



GOVERNOR'S
OFFICE OF
FEDERAL
ASSISTANCE

NEVADA GOVERNOR'S OFFICE OF FEDERAL ASSISTANCE (OFA) Nevada Grant Policy Manual

The intent of this manual is to provide guidance related to federal grant processes and to direct readers to reliable, authoritative sources of information. The Governor's Office of Federal Assistance understands this manual is not all inclusive and expects it to serve as general assistance for administering grants within the State of Nevada.

This manual was revised and published in November 2025 and replaces all previous versions of this guide. If a change or correction is needed, contact grants@ofa.nv.gov. Helpful links and references are provided at the end of this document, see Appendix A.

REVISION AND REVIEW RECORD

The revision and review record tracks the published versions of the Nevada Grant Policy Manual, and any updates or corrections made between Nevada Grant Policy Manual full revisions. The intention is to provide the State of Nevada with the most accurate and up to date resources.

Please contact the Nevada Governor's Office of Federal Assistance (OFA) at grants@ofa.nv.gov for any questions or concerns.

| Date of Revision Review | Section of Revision Review | Summary of Revision Review |
|---------------------------|------------------------------|------------------------------|
| 2018 | Entire Document | Version 1 published |
| 2025 | Entire Document | Version 2 published |
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Introduction

The Grant Policy Manual provides comprehensive guidance to state agencies in managing federal and state grant funds effectively, transparently, and in compliance with applicable laws and regulations. It serves as a framework to promote consistency, accountability, and integrity in grant administration across all stages of the grant lifecycle—from application and award to monitoring, reporting, and closeout.

State agencies play a vital role in ensuring public funds are utilized efficiently to achieve program objectives and deliver measurable outcomes. This manual outlines policies and procedures designed to support state agencies in fulfilling these responsibilities while maintaining compliance with the Uniform Guidance (2 CFR Part 200), Nevada Revised Statutes (NRS), and the State Administrative Manual (SAM).

Purpose of the Manual

The purpose of this manual is to:

1. Provide clear, standardized policies and procedures for grant management.
2. Ensure compliance with federal and state requirements.
3. Promote best practices in financial and programmatic accountability.
4. Minimize risks associated with grant funding, including noncompliance, audit findings, and financial penalties.

Scope of Application

This manual applies to:

- All state agencies administering federal or state-funded grants.
- Subrecipients receiving funds from state agencies acting as pass-through entities (PTEs).
- Contractors and other non-federal entities engaged in grant-funded activities.

Key Features of the Manual

The Grant Policy Manual includes:

- **Clear Policies:** Detailed policies addressing critical aspects of grant management, including budgeting, procurement, risk assessment, and reporting.
- **Standardized Procedures:** Step-by-step procedures for compliance with federal and state regulations.



- **Templates and Tools:** Forms and templates to facilitate grant management activities, such as risk assessments, performance monitoring, and corrective actions.
 - **Compliance Guidelines:** References to applicable federal and state regulations to ensure full compliance.
-

Commitment to Excellence

Through the implementation of this manual, state agencies demonstrate their commitment to managing public funds responsibly, achieving program objectives, and maintaining the trust of the communities they serve. By adhering to these policies, state agencies can enhance their capacity to deliver impactful programs and uphold the highest standards of accountability and transparency.



The Governor's Office of Federal Assistance (OFA)

The Governor's Office of Federal Assistance (OFA) was established on July 1, 2022, as per Nevada Revised Statutes (NRS) 223.460-498. The mission and vision of OFA are to support stakeholders across the state in obtaining, increasing, and maximizing federal assistance. This is achieved by reducing barriers through inclusive, collaborative, comprehensive, and centralized support.

The policies in this manual reflect statewide best practices identified through consultation with state, local, and nonprofit agencies, as well as communication with counterparts from other states. These practices aim to enhance the administration and management of grants while ensuring compliance with federal and state regulations.

This manual was revised in November 2025, replacing all previous versions. For changes or corrections, please contact grants@ofa.nv.gov.

Purpose

The policies and procedures outlined in this manual are designed to:

1. Support compliance with fiscal and program audit requirements.
2. Provide clear, step-by-step guidance to enhance consistency and efficiency in grant management.
3. Ensure reliable reporting and accountability.
4. Maintain compliance with applicable laws and regulations, including [2 CFR 200.1](#).

Both policies and procedures play a critical role in establishing effective and efficient operations, ensuring accountability, and achieving successful grant administration.

Hierarchy of Grant Policies and Procedures

The State of Nevada follows a structured hierarchy of grant management policies and procedures to ensure consistency and compliance across all levels of government.

1. **Federal Regulations:** Federal regulations provide the foundation for all grant-related activities. They establish the minimum requirements that must be met by all grant recipients.
2. **State Policies:** Nevada's state-level policies align with federal regulations while addressing state-specific requirements. These policies refine and supplement federal rules to suit the state's operational needs but must not conflict with or fall below federal standards.
3. **Agency-Specific Procedures:** Individual state agencies may develop grant management procedures tailored to their specific needs. These procedures must comply



with both federal regulations and state policies at a minimum. Agencies may further narrow or expand upon state procedures, provided they do not conflict with higher-level requirements.

Each policy and procedure in this manual are identified numerically. The prefix **010** denotes the Governor's Office of Federal Assistance (OFA), followed by sequential numbers assigned during policy development.

How to Use This Manual

This manual provides general statewide policies and procedures to ensure recipients safeguard grant assets and use federal funds solely for authorized purposes, as required by [2 CFR 200.302\(b\)\(4\)](#).

State agencies, subrecipients, and contractors can use this manual as a framework to establish effective internal controls, meeting federal and state requirements. Agencies are encouraged to adapt procedures to their specific operations while adhering to the hierarchical structure described above.

The standard format for each policy includes:

- **Authority:** Federal and state regulations governing the policy.
- **Policy:** The overarching statement of intent and applicability.
- **Procedure:** Detailed steps for implementation and compliance.

Forms and Templates

All forms and templates referenced in this manual are listed within their respective policies and hyperlinked in the addendum. Agencies may customize forms to meet specific needs but must include all required fields as outlined in the Grant Policy Manual.

Definitions and Terms

Definitions of terms and phrases used in this manual can be found in the addendum, following the forms and templates section.



Policy 010-001: Subaward vs. Contract Determination

Federal Authority

- [2 CFR 200.1](#) – Definitions
- [2 CFR 200.331](#) – Subrecipient and Contractor Determinations

State Authority

- [NRS 333](#) – Procurement Laws
- [State Administrative Manual \(SAM\)](#) – 3018 Award Processes

Policy Statement

The determination of whether a funding relationship is classified as a subaward or a contract is critical for compliance with federal and state regulations. State agencies acting as pass-through entities (PTEs) must use consistent criteria to ensure proper classification, which impacts monitoring, reporting, and cost allocation requirements.

This policy applies to all state agencies issuing federal or state funds to non-federal entities.

Procedure

1. Definitions

- **Subrecipient:**
 - A non-federal entity that receives a subaward to carry out part of a federal program.
 - Characteristics include:
 - Programmatic decision-making authority.
 - Adherence to federal program requirements.
 - Responsibility for achieving performance objectives of the program.
- **Contractor:**
 - A non-federal entity that provides goods or services for the direct benefit of the prime recipient.
 - Characteristics include:
 - Operates in a competitive environment.
 - Provides similar goods or services to many purchasers.
 - Not subject to compliance with federal program requirements.
- **Pass-through Entity (PTE)**
 - A non-federal entity that receives an award or subaward to carry out part of a federal program.



- Characteristics include:
 - Programmatic decision-making authority.
 - Adherence to federal program requirements.
 - Responsibility for achieving performance objectives of the program.
 - Makes subawards.
 - Responsible for monitoring subrecipients.
 - Measures subrecipient performance against program objectives.

The PTE is also responsible for evaluating subrecipient risk before making a subaward and for enforcing remedies if performance or compliance issues arise.

2. Determination Process

- **Use of 010-GP 007 Determination Checklist:**
 - Answer questions related to:
 - Decision-making authority.
 - Nature of the award.
 - Risk allocation.
 - Business environment of the entity.
 - **Documentation:**
 - Maintain records of the determination process, including:
 - Completed checklist.
 - Supporting documentation for the decision.
 - **Approval:**
 - Obtain approval of the classification decision from the program manager or designated authority.
-

3. Subaward Characteristics

- The entity:
 - Conducts a portion of the federal award's scope of work.
 - Has performance measured against program objectives.
 - Bears responsibility for ensuring compliance with applicable laws and regulations.
-

4. Contract Characteristics

- The entity:
 - Provides goods or services as part of normal business operations.
 - Provides similar goods or services to others.
 - Operates under terms specified by the prime recipient.



5. Addressing Ambiguities

- When an entity exhibits characteristics of both a subrecipient and a contractor:
 - Apply professional judgment to assess the primary purpose of the relationship.
 - Consult with the Governor's Office of Federal Assistance (OFA) for guidance if needed.
-

6. Post-Determination Actions

- **Subaward:**
 - Follow Policy 010-005 for developing a Notice of Funding Opportunity (NOFO).
 - Conduct subrecipient risk assessments by Policy 010-006.
 - **Contract:**
 - Refer to the Department of Administration Purchasing Division for procurement procedures.
-

Forms and Templates

- **010-GP 007:** Subaward vs. Contractor Determination Checklist
-

Compliance Deadlines

- **Determination Checklist:** Completed prior to issuing funding agreements.
- **Documentation:** Retained for at least three years after the grant closeout.



Policy 010-002: Indirect Costs Rate and Agreements

Federal Authority

- [2 CFR 200.414](#) – Indirect Cost Rates
- [2 CFR 200.412](#) – Classification of Costs
- [Appendix VII to Part 200, Title 2](#) – State and Local Government and Indian Tribe Indirect Cost Proposals
- [2 CFR 200.513](#) – Cognizant Agency
- [Appendix III to Part 200, Title 2](#) – Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs)
- [Appendix IV to Part 200, Title 2](#) – Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Nonprofit Organizations
- [Appendix V to Part 200, Title 2](#) – State/Local Governmentwide Central Service Cost Allocation Plans
- [2 CFR 200.414\(f\)](#) – De minimis rate
- [2 CFR 200.1](#) – Modified Total Direct Cost (MTDC)

State Authority

- [State Administrative Manual \(SAM\)](#) – 0302 Spending Federal Money
- [State Administrative Manual \(SAM\)](#) – 3000 Grant Requirements

Policy Statement

State agencies must apply and manage indirect cost rates in accordance with both federal and state regulations. These rates help ensure the equitable allocation of indirect costs across programs and maintain compliance with grant funding requirements. Agencies are responsible for negotiating, implementing, and properly documenting their indirect cost rate agreements. While a Negotiated Indirect Cost Rate Agreement (NICRA) is one method to establish rates, it is not a mandatory requirement.

This policy applies to all state agencies managing federal or state-funded grants and agreements involving indirect costs.

Procedure

1. Understanding Indirect Costs

- **Definition:**
 - Indirect costs represent administrative expenses not directly attributable to a specific project, such as:
 - Facility costs (e.g., utilities, rent).
 - Administrative support (e.g., HR, finance).
- **Cognizant Agency**



- The federal agency that provides the largest amount of direct funding.
- **De Minimis Rate**
 - The simplified method for calculating indirect costs associated with federal awards, specifically for non-governmental entities that don't have a negotiated indirect cost rate agreement.
 - Current de minimis rate is 15%.
- **Indirect Cost Rate:**
 - A federally negotiated rate or state-accepted rate is used to allocate indirect costs proportionally.
 - Agencies may use a negotiated indirect cost rate, a state-accepted rate, or a legislatively determined rate if it complies with federal requirements and is properly documented.
- **Modified Total Direct Costs (MTDC)**
 - All direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$50,000 of each subaward (regardless of the period of performance of the subawards under the award).
 - MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs, and the portion of each subaward in excess of \$50,000.
 - Other items may only be excluded when necessary to avoid serious inequity in the distribution of indirect costs and with the approval of the cognizant agency for indirect costs.

2. Negotiating Indirect Cost Rates

- **Federal Awards:**
 - Submit an Indirect Cost Rate Proposal (ICRP) to the federal cognizant agency.
 - Include required documentation such as:
 - Financial statements.
 - Organizational structure.
 - Allocation methodology.
- **De Minimis Rate:**
 - Agencies without a negotiated rate may adapt a de minimis rate of 15% of modified total direct costs (MTDC).

3. Application of Indirect Costs

- **Budgeting:**
 - Include indirect costs in grant budgets using the approved or recognized rate.
 - Ensure indirect cost recovery aligns with grant-specific restrictions.
- **Tracking and Allocation:**
 - Use proper accounting methods to track and allocate indirect costs across programs.
 - Maintain documentation supporting the allocation of costs.



4. Monitoring and Compliance

- **Periodic Review:**
 - Monitor the application of indirect cost rates to ensure accuracy and compliance.
 - **Adjustments:**
 - Update rates as needed due to organizational changes or federal agency requirements.
 - **Audits:**
 - Be prepared to provide documentation during audits or reviews to justify indirect cost calculations.
-

5. Subrecipient Indirect Costs

- **Subrecipient Options:**
 - Allow subrecipients to charge:
 - Federally negotiated rates.
 - De minimis rates of 15%.
 - Ensure compliance with the terms of the prime award.
 - **Monitoring:**
 - Review subrecipients' indirect cost rates and documentation during subrecipient monitoring activities.
-

Compliance Deadlines

- **Rate Negotiation:** Completed before the start of the grant period or as required by the awarding agency.
- **Documentation:** Retained for at least three years after grant closeout.



Policy 010-003: State Agency Required Grant Notifications

Federal Authority

- [2 CFR 200.208](#) – Specific Conditions
- [2 CFR 200.332](#) – Requirements for Pass-Through Entities
- [Executive Order 12372](#) – Intergovernmental Review of Federal Programs

State Authority

- [NRS 353A.025](#) – Internal Accounting and Administrative Controls
- [State Administrative Manual \(SAM\)](#) – 3000 Award Notification Requirements

Policy Statement

State agencies must issue timely and accurate notifications to relevant stakeholders regarding the receipt, distribution, or amendment of federal or state grant funds. These notifications ensure compliance with federal and state requirements, promote transparency, and facilitate coordination among stakeholders.

Additionally, the Governor’s Office of Federal Assistance (OFA), as Nevada’s designated Single Point of Contact (SPoC) will conduct an Intergovernmental Review to align federal funding activities with state priorities, avoid duplication of efforts, and maximize the impact of federal funding. This process includes issuing a State Application Identifier (SAI) number for grant applications requiring intergovernmental review. The only entity exempt from an intergovernmental review are tribes.

This policy applies to all state agencies managing federal or state-funded grants.

Procedure

1. Notification Requirements and Intergovernmental Review

- **Federal Assistance Notification Form (FANF)**
State agencies must submit a FANF for the following activities within 30 days:
 - Grant Application Notification: submission of a federal grant application
 - Award Notification: receipt of a federal award.
 - Amendment Notification: changes to budget, scope of work, or period of performance.
 - Grant Closure Notification: completion and closure of a grant, including unexpended funds.



Agencies must submit the FANF through the official online portal [website](#).

- **Subaward Notifications:**
 - Within 30 days of issuing a subaward, notify subrecipients and include:
 - Subrecipient name and UEI number.
 - Subaward amount and period of performance.
 - Applicable terms and conditions, including reporting and compliance requirements.

2. Notification Content

Ensure all notifications include the following:

- Grant award or subaward identification number.
- Amount of funding allocated or modified.
- Performance period and key dates.
- Terms and conditions, including reporting and compliance requirements
- For grant applications requiring an Intergovernmental Review includes the assigned State Application Identifier (SAI) number.

3. Communication Protocols

- **Use official communication channels such as:**
 - [Federal Assistance Notification Form \(FANF\)](#), the primary submission method.
 - [NEVADAePro](#), for NOFO reporting and related grant management tasks
 - Email with confirmation of receipt.
 - Grant management systems specified by federal or state agencies.
- **Retain records of all notifications and acknowledgments for compliance purposes.**

4. Monitoring and Compliance

- **Internal Review:**
 - Periodically review notification procedures to ensure compliance with timelines and content requirements.
- **Training:**
 - Provide regular training for staff involved in grant administration to ensure awareness of notification requirements and best practices.
 - Ensure staff are aware of federal and state requirements, including Intergovernmental Review and SAI issuance.



5. Addressing Noncompliance

- **Corrective Actions:**
 - If notifications are delayed or incomplete, implement corrective actions, such as:
 - Revising internal workflows: improve procedures to avoid future delays.
 - Enhancing communication systems: implement systems that ensure timely and accurate reporting.
 - Technical Assistance: OFA will provide guidance and support as needed to ensure compliance.
-

Compliance Deadlines

- **Federal Grant Application Notifications:** Within 30 days of grant receipt
- **Award Notifications:** Within 30 days of award receipt
- **Subaward Notifications:** Within 30 days of issuing a subaward
- **Amendment Notifications:** Within 30 days of the amendment effective date
- **Grant Closure Notification:** Within 30 days of grant closeout



Policy 010-004: Pre-Award Risk Assessments

Federal Authority

- [2 CFR 200.206](#) – Federal Awarding Agency Review of Risk Posed by Applicants
- [2 CFR 200.332](#) – Requirements for Pass-Through Entities
- [2 CFR 200.519](#) – Criteria for Federal Program Risk
- [US Government Accountability Office](#) – Standards for Internal Control in the Federal Government (The Green Book)

State Authority

- [NRS 353A.025](#) – Internal Accounting and Administrative Controls
- [State Administrative Manual \(SAM\)](#) – 3022 Pre-Award Processes

Policy Statement

State agencies must conduct pre-award risk assessments to evaluate the capacity and eligibility of applicants or subrecipients (and their subrecipients) to manage grant funds and comply with federal or state requirements. These assessments help identify potential risks and determine appropriate monitoring strategies. Conduct multiple risk assessments throughout the period of performance as a part of normal continual monitoring procedures. All risk assessment documentation must be kept for auditing and record retention purposes.

