

# Best Practices for Managing Tribal TANF and NEW Grants

There are many administrative requirements associated with managing a Tribal TANF or NEW grant. This session will share best practices in managing these grant requirements. Topics will include plan renewals, data reporting, calculating work participation rates, submitting amendments, and handling audits. Whitney Jones will also provide tips on managing federal grants based on her experience as a Tribal TANF manager.

## Speakers:

***Sam Stitt**, Tribal TANF Program Specialist, Office of Family Assistance, Region X*

***Whitney Jones**, Deputy Director, South Puget Intertribal Planning Agency*

# Overview

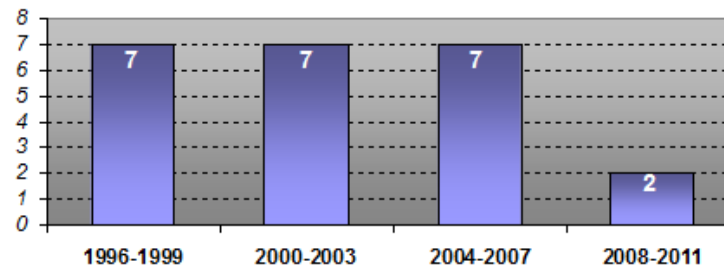
- **Introductions**
- **Tribal TANF - Grant Basics**
- **Grant Management/Reporting**
- **Plans/Revisions**
- **Work Participation Rates**
- **Audits**
- **Resolution Examples**
- **Tribal “Best Practices” (SPIPA)**
- **Q&A/Discussion**
  
- *Extra time: Interpretive dance/stand-up comedy*

# Tribal TANF Grant

## Tribal Temporary Assistance for Needy Family (TANF)

The **1996** welfare reform law, giving federally recognized Indian Tribes, or consortia of such Tribes, authority to operate their own Temporary Assistance for Needy Families (TANF) program. The Tribal TANF Program moves families to self-sufficiency while encouraging and supporting flexibility, innovation, and creativity in tribal programs.

**Tribal TANF Grants - R10**  
(by year approved)



# Tribal TANF/NEW Grant

## Current Status:

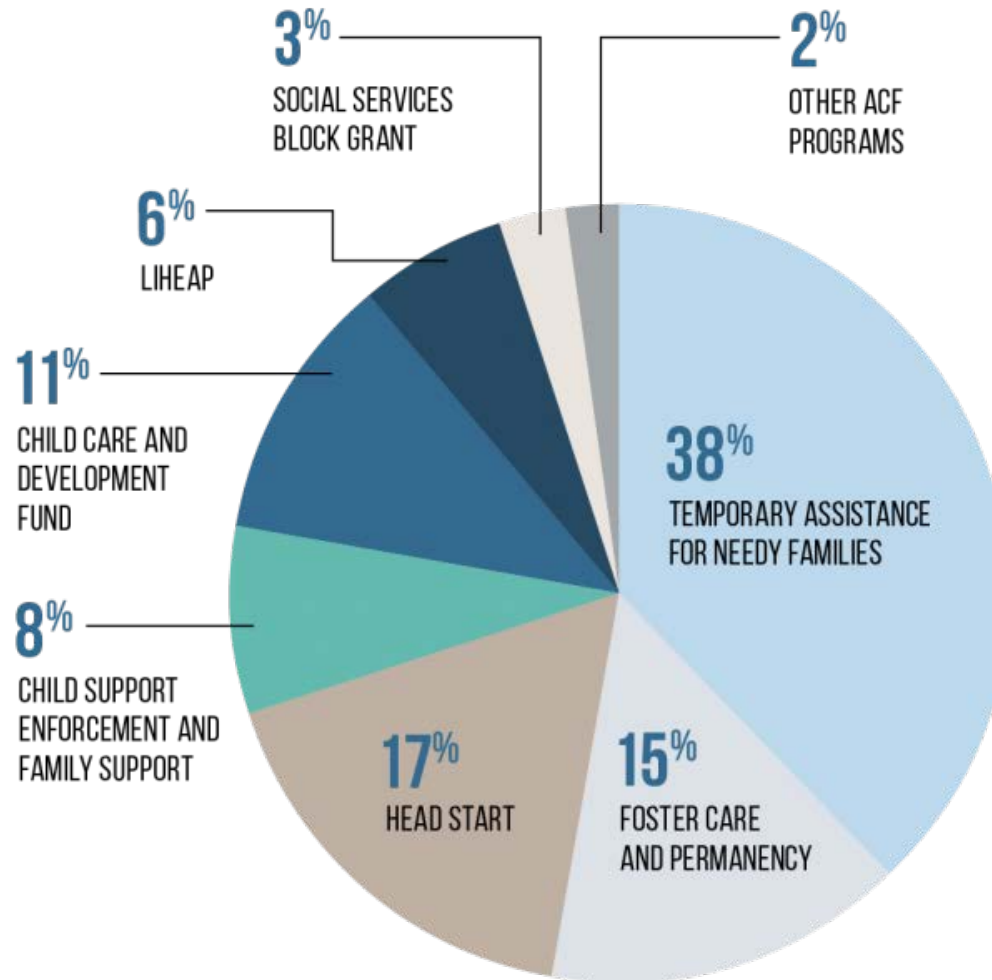
There are 73 TANF programs serving 280+ Tribes and Alaska Native Villages (plus the non reservation American Indian/Alaska Native populations of over 127 counties (including several major metropolitan areas, designated near-reservation towns) and 6 Alaska Native Regional Corporation areas)

15\* of 70 programs are administered in P.L. 102- 477 projects (\*21.42%).

