer equipment.

Signature of Authorized Official _____
OJA Fiscal Officer

Changes in grant period are reflected here.

This box must be checked before submission.

This information can be found on Attachment A of your grant award.

G-4 Termination Report (Homeland Security)

TERMINATION REPORT (G-4)
STATUTE 16.964
OJA-116 HOMELAND SECURITY (R 11/04)

OFFICE OF JUSTICE ASSISTANCE
131 W. WILSON, SUITE 610
MADISON, WI 53702-0001
(608) 266-3323

PART I. GRANTEE IDENTIFICATION:

GRANTEE: MADISON COUNTY

GRANT NUMBER: HS-05-WC-0123

☒ YES ☐ NO ALL EQUIPMENT HAS BEEN RECEIVED

GRANT PERIOD: 10/1/05—9/30/06

PART II. EXPENDITURE REPORT:

	(A) TOTAL APPROVED BUDGET	(B) GRANT FUNDED EXPENDITURES	(C) TOTAL ACTUAL EXPENDITURES
1) PERSONAL PROTECTIVE EQUIPMENT (PPE)	12000.00	12549.00	12549.00
2) EXPLOSIVE DEVICE MITIGATION REMEDIATION			
3) CBRNE OPERATIONAL & SEARCH & RESCUE	7000.00	7198.00	7198.00
4) INFORMATION TECHNOLOGY			
5) CYBERSECURITY ENHANCEMENT			
6) INTEROPERABLE COMMUNICATIONS	24000.00	18959.90	18959.90
7) DETECTION EQUIPMENT			
8) DECONTAMINATION EQUIPMENT			
9) MEDICAL SUPPLIES & PHARMACEUTICALS			
10) POWER EQUIPMENT			
11) CBRNE REFERENCE MATERIALS			
12) CBRNE INCIDENT RESPONSE VEHICLES	60000.00	55998.00	55998.00
13) TERRORISM INCIDENT PREVENTION			
14) PHYSICAL SECURITY ENHANCEMENT			
15) INSPECTION & SCREENING SYSTEMS			
16) AGRICULTURE TERRORISM PREVENTION, ETC			
17) CBRNE RESPONSE WATERCRAFT			
18) CBRNE AVIATION EQUIPMENT			
19) CBRNE LOGISTICAL SUPPORT EQUIPMENT	7000.00	6998.00	6998.00
20) INTERVENTION EQUIPMENT			
21) OTHER AUTHORIZED EQUIPMENT		4999.90	4999.90
GRAND TOTAL	110000.00	106702.80	106702.80

PART III. OTHER PROGRAM ACTIVITY (if applicable)

PROGRAM INCOME EARNED _____

PROGRAM INCOME EXPENDED _____

PART IV. CERTIFICATION:

PROJECT DIRECTOR _____ DATE _____ FINANCIAL OFFICER _____ DATE _____

Please see 'Program Income' section of Guide.

Both original signatures are required for grant close-out.

G-5 Equipment Inventory List

Verify correct category for each item.

This should reflect the Actual Cost of Items.

This should reflect the amount funded by OJA.

This information is required for reimbursement.

FINANCIAL INVENTORY LIST (G-5)
(TO ACCOMPANY FINAL G-4 TERMINATION REPORT)
OJA-121D HOMELAND SECURITY (R 11/04)