This policy applies to all state agencies issuing federal or state-funded subawards.

Procedure

1. Risk Assessment Requirements

- **Applicants:**
 - Conduct risk assessments for all entities applying for federal or state grants.
- **Subrecipients:**
 - Assess the capacity and compliance history of subrecipients before issuing subawards.



2. Risk Assessment Criteria

Evaluate the following factors during the risk assessment:

- **Financial Stability:**
 - Review financial audits, statements, and reports to assess fiscal health.
 - **Internal Controls:**
 - Evaluate the entity's internal controls and systems for managing grant funds.
 - **Performance History:**
 - Examine prior performance on similar awards, including:
 - Compliance with reporting requirements.
 - Timeliness of deliverables.
 - Resolution of audit findings.
 - **Organizational Capacity:**
 - Assess staffing, resources, and expertise to manage the scope of work.
 - **Specific Policies and Procedures** (including but are not limited to):
 - Conflict of Interest.
 - Whistleblower.
 - Cash handling.
 - Cybersecurity.
 - **Compliance with Federal and State Requirements:**
 - Verify adherence to applicable laws, regulations, and grant terms.
-
-

3. Conducting Risk Assessment

- **Use the 010-GP 011 Pre-Award Risk Assessment Form to document findings.**
 - **Assign a risk level (low, medium, or high) based on the assessment.**
 - **Retain documentation supporting risk determination.**
-
-

4. Mitigating Identified Risks

- **Low Risk:**
 - Proceed with the award using standard terms and conditions.
- **Moderate Risk:**
 - Implement additional monitoring measures, such as:
 - Requiring more frequent reporting.
 - Conducting regular check-ins or site visits.
 - Additional risk assessments.
- **High Risk:**
 - Impose specific conditions as allowed under [2 CFR 200.208](#), such as:
 - Increased oversight.
 - Restrictions on expenditures until compliance is demonstrated.
 - Additional risk assessments.

5. Communication of Risk Determination



- Notify applicants or subrecipients of the risk determination and any associated conditions.
 - Provide guidance on how to address identified risks to improve compliance and performance.
 - Notify applicants or subrecipients that a moderate to high risk will result in additional risk assessments.
-

6. Monitoring and Follow-Up

- Reassess risk periodically throughout the grant period.
 - Adjust monitoring strategies based on performance and compliance during the award.
-

Forms and Templates

- **010-GP 011:** Pre-Award Risk Assessment Form
-

Compliance Deadlines

- **Risk Assessments:** Completed prior to issuing awards or subawards.
- **Documentation:** Retained for at least three years after the grant closeout.



Policy 010-005: Notice of Funding Opportunity (NOFO)

Federal Authority

- [2 CFR 200.203](#) – Notices of Funding Opportunities
- [2 CFR 200.332](#) - Requirements for Pass-Through Entities
- [Executive Order 12372](#) – Intergovernmental Review of Federal Programs
- [Appendix I to Part 200, Title 2](#) – Full Text of Notice of Funding Opportunity

State Authority

- [NRS 353A.025](#) – Internal Accounting and Administrative Controls
- [State Administrative Manual \(SAM\)](#) – 3000 Grant Award Procedures

Policy Statement

State agencies issuing federal or state-funded awards and/or subawards must develop and publish a Notice of Funding Opportunity (NOFO) to promote transparency, fairness, and compliance with grant regulations. A NOFO provides potential applicants with essential details about the funding opportunity, eligibility, and application process.

To enhance accessibility and streamline grant funding processes, all state agencies are required to submit and publish NOFOs through [NEVADAePro](#). This centralized platform ensures that all funding opportunities are collected in one location and are easily accessible to all stakeholders across the state.

All state agencies are required to send their final NOFOs to the Governor's Office of Federal Assistance for cataloging and monitoring purposes per [Nevada SAM Chapter 3000](#) (Federal Grant Procedures), Section 3004.

This policy applies to all state agencies issuing subawards of federal or state funds.

Procedure

1. NOFO Development

- **Required elements include the following:**
 - Program Description: Summary of program objectives and funding purpose.
 - Eligibility Criteria: Specify who can apply (e.g., nonprofits, local governments).



- Award Information: Include funding amount, period of performance, and anticipated number of awards.
 - Application Process: Provide instructions for submitting applications, including deadlines and formats.
 - Evaluation Criteria: Outline the criteria and process for evaluating and selecting applications.
 - Reporting Requirements: State performance and financial reporting obligations
 - Contact Information: Provide a point of contact for questions or clarifications.
- **Approval:**
 - Ensure the NOFO is reviewed and approved by the program manager or designated authority before publication.
-

2. Publication and Distribution

- **Public Availability:**
 - All state agencies issuing NOFOs must submit and publish them through [NEVADAePro](#) to ensure accessibility and transparency
 - The submission process is outlined here: [Creating a Grant Subaward in NEVADAePro](#).
 - Once submitted, NOFOs will be accessible to eligible organizations and potential applicants. Agencies may also publish the NOFO on appropriate platforms, such as:
 - Nevada state agency portals.
 - Federal websites (e.g., Grants.gov) for federally funded opportunities, if applicable.
 - **Communication:**
 - Notify eligible organizations or stakeholders directly to ensure broad awareness of the funding opportunity.
-

3. Application Period

- **Duration:**
 - Provide a reasonable timeframe for applicants to prepare and submit their applications (typically 30–60 days).
- **Amendments:**
 - If changes are necessary, issue amendments to the NOFO in [NEVADAePro](#) and notify applicants promptly.



4. Evaluation and Selection

- **Application Review:**

- Establish a review committee to evaluate applications based on published criteria.

Use standardized scoring sheets to ensure consistency and fairness.

- **Selection Process:**

- Document the selection process, including justifications for award decisions.
 - Notify applicants of award decisions and provide feedback upon request.
-

5. Recordkeeping

- Retain all documentation related to the NOFO, including:

- Published versions.
 - Amendments or any modifications.
 - Applicant communications.
 - Evaluation and selection records.
-

Compliance Deadlines

- **NOFO Publication:** At least 15 days before the application deadline
- **Application Review and Awards:** Completed within 60 days of the application deadline.
- **Documentation Retention:** Maintained for at least three years after grant closeout.



Policy 010-006: Subrecipient Risk Assessment

Federal Authority

- [2 CFR 200.206](#) – Federal Awarding Agency Review of Risk Posed by Applicants
- [2 CFR 200.332](#) – Requirements for Pass-Through Entities
- [2 CFR 200.519](#) – Criteria for Federal Program Risk
- [2 CFR 200.333](#) – Fixed Amount Subawards
- [US Government Accountability Office](#) – Standards for Internal Control in the Federal Government (The Green Book)

State Authority

- [NRS 353A.025](#)– Internal Accounting and Administrative Controls
- [State Administrative Manual \(SAM\)](#) – 3022 Award Procedures

Policy Statement

State agencies acting as pass-through entities (PTEs) must conduct subrecipient risk assessments to evaluate the potential risks of noncompliance, financial mismanagement, and underperformance. Risk assessments help determine the appropriate level of monitoring and technical assistance needed to ensure compliance with federal and state requirements. Must be conducted multiple times before awarding and during the period of performance. All risk assessment documentation must be kept for auditing and record retention purposes.

This policy applies to all state agencies issuing subawards of federal or state funds.

Procedure

1. Subrecipient Risk Assessment Criteria

Evaluate the following factors for each subrecipient:

- **Prior Experience:**
 - Review subrecipient's past performance with similar awards.
- **Financial Stability:**
 - Assess financial health through audits, financial statements, or other relevant documents.
- **Internal Controls:**
 - Evaluate systems and procedures for managing grant funds and complying with regulations.
- **Personnel and Capacity:**



- Consider the adequacy of staff and organizational resources.
- **Compliance History:**
 - Examine audit findings, corrective actions, and adherence to federal and state requirements.
- **Specific Policies and Procedures (include but are not limited to):**
 - Conflict of Interest.
 - Whistleblower.
 - Cash handling.
 - Cybersecurity.

2. Conducting the Risk Assessment

- **Pre-Award Assessment:**
 - Use the **001-GP 011 Subrecipient Risk Assessment Form** to document findings.
 - Assign a risk level (low, moderate, or high) based on the evaluation criteria.
- **Approval:**
 - Ensure the risk assessment is reviewed and approved by the program manager or designated authority.

3. Tailoring Monitoring Activities

Adjust monitoring activities based on the subrecipient's risk level:

- **Low Risk:**
 - Conduct standard monitoring, including periodic desk reviews and annual reporting.
- **Moderate Risk:**
 - Increase monitoring frequency and provide additional technical assistance.
 - Re-assess the risk level at least once during the period of performance.
- **High Risk:**
 - Implement enhanced monitoring measures, such as:
 - More frequent site visits.
 - Additional reporting requirements.
 - Imposing specific conditions under [2 CFR 200.208](#).
 - Re-assess the risk level at least once during the period of performance.

4. Communication and Documentation

- **Subrecipient Notification:**
 - Inform subrecipients of their risk level and any specific monitoring requirements.
- **Recordkeeping:**
 - Retain all documentation related to the risk assessment, including:
 - Assessment forms.



- Supporting materials (e.g., financial statements, audit reports).

5. Risk Reassessment

- **Periodically reassess subrecipients' risk levels throughout the grant period based on:**
 - Performance reports.
 - Audit findings.
 - Changes in organizational capacity or financial stability.

Forms and Templates

- **010-GP 011:** Subrecipient Risk Assessment Form
- **010-GP 014:** Subrecipient Monitoring Template

Compliance Deadlines

- **Initial Risk Assessment:** Conducted before issuing subawards.
- **Ongoing Monitoring:** Adjusted based on periodic risk reassessments.
- **Documentation Retention:** Maintained for at least three years after grant closeout.



Policy 010-007: Conflict of Interest

Federal Authority

- [2 CFR 200.112](#) – Conflict of Interest
- [2 CFR 200.318](#) – General Procurement Standards

State Authority

- [NRS 281A](#) – Nevada Ethics in Government Law
- [State Administrative Manual \(SAM\)](#) – 3022 Post Award Processes

Policy Statement

State agencies must establish and enforce conflict of interest policies to ensure that all employees, contractors, and subrecipients conduct grant activities in an impartial and ethical manner. Identifying and managing conflicts of interest safeguards the integrity of grant-funded programs and promotes public trust.

This policy applies to all state agencies, awardees, and subrecipients involved in administering federal or state-funded grants.

Procedure

1. Identifying Conflicts of Interest

- **Definition:**
A conflict of interest arises when an individual's personal, financial, or professional interests compromise or appear to compromise their ability to act impartially in grant-related activities.
- **Examples of Conflicts:**
 - Financial interest in a grant-funded organization or vendor.
 - Employment or consulting relationships with subrecipients or contractors.
 - Personal relationships with individuals or entities involved in grant activities.

2. Conflict of Interest Disclosure

- **State Employees:**
 - Complete and submit a Conflict of Interest Disclosure form annually or upon identification of a potential conflict.



- **Subrecipients and Contractors:**
 - Require subrecipients and contractors to disclose conflicts of interest during the application or procurement process.
-

3. Review and Mitigation

- **Initial Review:**
 - The agency's ethics or compliance officer reviews disclosed conflicts to determine their impact on grant activities.
 - **Mitigation Plans:**
 - Develop a written mitigation plan to address conflicts, which may include:
 - Recusal from decision-making processes.
 - Delegation of responsibilities to an impartial party.
 - Termination of relationships that create conflicts.
-

4. Monitoring Compliance

- **State Agencies:**
 - Monitor employees, subrecipients, and contractors for compliance with conflict-of-interest policies.
 - Conduct periodic reviews to ensure no undisclosed conflicts exist.
 - **Subrecipients and Contractors:**
 - Require periodic updates on potential conflicts throughout the grant period.
-

5. Addressing Violations

- **Investigation:**
 - Investigate alleged violations promptly and impartially.
- **Corrective Actions:**
 - Implement corrective actions, such as:
 - Removal from grant-related duties.
 - Termination of contracts or subawards.
 - Notification to the awarding agency if required.

Forms and Templates

- **010-GP 002** : Evaluator Conflict of Interest Disclosure
- **010-GP 002A** : State Employee Conflict of Interest Disclosure



Compliance Deadlines

- **Disclosure Forms:** Submitted annually or as conflicts arise.
- **Corrective Actions:** Implemented within 30 days of identifying violations.
- **Documentation Retention:** Maintain records after grant closeout per your record retention policy ([2 CFR 200.334](#)).



Policy 010-008: Cost Principles Compliance

Federal Authority

- [2 CFR 200, Subpart E](#) – Cost Principles
- [2 CFR 200.403](#) – Factors Affecting Allowability of Costs
- [2 CFR 200.405](#) – Allocable Costs
- [2 CFR 200.416](#) – Cost Allocation
- [US Government Accountability Office](#) – Standards for Internal Control in the Federal Government (The Green Book)

State Authority

- [NRS 353A.025](#) – Internal Accounting and Administrative Controls
- [State Administrative Manual \(SAM\)](#) – 0300 Cost Accounting

Policy Statement

State agencies must ensure all costs charged to federal and state grants comply with federal and state cost principles. Costs must be necessary, reasonable, allocable, and consistent with the terms and conditions of the award. This policy establishes guidelines for evaluating and documenting the allowability of costs to maintain compliance and accountability.

This policy applies to all state agencies managing federal or state-funded grants.

Procedure

1. Cost Allowability

A cost is allowable if it meets all the following criteria:

- **Necessary and Reasonable:**
 - Costs must be essential for program objectives.
 - Costs must be consistent with prudent decision-making.
- **Allocable:**
 - Costs must benefit the grant program proportionally.
- **Conformance with Federal and State Regulations:**
 - Costs must align with [2 CFR 200, Subpart E](#), and any specific terms in the award agreement.
- **Consistent Treatment:**
 - Costs must be treated uniformly as either direct or indirect across all programs.



2. Cost Classification

- **Direct Costs:**
 - Costs directly attributable to a specific program or project (e.g., personnel, travel, and supplies).
 - **Indirect Costs:**
 - Costs incurred for common objectives that benefit multiple programs (e.g., administrative overhead).
 - **Unallowable Costs:**
 - Certain costs are prohibited under federal and state regulations, including:
 - Alcoholic beverages.
 - Lobbying activities.
 - Fines and penalties.
-

3. Cost Documentation

- **Maintain sufficient documentation for all costs charged to the grant, including:**
 - Invoices, receipts, and contracts
 - Payroll records and timekeeping for personnel costs
 - Allocation methodologies for indirect costs
 - **Ensure documentation supports the allowability, allocability, and reasonableness of costs.**
-

4. Cost Allocation

- **Develop and apply a cost allocation plan for shared costs.**
 - **Ensure allocation methods are:**
 - Based on actual benefits received.
 - Consistently applied across all programs.
-

5. Monitoring and Oversight

- **Internal Controls:**
 - Establish internal controls to prevent and detect unallowable costs.
- **Regular Reviews:**
 - Conduct periodic reviews of expenditures to ensure compliance with cost principles.
- **Subrecipient Monitoring:**
 - Verify that subrecipients' costs comply with federal and state requirements.



6. Addressing Noncompliance

- **Corrective Actions:**
 - Identify and resolve unallowable costs promptly.
 - Submit a Corrective Action Plan (CAP) to address findings and prevent recurrence.
 - **Repayment:**
 - Return disallowed costs to the awarding agency, if applicable.
-

Compliance Deadlines

- **Cost Documentation:** Maintained for at least three years after grant closeout.
- **Corrective Action Plans:** Submitted within 30 days of identifying unallowable costs.



Policy 010-009: Grant Budgeting

Federal Authority

- [2 CFR 200.308](#) – Revision of Budget and Program Plans
- [2 CFR 200.400-475](#) – Cost Principles
- [2 CFR 200.413](#) – Direct Costs
- [2 CFR 200.314](#) – Supplies
- [2 CFR 200.313](#) – Equipment
- [2 CFR 200.430](#) – Compensation – Personal Services
- [2 CFR 200.431](#) – Compensation – Fringe Benefits
- [2 CFR 200.475](#) – Travel Costs
- [2 CFR 200.473](#) – Training and Education Costs
- [2 CFR 200.414](#) – Indirect Costs
- [2 CFR 200.306](#) – Cost Sharing
- [2 CFR 200.329e](#) – Significant Developments
- [2 CFR 200.308\(i\)](#) – Transfer of Funds
- [2 CFR 200.412](#) – Consistent Treatment
- [US Government Accountability Office](#) – Standards for Internal Control in the Federal Government (The Green Book)

State Authority

- [NRS 353A.025](#) – Internal Accounting and Administrative Controls
- [State Administrative Manual \(SAM\)](#) – 0300 Budgetary Procedures

Policy Statement

State agencies must develop, implement, and manage grant budgets that comply with federal and state requirements. Budgets must align with program objectives, cost principles as defined in [2 CFR 200](#), and the terms and conditions of the grant award. Proper budgeting promotes fiscal accountability and programmatic success. Any deviations from the final approved budget must be approved prior to execution ([2 CFR 200.329](#)).

