



2019 Program Year CDBG Subrecipient Workshop for Public Service Activities

June 19, 2019



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Welcome and Introductions



- Restrooms
- Cell Phones
- Refreshments
- Introductions – name, agency and activity
- Purpose of workshop is to help you be successful sub recipients and satisfy federal requirement at the same time



Christy Jeffers

Roles and Responsibilities



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Funding Sources

2019 Funds Available		
	2019 CDBG Formula Entitlement	\$1,583,493
	2019 Program Income Estimate	\$75,000
	2017-2018 Deobligated Funds/Projects	\$15,000
Total 2019 Budget		\$1,704,962
2019 Budget Allocation		
	2019 City of Spokane Valley Set-Aside	\$ 316,699
	2019 Program Administration	\$ 331,699
	2019 Public Service Projects	\$244,947
	2019 Public Facilities, Infrastructure, Economic Development, Housing Projects, etc.	\$811,617
	2019 Federal Allocation unobligated to be Carried Over to 2019	\$95,287
Total 2019 Budget Allocated		\$1,704,962



Roles CDBG

- **US Department of HUD**
 - CDBG Funding
 - CDBG Oversight
 - CDBG Monitoring



- **Spokane County**
 - CDBG Needs Assessment – Consolidated Plan
 - Annual Action Plans and CAPERS to HUD
 - Monitored by HUD
- **Subrecipients**
 - Carry out projects & fulfill obligations
 - Comply with contract / agreement

Requirements

- Reporting
 - Progress Reports
 - Timely submission of requests for reimbursement
- Compliance
 - Agreements & Documents
 - Amendments
 - Technical Assistance
 - Monitoring (desk & on site)
 - HUD Income Limits

Amendments



- Amendment requests must be submitted to HCD Program staff in writing.
- Agreements may only be amended in writing and agreed to by all parties.



Tami Landsiedel

Grant Management/Obligations



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Documents for CDBG Project Management

All documents for CDBG project management can be downloaded at:

<https://www.spokanecounty.org/4134/CDBG-Subrecipient-Management-Documents>

- 2019 Playing by the Rules
- 2019 Income Limits
- Signature Authorization Sample
- Letter Single Entity Notarized letter for SAM Example
- Sample Summary Doc 1
- Sample Summary Doc 2
- Annual Action Plan Amendment Policy
- Grievance Policy
- Fiscal Policies and Procedures Template
- Monitoring Fraud and Abuse Policy Template

Agreements & Documents

Agreements must be submitted with the following documents:

- 2 Signed Copies of Agreement
- Proof of Insurance Form
- Exhibit B - Applicant Assurances
- Exhibit E - Anti Lobbying (if applicable)
- Exhibit F - Federal Funding Accountability and Transparency Act of 2006 (FFATA)
- Exhibit G - Audit Form

Other Requirements



Insurance

- Up to date & current insurance **must be** on file before request for funds will be processed.
- Insurance Company needs to have:
 - A- or better AM Best rating
 - VII or better Financial Size
- Professional Liability- 1million/3 million
 - Errors and Omissions
 - Fidelity bond
- General Liability- 1 million/2 million
- Auto- 1 million
- Certificate Holder- Spokane County
- Additionally Insured Endorsement must be on a separate page:
 - Spokane County
 - Certificate Holder

FFATA

Federal Funding Accountability and Transparency Act

- Federal grant subrecipients are required to provide all applicable entity information required by FFATA and OMB Guidance.
- Required information:
 - DUNS number
 - Entity must have a Data Universal Numbering System (DUNS) number obtained from the firm Dun and Bradstreet (D&B) (www.dnb.com).
 - Names & total compensation of the 5 most highly compensated officers *if*
 - In the preceding fiscal year, entity received 80 percent or more of its annual gross revenues from federal awards and \$25,000,000 or more in annual gross revenues from federal awards; **AND**
 - The public does not have access to this information about the compensation of the senior executives of the organization.

Affirmatively Further Fair Housing – The LAW

- Subrecipients receiving HUD funds must display a fair housing poster in areas where the subrecipients activity takes place.
- Fair Housing Posters are available for your location
- Must be posted for clients
- Must be posted for monitoring *visit (along with income limits)*

REQUIRED BEFORE FIRST INVOICE/REQUEST

- SIGNATURE AUTHORIZATION FORM FOR THE CURRENT PROGRAM YEAR AND PROJECT
- CERTIFICATE OF INSURANCE WITH CORRECT AMOUNTS AND NAMING SPOKANE COUNTY
- FFATTA FORM
- APPLICANT ASSURANCES
- AUDIT FORM
- MUST BE REGISTERED IN SAM



Richard Culton

Technical Assistance; Monitoring;
and Internal Controls



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Technical Assistance



- HCD Staff shall provide technical assistance to all Subrecipients to ensure compliance with their agreements and federal, state and local regulations.
- Please contact your designated HCD Program Staff for assistance.