OFFICE OF JUSTICE ASSISTANCE
131 W. WILSON, SUITE 610
MADISON, WI 53702-0001
(608) 266-3323

EQUIPMENT CATEGORY (ITEMS #1-21)	ITEM DESCRIPTION	QTY	UNIT COST	TOTAL COST	GRANT AMOUNT FUNDED	ACQUISITION DATE	PHYSICAL LOCATION OF EQUIPMENT
1	Millennium 2000 Mask	25	215.99	5399.75	5399.75	12/20/05	A Police Dept.
1	Millennium 2000 Mask	25	215.99	5399.75	5399.75	12/20/05	B Police Dept.
1	Millennium 2000 Filter	25	34.99	874.75	874.75	12/20/05	A Police Dept.
1	Millennium 2000 Filter	25	34.99	874.75	874.75	12/20/05	B Police Dept.
3	Thermal Imaging Camera	1	3599.00	3599.00	3599.00	12/20/05	R Fire Dept.
3	Thermal Imaging Camera	1	3599.00	3599.00	3599.00	12/20/05	S Fire Dept.
6	MDT	5	1895.99	9479.95	9479.95	1/30/06	A Police Dept.
6	MDT	5	1895.99	9479.95	9479.95	1/30/06	B Police Dept.
12	Towing Vehicle	1	27999.00	27999.00	27999.00	10/18/05	S Fire Dept
12	Towing Vehicle	1	27999.00	27999.00	27999.00	10/18/05	U Fire Dept
19	Trailer	1	3499.00	3499.00	3499.00	11/27/05	S Fire Dept
19	Trailer	1	3499.00	3499.00	3499.00	11/27/05	U Fire Dept
21	MDT Installation	5	475.00	2375.00	2375.00	12/20/05	A Police Dept.
21	MDT Installation	5	475.00	2375.00	2375.00	12/20/05	B Police Dept.
21	Shipping-ACME Equipment	1	249.90	249.90	249.90	--	--

☑ NUMBER OF CRITICAL INFRASTRUCTURE STRUCTURES HARDENED 0

WE CERTIFY THE ABOVE INFORMATION TO BE TRUE AND CORRECT TO THE BEST OF OUR KNOWLEDGE. WE ALSO CERTIFY THAT ALL OF THE ABOVE EQUIPMENT WILL CONTINUE TO BE UTILIZED FOR HOMELAND SECURITY PURPOSES, AND WILL REMAIN WITHIN THE AGENCY.

PROJECT DIRECTOR _____ DATE _____ FINANCIAL OFFICER _____ DATE _____

Completion of this form is required by s.16.964, Wis. Stats. Failure to comply could result in suspension of funding and/or disallowance of incurred costs.

Both original signatures are required for grant close-out.

Certified Assurances

OMB APPROVAL NO. 1121-0140
EXPIRES 01/31/2006

STANDARD ASSURANCES

The Applicant hereby assures and certifies compliance with all applicable Federal statutes, regulations, policies, guidelines, and requirements, including OMB Circulars A-21, A-87, A-102, A-110, A-122, A-133; Ex. Order 12372 (intergovernmental review of federal programs); and 28 C.F.R. pts. 66 or 70 (administrative requirements for grants and cooperative agreements). The applicant also specifically assures and certifies that:

1. It has the legal authority to apply for federal assistance and the institutional, managerial, and financial capability (including funds sufficient to pay any required non-federal share of project cost) to ensure proper planning, management, and completion of the project described in this application.

2. It will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.

3. It will give the awarding agency or the General Accounting Office, through any authorized representative, access to and the right to examine all paper or electronic records related to the financial assistance.

4. It will comply with all lawful requirements imposed by the awarding agency, specifically including any applicable regulations, such as 28 C.F.R. pts. 18, 22, 23, 30, 35, 38, 42, 61, and 63.

5. It will assist the awarding agency (if necessary) in assuring compliance with section 106 of the National Historic Preservation Act of 1966 (16 U.S.C. § 470), Ex. Order 11593 (identification and protection of historic properties), the Archeological and Historical Preservation Act of 1974 (16 U.S.C.§ 469 a-1 et seq.), and the National Environmental Policy Act of 1969 (42 U.S.C. § 4321).

6. It will comply (and will require any subgrantees or contractors to comply) with any applicable statutorily-imposed nondiscrimination requirements, which may include the Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. § 3789d); the Victims of Crime Act (42 U.S.C. §10604(e)); The Juvenile Justice and Delinquency Prevention Act of 2002 (42 U.S.C. § 5672(b)); the Civil Rights Act of 1964 (42 U.S.C. § 2000d); the Rehabilitation Act of 1973 (29 U.S.C. §7 94); the Americans with Disabilities Act of 1990 (42 U.S.C.§ 12131-34); the Education Amendments of 1972 (20 U.S.C. §§1681, 1683, 1685-86); and the Age Discrimination Act of 1975 (42 U.S.C. §§ 6101-07); *see* Ex. Order 13279 (equal protection of the laws for faith-based and community organizations).