This policy applies to all state agencies managing federal or state-funded grants.



Procedure

1. Budget Development

- **Alignment with Program Goals:**
 - Ensure budgets reflect program objectives and allowable activities under the grant.
 - Avoid the Rule of Zero:
 - If a budget line item lists \$0.00, it indicates that no funds are allocated or intended for that item.
 - Should circumstances change and federal funds become necessary for that item, a change in scope or budget amendment must be submitted and approved before any spending occurs.
 - **Inclusion of Required Elements:**
 - Budgets must include but are not limited to:
 - [Personnel costs](#) (salary & wages)
 - [Fringe Benefits](#)
 - [Supplies](#)
 - [Equipment](#) (not the same as supplies)
 - [Travel](#)
 - [Training and education costs](#)
 - [Indirect costs](#) (using approved rates)
 - Match or [cost-sharing contributions](#), if applicable
 - **Approval:**
 - Submit budgets to the granting agency for approval before incurring costs.
-

2. Budget Execution

- **Expenditure Monitoring:**
 - Track expenditures against budgeted amounts to avoid overspending or underspending.
- **Programmatic Adjustments:**
 - Align spending with program progress and modify activities if needed to achieve objectives.
 - **Transfer of Funds Limitation** [[2 CFR 200.308\(i\)](#)]: The maximum amount of cumulative funds that can be transferred between approved budget line items is 10% of the total budget.
- **Consistent Treatment:**
 - Each cost incurred for the same purpose in like circumstances must be treated consistently either as a direct or an indirect cost to avoid possible double-charging of Federal awards. ([2 CFR § 200.412](#)).



3. Budget Revisions

- **When Revisions Are Required:**
 - Significant changes to the budget, such as reallocating funds between categories, extending the period of performance, or modifying the scope of work, require prior approval from the awarding agency.
-
-

4. Documentation and Reporting

- **Maintain detailed records of all budget-related activities, including:**
 - Approved budgets and amendments.
 - Justifications for budget revisions.
 - Reports submitted to the granting agency.
 - **Include budget-to-actual comparisons in periodic financial reports to demonstrate compliance and performance.**
-
-

5. Monitoring and Compliance

- **Internal Reviews:**
 - Conduct periodic reviews to ensure expenditure aligns with the approved budget.
 - **Subrecipient Oversight:**
 - Require subrecipients to submit budgets and adhere to the same standards.
 - Monitor subrecipient expenditures and require periodic budget-to-actual reporting.
-
-

6. Addressing Budget Noncompliance

- **Corrective Actions:**
 - Identify and resolve unapproved expenditures or budget deviations.
 - Submit a Corrective Action Plan (CAP) if noncompliance is identified during reviews or audits.
- **Repayment of Disallowed Costs:**
 - Return unapproved or disallowed costs to the awarding agency promptly.

Compliance Deadlines

- **Initial Budget Approval:** Completed before the start of the grant period.
- **Budget Revisions:** Submitted and approved before implementing changes.
- **Documentation Retention:** Maintain for at least three years after grant closeout. See your record retention policy for more information.



Compliance Deadlines

- **Procurement Documentation:** Retain for at least three years after grant closeout. See your record retention policy for more information.
- **Corrective Action Plans:** Submitted within 30 days of identifying noncompliance.



Policy 010-010: Procurement Standards

Federal Authority

- [2 CFR Part 200 Subpart D](#) - Procurement Standards
- [2 CFR 200.318](#) – General Procurement Standards
- [2 CFR 200.320\(a\)\(1\)\(iv\)](#) – Micro-Purchase Threshold
- [2 CFR 200.320\(b\)\(1\)](#) – Formal Procurement Methods – Sealed Bids
- [2 CFR 200.320\(b\)\(2\)](#) – Competitive Proposals
- [2 CFR 200.320\(c\)](#) – Noncompetitive Procurement
- [Federal Acquisition Regulations \(FAR\) Part 13](#) – Simplified Acquisition Procedures

State Authority

- [NRS 333](#) – Procurement Laws
- [State Administrative Manual \(SAM\)](#) – 1500 Procurement Procedures

Policy Statement

State agencies must follow uniform procurement standards to ensure that purchases made with federal or state grant funds are conducted in an open, fair, and competitive manner. These standards aim to prevent conflicts of interest, promote cost efficiency, and ensure compliance with federal and state regulations.

This policy applies to all state agencies using grant funds for goods, services, and contracts.

Procedure

1. General Procurement Standards

- **Responsibility:**
 - Agencies must maintain oversight to ensure contractors perform in accordance with terms and conditions of contracts.
- **Ethical Conduct:**
 - All procurement activities must avoid conflicts of interest as outlined in Policy 010-007: Conflict of Interest.



2. Procurement Methods

Select the appropriate procurement method based on the dollar amount and complexity of the purchase:

- **Micro-Purchases (\leq \$50,000):**
 - Micro-purchases may be awarded without soliciting competitive price or rate quotations if the recipient or subrecipient considers the price reasonable based on research, experience, purchase history, or other information; and maintains documents to support its conclusion. Purchase cards may be used as a method of payment for micro-purchases.
 - No competitive quotes are required if the price is reasonable.
 - Equitably distribute purchases among qualified suppliers.
 - [2 CFR 200.320\(a\)\(1\)\(iv\)](#) – Micro-Purchase Threshold.
- **Small Purchases (\leq \$350,000):**
 - Agencies shall use simplified acquisition procedures to the maximum extent practicable for all purchases of supplies or services not exceeding the simplified acquisition threshold (including purchases at or below the micro-purchase threshold) ([FAR Part 13.003 Policy](#)).
 - Obtain price or rate quotes from at least two qualified sources.
 - See [FAR Part 13 – Simplified Acquisition Procedures](#) for more information.
- **Sealed Bids (\geq \$350,000):**
 - This is a procurement method in which bids are publicly solicited through an invitation and a firm fixed-price contract (lump sum or unit price) is awarded to the responsible bidder whose bid conforms with all the material terms and conditions of the invitation and is the lowest in price. The sealed bids procurement method is preferred for procuring construction services.
 - Publicly solicit bids and award the contract to the lowest responsible bidder.
 - Use this method for fixed-price contracts.
 - [2 CFR 200.320\(b\)\(1\)](#) – Formal Procurement Methods – Sealed Bids.
- **Competitive Proposals (\geq \$350,000):**
 - This is a procurement method used when conditions are not appropriate for using sealed bids. This procurement method may result in either a fixed price or cost-reimbursement contract.
 - Solicit proposals and evaluated based on pre-established criteria (e.g., qualifications, technical approach).
 - Award based on best value rather than lowest cost.
 - [2 CFR 200.320\(b\)\(2\)](#) – Proposals.
- **Noncompetitive Proposals:**
 - There are specific circumstances in which the recipient or subrecipient may use a noncompetitive procurement method.
 - Use only in exceptional circumstances, such as:
 - Sole-source availability.
 - Public emergency.
 - Federal or State Authorization.
 - [2 CFR 200.320\(c\)](#) – Noncompetitive Procurement.



3. Contract Requirements

- **Include the following in all contracts:**
 - Clear scope of work.
 - Performance timelines and deliverables.
 - Payment terms tied to performance.
 - Provisions for termination, compliance, and dispute resolution.
-

4. Documentation and Recordkeeping

- **Maintain records for all procurement activities, including:**
 - Solicitation documents (e.g., requests for quotes or proposals)
 - Evaluation and selection criteria.
 - Contracts and amendments.
 - Payment records and invoices.
 - **Retain procurement documentation for at least three years after grant closeout. See your record retention policy for more details.**
-

5. Monitoring and Oversight

- **Internal Controls:**
 - Establish controls to ensure compliance with procurement standards.
 - Regularly review procurement practices and vendor performance.
 - **Subrecipient Procurement:**
 - Require subrecipients to follow federal procurement standards or adopt compliant procedures.
 - Monitor subrecipient procurement activities to identify potential noncompliance.
-

6. Addressing Noncompliance

- **Corrective Actions:**
 - Investigate and resolve noncompliance issues promptly.
 - Submit a Corrective Action Plan (CAP) for significant violations.
- **Repayment:**
 - Return funds associated with unallowable costs or non-compliant procurements to the awarding agency, when necessary.



Compliance Deadlines

- **Procurement Documentation:** Retain for at least three years after grant closeout. See your record retention policy for more information.
- **Corrective Action Plans:** Submitted within 30 days of identifying noncompliance.



Policy 010-011: Amending a Grant

Federal Authority

- [2 CFR 200.308](#) – Revision of Budget and Program Plans
- [2 CFR 200.308\(c\)](#) – Requesting Approval for Budget Revisions
- [2 CFR 200.308\(f\)](#) – Revisions Requiring Prior Approval
- [2 CFR 200.308\(g\)\(2\)](#) – One-time Extensions
- [2 CFR 200.308\(i\)](#) - Transfer of Funds

State Authority

- [State Administrative Manual \(SAM\)](#) – 3022 Post-Award Processes

Policy Statement

Grant agreements must be amended whenever there are changes to the original terms and conditions or when the transfer of funds exceeds 10% of the total award amount. Amendments include modifications to the budget, transfers that exceed 10% of the total budget, period of performance, scope of work, or key personnel. Timely and documented amendments ensure compliance with federal and state regulations, prevent disruptions in grant performance, and maintain transparency.

This policy applies to all state agencies and pass-through entities managing grant agreements funded by federal or state resources.

Procedure

1. Situations Requiring Grant Amendments

Amendments are required for:

- Changes to the budget or budget period.
- Adjustments to the period of performance or expiration date.
- Modifications to the scope of work or objectives.
- Changes in key personnel listed in the grant agreement.
- Increases or decreases in award amounts.
- Transfer of funds that exceeds 10% of the total budget ([2 CFR 200.308\(i\)](#)).
- Transfer of funds to a cost category where \$0.00 was listed in the approved budget.



2. Initiating an Amendment

- **Prime Recipients:**
 - Use the Notice of Grant Award (NoGA) amendment process specified by the federal awarding agency.
 - Submit a formal request to the federal agency using the prescribed format or system.
 - **Pass-Through Entities (PTEs):**
 - Use the **010-GP 010 Subaward Amendment Form** or an equivalent template.
 - Document the changes clearly, specifying items added, removed, or modified.
 - Provide justification for the changes and support documentation, if necessary.
 - Seek approval from the federal funder if amendment exceeds the transfer of funds limit.
-

3. Amendment Approval Process

- **Step 1: Draft Amendment**
 - Ensure all requested changes are documented using the appropriate amendment form.
 - Include details such as updated budgets, revised timelines, or new scope of work.
 - **Step 2: Internal Review**
 - The amendment draft must be reviewed by the awarding agency's program manager and legal counsel, if applicable.
 - **Step 3: Submission and Approval**
 - Submit the amendment to the appropriate authority for approval:
 - Federal awarding agency for prime recipients.
 - PTE's designated authority for subrecipients.
 - **Step 4: Notification of Decision**
 - Notify the recipient/subrecipient of the approval or denial of the amendment.
 - Provide a signed copy of the amendment agreement for their records.
-

4. Monitoring and Documentation

- Update internal records and monitoring plans to reflect the changes.
- Track the implementation of amended terms through regular monitoring activities.
- Retain all documentation related to amendments in compliance with record retention policies.



5. Corrective Actions

For amendments addressing compliance issues:

- Develop and submit a Corrective Action Plan (CAP) within 30 days of identifying the issue.
 - Monitor progress and report updates to the awarding agency or PTE.
-

Forms and Templates

- **010-GP 010** - Subaward Amendment Form
-

Compliance Deadlines

- **Amendment Requests:** Submitted within 30 days of identifying the need for changes.
- **Approval Response:** Provided within 30 days of receiving the amendment request.



Policy 010-012: Allowability of Costs

Federal Authority

- [2 CFR Part 200, Subpart E](#) – Cost Principles
- [2 CFR 200.407\(b\)](#) – Program Income
- [48 CFR 99](#) – Cost Accounting Standards
- [2 CFR 200.403](#) – Factors Affecting Allowability of Costs
- [2 CFR 200.404](#) – Reasonable Costs
- [2 CFR 200.405](#) – Allocable Costs
- [2 CFR 200.410](#) – Collection of Unallowable Costs
- [US Government Accountability Office](#) – Standards for Internal Control in the Federal Government (The Green Book)
- [2 CFR 200.303](#) - Internal Controls

State Authority

- [State Administrative Manual \(SAM\)](#) - 3000 Grant Requirements
- [NRS 353A.025](#) – Internal Accounting and Administrative Controls

Policy Statement

All costs charged to federal or state-funded grants must meet the criteria of allowability, allocability, and reasonableness as defined in [2 CFR 200, Subpart E](#). This ensures compliance with federal cost principles and state regulations while maintaining accountability and integrity in the use of public funds.

This policy applies to all state agencies receiving federal or legislatively mandated state funds and to pass-through entities managing subawards.

Procedure

1. Allowable Costs ([2 CFR 200.403](#))

A cost is allowable if it:

- **Aligns with the terms and conditions of the grant agreement**
- **Complies with federal and state regulations, including 2 CFR Part 200, Subpart E**
- **Serves a necessary and authorized purpose for the grant program**
- **Does not duplicate costs covered by other funding sources**



Examples of allowable costs include:

- **Salaries and wages directly related to the program.**
 - **Supplies and materials that are necessary for program implementation.**
 - **Travel expenses aligned with federal or state travel policies.**
-

2. Allocable Costs ([2 CFR 200.405](#))

- **A cost is allocable if it:**
 - Directly benefits the specific grant program.
 - Can be distributed to multiple funding sources in proportion to the benefits received.
 - Is consistent with established cost allocation methodologies.
-

3. Reasonable Costs ([2 CFR 200.404](#))

- **A cost is reasonable if it:**
 - Reflects what a prudent person would incur under the circumstances.
 - Aligns with market rates and established procurement policies.
 - Is necessary to achieve the program's objectives.
-

4. Unallowable Costs ([2 CFR 200.410](#))

Payments made for costs determined to be unallowable by either the awarding Federal agency, cognizant agency for indirect costs, or pass-through entity must be refunded with interest to the Federal Government. Unless directed by Federal statute or regulation, repayments must be made in accordance with the instructions provided by the Federal agency or pass-through entity that made the allowability determination. Examples of unallowable costs include:

- **Lobbying or political activities.**
- **Entertainment or alcohol expenses.**
- **Fines, penalties, or bad debt expenses.**
- **Costs incurred outside the period of performance.**



5. Internal Controls and Documentation ([GAO's The Green Book](#))

State agencies and subrecipients must:

- **Establish internal controls in accordance with the Standard for Internal Controls in the Federal government which the State of Nevada follows to ensure costs meet allowability criteria.**
 - **Maintain detailed records for all expenses, including:**
 - Receipts, invoices, and contracts.
 - Justifications for the cost's necessity and benefit to the program.
 - Timekeeping records for personnel costs.
 - **Conduct regular reviews to identify and address unallowable costs.**
-

6. Monitoring and Oversight

- **Prime Recipients:**
 - Review costs charged to the program to ensure compliance with allowability standards.
 - Provide technical assistance to subrecipients on cost principles.
 - **Subrecipients:**
 - Submit detailed financial reports demonstrating compliance with cost principles.
 - Respond promptly to any inquiries or audits related to expenditures.
-

7. Corrective Actions

- **For costs found to be unallowable:**
 - Notify the awarding agency or pass-through entity immediately.
 - Develop and submit a Corrective Action Plan (CAP) to address findings.
 - Reimburse disallowed costs using non-grant funds.
-

Compliance Deadlines

- **Documentation:** Maintained for at least three years after grant closeout.
- **Corrective Action Plans:** Submitted within 30 days of identifying unallowable costs.



Policy 010-013: Fiscal Reports (Prime & Subrecipient)

Federal Authority

- [2 CFR 200.332](#) – Requirements for Pass-Through Entities
- [2 CFR 200.334, 336, 337](#) – Retention, Access, and Transmission of Records
- [2 CFR 200.327](#) – Contract Provisions
- [2 CFR 200.302](#) – Financial Management
- [2 CFR 200.305](#) – Federal Payment
- [2 CFR 200.306](#) – Cost Sharing
- [2 CFR 200.307](#) – Program Income
- [2 CFR 200.308\(i\)](#) – Transfer of Funds
- [2 CFR 200.335](#) – Request for Transfer of Records
- [Appendix A to Part 170, Title 2](#) - Award Terms

State Authority

- [State Administrative Manual \(SAM\)](#) – 3022 Award Procedures & 304 Closeout Procedures

Policy Statement

Accurate and timely fiscal reporting ensures compliance with federal and state requirements, promotes financial transparency, and supports the effective use of grant funds. Prime recipients and subrecipients must maintain comprehensive financial records, submit fiscal reports in accordance with grant agreements on time, and address discrepancies promptly.

This policy applies to state agencies, prime recipients, and subrecipients managing federal or state-funded grants.

Procedure

1. Fiscal Reporting Responsibilities

- **Prime Recipients:**
 - Establish reporting requirements for subrecipients in grant agreements.
 - Submit required financial reports to the federal awarding agency or pass-through entity.
- **Subrecipients:**
 - Submit accurate and complete fiscal reports to the pass-through entity.
 - Ensure expenditures align with approved budgets and program objectives.