Monitoring



- Monitoring: In addition to on-going desk monitoring may also include a visit to the project site or to the Subrecipient organization based on our internal Risk Assessment.
- Subrecipient's transactions and other significant events are to be clearly documented and the documentation shall be readily available for monitoring by CSHCD and/or HUD.
- How to prepare for on-site monitoring

Progress Report

- Subrecipient shall prepare, complete and submit reports and other information as required by the County to demonstrate compliance with applicable regulations, eligibility of activities and costs, and project performance standards as described in this document.
- Reports will be submitted in the formats provided by the County.
- All reports unless otherwise specifically noted will be due by the 15th of each month and will contain data obtained during the preceding month, or other indicated reporting period.



Monthly PS Report

																						0-30% MFI	31-50% MFI	51-80% MFI	White	Black / African American
	City of Spokane	0	0	0	DEMOGRAPHIC INFORMATION FOR COUNTY CDBG BENEFICIARIES ONLY																					
Unincorporated Areas																										
	North	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
	South County Valley (Unincorp.)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
	West Plains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Cities & Towns																										
	Airway Heights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
	Cheney	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
	Deer Park	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
	Fairfield	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
	Latah	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
	Liberty Lake	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
	Medical Lake	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
	Millwood	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
	Rockford	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
	Spangle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
	City of Spokane Valley	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
	Waverly	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
	Total # Persons	0	0	0	Totals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
	Total County Persons	0	0	0	Unduplicated	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
	County Participation	0	0	0	Duplicated	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
	Total # Persons	0			<p>* Single Female Heads of Household - Report only those with dependent children in household</p> <p>NOTE: Demographic information pertains only to County clients. Do not include demographic information for City of Spokane residents.</p>																					
	Total County Benefit	0																								
	Avg. County Participation	0			Remarks:																					
	Total County-Unduplicated	0																								
	Total County-Duplicated	0																								
	S.F.H.O.H. * (See Notes)	0																								






Melissa Holten

Fiscal Requirements



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Sample Invoice Form

1							Invoice Date:													
2							Remit to:		Send to:											
3							Subrecipient		Spokane County Community Services,											
4							Address		Housing & Community Development											
5							City, State Zip		Attn: Christy Jeffers, 4th Floor											
6							Vendor: CHENOUCE		312 West 8th Avenue											
7							Project Location:		Spokane, Washington 99204-2506											
8							CDBG Public Service													
9							Month of Service: <input type="checkbox"/> Check if final invoice Jul-18													
10							Amount billed for this Month: \$0.00													
11	July 1, 2018 - June 30, 2019																			
12	Agreement # CDBG 19-00																			
13																				
14	Fund	Dept ID	E-Account	Account	Billed this month	Total to date	Award Total	Balance	HCD Project Manager Desk Monitoring:											
15	131	413FT22	5651400	4923	MULT					Authorized Signature										
16		Program Personnel			-	-	15,000.00	\$ 15,000.00												
17		Program Operations			-	-	-	\$ -												
18		Less Interest for Operations			-	-	-	\$ -		Eligible, Allowable Costs										
19					-	-	-	\$ -												
20		Total Net County Reimburse			\$ -	\$ -	\$ 15,000.00	\$ 15,000.00		Compliance with Project Budget										
21	<p>CERTIFICATE: I certify that this report, in conformity with the best of my knowledge and belief, is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812)</p>																			
22	SIGNATURE:						DATE:													
23	Billing Invoice will only be paid based on provider attaching the required supporting documentation.																			
24	Required attachments:						DATE STAMP													
25	1) Monthly P.S. Report																			
26	2)																			
27	(Community Services Use Only)																			
28	Comments/Notes to Fiscal																			
29																				
30	Sufficient Funds Budgeted (fiscal):																			
31							CSHCD Use only													
32	<table border="1" style="width: 100%; text-align: center;"> <tr> <td>Jul '18</td> <td>Aug '18</td> <td>Sep '18</td> <td>Oct '18</td> <td>Nov '18</td> <td>Dec '18</td> <td>Jan '19</td> <td>Feb '19</td> <td>Mar '19</td> <td>Apr '19</td> <td>May</td> </tr> </table>									Jul '18	Aug '18	Sep '18	Oct '18	Nov '18	Dec '18	Jan '19	Feb '19	Mar '19	Apr '19	May
Jul '18	Aug '18	Sep '18	Oct '18	Nov '18	Dec '18	Jan '19	Feb '19	Mar '19	Apr '19	May										



Request for Reimbursement

- Subrecipients should submit requests for reimbursement by the 15th of each month for the prior month.
- CSHCD may request submittals prior to the 15th, especially on two critical months:
 - End of Calendar Year
 - End of Program Year
- Reimbursement requests must be submitted on the CSHCD provided invoice template.
- Request for reimbursement should include a summary of expenditures (see samples) and any other documentation requested by CSHCD
- Passes (Bus, Gas Vouchers Etc.) should be submitted for reimbursement when they are used not purchased.