78 NEW Grantees.

*\*Variable numbers - a few tribes are in process to switching to 477 status.*

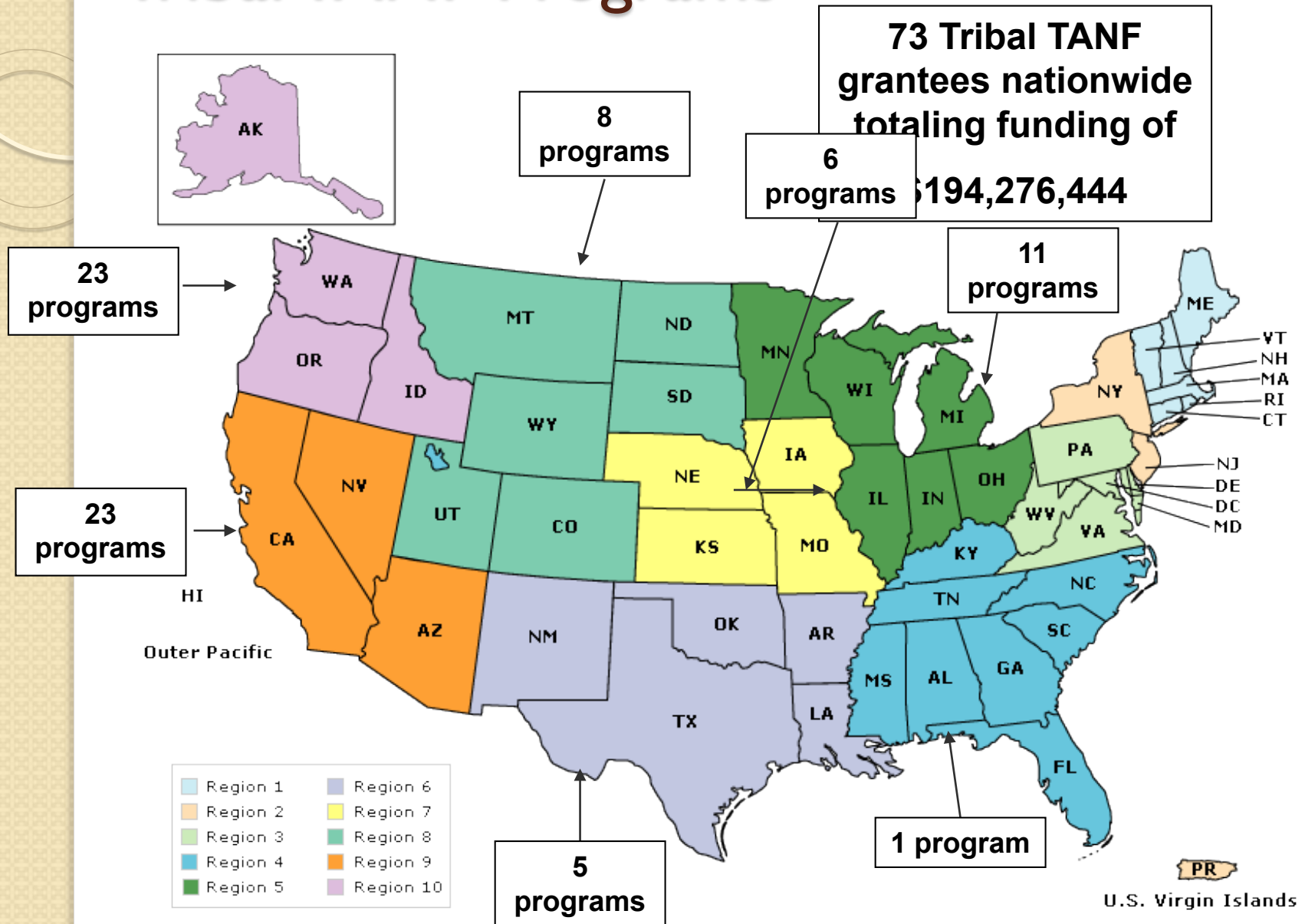
# TANF – % of HHS Budget



# Native Employment Works (NEW)

- Eligibility for NEW program funding is limited by law to federally-recognized Indian tribes and Alaska Native organizations that operated a Tribal Job Opportunities and Basic Skills Training (JOBS) program in fiscal year (FY) 1995.
- Annual NEW grant amounts are set by law at the FY 1994 Tribal JOBS funding levels for each eligible tribe/organization.
- Total annual NEW funding is \$7,535,110.

# Tribal TANF Programs



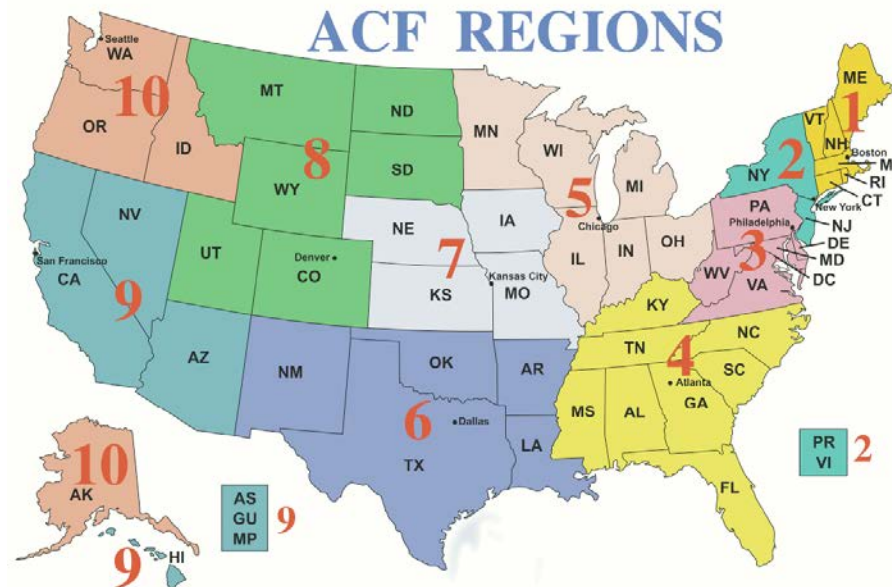
# Grants Management



**Karen Code**  
**Financial Operations Specialist**  
**DHHS/ACF/OGM, Region 10**  
**701 5th Ave.**  
**Suite 1500, MS-71**  
**Seattle, WA 98104**

[Karen.code@acf.hhs.gov](mailto:Karen.code@acf.hhs.gov)

**(206) 615-3687**





# Grants Management – *What they do:*

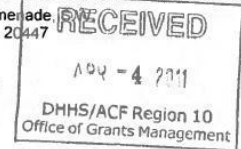
- Financial Reporting
  - I 96T (TANF) - quarterly
  - SF-425 (NEW) – annual
- Prior-approval/Budget Review Requests
- Audit Resolution
- OLDC Accounts/Access
- Technical Assistance

# Tribal TANF - Grant Award\*



## DEPARTMENT OF HEALTH & HUMAN SERVICES

ADMINISTRATION FOR CHILDREN AND FAMILIES  
370 L'Enfant Promenade  
Washington, D.C. 20447



April 01, 2011

Sample Tribe  
Tribal Community  
Address 1234

Re: Notice of Grant Award - FY 2011

Dear Grantee:

This grant award represents obligation to the Tribe for fiscal year 2011 for the Temporary Assistance for Needy Families (TANF) program. These funds are subject to requirements of Title IV-A of the Social Security Act as amended by Title IV-A of the Personal Responsibility and Work Opportunity Reconciliation Act of 1996, PRWORA, P.L. 104-193.

Appropriation	CAN	This Action	Cumulative
75-1-1552	2011G996115	16,500	50,000

EIN: 1-9XXXXXX  
Document Number: G-11XXXX  
CFDA Number: 93.558

With the acceptance of this award, you agree to administer this grant in compliance with conditions set forth in the applicable Program Instructions, Terms and Conditions, Departmental Regulations, and OMB Circulars. This award is also subject to the requirements of Section 106(g) of Trafficking Victims Protection Act of 2000, as amended (22 U.S.C. 7104). For the full text of the award term, go to: [http://www.acf.hhs.gov/grants/award\\_term.html](http://www.acf.hhs.gov/grants/award_term.html) Further, in accordance with Department of Treasury regulations 31 CFR Part 205, implementing the Cash Management Improvement Act, you agree to limit your request to draw Federal funds to the minimum amount needed and to time the request in accordance with the actual, immediate requirements in carrying out programs funded through this award. Failure to adhere to these requirements may cause the suspension of grant funds.

Funds included in this award will be made available through the DHHS Payment Management System (PMS). Questions pertaining to payments should be directed to DHHS Division of Payment Management, Post Office Box 6021, Rockville, MD 20852; telephone (301) 443-1660.

Fiscal reporting questions regarding this grant should be directed to ACF Regional Office.

Please transmit a copy of this letter to the office authorized to request funds covered by this award.

Sincerely,

Joseph M. Lonergan  
Director, Office of Mandatory Grants

\*NEW award, same basic format.

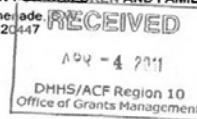
At this time, HHS does not require continuing non-discretionary programs to adhere to the Transparency Act Sub award and Executive Compensation reporting requirements of 2 CFR Part 170. This guidance may change in the future and, if reporting should become a requirement under this award, you will be advised in amended Terms and

# Tribal TANF - Grant Award



DEPARTMENT OF HEALTH & HUMAN SERVICES

ADMINISTRATION FOR CHILDREN AND FAMILIES  
370 L'Enfant Promenade  
Washington, D.C. 20447



① April 01, 2011

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Appropriation	CAN	② This Action	③ Cumulative
75-1-1552	2011G996115	16,500	50,000

- ① **Date of Award Letter:** Determines "Total Award" to be listed on financial report (196T).
- ② **This Action:** Funds allocated in specific Award Letter
- ③ **Cumulative:** Total amount of TANF funds available
- ④ **Award Letter Notes** – e.g. pertaining to funding or reporting requirements

Please transmit a copy of this letter to the office authorized to request funds covered by this award.