2. Reporting Requirements

- **Frequency:**
 - Fiscal reports must be submitted quarterly unless otherwise specified in the grant agreement.
 - **Content:**
 - Reports must include:
 - Budget-to-actual expenditures.
 - Supporting documentation for all reported costs.
 - Identification of match contributions, if applicable.
 - **Submission:**
 - Use the designated fiscal report template form approved by the pass-through entity.
-
-

3. Documentation Standards

- **Maintain records for all financial transactions, including:**
 - Invoices and receipts.
 - Proof of payment (e.g., canceled checks, bank statements).
 - Contracts and purchase orders.
 - Payroll records and timekeeping documentation.
 - **Ensure all records are:**
 - Complete and accurate.
 - Retained for at least three years after the grant's closeout. See your record retention policy for more information.
-
-

4. Monitoring and Oversight

- **Prime Recipients:**
 - Review fiscal reports to ensure compliance with cost principles and grant terms.
 - Conduct regular monitoring to identify discrepancies or potential issues.
 - **Subrecipients:**
 - Address any inquiries or audit findings related to fiscal reports.
 - Provide additional documentation upon request.
-
-

5. Addressing Noncompliance

- Notify the pass-through entity or awarding agency of delays or inaccuracies in fiscal reporting.
- Implement a Corrective Action Plan (CAP) to resolve issues, including:
 - Revising inaccurate reports.
 - Submitting missing documentation.



- Reimbursing disallowed costs.

6. Closeout Fiscal Reporting

- **Submit a final fiscal report that includes:**
 - A complete account of all expenditures.
 - A reconciliation of any unspent funds.
 - Certification of compliance with grant terms.

Forms and Templates

- **010-GP 013:** Subrecipient Reimbursement Form

Compliance Deadlines

- **Quarterly Reports:** Submitted within 30 days of the end of the reporting period.
- **Final Fiscal Report:** Submitted within 90 days of the grant's period of performance end date.
- **Corrective Action Plans:** Submitted within 30 days of identifying discrepancies.



Policy 010-014: Performance Reports (Prime & Subrecipient)

Federal Authority

- [2 CFR Part 200 Subpart D](#) - Performance and Financial Monitoring and Reporting
- [2 CFR 200.328](#) – Financial Reporting
- [2 CFR 200.329](#) – Monitoring and Reporting Program Performance
- [2 CFR 200.330](#) – Reporting on Real Property

State Authority

- [State Administrative Manual \(SAM\)](#) -3022 Reporting Requirements

Policy Statement

Performance reporting ensures accountability, transparency, and alignment with the objectives of federally and state-funded programs. Prime recipients and subrecipients must submit accurate, timely, and comprehensive performance reports to demonstrate progress, measure outcomes, and maintain compliance with grant terms.

This policy applies to all state agencies, prime recipients, and subrecipients managing federal or state-funded grants.

Procedure

1. Reporting Responsibilities

- **Prime Recipients:**
 - Submit required performance reports to the federal awarding agency.
 - Establish performance reporting requirements for subrecipients.
- **Subrecipients:**
 - Submit accurate and complete performance reports to the pass-through entity.
 - Include data that reflects progress towards program objectives.

2. Reporting Requirements

Frequency:

Reports must be submitted quarterly or as specified in the grant agreement.

- **Content:**
 - Reports must include:
 - Progress toward achieving program objectives
 - Quantitative and qualitative data on activities and outcomes



- Recommendations for future program improvements.

Forms and Templates

- **010-GP 014** – Subrecipient Monitoring Form Template
- **010-GP 016** – Single Audit Information Request

Compliance Deadlines

- **Quarterly Reports:** Submitted within 30 days of the end of the reporting period.
- **Final Performance Report:** Submitted within 90 days of the grant's period of performance end date.
- **Corrective Action Plans:** Submitted within 30 days of identifying performance deficiencies.



Policy 010-015: Monitoring Subrecipients

Federal Authority

- [2 CFR Part 200 Subpart D](#) - Subrecipient Monitoring and Management
- [2 CFR 200.332](#) – Requirements for Pass-Through Entities
- [2 CFR 200.336](#) – Methods for Collection, Transmission, and Storage of Information
- [2 CFR 200.337](#) – Access to Records
- [2 CFR 200.333](#) – Fixed Amount Subawards
- [2 CFR 200.501\(q\)](#) – Audit Requirements – Subrecipients & Contractors

State Authority

- [State Administrative Manual \(SAM\)](#) – 3022 Award Procedures
- [NRS 353A.025](#) – Internal Accounting and Administrative Controls

Policy Statement

Monitoring subrecipients ensures compliance with federal and state regulations, proper management of grant funds, and achievement of program objectives. Effective monitoring identifies and mitigates risks, enhances performance, and safeguards public funds.

This policy applies to all state agencies acting as pass-through entities (PTEs) for federal or state-funded grants.

Procedure

1. Pre-Monitoring Activities

- **Risk Assessment:**
 - Conduct a risk assessment for each subrecipient before issuing a subaward.
 - Use the **010-GP 011 Pre-Award Risk Assessment Form** or an equivalent tool.
 - Classify subrecipients into risk tiers (low, moderate, or high) based on:
 - Financial stability
 - History of compliance with grant requirements
 - Complexity of the subaward
- **Monitoring Plan Development:**
 - Develop a monitoring plan tailored to the subrecipient's risk level.
 - Include the frequency and type of monitoring activities (e.g., reporting, desk reviews, site visits).



2. Monitoring Activities

- **Desk Reviews:**
 - Review subrecipient reports, financial statements, and supporting documentation.
 - Verify expenditures align with the approved budget and grant terms.
 - **On-Site Visits:**
 - Conduct periodic site visits to evaluate program performance and internal controls.
 - Document findings using the **010-GP 014 Subrecipient Monitoring Template**.
 - **Communication and Technical Assistance:**
 - Maintain regular communication with subrecipients to address questions or concerns.
 - Provide technical assistance to enhance compliance and performance.
-

3. Findings and Corrective Actions

- **Identifying Issues:**
 - Document findings from monitoring activities, such as:
 - Noncompliance with grant terms
 - Inaccurate or incomplete reporting
 - Deficiencies in internal controls
 - **Corrective Action Plan (CAP):**
 - Require subrecipients to submit a CAP within 30 days of receiving findings.
 - Monitor the implementation of corrective actions until all findings are resolved.
-

4. Follow-Up and Documentation

- **Follow-Up Monitoring:**
 - Conduct additional reviews or visits to verify corrective actions are implemented.
 - Adjust the monitoring plan based on the subrecipient's progress.
- **Recordkeeping:**
 - Maintain comprehensive records of all monitoring activities, including:
 - Risk assessments
 - Monitoring plans and schedules
 - Findings and CAPs
 - Retain records for at least three years after the grant's closeout. See your record retention policy for more information.



5. Reporting to Federal and State Authorities

- Notify federal or state agencies of significant findings or unresolved issues.
 - Provide updates on subrecipient compliance as required.
-

Forms and Templates

- **010-GP-011**: Pre-Award Risk Assessment Form
 - **010-GP-014**: Subrecipient Monitoring Template
-

Compliance Deadlines

- **Monitoring Plans**: Developed before issuing a subaward.
- **Corrective Action Plans**: Submitted by subrecipients within 30 days of receiving findings.
- **Follow-Up Monitoring**: Conducted within 90 days of CAP submission.



Policy 010-016: Review of Subrecipients' Single Audit Report

Federal Authority

- [2 CFR Part 200, Subpart F](#) – Audit Requirements
- [2 CFR 200.332](#) – Requirements for Pass-Through Entities
- [2 CFR 200.516](#) – Audit Findings
- [2 CFR 200.511](#) – Audit Findings Follow-Up
- [2 CFR 200.511\(c\)](#) – Audit Corrective Action Plan

State Authority

- [NRS 353A.025](#) – Internal Accounting and Administrative Controls
- [State Administrative Manual \(SAM\)](#) – 3022 Award Procedures

Policy Statement

Subrecipients receiving federal funding must comply with the Single Audit Act and Uniform Guidance by submitting Single Audit Reports as required. Pass-through entities (PTEs) are responsible for reviewing these reports to ensure compliance, address findings, and mitigate risks.

This policy applies to all state agencies functioning as PTEs overseeing federal or state-funded subawards.

Procedure

1. Identifying Subrecipients Subject to Audit

- Determine which subrecipients are required to submit Single Audit Reports based on:
 - Annual federal expenditure thresholds (currently \$1,000,000 or more).
 - Federal funding passed through the state agency.
- Notify subrecipients of audit requirements at the time of the award.

2. Collection of Single Audit Reports

- **Submission Deadlines:**
 - Require subrecipients to submit audit reports within six months of their fiscal year-end.



- **Audit Information Request:**
 - Use the 010-GP 016 Subrecipient Single Audit Information Request Template to collect necessary documentation.
-

3. Review Process

- **Initial Review:**
 - Confirm the audit report meets federal requirements, including:
 - Auditor qualifications.
 - Scope of the audit.
 - Opinion on financial statements and federal awards.
 - Ensure timely submission of reports.
 - **Identify Findings:**
 - Review audit findings for noncompliance or deficiencies, including:
 - Internal control weaknesses.
 - Questioned costs.
 - Material noncompliance.
-

4. Follow-Up and Corrective Actions

The auditee is responsible for follow-up and corrective action on all audit findings. As part of this responsibility, the auditee must prepare a summary schedule of prior audit findings. The auditee must also prepare a corrective action plan for current year's audit findings. The summary schedule of prior audit findings and the corrective action plan must include the reference numbers the auditor assigns to audit findings under [2 CFR 200.516\(c\)](#). Since the summary schedule may include audit findings from multiple years, it must include the fiscal year in which the finding initially occurred. The corrective action plan and summary schedule of prior audit findings must include financial statement findings that the auditor was required to report in accordance with GAGAS [[2 CFR 200.511\(a\)](#)].

- **Notification of Findings:**
 - Notify subrecipients of findings and request a Corrective Action Plan (CAP).
 - Require CAP submission within 30 days of notification.
- **Review CAPs:**
 - Assess the adequacy of proposed corrective actions.
 - Approve or provide feedback on CAPs to ensure they address findings effectively.
- **Monitoring Implementation:**
 - Monitor subrecipients' progress in implementing CAPs.
 - Schedule follow-up reviews or site visits as needed.



Policy 010-017: Performance Management and Evaluation

Federal Authority

- [2 CFR 200.301](#) – Performance Measurement
- [2 CFR 200.328](#) – Financial Reporting
- [2 CFR 200.329](#) – Monitoring and Reporting Program Performance
- [2 CFR 200.332](#) – Requirements for Pass-through Entities
- [2 CFR 200.332\(f\)](#) – Monitoring Tools & Procedures
- [2 CFR Part 200 Subpart D](#) - Remedies for Noncompliance

State Authority

- [NRS 353A.025](#) – Internal Accounting and Administrative Controls
- [State Administrative Manual \(SAM\)](#) - 3022 Award Procedures

Policy Statement

Performance management and evaluation are essential for assessing the effectiveness and efficiency of programs funded by federal and state grants. This process ensures that program objectives are achieved, resources are used responsibly, and opportunities for improvement are identified. In alignment with 2 CFR 200.301, measurable performance indicators and outcome-based evaluations are necessary to demonstrate accountability and program impact.

This policy applies to all state agencies and pass-through entities managing federal or state-funded programs.

Procedure

1. Establishing Performance Metrics

- **Prime Recipients and Subrecipients:**
 - Develop clear, measurable objectives aligned with program goals.
 - Use performance metrics to track progress and outcomes, such as:
 - Outputs (e.g., number of individuals served)
 - Outcomes (e.g., improved health indicators, increased employment rates)
 - Incorporate performance metrics into grant agreements and subawards.



2. Monitoring Performance

- **Prime Recipients:**
 - Regularly review subrecipient performance reports for alignment with grant objectives.
 - Conduct site visits or desk reviews to verify reported achievements.
 - Identify barriers to achieving program goals and provide technical assistance as needed.
 - **Subrecipients:**
 - Submit accurate and complete performance reports to the pass-through entity.
 - Highlight successes, challenges, and any necessary corrective actions.
 - Be timely and responsive to all requests and reports.
-

3. Evaluation Activities

- **Internal Evaluation:**
 - State agencies must periodically (based on risk assessments) evaluate the overall performance of funded programs to:
 - Assess progress toward objectives.
 - Identify opportunities for program improvement.
 - Use evaluation findings to refine program design and operations.
 - **External Evaluation:**
 - Engage external evaluators, when required, to provide an unbiased assessment of program effectiveness.
 - Ensure external evaluations comply with federal and state guidelines.
-

4. Corrective Actions

- **Identifying Issues:**
 - Document underperformance or noncompliance based on monitoring and evaluation activities.
- **Developing Corrective Action Plans (CAPs):**
 - Require subrecipients to submit a CAP within 30 days of notification of performance deficiencies.
 - Monitor CAP implementation to ensure timely resolution of issues.



5. Reporting and Documentation

- **Performance Reports:**
 - Submit required performance reports to federal awarding agencies or pass-through entities.
 - Include:
 - Progress toward objectives
 - Explanations for deviations from planned activities
 - Documentation of corrective actions
 - **Recordkeeping:**
 - Maintain records of performance monitoring and evaluation activities for at least three years after grant closeout. See your retention policy for more information.
-

6. Continuous Improvement

- **Use evaluation findings and performance data to:**
 - Enhance program design.
 - Improve service delivery.
 - Inform future funding decisions.
-

Compliance Deadlines

- **Performance Reports:** Submitted quarterly or as specified in the grant agreement.
- **Corrective Action Plans:** Submitted within 30 days of identifying performance deficiencies.
- **Evaluation Reports:** Submitted annually or as required by the grant.



Policy 010-018: State Agency Federal Drawdowns

Federal Authority

- [2 CFR 200.305](#) – Payment (including Reimbursement and Advances)
- [Treasury-State Agreement \(TSA\)](#) – Cash Management Improvement Act (CMIA)
- [Automated Standard Application for Payments \(ASAP\) - ID.Me](#) - Requirement
- [2 CFR 200.410](#) – Collection of Unallowable Costs

State Authority

- [NRS 353A.025](#) – Internal Accounting and Administrative Controls
- [State Administrative Manual \(SAM\)](#) - 3022 Cash Management

Policy Statement

State agencies are responsible for ensuring that federal drawdowns are executed in full compliance with federal and state regulations to support proper cash management, reduce interest liabilities, and remain aligned with program requirements.

This policy applies to all state agencies administering federal grant funds, whether as prime recipients or pass-through entities.

Procedure

1. Authorization and Setup

- **Establishing Accounts:**
 - Ensure proper registration in federal payment systems (e.g., Payment Management System, ASAP).
 - Assign authorized personnel for processing drawdowns and maintaining system access.
- **Treasury-State Agreement (TSA):**
 - Follow the TSA for programs covered under the Cash Management Improvement Act (CMIA).
 - Identify specific drawdown methods and timing requirements for each program.



2. Timing of Drawdowns

- **Minimize Float:**
 - Draw funds only as needed to cover immediate program expenses.
 - Avoid excessive cash balances by timing drawdowns to coincide with disbursements.
 - **Reimbursement Method:**
 - Use the reimbursement method for grant programs requiring payment after expenditures.
 - Submit accurate and complete documentation for incurred costs.
 - **Advance Payment Method:**
 - Request advances only for programs that allow pre-funding.
 - Justify advance requests with expenditure projections for the immediate funding period.
-
-

3. Documentation and Reporting

- **Tracking and Reconciliation:**
 - Maintain detailed records of all drawdowns, including:
 - Federal award identification numbers.
 - Dates and amounts of drawdowns.
 - Evidence of completed drawdowns.
 - Supporting documentation for expenditures
 - Reconcile drawdowns with financial reports monthly to ensure accuracy.
 - **Financial Reports:**
 - Submit required financial reports to federal awarding agencies, including:
 - SF-425 Federal Financial Report (FFR).
 - State financial reports as required by SAM.
-
-

4. Monitoring and Oversight

- **Internal Controls:**
 - Establish controls to prevent errors, unauthorized drawdowns, and mismanagement of funds.
 - Conduct periodic reviews of drawdown processes to identify and correct deficiencies.
- **Subrecipient Monitoring:**
 - Ensure pass-through entities monitor subrecipient drawdowns to avoid overpayments or noncompliance.



5. Addressing Noncompliance

- **Corrective Actions:**
 - Identify and address discrepancies or noncompliance with drawdown requirements.
 - Submit a Corrective Action Plan within 30 days of identifying issues.
 - **Repayment of Unallowable Costs:**
 - Return unallowable or excess drawdowns to the federal awarding agency promptly. ([2 CFR 200.410](#))
-

6. Interest Liabilities

- **Excess Balances:**
 - Calculate and remit interest earned on excess federal funds held beyond the allowable time frame, in accordance with (CMIA) Cash Management regulations.
-

Compliance Deadlines

- **Drawdowns:** Conducted as needed to minimize cash balances.
- **Federal Financial Reports:** Submitted quarterly or as specified in the grant agreement.
- **Corrective Action Plans:** Submitted within 30 days of identifying compliance issues.



Policy 010-019: Closeout (Prime and Subrecipient)

Federal Authority

- [2 CFR 200.344](#) – Closeout
- [2 CFR 200.345](#) – Post-Closeout Adjustments and Continuing Responsibilities
- [2 CFR 200.410](#) – Collection of Unallowable Costs
- [2 CFR 1130.410](#) – Requirements for a State’s Use and Disposition of Equipment
- [2 CFR 200.313](#) – Equipment
- [2 CFR Part 200 Subpart D](#) - Record Retention and Access

State Authority

- [NRS 353A.025](#) – Internal Accounting and Administrative Controls
- [State Administrative Manual \(SAM\)](#) 3024 – Closeout Procedures

Policy Statement

The closeout process ensures the proper completion of grant requirements, financial reconciliation, and compliance with federal and state regulations. Prime recipients and subrecipients must finalize all activities, submit required reports, and address outstanding obligations to achieve successful grant closeout.