Sample Summary Form

[Agency Name]						
Month	Salaries	Taxes/Benefits	Rent/Lease	Tele/Internet	Office Supplies	Total
July						*
Aug						*
Sept						*
Oct						*
Nov						*
Dec						*
Jan						*
Feb						*
Mar						*
Apr						*
May						*
June						*
Total						*
* Documentation to support this request is located at: [Address]						



Sample Summary Form

[Agency Letterhead]

Community Development Block Grant Request # ____ in the amount of \$ _____

Salaries \$ _____

Taxes/Benefits \$ _____

Rent/Lease \$ _____

Telephone/Internet \$ _____

Office Supplies \$ _____

Total Request \$ _____*

*Documentation to support this request is available for review at: [Address]



Internal Controls & Financial Records

- **2 CFR Part 200** - Subrecipient needs to be aware of cost eligibility as defined in 2 CFR.
 - **Chapter 2 of “Playing by the Rules”** - Subrecipient should review this document for cost eligibility. (Found on the website)
 - **Subrecipient Agreement** - Management and Fiscal Staff needs to review agreement in it’s entirety.
- **Financial Management System** –at a minimum shall include source documentation in support of allowable actual costs necessary to indicate costs incurred by the Subrecipient directly relating to the cost identified in the Budget.
- **Records Retention** - All Subrecipient agreements require 6 years from the date the agreement ends.
- **Internal Controls** – Subrecipient shall establish effective internal controls that provides reasonable assurance that the award is managed in compliance with Federal, State and Local requirements.
- **Fraud & Abuse** – Subrecipient shall establish, maintain and utilize internal systems and procedures sufficient to prevent, detect and correct incidents of waste, fraud and abuse.

Audit Requirements

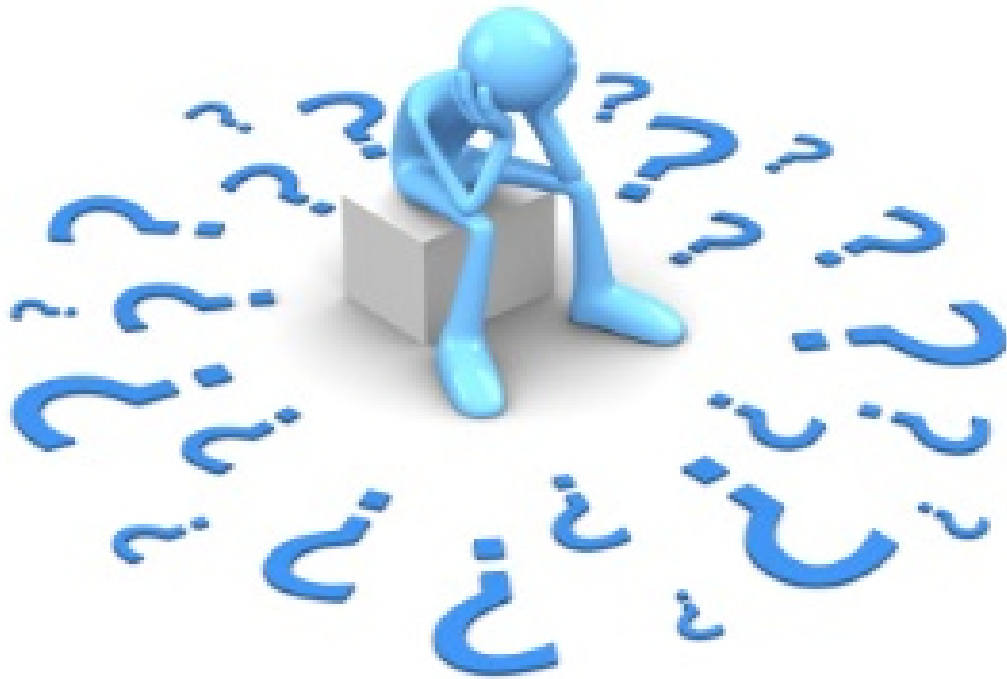
- If Subrecipient expends a total, from all income sources, of Seven Hundred and Fifty Thousand Dollars, (\$750,000.00) or more of federal funds per fiscal year, the Subrecipient must have a single or program-specific audit conducted of its financial statement and condition.
- The Subrecipient shall submit its audit report, including any “Management Letter” no later than thirty (30) days after completion of the audit.
- If Subrecipient expends less than \$750,000 during the non-Federal entity's fiscal year in Federal awards, Subrecipient records must be available for review or audit.
- If Subrecipient is exempt from Federal audit requirements yet has an annual independent fiscal audit conducted of its financial statement and condition, the Subrecipient shall submit the completed independent audit and audit report to the County within 30 days of completion.

Fiscal Policies & Procedures

- The subrecipient shall develop and adopt fiscal policies and procedures that cover at minimum the following topics:
 - Internal Controls
 - Financial Planning & Reporting
 - Revenue & Accounts Receivable
 - Expense & Accounts Payable
 - Procurement
 - Asset Management
 - Record Retention & Destruction
 - Fraud & Abuse

A Sample Policy & Procedures has been developed and is available on website

Questions?



Consolidated Plan Needs Assessment Focus Group



THANK YOU

Please reach out to us at Spokane County's Community Services, Housing, and Community Development Department should you have any questions or concerns.

email tlandsiedel@spokanecounty.org

web

<https://www.spokanecounty.org/4134/CDBG-Subrecipient-Management-Documents>



509.477.2588

fax

509.477.4561