Sincerely,

Joseph M. Lonergan  
Director, Office of Mandatory Grants

④

At this time, HHS does not require continuing non-discretionary programs to adhere to the Transparency Act Sub award and Executive Compensation reporting requirements of 2 CFR Part 170. This guidance may change in the future and, if reporting should become a requirement under this award, you will be advised in amended Terms and Conditions and you may visit the following web address for registration and reporting information:  
<https://www.fsrs.gov>

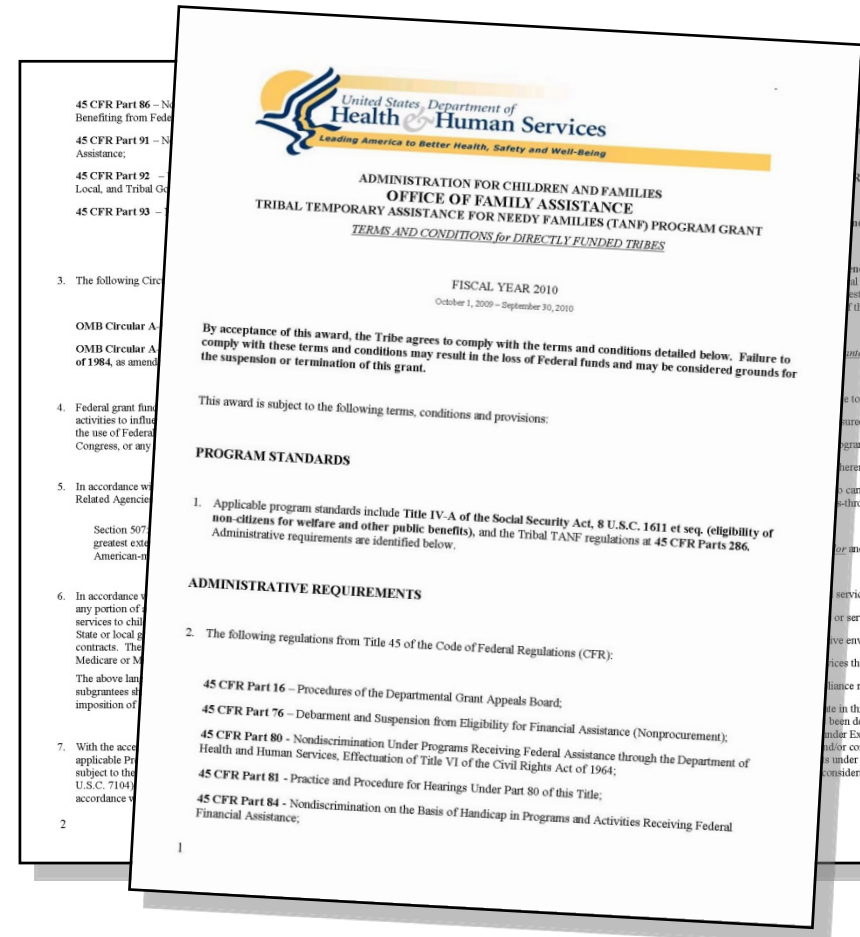
# Tribal TANF - Grant Award

## Terms and Conditions

Attached to the Award Letters, these documents contain valuable information related to the grant – including: regulatory guidance, reporting/financial requirements, contact information, etc.

**NOTE:** Grant terms and requirements may change periodically. T&Cs are issued in accordance with specific Grant/Federal Fiscal Years.

*\*If you don't get T&C, please contact Regional Office contacts to get copies or link (they are online now).*



# Omni Circular (switched)

## 2 CFR 200 Replaces

- OMB Circulars for **Uniform Administrative Requirements, Cost Principles & Audit Requirement** :
  - Awards received
    - **A-102** & A-89
    - **A-87**
    - **A-133** & A-50

## 45 CFR Part 75 Replaces

- Cost Principles
  - 2 CFR 215
  - 2 CFR 220
  - **2 CFR 225**
  - 2 CFR 230
  - 2 CFR 200
- HHS **Uniform Administrative Requirements**
  - 45 CFR Part 74
  - **45 CFR Part 92**



# TANF Grant – Payment Mgt System

The screenshot displays the Payment Management System interface. On the left, a navigation menu includes links for Inquiry, Adhoc Grantee Inquiry, Stored Grantee Inquiries, Payment, Request for Payment, and My User Info. The main content area is split into two panes. The left pane shows an inquiry report for account 2AA5P, including a table of authorized amounts and payments. The right pane shows a 'Request for Payment' form for account A5301P1, with fields for name, phone, email, and payment amount, along with checkboxes for subaccounts and buttons for 'SubAmount' and 'Cancel'.

**Payment Management System Logo**

**Request for Payment**

Account Number: A5301P1  
 Name: PM S Trainer  
 ( 301 ) 443 - 1660 Ext: \_\_\_\_\_  
 E-Mail Address: info@psc.gov

Payment Due Date: 05/04/2004  
 Payment Request Amount\$: \$1,000.00

10723323501  PE02GR090  PE02GR176

response time.

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INQUIRY: SA-G      DATE: 05/03/2004      TIME: 06:02:31 PM

-----

ACCOUNT\*\* \*PIN\*  
**2AA5P 2AA5**

SUBACCOUNT	*****AUTHORIZED*****	*****PAYMENTS*****	*FUNDS AVAILABLE**
10723323501	\$1,350,000.00	\$240,634.20	\$1,109,365.80
PE02GR090	\$250,000.00	\$250,000.00	\$ .00
PE02GR176	\$750,000.00	\$607,766.72	\$142,233.28
*****AUTHORIZED***** *PAYMENTS***** *FUNDS AVAILABLE**			
LIST TOTAL	\$2,350,000.00	\$1,098,400.92	\$1,251,599.08
ACCT TOTAL	\$2,350,000.00	\$1,098,400.92	\$1,251,599.08

-----

LAST ACCT TRANSACTION	*DEBITED**	**POSTED**	*SCHD*	*****AMOUNT*****
02/23/2004	02/20/2004	23989		\$15,858.00
PREV ACCT TRANSACTION	02/23/2004	02/20/2004	23988	\$24,654.00

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\*\*\*\*\*  
 \*\*\*\*\* Inquiry Results Complete \*\*\*\*\*  
 \*\*\*\*\*  
 You may now make another selection from the Menu

# Payment Management System (PMS)

PMS is similar to a bank account. Once funds are deposited, the tribal finance department can draw down these federal funds “as-needed” and deposit them in a tribal – usually a dedicated – account.

Grant dollars are posted to PMS according to Grant Year.

Tribal finance personnel submit quarterly disbursement reports along with ACF financial reports.

https://pmssecuretr.dpm.psc.gov/pls/pmstrain/pms\_start.pms\_frame\_set - Microsoft Internet Explorer

File Edit View Favorites Tools Help

**PAYMENT MANAGEMENT SYSTEM**

PMSTRAIN.Garnet  
Release 1.00  
User: STATION 5  
MON 05/03/2004

[Collapse All](#)  
[Expand All](#)

**Inquiry**  
[Adhoc Grantee Inquiry](#)  
[Stored Grantee Inquiries](#)

**Payment**  
[Request for Payment](#)  
[My User Info](#)

**2AA5P**  
**Request for Payment**

Account Number: A5301P1

Name: PM S Trainer  
( 301 ) 443 - 1660 Ext.: \_\_\_\_  
E-Mail Address: info@dps.gov

Payment Due Date: 05/04/2004  
Payment Request Amount\$: \$1,000.00

10723323501  PE02GR090  PE02GR176

1 second response time.

# PMS - Agencies

- Corporation for National and Community Service (CNCS)
- Department of Agriculture
- **Department of Health & Human Services**
- Department of Homeland Security
- Department of Interior
- Department of Labor
- Department of State
- Department of Transportation
- Department of Treasury
- Department of Veterans Affairs
- Executive Office of the President
- National Aeronautics and Space Administration (NASA)
- Small Business Administration (SBA)
- United States Agency for International Development (USAID)



# Can TANF “program” staff track grant dollars??

Yes, with the help of your friendly tribal finance/grant staff.

Most tribal finance departments can provide program staff with current grant balances.

- ❖ Account Balance
- ❖ Authorization Transactions
- ❖ Payment Data
- ❖ Summary Grant Data

# Tribal TANF – *Financial terms to know*

## Definitions

- **Unobligated Balance** - This is the remaining Tribal funds after allowable expenditures have been reported against the Total TFAG. These are funds that have not been encumbered (e.g. contracts or any legally binding financial agreement).
- **Unliquidated Balance** - This is the balance of funds that have been obligated but not "spent down" at time of report. These are funds that have been encumbered/obligated - not expended.