This policy applies to all state agencies acting as prime recipients or pass-through entities (PTEs) and to subrecipients managing federal or state-funded awards.

Procedure

1. Closeout Preparation

- **Prime Recipients and PTEs:**
 - Notify subrecipients of the closeout timeline and requirements at least 90 days before the grant period ends.
 - Provide guidance on final reporting and documentation requirements.
- **Subrecipients:**
 - Complete all grant activities and expenditures within the performance period.
 - Ensure all costs are incurred and obligations are liquidated before the end of the grant period.



2. Submission of Final Reports

- **Required Reports:**
 - Financial Report (e.g. SF-425 Federal Financial Report)
 - Performance Report summarizing achievements and outcomes
 - Inventory Report of equipment purchased with grant funds, if applicable
 - **Deadlines:**
 - Submit final reports within 90 days after the grant period ends or as specified in the grant agreement
-

3. Financial Reconciliation

- **Prime Recipients and Subrecipients:**
 - Reconcile expenditures against the approved budget.
 - Identify and return unspent or unobligated funds to the federal or state awarding agency.
 - **Unallowable Costs:**
 - Resolve any questions regarding costs identified during the grant period.
 - Repay disallowed costs promptly.
-

4. Disposition of Property

- **Equipment and Supplies:**
 - Submit a report on equipment and supplies acquired with grant funds.
 - Follow federal or state guidelines for disposition, including transfer, sale, or reuse of property.
-

5. Monitoring and Follow-Up

- **Prime Recipients:**
 - Verify subrecipient compliance with closeout requirements through final reviews.
 - Address unresolved audit findings or performance issues.
- **Subrecipients:**
 - Respond to follow-up requests from PTEs or federal awarding agencies.
 - Retain all closeout documentation for at least three years.



6. Post-Closeout Adjustments

- **Prime Recipients and Subrecipients:**
 - Acknowledge continuing responsibilities, including:
 - Retention of records for at least 3 years. See your record retention policy.
 - Resolution of audit findings
 - Compliance with program-specific requirements beyond closeout.
-

Compliance Deadlines

- **Final Reports:** Submitted within 90 days of the grant period end date.
- **Unspent Funds:** Returned within the closeout period as required.
- **Post-Closeout Responsibilities:** Maintained for a minimum of three years after closeout.



Policy 010-020: Match and Maintenance of Effort (MoE)

Federal Authority

- [31 CFR 205.2](#) – Definitions
- [2 CFR 200.333](#) – Fixed Amount Subawards
- [2 CFR Part 200 Subpart E](#) – Cost Principles
- [2 CFR 200.201](#) – Use of Grant Agreements, Cooperative Agreements, and Contracts
- [2 CFR 200.306](#) – Cost Sharing or Matching
- [2 CFR 200.403](#) – Allowability of Costs
- [Primer on Maintenance of Effort Requirements](#)

State Authority

- [NRS 353A.025](#) – Internal Accounting and Administrative Controls
- [State Administrative Manual \(SAM\)](#) - 3018 Pre Award Processes
- [State Administrative Manual \(SAM\)](#) - 3022 Post Award Processes

Policy Statement

Match and Maintenance of Effort (MoE) requirements ensure federal funds complement, rather than replace, state or local funding. State agencies receiving federal funds must comply with all match and MoE requirements outlined in federal award notices, statutes, and regulations to support program goals and maintain accountability. The State of Nevada has a permanent matching fund program that provides a contribution towards new federal grants, this program is administered by the Governor's Office of Federal Assistance, with specific conditions for eligibility.

Under MoE, the state is required to maintain its financial commitment to a program at the same level throughout the project period to avoid supplanting state funds with federal funds. Failure to meet MoE commitments results in a proportional reduction of federal funds. This policy applies to all state agencies that receive federal funding with match or MoE conditions and to pass-through entities responsible for subrecipient compliance.

Procedure

1. Match Requirements for Prime Recipients

- **Determine Requirements:**
Identify match requirements from the federal award notice, including percentage or dollar amount.



- **Allowable Match Sources:**
Ensure matching funds meet the following criteria:
 - Necessary for the program.
 - Allowable and allocable under [2 CFR 200.306](#).
 - Not counted as match for any other federal program.
 - Fully documented and verifiable.
- **Documentation:**
Maintain detailed records of matching contributions, including:
 - Source of funds.
 - Contribution purpose.
 - Program objectives supported.
 - Financial transactions tied to matching funds.
- **Reporting:**
Submit match contribution reports as required by the federal awarding agency.

2. Match Requirements for Subrecipients

- **Subaward Agreements:**
Clearly define match obligations in subaward agreements, including:
 - Required match percentage or amount
 - Allowable sources of matching funds
 - Documentation standards
- **Review and Oversight:**
 - Regularly review subrecipient financial reports for match contributions.
 - Notify subrecipients of deficiencies in meeting match requirements.
 - Require corrective actions to address any deficiencies.

3. Maintenance of Effort (MoE)

- **Baseline Funding Levels:**
Identify and monitor baseline funding levels required by the federal award or authorizing statute.
- **Documentation:**
Provide evidence of state or local funding levels to demonstrate compliance with MoE requirements.
- **Prohibition of Supplanting:**
Ensure state or local funds are not replaced with federal funds unless explicitly allowed by the grant terms.
- **Reporting:**
Include MoE compliance in performance and fiscal reports as required by the federal awarding agency.

4. Compliance Monitoring

- **Internal Reviews:**
Conduct periodic reviews of match and MoE contributions to ensure compliance.
- **Audit Readiness:**
Maintain audit-ready documentation for all match and MoE transactions.



- **Subrecipient Monitoring:**
Include match and MoE compliance as part of subrecipient monitoring activities.

5. Addressing Non-Compliance

- Notify the federal awarding agency and Governor’s Office of Federal Assistance (OFA) of any instances of non-compliance.
- Implement corrective action plans (CAPs) to resolve deficiencies in match or MoE contributions.
- Provide regular updates to stakeholders on CAP progress.

Compliance Deadlines

- **Match Contributions:** Reported in accordance with federal award timelines.
- **MoE Documentation:** Included in required performance and fiscal reports.
- **Corrective Actions:** Submitted within 30 days of identifying a deficiency.



Policy 010-021: State Agency Single Audit Reporting

Federal Authority

- [2 CFR Part 200 Subpart F](#) – Audit Requirements
- [2 CFR 200.501](#) – Audit Requirements
- [2 CFR 200.520](#) – Criteria for a Low-Risk Auditee
- [2 CFR 200.514](#) – Scope of Audit
- [2 CFR 200.425](#) – Audit Services

State Authority

- [NRS 353.245](#)
 - [State Administrative Manual \(SAM\)](#) – 3022 Post Award Processes
 - [State Administrative Manual \(SAM\)](#) – 2524 Work Program Revisions
 - [Office of the State Controller Accounting Policies and Procedures](#) – Single Audit Reporting Forms
-

Policy Statement

State agencies that receive federal funds must ensure compliance with the Single Audit Act and Uniform Guidance ([2 CFR Part 200, Subpart F](#)). This includes preparing and submitting single audit reports, addressing audit findings, and ensuring subrecipient compliance.

The State of Nevada is not currently qualified for a low-risk status primarily due to numerous audit findings. Since the state is audited as a whole unit, rather than on an agency-by-agency basis, all state agencies are affected by the state's overall audit rating. Negative findings from any agency impact the entire state, influencing whether additional monitoring requirements are imposed on federal grants. In order for the state to qualify for low-risk status and reduce monitoring, all state agencies must provide timely and accurate transactional records to the Controller's Office.

This policy applies to all state agencies receiving federal funds and acting as prime recipients or pass-through entities.

Procedure

1. Single Audit Requirements

- **Applicability:**
 - Agencies expending \$1,000,000 or more in federal funds during a fiscal year must undergo a Single Audit in accordance with [2 CFR 200.514](#).



- **Preparation:**
 - Maintain comprehensive financial records and internal controls to ensure audit readiness. This includes tracking all receipts, expenditures, interest, and reversion of federal funds using the Job Maintenance Form (JMF) for job numbers, Assistance Listing Numbers (ALN), and other required details.
 - Ensure all required forms, including the Single Audit Certification (SAC) and Single Audit Reporting Form (SARF), are accurately completed and submitted within the designated deadlines.
-

2. Coordination with Auditors

- Notify the Governor's Office of Federal Assistance (OFA) of the audit timeline and key contacts.
 - Provide auditors with access to necessary documentation, including:
 - Financial statements.
 - Grant agreements.
 - Subrecipient monitoring records.
 - Ensure the timely submission of all supporting documents to facilitate audit completeness.
-

3. Submission of Single Audit Reports

- **Deadlines:**
 - Submit Single Audit Reports to the [Federal Audit Clearinghouse \(FAC\)](#) within nine months after the fiscal year-end, as per [2 CFR 200.512](#).
 - **Distribution:**
 - Provide copies to the OFA and the Governor's Finance Office for oversight and recordkeeping.
-

4. Resolution of Audit Findings

- **Corrective Action Plan (CAP):**
 - Develop a CAP for all audit findings within 30 days of receiving the audit report.
 - Submit the CAP to the federal awarding agency and the OFA.
- **Follow-Up:**
 - Regularly update the OFA and the federal agency on progress until findings are resolved.



5. Subrecipient Monitoring

- **Review Audit Reports:**
 - Ensure subrecipients who meet the \$1,000,000 threshold and are required to undergo a Single Audit, submit their reports timely.
 - Review reports for findings related to noncompliance or deficiencies.
 - **Management Decisions:**
 - Issue written management decisions for subrecipient audit findings within six months of receiving the report.
 - Address questioned costs and corrective actions.
-

6. Record Retention and Documentation

- Retain audit reports, CAPs, and related documentation for a minimum of three years after grant closeout, longer if request by the federal agency.
 - Maintain comprehensive records of actions taken to address audit findings and enhance internal controls. Ensure transparency and access to these records for auditing purposes.
-

Forms and Templates

- **010-GP 016:** Subrecipient Single Audit Information Request Template
-

Compliance Deadlines

- **Audit Reports:** Submitted to the FAC within nine months of fiscal year-end.
- **Corrective Action Plans:** Developed and submitted within 30 days of receiving findings.
- **Management Decisions:** Issued within six months of receiving subrecipient audit reports.



Policy 010-022 Suspended or Debarred UEI

Federal Authority

- [2 CFR 200.1](#) – Definitions
- [2 CFR Part 180 Subpart F](#) – General Principles Relating to Suspension & Debarment Actions
- [Appendix B to Part 1138, Title 2](#) – Terms and Conditions for SUB Article II, Pre-Award and Time of Award Responsibilities
- [2 CFR 200.206](#) – Federal Agency Review of Risk Posed by Applicants
- [2 CFR 1402.204](#) – What Are the Merit Review Requirements for Competitive Awards?
- [2 CFR 200.208](#) – Specific Conditions
- [2 CFR 200.205](#) – Federal Agency Review of Merit of Proposals
- [2 CFR 910.372](#) – Special Award Conditions

State Authority

- [NRS 333](#) – Procurement Laws
- [State Administrative Manual \(SAM\)](#) – 3022 Award Processes

Policy Statement

The State of Nevada does not do business with debarred or suspended entities. To determine if an entity is debarred or suspended, a risk assessment is required. Since the status of an entity can change over time, multiple risk assessments must be completed through the grant lifecycle as part of the regular monitoring procedures regardless of risk determination.

This policy applies to all state agencies issuing federal or state funds to all awards, subawards and contracts.

Procedure

1. Definitions

- **Debarment:**
 - A non-federal entity that provides goods or services for the direct benefit of the prime recipient. Characteristics include:
 - Operates in a competitive environment.
 - Provides similar goods or services to many purchasers.
 - Not subject to compliance with federal program requirements.



- **Special Conditions:**
 - A non-federal entity that receives a subaward to carry out part of a federal program. Characteristics include:
 - Programmatic decision-making authority.
 - Adherence to federal program requirements.
 - Responsibility for achieving performance objectives of the program.
- **Suspension:**
 - A non-federal entity that receives a subaward to carry out part of a federal program. Characteristics include:
 - Programmatic decision-making authority.
 - Adherence to federal program requirements.
 - Responsibility for achieving performance objectives of the program.
- **UEI:**
 - A non-federal entity that receives a subaward to carry out part of a federal program. Characteristics include:
 - Programmatic decision-making authority.
 - Adherence to federal program requirements.
 - Responsibility for achieving performance objectives of the program.

2. Verifying the UEI Status

- Below are the instructions to determine the status of an entity's ability to apply and receive federal grant dollars.
 - Verify if the entity in question has an active Unique Entity Identifier (UEI).
 - Determine if the entity has a negative finding resulting in suspension or debarment.
 - Check the Expiration Date.
 - The UEI is only good for one year and must be renewed annually.
 - If the UEI expires within three (3) months, verify that the entity has started the renewal process.
 - Best practice: Start 90 days before the expiration date to account for unexpected federal delays, missing information and possible corrections that may be needed.
 - Always keep a screenshot or PDF of the UEI status in the grant file for audit readiness purposes.
 - Update annually until the grant is closed out as part of your regular monitoring procedures.

NOTE: The information, formerly found in the Federal Awardee Performance and Integrity Information System (FAPIIS), is now housed under the Responsibility/Qualification section of the UEI summary.



3. Determine Risk

The Pre-Award Risk Assessment is a critical step in the award determination process. You need to know if the potential sub-awardee has the structures, habits and authorizations in place to successfully fulfill their commitments. The results determine your monitoring approach, and the level of technical assistance needed.

The awarding agency is responsible for continuous risk mitigation practices throughout the life of the grant. This includes completing multiple risk assessments and keeping the printed and signed evaluations in the grant awardee's file.

- **Sources Needed**

Below are the documents sources you need to successfully complete this risk assessment.

- Notice of Federal Funding.
- Federal Notice of Funding Opportunity.
- State Notice of Funding Opportunity.
- Application.
- Pre-Award Risk Assessment Questionnaire - if not part of the application.
- Applicant's Website.
- Previous performance records.

- **Instructions:**

- Use Form 010-GP 011 (Risk Assessment) to determine the entity's risk and if there are any issues with the UEI.
- Evaluate the number of risk types, any special conditions and concerns before determining the level of risk
- Once a risk level is determined have two (2) people review and sign the evaluation.
- Required: Keep a PDF of the UEI status in the grant file for grant readiness purposes.

How to Score

Read the documentation listed on The Risk Assessment form (Form 010-GP 011). Then evaluate each question based on what you read and enter the appropriate score.

Tally the scores in each section as you move through the risk assessment. Enter the score and the section determination at the end of each section.

Then transfer the results from all the sections to the Final Determination section for a final review.



4. Risk Areas

Areas for review must include the items listed below. You may add additional restrictions but may not remove any of the items listed below.

- Federal Technical Review (Suspension, Debarment & Good Standing).
- Performance History.
- Quality Of Management & Meeting Management Standards.
- Financial Stability.
- Program Specific Risks.
- **Specific Conditions**
The federal agency or pass-through entity may adjust specific conditions in the Federal award based on an analysis of the following factors:
 - Review of OMB-designated repositories of government-wide data (for example, SAM.gov) or review of its risk assessment (See [2 CFR 200.206](#));
 - The recipient's or subrecipient's history of compliance with the terms and conditions of Federal awards.
 - The recipient's or subrecipient's ability to meet expected performance goals as described in [2 CFR 200.211](#); or
 - A determination of whether a recipient or subrecipient has inadequate financial capability to perform the Federal award.

See [2 CFR 200.208\(c\)](#) for more specific conditions.

- **Assign Risk Level & Monitoring Best Practices**

Below is a general overview of the risk tiers and monitoring best practices.

- **LOW RISK / TIER 1**

Low risk exists where the sub recipient has five or more of the following attributes:

- High quality programmatic performance
- No or very insignificant audit or monitoring findings
- Compliance with terms and conditions of prior awards
- Program does not have complex compliance requirements
- Timely and accurate financial and performance reports
- No known financial management problems or instability
- Received some form of monitoring (i.e. single audit, on-site review)

Best Practice:

- Identify areas of improvement
- Create a plan with the subrecipient to resolve concerns on an as needed basis



- Monitoring all reports, reimbursements, and milestones for indications of a change in risk level
- **MODERATE RISK / TIER 2**
 - Moderate risk exists where the attributes for low risk outweigh those of high risk. The potential for loss could be mitigated without major failure in the implementation of the award.