7. If a governmental entity–

a) it will comply with the requirements of the Uniform Relocation Assistance and Real Property Acquisitions Act of 1970 (42 U.S.C.§ 4601 et seq.), which govern the treatment of persons displaced as a result of federal and federally-assisted programs; and

b) it will comply with requirements of 5 U.S.C.§§ 1501-08 and §§7324-28, which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by federal assistance.

_____ _____
Signature Date

Lobbying/Debarment Form

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 (Nonpro-curement) 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 subrecipients 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—

OJP FORM 4061/6 (3-91) REPLACES OJP FORMS 4061/2, 4061/3 AND 4061/4 WHICH ARE OBSOLETE.

(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 convic-tion. 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 indentified 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

*U.S. Government Printing Office: 1996 - 405-037/40014

Frequently Asked Questions Form

Office of Justice Assistance
FAQ SHEET – (Frequently Asked Questions)

1. What do I do with the award document?

Read the award document and special conditions right away. If you accept the terms and conditions of the award, have your designated official **sign** a copy of the award document and return one full set of the award documents to OJA and retain one full set for your records. If you do not accept the terms/conditions, contact OJA program and planning analyst noted in the award letter immediately. **NOTE: OJA will not disburse funds unless we have received these signed documents.**

2. How do I obtain payment?

The process for requesting reimbursement is through OJA's G-2 Request for Reimbursement Form, unless noted in your grant special conditions. An electronic version can be found at OJA's website http://oja.state.wi.us Original signatures are required so please obtain appropriate signatures and forward to the address shown in #5. Questions can be forwarded to fiscal.management@oja.state.wi.us or at 608-266-3323.

Electronic copies of all of our financial and progress reports can be found at http://oja.state.wi.us

3. If I have questions about my grant, who do I contact?

Program related questions: Contact the program and planning analyst identified in the award letter or through one of the emails below.
Phone: 608-266-3323 Fax: 608-266-6676
Email: criminal.justice@oja.state.wi.us
juvenile.justice@oja.state.wi.us
homeland.security@oja.state.wi.us
violence.against.women.act@oja.state.wi.us
statistical.analysis.center@oja.state.wi.us
justice.planning@oja.state.wi.us
public.information@oja.state.wi.us
wijis@oja.state.wi.us

Financial questions: Contact the grant / fiscal specialist
Phone: 608-266-3323 Fax: 608-266-6676
Email: fiscal.management@oja.state.wi.us / grants.management@oja.state.wi.us

4. What are my reporting responsibilities?

Upon initial award: Sign and return the award document and special conditions to confirm award acceptance, if required. Follow instructions in award package to notify your grant specialist of your compliance with applicable special conditions, if applicable.

Financial Reports: Request for Reimbursement forms, "G-2" is required according to the dates shown on Acknowledgement Notice of the award documents.

All **final** Financial and Progress Reports are due no later than 60 days from the end date of the grant period.

Audit Reports: In accordance with the OMB Circular A-133, a single audit report may be required. A special condition is included with your award which details reporting requirements for the audit reports. Please review that special condition.

EEOP: Grantees having more than 50 employees and receiving more than $500,000 of Federal funds in one year are required to submit an Equal Employment Opportunity Plan to OJA for Federal approval submittance.

5. What is the official address for OJA?

State of Wisconsin
Office of Justice Assistance
131 W. Wilson Street, Suite 610
Madison, WI 53702-0001

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Wisconsin Office of Justice Assistance

131 W. Wilson St., Suite 610
Madison, WI 53702

Phone: (608) 266-3323
Fax: (608) 266-6676
http://oja.state.wi.us