# TANF/NEW Admin Costs

- TANF has an “Administrative Cost Cap”
- NEW: “Appropriate Admin Cost” (BIA-negotiated Indirect Costs)
- FYI – Admin is a bit different than Indirect Costs
  - See Cost Categories
  - “Systems” exemption on the 196T financial report.

# TANF Cost Categories

## Administrative Costs

The Tribal TANF program limits the amount of administrative cost that can be charged.

Administrative costs include the organization-wide management functions of accounting

Budgeting  
Coordination  
Direction  
Planning  
Payroll  
Personnel  
Property management  
Purchasing  
Fraud/Abuse Activity

Tribal TANF –  
*Administrative costs cap:*

35% in year 1  
30% in year 2  
25% in year 3

# Expenditure Scenarios - *Allowability*

Allowable expenditures and activities are always associated with The Four Purposes of TANF:



1. Assisting needy families so that children can be cared for in their own homes
2. Reducing the dependency of needy parents by promoting job preparation, work and marriage
3. Preventing out-of-wedlock pregnancies
4. Encouraging the formation and maintenance of two-parent families.

# TANF Plans

- Covers a three years period
- Required elements outlined in **45 CFR Part 286**
- Can be amended at any time during the three year period pursuant to the timeline and process at **45 CFR 286.165**.
- Submission: 120 days prior to ***renewal*** date
  - Letter of Intent (Signed by appropriate tribal authority)
  - Tribal resolution
  - Plan
- Tip: *Don't forget the 45-day comment period prior to submission of plan renewal. The format is not required –Q: How does your tribe/program open up comments? Tribal newsletter? Article in tribal paper?*

# TANF Plans – Quick Reference

\*Tribes should also review all regulatory requirements. Nothing in this spreadsheet supersedes requirements listed in regulation or statute.

## TRIBAL TANF PLAN REQUIREMENTS

Plan Requirement*	Citation
Time Period Covered by the Plan	45 CFR 286.75(a)
Designated lead Tribal Agency responsible for the delivery of Program services	45 CFR 286.75(b)
Describe the Program goals and the means of measuring progress towards those goals	45 CFR 286.75(a)(5)
Description of geographical service area	45 CFR 286.75(e)
Description of service population	45 CFR 286.75(d)
Description of assistance, services, and activities offered	45 CFR 286.75(a)(2)
If the Tribe will not provide the same services, assistance, and activities in all parts of the service area, indicate any variations	45 CFR 286.75(a)(3)
If the Tribe opts to provide different services to specific populations, including teen parents and individuals who are transitioning off TANF assistance, indicate whether any of these services will be provided and, if so, what services will be provided	45 CFR 286.75(a)(4)
Indicate whether the services, assistance and activities will be provided by the Tribe itself or through grants, contracts or compacts with inter-Tribal consortia, States, or other entities	45 CFR 286.75(c)
Describe the TANF Eligibility Requirements for both Assistance and other support services	45 CFR 286.75(a)(1)
Define: "family" (i.e., family composition), "needy" (i.e., income and resource limits), and "Tribal member family"	45 CFR 286.75(a)(1)

# TANF Plans – Quick Ref. (cont.)

Describe the policies around cooperation with Child Support including whether cooperation and/or assignment is required and if assignment, compliance with 286.155	45 CFR 286.75(a)(8) and 286.155
Identifies employment opportunities on and near the service area and how the Tribe will enhance such opportunities	45 CFR 286.75(g)
Assurance of public comment period	45 CFR 286.75(a)(6)
Appeal/dispute resolution process	45 CFR 286.75(a)(7)
Assurance of non-duplication of services and description of means by which the Tribe will ensure duplication does not occur	45 CFR 286.75(f)
Time Limit for Assistance	45 CFR 286.115
Describe any Exceptions to Time Limit	45 CFR 286.115
Describe the Percent of caseload exempt from time limit and justification	45 CFR 286.115 and 286.120
Describe the TANF Work Participation Rate and Hours	45 CFR 286.80
Description of Work Activities	45 CFR 286.80
Describe the TANF Work Participation Exemptions and Justification	45 CFR 286.80
Define: "appropriate child care," "reasonable distance," "unsuitability of informal child care," and "affordable child care"	45 CFR 286.150
Describe the Tribe's Policies for penalties against individuals	45 CFR 286.135
Include assurances/statements that address: Data Collection, Retrocession, Family Violence Option (if applicable), and fiscal accountability provisions	45 CFR 286.245, 45 CFR 286.75(h), 45 CFR 286.140, 45 CFR 286.30
Tribal Resolution(s)	45 CFR 286.70
Attach Assurance SF 424B (Non-construction Programs) and Certifications: Lobbying, Debarment, Tobacco Free Workplace, and Drug Free Workplace	



# Plan revisions

- Can be done at any time through plan period (three years).
- FYI - Many tribes incorporate revised plan elements into the regular Renewal submission.
- Changes to service area/population tend to be a bit more complicated and require a period of negotiations (state, federal, and tribal representatives)
  - Longer time period for processing, and determination/approval.

*\*Revisions are similar to Plan Renewals – process started by a Letter of Intent, Tribal Resolution, and copy of revised Plan (often, accompanied by a description of the proposed changes).*

# NEW Plans

- Each NEW program plan generally covers a three-year period. (JUL 1 – JUN 30)
- NEW plan format is left to the discretion of each NEW grantee.
  - If you have NEW grant now, you probably already have a template or preferred format.
- The federal regulations for the NEW program are found at 45 CFR Part 287.
- Can be ACF “direct grant” or consolidated under 477 plans.
- NEW plan revision follow TANF model.

# Tribal TANF/NEW - Definitions

**“Needy”** for purposes of TANF:

- Financially eligible for the benefit(s) per Tribe’s income and resource criteria established in the Tribal TANF plan

**“Indian Family”** – at tribal discretion/definition not federally mandated.

# Tribal TANF - FAQ and Definitions

**“Assistance”** under TANF includes:

- Benefits directed at basic needs
- Child care, transportation, and supports for families that are not employed
- Family members only
- Family must meet Tribal TANF definition of “needy”

# Tribal TANF - FAQ and Definitions

**“Assistance”** under TANF does not include:

- Non-recurrent, short-term benefits
- Work subsidies
- Supportive services to families that are employed
- Refundable earned income tax credits
- Contributions to IDAs
- Education and training
- Counseling, case management, etc.

# FYI - Procurement/bids

## **Competition (See: Omni Circular)**

All procurement transactions, regardless of amount, must be conducted in a manner that provides, to the maximum extent practical, open and free competition. (Generally two or more competitors).

Grantee agencies must, whenever possible, make positive efforts to use small businesses, minority-owned firms, and women's business enterprises.