Best Practices:

- Identify areas of improvement
- Create a work plan with the subrecipient to resolve concerns on an ongoing basis
- Monitoring all reports, reimbursements, and milestones for indications of a change in risk level and improvements

- **HIGH RISK / TIER 3**

High risk exists where the sub recipient has five or more of the following attributes:

- History of unsatisfactory performance
- Failure to adhere to proper grant terms and conditions
- Financial management problems/instability
- Significant findings or questioned costs from prior audits
- Lack of contact with entity
- No prior monitoring / auditing
- Large award amount
- The program has highly complex requirements

Best Practice:

- Identify areas of improvement
- Create a work plan with the subrecipient to resolve concerns persistent basis
- Monitoring all reports, reimbursements, and milestones for indications of a change in risk level and improvements
- Consider scheduling regular audits until evidence proves a significant risk improvement



5. Suspension & Debarment Actions

- **Suspension**
 - **Currently Suspended:** The entity is not eligible to work with the state.
 - **Suspension within the last 5 years but currently clear:** Proceed with caution. If your agency decides to move forward, treat it as if the entity is very high risk and issue a special condition where the suspension is explained.
 - **Suspension within the last 5 years but not cleared:** This entity is not eligible to work with the state.
 - **Suspension over 5 Year and clear:** Use the risk score determined in your risk assessment.
 - **Debarment**
 - **This entity is not eligible to work with the state in any capacity.**
-

Forms and Templates

- **010-GP 011:** Risk Assessment
-

Compliance Deadlines

- **Pre-Award Risk Assessment:**
 - Per [2 CFR 200.206](#), a **pre-award risk assessment is required**.
 - Keep a signed copy in the entity's file (Auditors look for this.)
- **Additional Risk Assessments**
 - Additional Risk Assessments must be completed throughout the period of performance and after in accordance with the entity's risk assessment.
 - Keep a signed copy in the entity's file (Auditors looking for these.)

Documentation: Retained for at least three years after the grant closes.



Policy 010-023: Standardized Procedures for Award Negotiation

Federal Authority

- [2 CFR 200.308](#) – Revision of Budget and Program Plans
- [2 CFR 200.332](#) – Requirements for Pass-Through Entities
- [2 CFR 200.339](#) – Remedies for Non-compliance
- [2 CFR 200.340](#) – Termination
- [2 CFR 200.341](#) – Notification of Termination Requirement
- [2 CFR 200.342](#) – Opportunities to Object, Hearings and Appeals
- [2 CFR 200.343](#) – Effects of Suspension and Termination

State Authority

- [State Administrative Manual \(SAM\)](#) – 3022 Post Award Processes
- [NRS 223.480](#) – State Agency Grant Reporting Requirements - Application, Award, Amendments and Unexpended Funds
- [NRS 333.335](#) – Purchase Proposals, Evaluation and Confidentiality

Policy

To ensure consistency, transparency, and compliance across all state agencies, the Governor's Office of Federal Assistance (OFA) establishes standardized procedures for award negotiation. Negotiation occurs after a preliminary selection and prior to executing a fully executed Notice of Grant Award (NoGA). The negotiation process is designed to clarify programmatic expectations, ensure cost reasonableness, confirm eligibility of costs, and align award conditions with federal and state requirements.

All negotiations must be documented and occur in good faith between the awarding agency and the proposed recipient or subrecipient. The purpose is not to alter the competitive integrity of the process but to finalize the terms necessary for effective performance and compliance.

Procedure

1. Pre-Negotiation Review

- Verify funding authority and award amount against the approved budget and scope of work.
- Review the results of the risk assessment (Form 010-GP 011) and incorporate mitigation strategies into the negotiation.
- Confirm that indirect cost rates are consistent with [2 CFR 200.414](#) and the subrecipient's approved rate or apply the 15% de minimis rate if eligible.



2. **Negotiation Scope**

- Negotiations may include:
 - Budget adjustments and clarifications.
 - Revision of deliverables or timelines.
 - Clarification of match or maintenance of effort requirements.
 - Agreement on specific conditions for higher-risk recipients (per [2 CFR 200.208](#)).
 - Establishment of reimbursement and reporting frequency.
 - Identification of key personnel, equipment, and travel requirements.
-

3. **Negotiation Team**

- The awarding agency must designate a Negotiation Lead (typically the program manager) and include fiscal and compliance staff.
 - Legal counsel (Deputy Attorney General) must review any material changes to the draft award language or conditions.
-

4. **Negotiation Documentation**

- Maintain a written record of all negotiation communications, including email exchanges, meeting notes, and draft versions.
 - Document all agreed-upon changes.
 - Ensure that the final negotiated terms are reflected in the Notice of Grant Award (NoGA) and subaward agreement prior to execution.
-

5. **Final Approval**

- The Negotiation Lead must ensure that all conditions, modifications, and attachments are reviewed and approved by:
 - The Program Director or equivalent.
 - Fiscal Officer.
 - Deputy Attorney General (as applicable).
 - Governor's Office of Federal Assistance (for review and recordkeeping).



6. Communication and Execution

- Once approved, provide the finalized award documents to the recipient for signature.
- Retain all negotiation records as part of the official award file in accordance with [2 CFR 200.334](#) (Record Retention).
- Notify the recipient in writing of any conditions for funding release, such as submission of additional certifications or corrective action plans.

Best Practices

- Use consistent templates to promote fairness and clarity.
- Avoid introducing new selection criteria during negotiation.
- Include both fiscal and programmatic staff in discussions to ensure balanced outcomes.
- Clearly document any changes to avoid audit findings or disputes.
- Maintain transparency with OFA and ensure alignment with statewide standards.



Definitions & Terms

This section provides definitions and explanations of key terms and phrases used throughout the Grant Policy Manual. Understanding these definitions is essential for consistent interpretation and application of the policies and procedures.

2 CFR Part 200 (Uniform Guidance): A set of regulations issued by the U.S. Office of Management and Budget (OMB) that establishes uniform administrative requirements, cost principles, and audit requirements for federal awards.

Allowable Costs: Expenses that are permissible under the terms of a grant agreement and comply with federal and state regulations.

Allocable Costs: Costs that can be attributed to a specific project or activity in proportion to the benefits received.

Closeout: The process of finalizing all activities and obligations under a grant after the period of performance has ended, including submitting final reports and returning unspent funds.

Conflict of Interest: A situation where personal, financial, or professional interests could compromise or appear to compromise an individual's impartiality in grant-related decisions.

Corrective Action Plan (CAP): A detailed plan developed to address and resolve findings of noncompliance or deficiencies identified during audits, reviews, or monitoring.

Direct Costs: Expenses that can be directly traced to a specific grant-funded activity, such as personnel, supplies, and travel.

Grantor: The federal or state agency providing funds for a specific program or project.

Grantee: The recipient of a grant award responsible for meeting the program's objectives and compliance requirements.

Indirect Costs: General administrative expenses that benefit multiple projects and cannot be directly attributed to a single activity, often allocated using an indirect cost rate.

Match (Cost-Sharing): The portion of project costs not covered by grant funds but contributed by the grantee, subrecipient, or a third party, as required by the grant agreement.

Monitoring: The process of overseeing the financial and programmatic performance of grantees or subrecipients to ensure compliance with grant terms and conditions.



Pass-Through Entity (PTE): A state agency or other non-federal entity that receives a federal award and provides subawards to subrecipients.

Period of Performance: The time period during which grant funds can be obligated and expended to accomplish the objectives of the award.

Procurement: The process of acquiring goods or services for a program, following established standards to ensure fairness, competition, and compliance.

Risk Assessment: An evaluation conducted to identify potential risks associated with an applicant, subrecipient, or contractor, used to determine the appropriate level of monitoring and oversight.

Single Audit: A comprehensive audit required for entities expending \$1,000,000.00 or more in federal funds annually, encompassing both financial statements and compliance with grant requirements.

Subaward: An agreement through which a pass-through entity provides funding to a subrecipient to carry out part of a federal program.

Subrecipient: A non-federal entity that receives a subaward from a pass-through entity to carry out part of a federal program, subject to compliance with federal and state regulations.

State Administrative Manual (SAM): Nevada's internal policies and procedures governing financial and administrative operations for state agencies.

Unallowable Costs: Expenses that are not permitted under the terms of the grant agreement or applicable regulations, such as lobbying, alcohol, or entertainment.

Uniform Guidance (UG): Commonly used term for 2 CFR Part 200, which governs the administration of federal grants.





Conflict of Interest Disclosure

(State Employee/Officers Authorized to Distribute Funding)

010-GP 002A

| | |
|--|--|
| Name of Program: | |
| Agency Name: | |
| Conflict Of Interest Disclosure For State Employee/Officer Authorized to Distribute Funds | |

As a state employee/officer, I will conduct the distribution of the above program funding with professionalism, integrity and objectivity.

| | |
|---|--|
| Please check all applicable statements. | |
| <input type="checkbox"/> | I do not have any preconceived ideas toward individuals, groups, organizations or objectives of a particular applicant that could bias the awards and/or any circumstances that could create a reasonable perception of bias regarding an award. |
| <input type="checkbox"/> | I do not have a written or verbal agreement for present or future employment, nor am I under consideration for employment with any potential respondent of the above listed program. |
| <input type="checkbox"/> | I do not have a conflict of interest related to any type of direct or indirect financial benefit, personal relationship(s) or other interests with an of the respondents to the funding opportunity named above. |
| <input type="checkbox"/> | I confirm that I have not been directly and/or indirectly lobbied by, and/or pressured by any agency/organization/individual(s) which submitted a proposal for which I will authorize an award. |

| | |
|-----------------------------|--|
| Check one statement: | |
| <input type="checkbox"/> | I have reviewed the above conflict of interest situations and Grant Policy 010-007. I do not have a conflict of interest whether perceived, potential or actual. |
| <input type="checkbox"/> | I reviewed the above conflict of interest situations and Grant Policy 010-007. I am unable or choose not to participate in this distribution of funds. |
| <input type="checkbox"/> | I have a conflict of interest situation and will refrain from awarding funds for applications submitted by the following entities: [Name of Entity #1] [Name of Entity #2] |

| | |
|---|--|
| State Employee/Officer Acknowledgement and Signature: | |
| I have read and agree to the above conflict of interest responsibilities. I also certified by my signature below, under penalty of perjury, that the information listed above is true and accurate to the best of my knowledge. | |
| Name | |
| Title | |
| Organization | |
| Signature | |
| Date | |

Grant Proposal Evaluation Scoring Rubric

(010-GP 003)

Date: _____ Grant Proposal Number: _____

Instructions:

Mark the check box that best describes how the grant proposal fulfills the question in each section. Enter the score at the bottom of each section. Once all section questions have been answered, tally all of the results at the bottom.

Once complete, sign and date the evaluation at the bottom. Turn in the signed evaluation to the grant evaluation coordinator right away to expedite the grant proposal review process.

Section 1: Technical Requirements

| Criteria | 1 Point- Needs Improvement | 2 Points Average | 3 Points Very Good | 4 Points Exceptional | Score |
|--|----------------------------|------------------|--------------------|----------------------|-------|
| Eligible Organization No = 1 point Yes = 4 Points | | | | | |
| UEI - Up to date No = 1 point Yes = 4 Points | | | | | |
| Issues with Exclusions, Proceedings or Qualification in SAM.gov | | | | | |
| Key Personnel (Current resumes with license if applicable) | | | | | |
| Certification Signed by Authorized Official No = 1 point Yes = 4 Points | | | | | |
| Grant Submission on time (not after the posted due date) No = 1 point Yes = 4 Points | | | | | |

Section 1 Total: _____



Section 2: Required Narratives

| Criteria | 1 Point Needs Improvement | 2 Points Average | 3 Points Very Good | 4 Points Exceptional | Score |
|---|---|--|---|---|-------|
| Overview Clear & Easy to Follow | | | | | |
| Overview's Formatting Requirements Met | | | | | |
| Demonstration of Need | <ul style="list-style-type: none"> • Description of need it hard to understand, verbose or uses technical jargon • Not clear what the specific need is • No data or information is included to support justifying the need | <ul style="list-style-type: none"> • Description depicting the need is somewhat clear • Minimally explains why funding is needed • Some data or information to support need in addition to anecdotal descriptions of current status | <ul style="list-style-type: none"> • Description depicts the need for the project well • Language clearly describes the current status • Data or additional information supports the narrative and shows clear need | <ul style="list-style-type: none"> • Description is very clear, concise and easy to understand • Information and data attached clearly supports need • Additional data or information complete a big picture explanation for need | |
| Need's Formatting Requirements Met | | | | | |
| Description of Project | <ul style="list-style-type: none"> • The description of the project or initiative is vague or unclear. • The goals of the grant are not addressed or clearly stated. • The goals do not align with the need stated. No outcomes are described. | <ul style="list-style-type: none"> • The description of the project or initiative is somewhat clear and includes details. • The goals of the grant are addressed but not clearly stated. • Goals and desired outcomes are minimally described and are somewhat aligned with the need described. | <ul style="list-style-type: none"> • The description of the project or initiative is very clear with detailed descriptions of the work to be completed. • The goals of the grant are clearly stated. • Outcomes of moderate impact and value are described. • There lacks some specificity in what is measurable in outcomes. | <ul style="list-style-type: none"> • The description of the project is exceptionally clear and provides detailed information. • The goals of the grant clearly stated • Significant outcomes described clearly • The specific outcomes of each goal are stated clearly and are directly | |



| | | | | | |
|---|---|--|--|--|--|
| | | | | aligned to the described need. <ul style="list-style-type: none"> • All goals and outcomes are measurable qualitatively & quantitatively. | |
| Goals & Outcomes Clear & Easy to Follow | | | | | |
| Goals & Outcomes Aligned with Agency's Mission | | | | | |
| Project Description's Formatting Requirements Met | | | | | |
| Scope of Work (Description of Work) | <ul style="list-style-type: none"> • The description of the overall work over three years is hard to understand. • Alignment between goals, outcomes, and the description of work is vague. • Time frame for completion of work as described does not appear feasible. | <ul style="list-style-type: none"> • Description of the work to be completed is addressed but vague at times. • There is alignment of between goals and the description of work. • Describes a feasible timeframe for achieving goals. • A more clear and concise description of overall work to be completed is needed. | <ul style="list-style-type: none"> • The description of the overall work to be completed is clearly stated. • Work or project described is sound and overall is aligned to grant's goals. • Describes a feasible timeframe for achieving goals. | <ul style="list-style-type: none"> • The description of work is clear and concise. • The work is strongly aligned to the grant's goals. • Describes a feasible timeframe for achieving goals. | |
| Scope of Work Formatting Requirements Met | | | | | |
| Budget Formatting Requirements Met | | | | | |
| Budget is mathematically correct | | | | | |
| Budget Narrative | | | | | |



| | | | | | |
|---|--|---|--|---|--|
| Budget Narrative formatting Requirements Met | | | | | |
| Budget numbers match budget narrative | | | | | |
| Alignment of Budget to Scope of Work to Goals | Little to no alignment between the proposed budget to support achievement of goals found in the scope of work. | Somewhat of an alignment between the proposed budget to support achievement of goals found in the scope of work. | A significant alignment between the proposed budget to support achievement of goals found in the scope of work. | Clear and strong alignment between the proposed budget to support achievement of goals found in the scope of work. | |
| Monitoring & Evaluation Plan | <ul style="list-style-type: none"> • Very limited or no monitoring to ensure a clear focus on goals and that the action plan is executed. • Limited or weak plan for evaluating impact of work in achieving annual grant goals. • No data collection process in place to measure impact of grant's actions. | <ul style="list-style-type: none"> • Somewhat of a monitoring plan to ensure a clear focus on goals and that the action plan is executed. • Somewhat of a plan created for evaluating impact of the work in achieving annual grant goals. • Some data collection • processes are in place to measure impact of grant's actions. | <ul style="list-style-type: none"> • A significant monitoring plan was created to ensure a clear focus on goals and that the action plan is executed. • Clear and strong plan created and executed for evaluating impact of the work in achieving annual grant goals. • Significant and strong data collection processes are in place to measure impact of grant's actions. | <ul style="list-style-type: none"> • Exceptionally designed monitoring plan to ensure a clear focus on goals and that the action plan is executed. • Comprehensive systemic plan created and executed for evaluating impact • of the work in achieving annual grant goals. • Exceptional data collection processes are in place to measure impact of grant's actions. | |
| Sustainability of Work | Weak or no sustainability plan created to ensure a continuation of the work beyond life of the grant. | Somewhat of a sustainability plan created to ensure a continuation of the work beyond life of the grant. | A significant sustainability plan was created to ensure a continuation of the work beyond life of the grant. | A comprehensive and clear sustainability plan was created to ensure a continuation of the work beyond life of the grant. | |
| Alignment between Agency's | Lack of alignment between the Foundation's mission and the goals of the | Somewhat of an alignment between the Foundation's mission and the goals | Significant evidence of an alignment between the Agency's mission | Clear and strong alignment between the Agency's mission and the | |



| | | | | | |
|---------------------------|--|---|--|---|--|
| Mission and Grant's Goals | work described in the grant's application. | of the work described in the grant's application. | and the goals of the work as described in the grant application. | goals of the work described in the grant's application. | |
|---------------------------|--|---|--|---|--|

Section 2 Total: _____

Totals

Section 1: _____

Section 2: _____

Grant Total: _____

Scorer's Certification

I have scored the above referenced grant to the best of my ability.

Scorer's Printed Name

Scorer's Signature

Date

Contractor or Subrecipient Relationship Checklist

010-GP 007

Purpose: To help a federal grant awardee determine if the entity receiving funds is a subrecipient or contractor.

Definitions

| | | |
|---|---|---|
| Recipient: A non-federal entity that received a federal award directly from a federal agency. (See 2 CFR 200.86 of the Uniform Guidance) | Subrecipient: A non-federal entity that receives a subaward for the purpose of carrying out a federal award. The subaward is responsible for meeting the same federal requirements as the Recipient. (See 2 SFR 200.93 & .330 (a) of the Uniform Guidance) | Contractor: A non-federal entity that receives a contract to supply goods and services for the awarding agency's own use and not subject to a single project or grant award. (See 2 CFR 200.22 & .330 (b) of the Uniform Guidance) |
|---|---|---|

In each section, answer the questions. Then use the scoring details to make your determination. Complete all sections before moving to the final determination portion.

