

# Corporation for National and Community Service

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## 2016 AmeriCorps State and National Symposium Got Grant. Now What? – Session Highlights

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Regulations and requirements governing grant awards:

- ~ Federal laws and regulations, including 2 CFR Part 200—the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
- ~ State and local rules
- ~ Notice of Grant Award and terms and conditions
- ~ Approved application, including budget and budget narrative
- ~ Notice of Funding Opportunity/Availability

Internal Controls are systematic measures, such as reviews, methods, and procedures to:

- ~ Conduct business in an orderly and efficient manner
- ~ Safeguard assets and resources
- ~ Deter and detect errors, fraud, and theft
- ~ Confirm the accuracy and completeness of accounting data
- ~ Produce reliable and timely financial and management information
- ~ Ensure adherence to laws, regulations and policies, and plans

Costs – whether charged to CNCS or the Grantee's Share – must be documented or they are unallowable. In addition to ensuring compliance, documentation:

- ~ Justifies reported information and tracks details
- ~ Helps with budget forecasting
- ~ Provides evidence of accomplishments

Salary and wages charged to Federal awards must include documentation that:

- ~ Is supported by a system of internal controls assuring that the time charged is accurate, allowable, and properly allocated,
- ~ Is incorporated into the organization's official records,
- ~ Reasonably reflects the total activity for which the employee is compensated,
- ~ Encompasses both federally assisted and all other activities compensated on an integrated basis,
- ~ Supports distribution of salary or wages among specific activities or cost objectives if the employee works on more than one Federal award or splits time between Federal and non-Federal activities, and
- ~ Complies with the organization's established accounting policies and practices.

Cash and in-kind contributions are accepted as part of the grantee share when:

- ~ Verifiable
- ~ Necessary and reasonable
- ~ Allowable
- ~ Not paid by the Federal Government under another award, unless authorized
- ~ In the approved budget and allowable under program guidelines
- ~ Compliant with the terms and conditions of the award and Uniform Guidance

~ Treated consistently – the same as the CNCS share

In-Kind Contribution value:

- ~ Uses a fair market price
- ~ Considers what it would cost to obtain similar goods or services, as well what your agency would allow for such an expense
- ~ Does not include the value of direct community services performed by participants or volunteers

An approved budget should be:

- ~ Realistic
- ~ Consistent
- ~ Flexible

Principles of financial reporting:

- ~ Use information in organization's accounting system
- ~ Ensure accuracy prior to submission
- ~ Confirm proper supporting documentation
- ~ Submit on time

CNCS's three-step monitoring approach:

- ~ Prevention
- ~ Detection
- ~ Enforcement

Monitoring responsibilities:

- ~ Ensure compliance with rules, regulations, and requirements
- ~ Safeguard Federal funds against waste, fraud, and abuse
- ~ Detect actual and potential issues
- ~ Identify technical assistance and training needs
- ~ Confirm follow-up on issues and corrective actions

Grantee closeout responsibilities, due by 90-days after expiration:

- ~ Pay outstanding bills
- ~ Conduct final drawdowns
- ~ Close subgrants, if applicable
- ~ Submit Final FFRs in eGrants and PMS and Final Progress Report in eGrants
- ~ Send required certifications to CNCS
- ~ Ensure reconciliation between expenses, disbursements, and drawdowns