Open-source bid protocols have some exemptions that might be as follows:

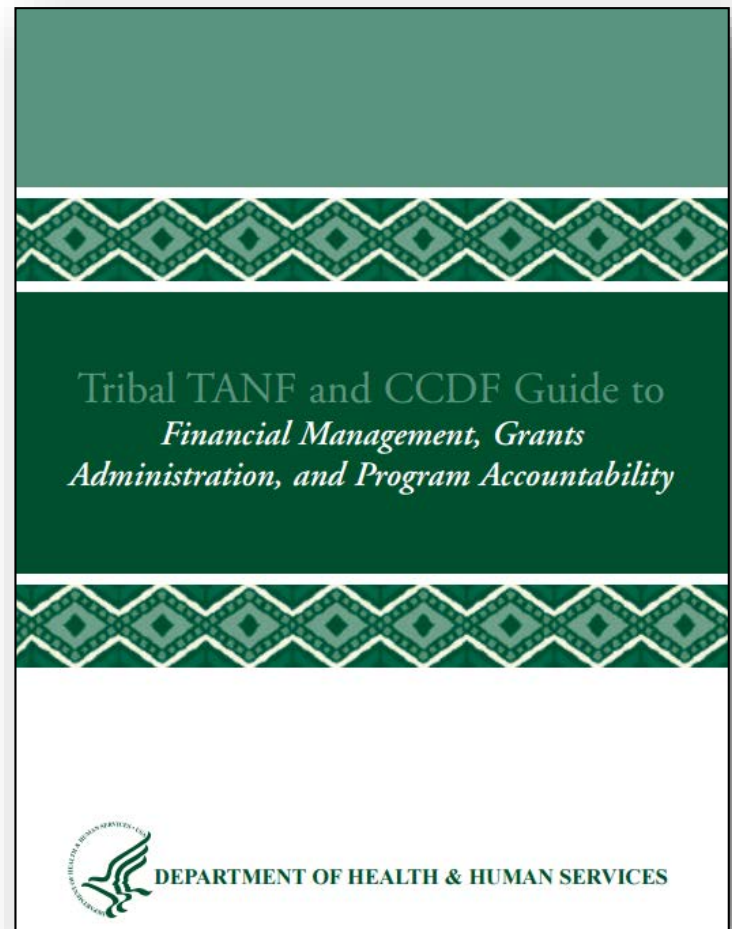
- (1) The item is available only from a single source;
- (2) The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;

**NOTE:** The micro-purchase threshold is \$3,000 (supplies and services)

# TANF and CCDF Financial Guide

<https://www.acf.hhs.gov/sites/default/files/occ/fmgapa.pdf>

Q: Have y'all seen this guide book??



# Tribal TANF - FAQ and Definitions

## Q: What's the deal with carry-forward funds?

Previously, carry-forward funds (prior grant award/year funds) had to be spent on only on “assistance” or administrative costs associated with providing that assistance.

*“Hey Finance Folks, do we have carry forward funds?”*



*****AUTHORIZED*****	*****PAYMENTS*****	*FUNDS AVAILABLE**
\$1,350,000.00	\$240,634.20	\$1,109,365.80
\$250,000.00	\$250,000.00	1.00
\$750,000.00	\$607,766.72	\$142,233.28

*****AUTHORIZED*****	*****PAYMENTS*****	*FUNDS AVAILABLE**
350,000.00	\$1,098,400.92	\$1,251,599.08
350,000.00	\$1,098,400.92	\$1,251,599.08

**DEBITES**	**POSTED**	*SCHED*	*****AMOUNT*****	
N	02/23/2004	02/20/2004	23989	\$15,858.00
N	02/23/2004	02/20/2004	23988	\$24,654.00

All carry forward funds applied to FY2009 - and subsequent years – can be spent on allowable TANF activities without limitation.



# NEW Carryforward Funds

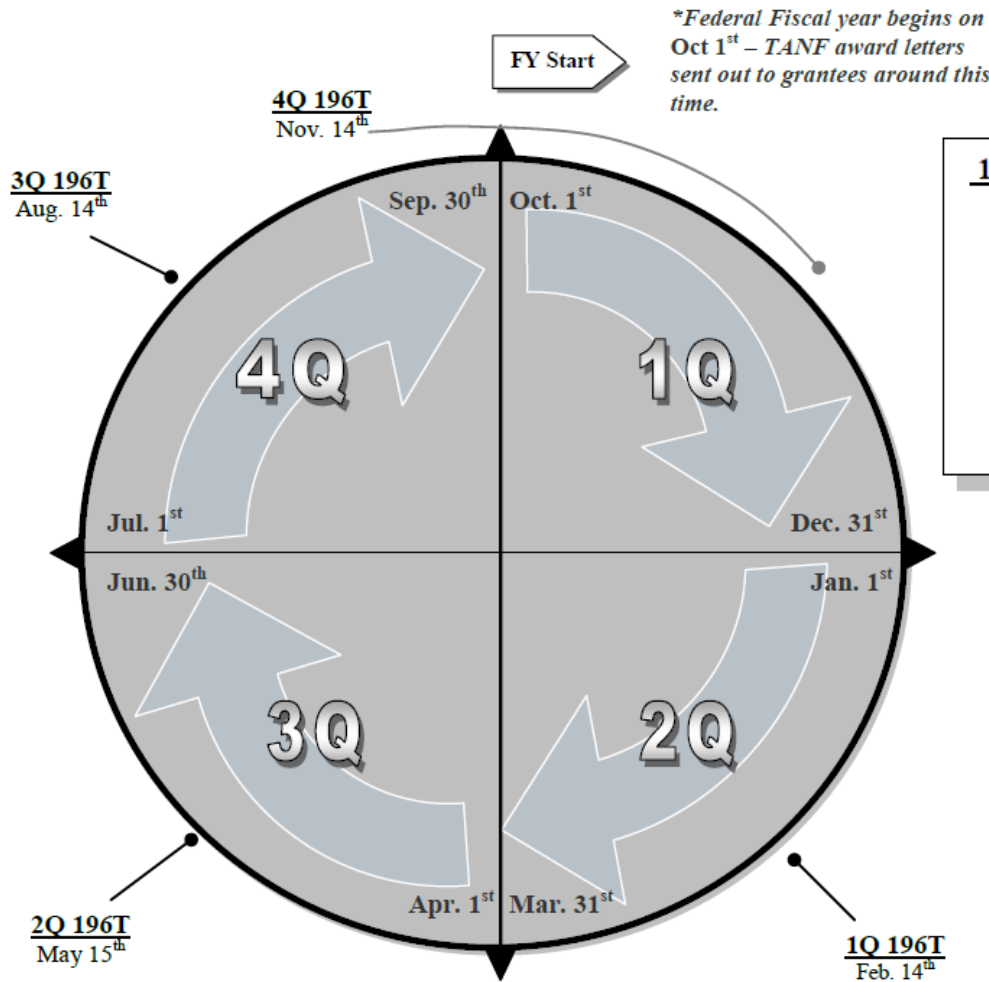
Native Employment Works grantees may reserve and carry forward unobligated NEW fund balances for use in subsequent fiscal years, without fiscal year limitation, beginning with NEW program funds awarded for the period July 1, 1999 – June 30, 2000. Carryover authority for the NEW program is effective for NEW program funds awarded on or after July 1, 1999.

Until June 30, 2007, NEW program funds carried forward for obligation and expenditure in future fiscal years must be used to provide:

- Activities, services, and benefits allowable under the NEW program, consistent with section 412(a)(2)(C) of the Social Security Act and the NEW program regulations at 45 CFR Part 287; and administrative costs associated with providing these activities, services, and benefits; and/or
- “Assistance” as defined for State Temporary Assistance for Needy Families (TANF) programs at 45 CFR 260.31 and/or as defined for Tribal TANF programs at 45 CFR 286.10; and administrative costs associated with providing this assistance.

***\*NEW program carryover funds also may be used for indirect costs chargeable to the NEW grant under an approved indirect cost agreement.***

# TANF Reporting (196T) Cycle




## 196T (Financial Report) Due Dates:

- 1<sup>st</sup> QTR - February 14<sup>th</sup>
- 2<sup>nd</sup> QTR - May 15<sup>th</sup>
- 3<sup>rd</sup> QTR - August 14<sup>th</sup>
- 4<sup>th</sup> QTR - November 14<sup>th</sup>

## Federal Fiscal Year

- 1<sup>st</sup> QTR    October 1 – December 31
- 2<sup>nd</sup> QTR    January 1 – March 31
- 3<sup>rd</sup> QTR    April 1 – June 30
- 4<sup>th</sup> QTR    July 1 – September 30