Decision Making Authority

- ☐ Yes ☐ No - Question #A : Does the entity determine who is eligible to participate in the federal program?
- ☐ Yes ☐ No - Question #A : Does the entity have the ability to make decisions about how services will be delivered to participants in per federal requirements?
- ☐ Yes ☐ No - Question #B : Does the entity provide goods and services for the recipient's own use?
- ☐ Yes ☐ No - Question #B : Does the entity provide services to serve the recipients participants without regard for federal requirements?

If you selected "yes" to EITHER item a, this is an indicator of a subrecipient relationship.

If you selected "yes" to EITHER item b, this is an indicator of a contractor relationship.

Section Answer: ☐ Subrecipient ☐ Contractor

Nature of Award

- ☐ Yes ☐ No - Question #A : Is the scope of work, terms, and conditions the same as the awardee?
- ☐ Yes ☐ No - Question #A : Is the entity carrying out or completing the goal as stated in the award?
- ☐ Yes ☐ No - Question #B : Does the entity develop the scope of work, terms and conditions to meet the entity's needs?

If you selected "yes" to EITHER item a, this is an indicator of a subrecipient relationship.

If you selected "yes" to EITHER item b, this is an indicator of a contractor relationship.

Section Answer: ☐ Subrecipient ☐ Contractor



Award Risk

- ☐ Yes ☐ No - Question #A : Does funding depend upon the entity's ability to meet award goals?
- ☐ Yes ☐ No - Question #B : Does the entity assume financial risk if they don't deliver the goods and services agreed upon?

If you selected "yes" to EITHER item a, this is an indicator of a subrecipient relationship.

If you selected "yes" to EITHER item b, this is an indicator of a contractor relationship.

Section Answer: ☐ Subrecipient ☐ Contractor

Criteria for Selection

- ☐ Yes ☐ No - Question #A : Does the entity show a financial or public funding need to carry out a project or service?
- ☐ Yes ☐ No - Question #A : Will the entity be contributing matching funds in support of the award?
- ☐ Yes ☐ No - Question #A : Will the entity be reimbursed for only actual costs incurred?
- ☐ Yes ☐ No - Question #B : Were procurement policies applied in the selection of the entity?
- ☐ Yes ☐ No - Question #B : Was the entity's proposed price a factor in the selection process?
- ☐ Yes ☐ No - Question #B : Will the entity get any profit from the agreement?

If you selected "yes" to EITHER item a, this is an indicator of a subrecipient relationship.

If you selected "yes" to EITHER item b, this is an indicator of a contractor relationship.

Section Answer: ☐ Subrecipient ☐ Contractor

Entity's Business Environment

- ☐ Yes ☐ No - Question #B : Is the entity's normal business to provide the goods or services being purchased in the agreement?
- ☐ Yes ☐ No - Question #B : Does the entity provide the same goods or services to other organizations?

If you selected "no" to **EITHER** item, it is an indicator of a subrecipient relationship.

If you selected "yes" to **BOTH** items, it is an indicator of a contractor relationship.

Section Answer: ☐ Subrecipient ☐ Contractor

Final Determination

Review all the sections' answers and make an overall determination of the relationship. Check the appropriate box. Then sign & date below:

☐ Subrecipient ☐ Contractor

Signature of Decision Maker

Date



Original HD #: _____
Budget Account: _____
Category: _____
GL: _____
Job Number: _____

Subaward Amendment # _____

| Program Name: | | Subrecipient's Name: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---|----------------------------------|------------------------|----------------------------|-----------------------------|---|---|--|---|--|---|---|--------------------------------------|----|----|-------------|----|----|----|--------------|----|----|----|---------------------------|----|----|----|-------------|----|----|----|----------|----|----|----|---------------------------|----|----|----|-------------------|----|----|----|------------------------------|----|----|----|
| Bureau of | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Address: | | Address: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Performance Period: | | Amendment Effective Date: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| through | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Budget Period | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| through | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| This amendment reflects a change to: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> Scope of Work <input type="checkbox"/> Period of Performance <input type="checkbox"/> Budget <input type="checkbox"/> Key Personnel | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Reason for Amendment: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Required Changes: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Current Language: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Amended Language: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse;"><thead><tr><th style="width: 25%;">Approved Budget Categories</th><th style="width: 25%;">Amount Previously Obligated</th><th style="width: 25%;">Amount Obligated by the Action</th><th style="width: 25%;">Total Amount Obligated</th></tr></thead><tbody><tr><td>1. Personnel</td><td>\$</td><td>\$</td><td>\$</td></tr><tr><td>2. Travel</td><td>\$</td><td>\$</td><td>\$</td></tr><tr><td>3. Supplies</td><td>\$</td><td>\$</td><td>\$</td></tr><tr><td>4. Equipment</td><td>\$</td><td>\$</td><td>\$</td></tr><tr><td>5. Contractual/Consultant</td><td>\$</td><td>\$</td><td>\$</td></tr><tr><td>6. Training</td><td>\$</td><td>\$</td><td>\$</td></tr><tr><td>7. Other</td><td>\$</td><td>\$</td><td>\$</td></tr><tr><td>Total Direct Costs</td><td>\$</td><td>\$</td><td>\$</td></tr><tr><td>8. Indirect Costs</td><td>\$</td><td>\$</td><td>\$</td></tr><tr><td>TOTAL APPROVED BUDGET</td><td>\$</td><td>\$</td><td>\$</td></tr></tbody></table> | | | | Approved Budget Categories | Amount Previously Obligated | Amount Obligated by the Action | Total Amount Obligated | 1. Personnel | \$ | \$ | \$ | 2. Travel | \$ | \$ | \$ | 3. Supplies | \$ | \$ | \$ | 4. Equipment | \$ | \$ | \$ | 5. Contractual/Consultant | \$ | \$ | \$ | 6. Training | \$ | \$ | \$ | 7. Other | \$ | \$ | \$ | Total Direct Costs | \$ | \$ | \$ | 8. Indirect Costs | \$ | \$ | \$ | TOTAL APPROVED BUDGET | \$ | \$ | \$ |
| Approved Budget Categories | Amount Previously Obligated | Amount Obligated by the Action | Total Amount Obligated | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Personnel | \$ | \$ | \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. Travel | \$ | \$ | \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. Supplies | \$ | \$ | \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4. Equipment | \$ | \$ | \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5. Contractual/Consultant | \$ | \$ | \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6. Training | \$ | \$ | \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7. Other | \$ | \$ | \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Direct Costs | \$ | \$ | \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8. Indirect Costs | \$ | \$ | \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL APPROVED BUDGET | \$ | \$ | \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Incorporated Documents | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Exhibit A: Amended Scope of Work (if applicable) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Exhibit B: Amended Budget Detail (if applicable) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Exhibit C: Original Notice of Subaward and all previous amendments | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse;"><thead><tr><th style="width: 50%;">Award Computation</th><th style="width: 50%;">Match</th></tr></thead><tbody><tr><td style="padding: 5px;">Total Obligated by this Action: \$ 0.00</td><td style="padding: 5px;">Match Required <input type="checkbox"/> Yes <input type="checkbox"/> No</td></tr><tr><td style="padding: 5px;">Cumulative Prior Award this Budget Period: \$ 0.00</td><td style="padding: 5px;">Amount Required by this Action: \$ 0.00</td></tr><tr><td style="padding: 5px;">Total Federal Funds Awarded to Date: \$ 0.00</td><td style="padding: 5px;">Amount Required - Prior Awards: \$ 0.00</td></tr><tr><td style="padding: 5px;">Research & Development (R&D) <input type="checkbox"/> Yes <input type="checkbox"/> No</td><td style="padding: 5px;">Total Match Amount Required: \$ 0.00</td></tr></tbody></table> | | | | Award Computation | Match | Total Obligated by this Action: \$ 0.00 | Match Required <input type="checkbox"/> Yes <input type="checkbox"/> No | Cumulative Prior Award this Budget Period: \$ 0.00 | Amount Required by this Action: \$ 0.00 | Total Federal Funds Awarded to Date: \$ 0.00 | Amount Required - Prior Awards: \$ 0.00 | Research & Development (R&D) <input type="checkbox"/> Yes <input type="checkbox"/> No | Total Match Amount Required: \$ 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Award Computation | Match | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Obligated by this Action: \$ 0.00 | Match Required <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cumulative Prior Award this Budget Period: \$ 0.00 | Amount Required by this Action: \$ 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Federal Funds Awarded to Date: \$ 0.00 | Amount Required - Prior Awards: \$ 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Research & Development (R&D) <input type="checkbox"/> Yes <input type="checkbox"/> No | Total Match Amount Required: \$ 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

By signing this Amendment, the Authorized Subrecipient Official or their designee, [insert title of state agency's authorizing official] and [insert name of state agency] certify that the above is true and accurate to the best of their knowledge and acknowledge the new standard of practice for the above referenced Subaward. Further, the undersigned understand this amendment does not alter, in any substantial way, the non-referenced contents of the **original** subward and all attachments.

| Signatures | | | |
|--------------------------------------|------------------|-------------|--|
| Authorized Subgrantee Official Title | Signature: _____ | Date: _____ | |
| Agency's Authorizing Official Title | Signature: _____ | Date: _____ | |
| Administrator or Designee | Signature: _____ | Date: _____ | |

Note: This document should not contain any red text when completed



Subaward Amendment Instructions (010-GP 10)

- Step 1: Fill out the Pass Through Entity information and include the program name, PTE's name and address in the fields provided.
- Step 2: Fill out the Subrecipient's information and include the name, point of contact name, and address
- Step 3: Fill out the grant's performance period, budget period and when the amendment will take effect, if approved.
- Step 4: Enter the changes the amendment is requesting. Include what the amendment affects, the necessary changes and reason for the amendment request.
- Step 5: Enter the proposed fiscal changes to the award. Include the amount previously obligated, the amounts obligated by the action, and the total amount obligated.
- Step 6: Enter the names of the incorporated documents, the changes to the award computation and the changes to the match, if a match is required.
- Step 7: Signing Section: Enter the names and titles of the agency's authorized signers.
There should be no items in red when completed.
- Step 8: Send the Subaward Amendment request to the Pass-through Entity with all of the supporting documentation.

Note: A state agency may alter this form to suit your agency's needs as long as all fields are present.



Pre-Award Risk Assessment

(010-GP 011)

Purpose:

The Pre-Award Risk Assessment is a critical step in the award determination process. You need to know if the potential sub-awardee has the structures, habits and authorizations in place to successfully fulfill their commitments. The results determine your monitoring approach, and the level of technical assistance needed.

Legal Authority & Sources

Below are the legal authority citations and documents sources you need to successfully complete this risk assessment.

- [2 CFR 200.1](#) – Definitions
- [2 CFR Part 180 Subpart F](#) – General Principles Relating to Suspension & Debarment Actions
- [Appendix B to Part 1138, Title 2](#) – Terms and Conditions for SUB Article II, Pre-Award and Time of Award Responsibilities
- [2 CFR 200.206](#) – Federal Agency Review of Risk Posed by Applicants
- [2 CFR 1402.204](#) – What Are the Merit Review Requirements for Competitive Awards?
- [2 CFR 200.208](#) – Specific Conditions
- [2 CFR 200.205](#) – Federal Agency Review of Merit of Proposals
- [2 CFR 910.372](#) Special Award Conditions
- Federal Notice of Funding Opportunity
- State Notice of Funding Opportunity
- Application
- Pre-Award Risk Assessment Questionnaire - if not part of the application
- Applicant's Website
- Previous performance records

Instructions

Read all the compiled documents before starting the Risk Assessment.

1. Evaluate the number of risk types, any special conditions and concerns before determining the level of risk.
2. Once a risk level is determined have two (2) people review and sign the evaluation.
3. Required: Keep a PDF of the UEI status in the grant file for audit readiness purposes.
4. Required: Two signatures

How to Score

Use the information given to evaluate each question. Then assign the potential answer.

Tally the score in each section as you move through the risk assessment. Enter the score and the section determination at the end of each section.

Then transfer the results from all the sections to the Final Determination section for a final review.



Special Conditions

- Withholding authority to proceed to the next phase until receipt of evidence of acceptable performance within a given performance period Requiring additional, more detailed financial reports such as general ledgers, supporting documentation on an ongoing basis.
- Requiring additional project reporting
- Requiring additional program monitoring
- Requiring non-federal entity to attend the <list state agency> grant management sponsored trainings or receive more one-on-one discussion with granting agency
- Establishing additional prior approvals for more specific expenditures
- Require financial and budgetary documentation, at a later date, if not available at pre-award
- Requiring payments as reimbursements rather than advance payments

Assessment Questions

| Section A: Federal Technical Review (Suspension, Debarment & Good Standing) | | |
|---|---------------------------------------|---|
| Verified UEI in SAM.gov* | <input type="checkbox"/> Yes (10 pts) | <input type="checkbox"/> No (0 points) |
| Is the Expiration date less than 90 days away? | <input type="checkbox"/> Yes (0 pts) | <input type="checkbox"/> No (10 points) |
| Under valid UEI, do findings exist? (replaces FAPIIS) | <input type="checkbox"/> Yes (0 pts) | <input type="checkbox"/> No (10 points) |

*Keep a PDF copy for your audit readiness purposes

Section A Subtotal

Enter the score and select the corresponding level of risk.

Section A score: _____

- ☐ Low risk (30 points)
- ☐ Medium Risk (20 points)
- ☐ High risk (00 points)

| Section B: Performance History | | |
|---|---|--------|
| Submits accurate reports. <i>Subrecipients who are consistently submit reports late and or with error may need technical assistance</i> | <input type="checkbox"/> Yes (10 pts) <input type="checkbox"/> No (0 pts) | Score: |
| Submits timely required project documents (budgets, draws, reports, etc.) <i>Subrecipients who are consistently submit reports late and or with error may need technical assistance</i> | <input type="checkbox"/> Yes (10 pts) <input type="checkbox"/> No (0 pts) | Score: |
| Responsiveness to informational requests. <i>Subrecipients who delay responding to communication/information requests may have organizations and operating risk requiring additional monitoring or special conditions.</i> | <input type="checkbox"/> Yes (10 pts) <input type="checkbox"/> No (0 pts) | Score: |



| | | |
|---|--|--------|
| <p>Met the schedule of project milestones for previous awards.</p> <p><i>Projects may be ahead or behind the approved schedule. Is there a risk fi the project is ahead of schedule?</i></p> | <input type="checkbox"/> Yes (10 pts) <input type="checkbox"/> No (0 pts) | Score: |
| <p>Met the approved budget for previous awards.</p> <p><i>Projects may be over or underspending relative to the scope of their project. Is there a risk to underspending?</i></p> | <input type="checkbox"/> Yes (10 pts) <input type="checkbox"/> Not at all (0 pts) | Score: |
| <p>Proposal goals align with the state strategic goal.</p> <p><i>Awards not in line with an organization's goals may be seen as a waste, even when the project is providing value to beneficiaries.</i></p> | <input type="checkbox"/> Yes (10 pts) <input type="checkbox"/> No (0 pts) | Score: |

Section B Subtotal

Enter the score and select the corresponding level of risk.

Section score: _____

- ☐ Low risk (40 – 60 points)
☐ Medium Risk (30-40 points)
☐ High risk (0 – 30 points)

Section C: Quality of Management & Meeting Management Standards

| | | |
|---|---|--------|
| <p>Does your federal funding opportunity have complex program requirements?</p> <p><i>Programs with complex compliance requirements have a higher risk of non-compliance.</i></p> | <input type="checkbox"/> Yes (00 pts) <input type="checkbox"/> No (10 pts) | Score: |
| <p>Does your program have complex reporting requirements?</p> <p><i>Programs with complex compliance requirements have a higher risk of non-compliance.</i></p> | <input type="checkbox"/> Yes (0 pts) <input type="checkbox"/> No (10 pts) <i>Please describe and provide details.</i> | Score: |
| <p>Will your organization subcontract out the program activities?</p> <p><i>Programs with complex compliance requirements have a higher risk of non-compliance.</i></p> | <input type="checkbox"/> Yes (0 pts) <input type="checkbox"/> No (10 pts) <i>If yes, please describe and provide policies and procedures documenting the activity.</i> | Score: |
| <p>Has your organization successfully managed similar programs (funding source, scope, size, etc.?)</p> <p><i>Programs with complex compliance requirements have a higher risk of non-compliance.</i></p> | <input type="checkbox"/> Yes (10 pts) <input type="checkbox"/> No (0 pts) <i>Please describe and provide details.</i> | Score: |



| | | |
|--|---|---------------|
| <p>Do the following internal controls/policy and procedures exist within your organization?</p> <p>Conflicts of Interest Civil Rights Internal Controls Financial Management (Please provide copies of each)</p> | <p><input type="checkbox"/> Yes (10 pts) <input type="checkbox"/> No (0 pts)</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><i>If no,, explain and provide details.</i></p> | <p>Score:</p> |
| <p>Has your organization experienced changes to key personnel in immediate management of your program within the last year?</p> | <p><input type="checkbox"/> Yes (0 pts) <input type="checkbox"/> No (10 pts)</p> <p><i>If yes, please describe and provide details.</i></p> | <p>Score:</p> |
| <p>Has your organization experienced any changes in organizational structure within the last year?</p> | <p><input type="checkbox"/> Yes (0 pts) <input type="checkbox"/> No (10 pts)</p> <p><i>If yes, please describe and provide details and organization chart.</i></p> | <p>Score:</p> |
| <p>Has your organization experienced any changes to accounting, payroll, administration, technology, or reporting systems within the last year?</p> | <p><input type="checkbox"/> Yes (0 pts) <input type="checkbox"/> No (10 pts)</p> <p><i>If yes, please describe and provide details.</i></p> | <p>Score:</p> |
| <p>Has your organization experienced any loss of accreditation status or licensing within the last year?</p> | <p><input type="checkbox"/> Yes (0 pts) <input type="checkbox"/> No (10 pts)</p> <p><i>If yes, please describe and provide details and remedies, if any.</i></p> | <p>Score:</p> |
| <p>Does your organization segregate indirect costs when applicable on other projects?</p> | <p><input type="checkbox"/> Yes (10 pts) <input type="checkbox"/> No (0 pts)</p> <p><i>Please describe and provide details.</i></p> | <p>Score:</p> |
| <p>What economic conditions increase or decrease the risk to your proposed project?</p> | <p><i>Please describe and provide details.</i></p> | |
| <p>What political conditions increase or decrease the risk to your proposed project?</p> | <p><i>Please describe and provide details.</i></p> | |

Section C Subtotal

Enter the score and select the corresponding level of risk.

Section C score: _____



- ☐ Low risk (80-130 points)
- ☐ Medium Risk (50-70 points)
- ☐ High risk (0-50 points)

Section D: Financial Stability

| | |
|--|---|
| What is the amount requested? | <input type="checkbox"/> < \$25,000 (10 Points) <input type="checkbox"/> \$25,000 - \$50,000 (10 Points) <input type="checkbox"/> \$50,000 - \$100,000 (5 Points) <input type="checkbox"/> \$100,000 - \$250,000 (5 Points) <input type="checkbox"/> > \$250,000 (0 Points) |
| Does your organization have any significant audit findings in the past three fiscal years? | <input type="checkbox"/> Yes (0 pts) <input type="checkbox"/> No (10 pts) <i>If yes, please describe and provide details. Attach copy of audit report.</i> |
| Is the subrecipient organization more than 3 years old AND received previous awards from this agency. | <input type="checkbox"/> Yes (10 pts) <input type="checkbox"/> No (0 pts) |
| Considering the amount of any federal grants you have applied for and been awarded and/or received during the state fiscal year (July 1 – June 30), what is your total level of federal funding? | <input type="checkbox"/> < \$100,000 <input type="checkbox"/> \$100,000 - \$250,000 <input type="checkbox"/> \$250,000 - \$500,000 <input type="checkbox"/> \$500,000 - \$999,999 <input type="checkbox"/> > \$1,000,000 |
| If your answer to question above is > \$1,000,000: a. What is your actual amount of federal funding? b. When was your last Single Audit completed? c. When is your next Single Audit scheduled? | a. Actual Amount: \$ _____ b. Last Completed Single Audit _____ <i>Provide copy of single audit report.</i> c. Next Scheduled Single Audit: _____ |

Section D Subtotal

Enter the score and select the corresponding level of risk.

Section D score: _____

- ☐ Low risk (30 points)
- ☐ Medium Risk (15 points)
- ☐ High risk (0 points)



Section E: Program Specific Risks

| | | |
|--|--|--|
| Has your organization or another entity committed to providing a partial match for your project? | <input type="checkbox"/> Yes (10 pts) <input type="checkbox"/> No (0 pts) <i>If yes, please describe and provide details.</i> | |
|--|--|--|

Section E Subtotal

Enter the score and select the corresponding level of risk.

Section E score: _____

- ☐ Low risk (10 points)
☐ High risk (0 points)

Final Determination

Enter the results from each section below then add them up.

| Section | Score | Risk Type |
|------------|-------|-----------|
| Section A | | |
| Section B: | | |
| Section C | | |
| Section D | | |
| Section E | | |
| | | |
| Total | | |

Evaluate the number of risk types, any special conditions and concerns before determining the level of risk.

Risk Level & Monitoring Strategy Best Practices

Below is a general overview of the risk tiers.

Low Risk / Tier 1

Low risk exists where the sub recipient has five or more of the following attributes:

- High quality programmatic performance
- No or very insignificant audit or monitoring findings
- Compliance with terms and conditions of prior awards
- Program does not have complex compliance requirements
- Timely and accurate financial and performance reports
- No known financial management problems or instability
- Received some form of monitoring (i.e. single audit, on-site review)



Best Practice:

- Identify areas of improvement
- Create a work plan with the subrecipient to resolve concerns on an as needed basis
- Monitoring all reports, reimbursements, and milestones for indications of a change in risk level

Moderate Risk / Tier 2

Moderate risk exists where the attributes for low risk outweigh those of high risk. The potential for loss could be mitigated without major failure in the implementation of the award.

Best Practice:

- Identify areas of improvement
- Create a work plan with the subrecipient to resolve concerns on an ongoing basis
- Monitoring all reports, reimbursements, and milestones for indications of a change in risk level and improvements

High Risk / Tier 3

High risk exists where the sub recipient has five or more of the following attributes:

- History of unsatisfactory performance
- Failure to adhere to proper grant terms and conditions
- Financial management problems/instability
- Significant findings or questioned costs from prior audits
- Lack of contact with entity
- No prior monitoring / auditing
- Large award amount
- The program has highly complex requirements

Best Practice:

- Identify areas of improvement
- Create a work plan with the subrecipient to resolve concerns on a persistent basis
- Monitoring all reports, reimbursements, and milestones for indications of a change in risk level and improvements
- Consider scheduling regular audits until evidence proves a significant risk improvement

Risk Mitigation Plan

For moderate and high risk entities, consider the following risk mitigation plan.

Moderate Risk Mitigation Plan (minimums)



- Verify the UEI annually (keep a PDF copy for your records)
- Verify the State Vendor annually (keep a PDF copy for your records)
- Conduct a risk assessment at least once during the grant and prior to close-out. (Keep a PDF copy for your records.)
- Conduct a desk audit at least once
- Require technical assistance training in areas of medium or high risk within the first 90 days of award with an emphasis on internal controls, subaward vs contact determination and areas of high or medium risk.

High Risk Mitigation Plan (minimums)

- Verify the UEI annually (keep a PDF copy for your records)
- Verify the State Vendor annually (keep a PDF copy for your records)
- Conduct a Risk Assessment annually and once prior to closeout (keep a PDF copy of each assessment for your records)
- Conduct a site audit annually or every 6 months until the issue in question has been rectified.
- Conduct a risk assessment at least once during the grant and prior to close-out.
- Require technical assistance training prior initial re-imbursement – with significant emphasis on internal controls and other areas of medium or high risk.
- Require technical assistance training for all new staff who contribute time and effort to the grant throughout the grant lifecycle with an emphasis on internal controls, sub-award vs contracting determinations and areas of high and medium risk.

Assessment Confirmation & Certification

By signing below, the authorized representative certifies all information submitted in the risk assessment questionnaire will be reviewed and used to conduct the risk assessment and determine if special conditions will be assessed and monitored during the period of performance of the award.

Reviewer #1

Signature

Date

Printed Name

Title

Reviewer #2

Signature

Date

Printed Name

Title

Subrecipient Reimbursement Request



| | | |
|-------------------|----------------------------------|--------------------------------|
| Reporting Period: | Quarter Starting (MM/DD/YYYY) | Quarter Ending (MM/DD/YYYY) |
|-------------------|----------------------------------|--------------------------------|

| | | | |
|--------------------|--------|----------------|--|
| Subgrantee Agency: | | Report No. : | |
| Address: | | Funding Year: | |
| | | Grant Fund | |
| Project Name: | | Funding Job #: | |
| Project Manager: | | CFDA Number: | |
| Fiscal Agent: | | Match %: | |
| | Phone: | | |
| | Phone: | | |

TO-DATE CUMULATIVE TOTALS

| | | | |
|----|--|----|---|
| A. | Total Expenses Previously Claimed | \$ | - |
| B. | Total Expenses Claimed This Period | \$ | - |
| C. | Total Expenses Claimed To Date (Lines A+B) | \$ | - |
| D. | Total Match Provided By Sub-Grantee | \$ | - |
| E. | Total Federal Grant Funds Awarded | \$ | - |
| F. | Balance of Federal Funds | \$ | - |
| G. | Committed But Not Spent | \$ | - |

NOTES & ADJUSTMENTS

| |
|--|
| |
| |
| |
| |
| |
| |
| |

BUDGET, EXPENDITURES & COMMITMENTS BY CATEGORY

| Category | Grant Funds Awarded (E) | Previously Claimed To Date (A) | Claimed This Period (B) | Total Claimed To Date (C) | Committed But Not Spent (G) |
|-----------------------|----------------------------|-----------------------------------|----------------------------|------------------------------|--------------------------------|
| Personnel/Contractors | \$ - | \$ - | \$ - | = \$ - | \$ - |
| Consultants/Contracts | \$ - | \$ - | \$ - | = \$ - | \$ - |
| Travel | \$ - | \$ - | \$ - | = \$ - | \$ - |
| Supplies/Operating | \$ - | \$ - | \$ - | = \$ - | \$ - |
| Equipment | \$ - | \$ - | \$ - | = \$ - | \$ - |
| Training | \$ - | \$ - | \$ - | = \$ - | \$ - |
| | \$ - | \$ - | \$ - | = \$ - | \$ - |
| Indirect (up to 10%) | \$ - | \$ - | \$ - | = \$ - | \$ - |
| COLUMN TOTALS | \$ 0.00 | \$ 0.00 | \$ 0.00 | = \$ 0.00 | \$ 0.00 |

GRANT IN-KIND MATCH (if applicable)

| Category | Total Previous Match | Current Period | Total Match Reported (D) |
|---|----------------------|----------------|-----------------------------|
| Match (Support Documentation Required) | \$ - | \$ - | = \$ - |

REIMBURSEMENT REQUEST DETAILS

| | |
|---|------|
| Total Funds Requested This Claim | \$ |
| Total Federal Funds Requested this Claim = (B): | \$ - |

Attached are copies of all expenses to substantiate the expenses requested on this claim. I certify that submitted invoices have been paid prior to the request for reimbursement from the State and to the best of my knowledge and belief, this report is correct and complete and that all outlays and unpaid obligations are for the purposes set forth under the terms of federal and state assurances, program regulations and the approved grant budget. I further certify that a copy of this Financial Report has been provided to the above named Project Manager.

| | |
|--------------------------|------|
| Signature - Fiscal Agent | Date |
|--------------------------|------|

Notes

| |
|--|
| |
| |
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| |
| |
| |
| |

Dept. Use Only

| | |
|-----------------|--|
| Budget Account: | |
| Category: | |
| General Ledger: | |
| Job Number: | |
| Amount | |
| Voucher #: | |
| Initials: | |
| Date: | |



GOVERNOR'S
OFFICE OF
FEDERAL
ASSISTANCE

Subrecipient Reimbursement Request Instructions (010-GP 013)

- Step 1:** Fill out the Subrecipient information, report number, funding year, grant fund, funding job number, CFDA number, and match percent if applicable,
- Step 2:** Fill out To-Date Cumulative Totals and notes/adjustments if applicable.
- Step 3:** In the "Budget, Expenditures & Commitments by Category" section, fill out each column. The column totals will auto-populate for you.
- Step 4:** In the Grant in Kind section, if you have a match requirement, fill in the current status of the matching
- Step 5:** In the reimbursement claims section, enter the final amount you wish to be reimbursed.
- Step 6:** Sign and date the form.
- Step 7:** Turn in the form with all of the supporting documentation.

Note: A state agency may alter this form to suit your agency's needs as long as all fields are present.



Subrecipient Monitoring Template

(010-GP 014)

| Subgrantee Information (to be completed prior to a site visit) | | | | | | |
|---|--|---|-------|--------------------------------------|-----------|---------------------------------------|
| Agency/Program Name | | | | | | |
| Subrecipient Identification Number: | | xxxx Total Funding Amount \$: | | \$ Funding Period: | Date-Date | |
| Director/Designated Point of Contact | | | | | | |
| Mailing Address | | | | | | |
| Site Visit Address(es)/Virtual | | | | | | |
| Telephone # | | (xxx) xxx-xxxx | Email | | | |
| Subrecipient Contacts (persons providing information) | | | | | | |
| Date(s) of Monitoring Visit | | | | | | |
| Pass-through entity staff in attendance (name/title) | | | | | | |
| Type of Program | | Describe the region/population/demographic of those being served | | Description of services being funded | | |
| Name of program | | Description of population/demographic | | Description of services being funded | | |
| Programmatic (Questions) | | Description of Documentation to be Reviewed | | Yes | No | Comments |
| Q1. Questions should reflect programmatic requirements to ensure alignment with programmatic goals and objectives and described/agreed upon within the subaward agreement | | Documentation reviewed should reflect the question being asked/monitored | | | | insert comments/observations/thoughts |
| Q2 | | | | | | |
| Q3 | | | | | | |
| Q4 | | | | | | |
| Q5 | | | | | | |
| Q6 | | | | | | |
| Q7 | | | | | | |
| Q8 | | | | | | |
| Q9 | | | | | | |
| Q10 | | | | | | |
| Fiscal (Questions) | | Description of Documentation to be Reviewed | | Yes | No | Comments |
| Q1. Does the subgrantee have a copy of its current subgrant award document(s) and any subgrant amendments? | | Original signed subgrant award | | | | insert comments/observations/thoughts |
| Q2. Do agency policies and procedures specify that different people prepare checks, sign checks, reconcile bank accounts, and have access to bank accounts (segregation of duties)? | | Agency fiscal policy and procedures | | | | |
| Q3. Do agency policy and procedures identify individuals in the organization who are authorized/designated to sign checks? | | Agency fiscal policy and procedures | | | | |
| Q4. Do agency policy and procedures require the check signer to review documents (source documentation) in support of checks presented for signature? | | Agency fiscal policy and procedures | | | | |
| Q5. Does the organization partner with any other state, federal, or nonprofit programs to provide resources? | | Agency fiscal policy and procedures | | | | |
| Q6. Does time reporting system show levels of approval? | | Review time reporting system at employee level and approval processes/policy | | | | |
| Q7. Are tax deposits current? | | Review deposit slip and bank statement for last quarter | | | | |
| Q8. Does inspection of the organizations last bank statement, deposit slips, etc., trace the deposits of grant funds into the organizations account? | | Review last draw request, appropriate bank statements, deposit slips, journals, etc. | | | | |
| Q9. Does the organization have source documentation/back-up documentation, i.e., ledgers, invoices, to support the last request for reimbursement submitted to grantor? | | Compare last request for reimbursement submitted to actual invoice(s) in organizations fiscal file(s) | | | | |
| Subrecipient Feedback | | Comments/Discussion | | | | |
| Discuss contact/communication between the pass-through entity and subrecipient | | | | | | |

| | | | | |
|---|---|--|--|--|
| Q8. Does inspection of the organizations last bank statement, deposit slips, etc., trace the deposits of grant funds into the organizations account? | Review last draw request, appropriate bank statements, deposit slips, journals, etc. | | | |
| Q9. Does the organization have source documentation/back-up documentation, i.e., ledgers, invoices, to support the last request for reimbursement submitted to grantor? | Compare last request for reimbursement submitted to actual invoice(s) in organizations fiscal file(s) | | | |
| Subrecipient Feedback | Comments/Discussion | | | |
| Discuss contact/communication between the pass-through entity and subrecipient | | | | |
| Discuss unanticipated obstacles/barriers/challenges and how they <u>were or can be resolved</u> | | | | |
| Discuss unanticipated benefits | | | | |
| Review technical assistance needs and/or requests | | | | |
| Review other questions/concerns/thoughts | | | | |
| Findings/Recommendations/Follow-Up/Corrective Action Plan, specific observations, comments, recommendations, timelines | | | | |
| | | | | |

Revised 11/20/25



Subrecipient Monitoring Form

Instructions?

(010-GP 014)

- Step 1:** Fill out the Pass Through Entity information and include the program name, PTE's name and address in the fields
- Step 2:** Fill out the Subrecipient's information and include the name, point of contact name, and address
- Step 3:** Fill out the grant's performance period, budget period and when the amendment will take effect, if approved.
- Step 4:** Enter the changes the amendment is requesting. Include what the amendment affects, the necessary changes and reason for the amendment request.
- Step 5:** Enter the proposed fiscal changes to the award. Include the amount previously obligated, the amounts obligated by
- Step 6:** Enter the names of the incorporated documents, the changes to the award computation and the changes to the
- Step 7:** Signing Section: Enter the names and titles of the agency's authorized signers.
- Step 8:** Send the Subaward Amendment request to the Pass-through Entity with all of the supporting documentation.

Note: A state agency may alter this form to suit your agency's needs as long as all fields are present.



Single Audit Information Request (010-GP 016)

Non-Federal entities that expend \$1,000,000.00 or more in total federal awards are required to have a single or program-specific audit conducted for that year, in accordance with 2 CFR § 200.501(a). Within nine (9) months of the close of your organization's fiscal year, you must submit a copy of the final audit report to:

State Agency Acting as PTE: _____

Subrecipient/Organization Name: _____

EIN Number: _____

- 1) Did your organization expend \$1,000,000 or more in all federal awards during your organization's most recent fiscal year?
- 2) When does your organization's fiscal year end?
- 3) What is the official name of your organization?
- 4) How often is your organization audited?
- 5) When was your last audit performed?
- 6) What time-period did your last audit cover?
- 7) Which accounting firm conducted your last audit?

I certify by my signature below that the information presented above is true and accurate to the best of my knowledge.

Printed Name

Signature

Date