# TANF Financial Report – 196T

 <b>U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b> ADMINISTRATION FOR CHILDREN AND FAMILIES				
<b>TRIBAL TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF) ACF - 196T FINANCIAL REPORT</b>				
TRIBE NAME:	GRANT AWARD YEAR:		SUBMISSION:	
EMPLOYER ID NUMBER (EIN):	REPORT PERIOD:		ORIGINAL <input type="checkbox"/> REVISED <input type="checkbox"/>	
	From: To:		QUARTERLY <input type="checkbox"/> FINAL <input type="checkbox"/>	
REPORTING ITEMS	COLUMN (A) FEDERAL TFAG FUNDS	COLUMN (B) STATE CONTRIBUTED MIE FUNDS	COLUMN (C) TRIBAL FUNDS	COLUMN (D) TANF EMERGENCY FUND
<b>1. TOTAL FEDERAL FUNDS AWARDED</b>	\$	\$		\$
<b>EXPENDITURES ON ASSISTANCE</b>				
<b>2a. Cash Assistance Payments (Basic Assistance)</b>	\$	\$		\$
<b>2b. Other Assistance Expenditures</b>	\$	\$		\$
<b>2c. TOTAL ASSISTANCE EXPENDITURES</b>	\$	\$		\$
<b>EXPENDITURES ON NON-ASSISTANCE</b>				
<b>3a. Administration</b>	\$	\$		\$
<b>3b. Systems</b>	\$	\$		\$
<b>3c. Other Non-Assistance Expenditures</b>	\$	\$		\$
<b>3d. TOTAL NON-ASSISTANCE EXPENDITURES</b>	\$	\$		\$
<b>TOTALS</b>				
<b>4. Total Expenditures</b>	\$	\$		\$
<b>5. Unliquidated Balance</b>	\$			\$
<b>6. Unobligated Balance</b>	\$			\$
<b>7. Tribal Replacement Funds</b>	\$			\$
THIS IS TO CERTIFY THAT THE INFORMATION REPORTED ON ALL PARTS OF THIS FORM IS ACCURATE AND TRUE TO THE BEST OF MY KNOWLEDGE AND BELIEF				
SIGNATURE: TRIBAL OFFICIAL		TYPED NAME, TITLE		
DATE SUBMITTED:		PHONE NUMBER:		
CONTROL NO. (2019-006)		EXPIRATION DATE: 0010210		EMAIL ADDRESS:
FORM ACF-196T PAGE 1 OF 1				

# NEW – slight differences

- SF-425 Report Form
- Annual Reporting (OLDC)

<b>FEDERAL FINANCIAL REPORT</b>				
<small>(Follow form instructions)</small>				
1. Federal Agency and Organizational Element to Which Report is Submitted		2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)		Page <b>1</b> of _____ pages
3. Recipient Organization (Name and complete address including Zip code)				
4a. DUNS Number	4b. EIN	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)	6. Report Type <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final	7. Basis of Accounting <input type="checkbox"/> Cash <input type="checkbox"/> Accrual
8. Project/Grant Period From: (Month, Day, Year)		To: (Month, Day, Year)	9. Reporting Period End Date (Month, Day, Year)	
10. Transactions			Cumulative	
<i>(Use lines a-c for single or multiple grant reporting)</i>				
<b>Federal Cash (To report multiple grants, also use FFR Attachment):</b>				
a. Cash Receipts				
b. Cash Disbursements				
c. Cash on Hand (line a minus b)				
<i>(Use lines d-o for single grant reporting)</i>				
<b>Federal Expenditures and Unobligated Balance:</b>				
d. Total Federal funds authorized				
e. Federal share of expenditures				
f. Federal share of unliquidated obligations				
<b>g. Total Federal share (sum of lines e and f)</b>				
h. Unobligated balance of Federal funds (line d minus g)				
<b>Recipient Share:</b>				
i. Total recipient share required				

# OLDC

Q: Can TANF “program” people get access to the financial reports?

A: Yes. Yes, they can!



*The report method....of the future.*

# TANF/NEW Annual Report

- Narrative format (e.g. bullet/paragraph)
- Submission: 90 days after end of fiscal year.
- Submission deadline: May 15, 2016
- See: 45 CFR 286.275
- NEW Grant Cycle: JUL 1 – JUN 30
- TANF Annual Report requires seven specified elements
  1. Definition of Work Activities
  2. Description of transitional services for families no longer receiving assistance due to employment
  3. Description of how monthly assistance is reduced when participant refuses to participate in work without good cause Tribal TANF Annual Report Requirements

# TANF Annual Report

4. Average monthly number of child care payments for services through disregards
5. Detailed description of any Non-recurring Short Term Benefits (NRST)
6. Description of procedures to resolve displacement complaints 45 CFR § 286.110
7. Description of applicable Family Violence Option strategies and procedures plus an aggregate figure for total waivers granted

# TANF Data Reports

- Quarterly Submission
- Data Reports covered under 45 CFR 286.255
- Submission: 45 days following end of each quarter (Federal Fiscal Year cycle); or day after any holidays.
- Submitted via email.  
[FTANFTribalDataReport@acf.hhs.gov](mailto:FTANFTribalDataReport@acf.hhs.gov)
- Data Reports used to calculate annual Work Participation Rates.



# Work Participation Rates

- WPR calculation description at: 45 CFR 286.85
- Work Participation plan elements required: 286.80
- WPR based on Data Report data
- Errors in uploading or coding will result in erroneous results

# Audits

- **Single Audit Act of 1984 and Single Audit Act Amendments of 1996 mandate audit requirements for State and Local Governments and Non-Profit Organizations**
- **Major control over the propriety of expenditures under grants and cooperative agreements**
- **Tests for eligibility, allowable activities and allowable costs**

# Who is Audited?

- **Entities expending \$750,000 or more in Federal funds in a year**
- **Non-Federal entities that expend less than \$ \$750,000 are exempt however records must be available for review**
- **Performed on an annual basis**

The A-133 audit compliance supplements are also published here:

[https://www.whitehouse.gov/omb/circulars/a133\\_compliance\\_supplement\\_2015](https://www.whitehouse.gov/omb/circulars/a133_compliance_supplement_2015)

# Audit Costs & Sanctions

- **Costs of audits required by the Federal Government are allowable costs**
- **Delinquent Grantees HAVE NOT conducted or provided an annual audit to the Federal Audit Clearinghouse**
- **Sanctions Include:**
  - Withholding a percentage of Federal funds until the audit is completed
  - Withholding or disallowing overhead costs
  - Suspending Federal funds
  - Converting the Grantee to reimbursement method of payment
  - Withholding further grant payments
  - Termination of the Grant Award

# Auditor Reviews

- **Internal Controls**
- **Known questioned costs greater than \$10,000 for a program**
- **Known Fraud affecting a Federal award**
- **Prior Findings**

# Building Confidence

- **Work to eliminate repeat audit findings**
- **Understand the Audit Finding**
- **Maintain close contact with your ACF Regional Office for Program and Financial**
- **Be timely in submitting your written response to the NEAR Letter – Include a copy to your Region Grants Management Contact**
- **Corrective Action should include expected timeline, procedures in development, training planned, staffing changes, etc.**

# Top 10 Ways to Prepare

- 10. Assemble an Audit Book**
- 9. Answer Auditor Questions Directly\***
- 8. Know the Terms and Conditions of the Award**
- 7. Expenditures are Allowable, Reasonable and Allocable**
- 6. Maintain Documentation**

*\*In some cases, questioned items can be forwarded to ACF Regional Staff for clarification or input.*

# Top 10 Ways to Prepare

- 5. Written Internal Policies and Procedures**
- 4. Time and Effort Reports**
- 3. Obtain Written Prior Approvals**
- 2. Submit Timely & Accurate Financial and Performance Reports**
- 1. Relationship of Financial and Program Staff**



# Audit Cycle

- **Auditors provide an Audit Package to the Federal Audit Clearinghouse (FAC) within 9 months after the end of the Grantees Year End**
- **FAC checks Audit Package for completeness, assigns a unique Common Identifier Number and submits the audit to the National External Audit Review (NEAR)**
- **NEAR performs initial review of findings, recommends action on findings, sends an initial letter to the grantee and assigns the findings out to the appropriate Federal Agency**



# ACF Responsibilities

- **Grants works with Program Staff and Office of Family Assistance to determine if TANF Penalty Process should be pursued or if audit will be resolved without penalty**
- **Yes, Penalty Assessed**
  - Sustained Audit Findings with questioned costs of \$10,000 or more
  - Repeat Findings regardless of questioned costs
  - Office of Family Assistance will prepare Penalty Letter
- **No, Penalty Assessed**
  - Un-sustained Audit Findings
  - Audit findings will go through Audit Resolution Process
- **Audit Resolution**
  - Grants works with Program Staff, Grantee & Auditor to understand basis of finding
  - Concur v. Non-Concur
  - Determine if corrective action exists to resolve the audit findings
  - Grants will prepare Audit Resolution Letter to the Grantee
  - Program and Grants will work with Grantee to prevent repeat findings

# Penalties

Tribal TANF grantees face financial penalties if Federal funds are used in violation of the Act.

Penalties may be applied to grant a particular grant years and must be “restored” (e.g. paid back by grantee).

# Grantee Responsibilities

- **Understand Award Terms & Conditions**
- **Submit required Federal Reports in an accurate and timely manner**
- **Ensure required audits are performed and submitted within required timeframe**
- **Follow-up/Take Corrective Action on findings**
  - **Respond in writing to NEAR Letter and send a copy of the letter to the Region Office Contact**
  - **Written response should include**
    - **Concur or Non-Concur**
    - **Any comments that may support your position on finding**
    - **Corrective Action Planned or Taken**

# TTANF Penalty vs. Audit Resolution

Finding	Recommendation	Resolution
<p>Grantee was not able to support its expenditures because it has not retained financial or programmatic records or supporting documentation.</p>	<p>Recommend Procedures be strengthened to ensure expenditures are supported by adequate documentation. Questioned costs of \$65,000.</p>	<p>If this finding is sustained, it will go through the penalty process as a penalty for misuse of funds.</p>
<p>Same finding as above.</p>	<p>Same as above except questioned costs of \$4,000.</p>	<p><b>Initial Finding:</b> Grantee will be required to submit a corrective action plan to address the problems but no penalty action <b>Repeat Finding:</b> ACF may access a penalty</p>

# Common TTANF Reporting Audit Findings

Finding	Recommendation	Resolution
<p>Tribe submitted only one quarterly financial reports (ACF-196T) during the year. This is considered a material noncompliance.</p>	<p>Recommend procedures be implemented to ensure required financial reports are submitted to the granting agency.</p>	<p>Tribe concurred &amp; submitted CAP stating that reporting requirements were clarified &amp; the Tribe is currently meeting the requirements. Future findings may result in penalty action.</p>
<p>Tribe did not file the Tribal TANF Data Report for a specific year.</p>	<p>Recommend required reports be completed &amp; filed timely with the appropriate agency in order to continue receiving Federal awards.</p>	<p>Tribe concurred. Procedures were implemented to ensure that Federal Reports are filed in accordance with program requirements. TANF Data Report for the missing year was submitted.</p>

# Common TTANF Internal Control Audit Findings

<b>Finding</b>	<b>Recommendation</b>	<b>Resolution</b>
<p>Tribe had not developed internal policies &amp; procedures for the TANF program.</p>	<p>Recommend program policies &amp; procedures be developed and implemented.</p>	<p>Tribe concurred with the recommendation. Tribe prepared written policies &amp; procedures &amp; submitted them to the RO for review.</p>
<p>Tribe failed to follow the required procedures relating to eligibility re-determination creating a significant risk of ineligible participants in the TANF program.</p>	<p>Recommend procedures be implemented to ensure participant eligibility is supported by adequate documentation.</p>	<p>Tribe concurred. Program Manager devoted more time to working with caseworkers to ensure that all financial eligibility documents are current in the files. Procedures being developed &amp; implemented in accordance with the program requirements.</p>

# Common TTANF Documentation Audit Findings

Finding	Recommendation	Resolution
<p>Tribe had not completed a physical inventory of its fixed assets within the last two year.</p>	<p>Recommend procedures be developed &amp; implemented to ensure a periodic physical inventory is performed &amp; reconciled with the fixed asset records.</p>	<p>Tribe concurred with this finding. The Tribe completed a physical inventory. Property Management section of their Accounting Policies were updated to include the inventory requirement.</p>
<p>Tribe had no written policies in place to support emergency assistance payments; therefore no guidance was available to identify eligibility, duration, amount or frequency of payments.</p>	<p>Recommend policies and procedures be developed and implemented to ensure only allowable expenditures are charged to Federal programs. Questioned costs of \$44K.</p>	<p>Tribe concurred with finding. Policies and Procedures Manual were updated and approved by Tribal Council. The TFAP was amended. The questioned cost were not requested to be refunded.</p>





# Grant Management Best Practices at SPIPA - *Policies – Processes - People*

*Presented by:*

**Whitney Jones**

Deputy Director, South Puget Intertribal  
Planning Agency

# SPIPA - South Puget Planning Agency (Tribal Consortium)

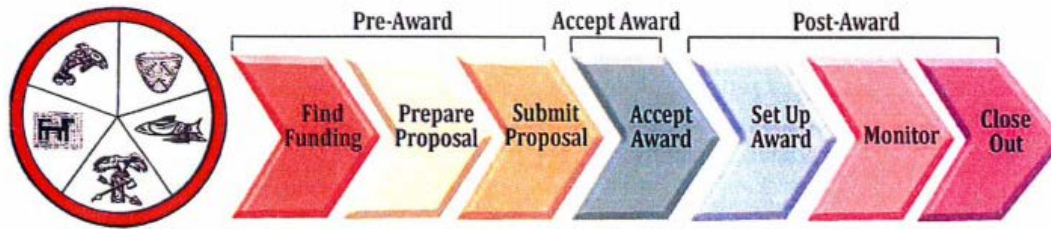


Includes five western Washington Tribes:

Confederated Tribes of the Chehalis Reservation, Nisqually Indian Tribe, Shoalwater Bay Indian Tribe, Skokomish Indian Tribe, and Squaxin Island Tribe.

# Program Policy

- **Grant/Contract Management Policy**
  - **Includes flowchart of duties/responsibilities**



## POLICY 10 - GRANT / CONTRACT MANAGEMENT

### 10.1

#### **POLICY OBJECTIVES:**

- A. The purpose of the South Puget Intertribal Planning Agency (SPIPA) Grant/Contract Management policy is to establish a formal planning, review, and approval process for grants, contracts, and other sources of funding administered by SPIPA.
- B. The Grants/Contracts Management policy applies to the Board of Directors, SPIPA employees, and any other person participating in procuring funding to accomplish the goals and objectives of SPIPA.
- C. Any exceptions to this policy must be pre-approved in writing by the Executive Director.

### 10.2

#### **SPECIFIC POLICY STATEMENTS:**

- A. The Planning/Development Department is responsible for managing the grant/contract processes, in coordination with the SPIPA Leadership Team, including the process for defining, developing, planning, and monitoring funding applications.
- B. The Planning/Development Department shall lead funding project conceptualization, priority setting, project organization, compliance monitoring, evaluation and reporting to ensure resources administered by SPIPA directly accomplish the goals and objectives identified in the most current Board-approved strategic plan.
  - a. All grant/contract and other funding opportunities shall be processed as follows:
  - b. All consortium Tribes must be consulted prior to pursuing and submitting an application.
  - c. SPIPA shall request a Tribal Council resolution from Tribes participating in funding applications.
  - d. SPIPA shall not submit a funding application if any consortium Tribe indicates the Tribe is pursuing the grant opportunity identified and has requested that SPIPA not compete with it.
  - e. Each application shall be prepared according to the guidelines designated by the funding agency.
  - f. Each application shall be reviewed and approved by the SPIPA Leadership Team before submission to the Board of Directors for approval.
  - g. All application budgets shall be reviewed and approved in writing by the Fiscal Services Director before submission to the Board of Directors.
  - h. The Executive Director has responsibility for submission of proposals to the Board of Directors.
- C. All grant/contract and other funding proposals shall be approved prior to submission by a resolution from the SPIPA Board of Directors.
- D. Developing and implementing written post-award grant/contract management procedures is a shared responsibility between the Fiscal Services Director, the Planning/ Development Director, and Program Services Director.
- E. All grant/contract management procedures shall be reviewed and updated in June of every even-numbered year by the Fiscal Services Director, the Planning/Development Director, and Program Services Director.

#### **RESPONSIBILITY FOR COMPLIANCE:**

- Executive Director, Planning/Development Director & Staff, Fiscal Officer, Program Services Director

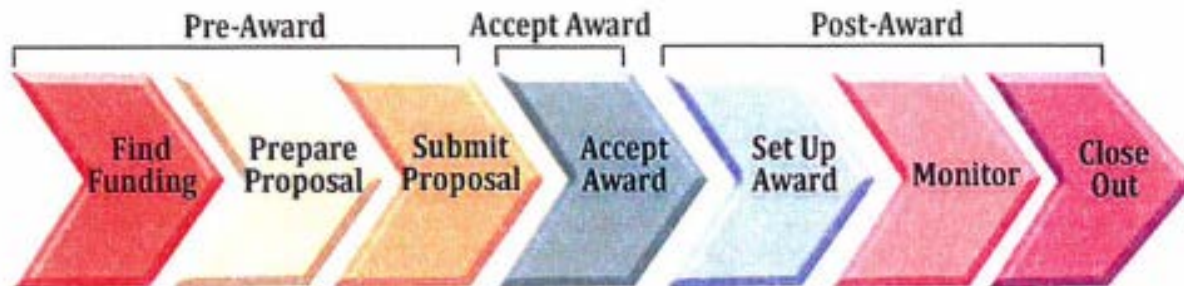




<b>FIND FUNDING</b>	
<b>ACTION ITEMS</b>	<b>ASSIGNED TO</b>
1. Identify new intertribal and internal opportunities tied to the goals of the SPIPA Strategic Plan and communicate to stakeholders	Planning/Development Director
2. Inform stakeholders of renewal grant opportunities	Grants Development/ Compliance Coordinator
3. Scope project proposals; include relevant data and Strategic Plan goals strategies.	Planning/Development Director
4. Project plan and budget reviewed and approved by Directors; match/in kind and indirect identified	Planning/Development Director

<b>PREPARE PROPOSAL</b>	
<b>ACTION ITEMS</b>	<b>ASSIGNED TO</b>
1. Proposal is written and a checklist is made for reviews/approvals	Grants Development/ Compliance Coordinator
2. Proposal is sent to Program Services & Fiscal Director for review and approval	Grants Development Compliance Coordinator
3. Proposal is reviewed and approved	Executive Director
4. Resolutions from Tribe and SPIPA Board are approved	Planning/Development Director

<b>SUBMISSION OF PROPOSAL</b>	
<b>ACTION ITEMS</b>	<b>ASSIGNED TO</b>
1. Proposal is submitted	Grants Development/ Compliance Coordinator
2. Proposal is noted and filed as "pending" on the Fund Development Report S:Drive; Fund development report is updated; copies distributed to Program Staff and Directors;	Grants Development/ Compliance Coordinator
3. Pre-Award revisions made and approved by Program and Fiscal Directors	Planning/Development Director



# Accept Award

AWARD ACCEPTANCE	
ACTION ITEMS	ASSIGNED TO
1. Notice of Grant Award (NOGA) or other contract* document is received and forwarded to Grants Development/Compliance Coordinator	Anyone Who Receives One
2. Notifies Directors of award	Grants Development/ Compliance Coordinator
3. Assigns award a grant number	Grants Development/ Compliance Coordinator
4. Enters awards and amendments into MIP Grant Administration, including scanning all documents	Grants Development/ Compliance Coordinator
5. Prepares grant files with NOGAs and all other pertinent documents, including budget, applications, etc.	Grants Development/ Compliance Coordinator
6. Enters budgets and budgets/mods into MIP	Fiscal Services Director

## AWARD SET UP (START UP)

ACTION ITEMS	ASSIGNED TO
1. Coordinates Start Up meetings	Planning /Development Director
2. Prepares and distributes MOAs for subrecipients * ; seeks legal review when necessary; notifies Fiscal Director for follow up monitoring	Planning/Development Director
3.Ensures MOAs are signed as required and filed properly	Grants Development Compliance Coordinator
4. Prepares and distributes personal services/subcontracts for vendors * ; seeks legal review when necessary; notified Fiscal Director for follow up monitoring	Program Services Director

## MONITORING

ACTION ITEMS	ASSIGNED TO
1. Tracks return of executed subrecipient MOAs and Vendor Contracts	Fiscal Services Director
2. Tracks performance on subrecipient and vendor activities, including completion of scope of work, timely invoicing and completion of work/or termination of contract	Program Services Director/ Project Director
3. Review/approve expenditures for: reasonable, necessary, allowable & allocable	Program Services Director/ Project Director
4. Review/approve expenditures for budget availability	Fiscal Services Director
5. Provides expenditure-to-budget reports & financial reports	Fiscal Services Director
6. Provides technical assistance for implementing project plan aligned with regulations	Grants Development Compliance Coordinator
7. Provides technical assistance with progress reports to program staff	Grants Development Compliance Coordinator

## ANNUAL AND FINAL CLOSE OUT

ACTION ITEMS	ASSIGNED TO
1. Provide technical assistance for spending down to close out	Fiscal Services Director
2. Prepare and submit final program reports	Grants Development Compliance Coordinator
3. Prepare and submit final financial reports, including match	Fiscal Services Director
4. Prepare grant archive file and closeout	Fiscal Services Director

\* See insert



# \*Set Up Award: MOAs



## MOA for Subrecipients

SET UP AWARD: ACTION ITEM NO. 2	
ACTION ITEMS	ASSIGNED TO
1. MOA to contain and measure from the objectives of the funded project	Planning/Development Director
2. MOA to designate responsibility for programmatic decision making	Planning/Development Director
3. MOA to establish responsibility for adherence to applicable program requirements including fiscal and reporting	Planning/Development Director
4. File @ grant file & MIP grant administration	Planning/Development Director



# \*Set Up Award: Subcontracts

Set Up  
Award

## Contracts for Vendors

### SET UP AWARD: ACTION ITEM NO. 4

ACTION ITEMS	ASSIGNED TO
1. A contract is for Vendors who provide goods and services within normal business operations that are necessary to the implementation of the project. It can be for one time, for a series of services or it can be for on-going services. The Vendor should provide similar goods or services to many different entities and operate in a competitive environment.	Program Services Director/ or designee
2. The total value of the contract guides what fiscal process should be used to do the bids and contracts. Follow the Fiscal procurement policy.	Program Services Director/ or designee
3. All contracts require legal approval. Use the REQUEST FOR LEGAL SERVICES form on the Z Drive. Complete all information on the form and follow the routing process (in top right-hand corner of the form).	Program Services Director/ or designee
4. Fiscal will send the completed REQUEST FOR LEGAL SERVICES form to the SPIPA attorney for either contract preparation or approval. The attorney will send documents back to Fiscal. Fiscal will proceed to either step 5.A. or step 5.B., depending on the total dollar amount of the contract.	Fiscal Services Director/ or designee
5. A. If the contract is under \$25,000 and no Board approval is required: a. the Requestor will print two originals and get them both signed by the Vendor b. the Requestor will have the Vendor complete a W-9 c. the Requestor will return both signed originals to Fiscal GO TO STEP 6	Requestor
OR	
5. B. If the contract is over \$25,000 and Board approval is required: a. The Planning/Development Director will prepare a resolution for the next Board meeting agenda b. The Planning/Development Director will notify Fiscal when the contract is approved GO TO STEP 6	Planning/Development Director
6. Fiscal will get the Executive Director's signature on both signed originals	Fiscal Services Director/ or designee
7. Fiscal will: A. File one original in the SPIPA contract file (which is a master file for the contract and includes the Contract Checklist to ensure that the excluded parties list, insurance, licensing, background check if required, etc.) B. Send one original back to the Requestor for return to the Vendor	Fiscal Services Director/ or designee

# Process Related

- SPIPA Grant File Storage
  - Standardization
- General Ledger Coding Sheet
  - Consistency/Familiarity
- Grant Check-in Quarterly Schedule Matrix
  - Technical Assistance



# People Related

- Staff Training/Education Investment



# Questions / Comments

