



WebbCountytx.gov



# Webb County

## Sub-recipient Monitoring Policy and Procedures

for

**2018-FJ-AX-0007**

## Policy Statement

The Webb County (WC) is responsible for monitoring the programmatic and financial activities of award sub-recipients to ensure proper stewardship of federal and state funds. The following policy, roles, and procedures address responsibilities and assists administrators to ensure that, in addition to achieving performance goals, sub-recipients comply with applicable federal laws and regulations, and with the provisions of grant award special conditions.

## Sub-recipient Monitoring Policy

OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200) Uniform Guidance, specifically 200.331, requires pass through entities to evaluate each sub-recipient's risk of noncompliance in order to determine the appropriate monitoring level, monitor the activities of sub-recipient organizations to ensure that the sub award is in compliance with applicable Federal statutes and regulations and terms of the sub award, and verify that sub-recipients are audited as required by Subpart F of the Uniform Guidance. The direct recipient, Webb County, of the federal award is required to provide evidence of due diligence in reviewing the ability of a sub-recipient to properly meet the objectives of the sub award and account for the use of the grantor's funds.

## Roles and Responsibilities

### Research and Planning (R&P)

1. Pre-award - When applying for a federal or state grant where a sub-recipient is identified:
  - Collaborate with the sub-recipient regarding the sub-recipient's application narrative, goals of the sub award, and the sub-recipient's grant budget.
  - Create and execute a Memorandum of Understanding between Webb County, the Webb County Department and the sub-recipient.
  - Collaborate with the Webb County Civil Legal Office to establish a contract, if needed.
  - Notify the sub-recipient of the grant award approval or denial.
2. Post award – after the Grantor has approved and awarded the grant:
  - Monitor and approve programmatic progress (sub-recipient responses) and ability of the sub-recipient to meet objectives of the sub award.
  - Participate in sub-recipient monitoring training, when available, in coordination with Financial Management and sub-recipient, if necessary.
  - Participate in annual sub-recipient monitoring site visits.

### Financial Management

1. Post award –
  - Clearly identify the federal award information for the sub-recipient that includes the following:
    - Federal award number and name of federal grant
    - Sub-recipient name & DUNS number
    - Federal award date
    - Sub award period of performance start and end date
    - Amount of federal funds obligated to the sub-recipient
    - Total amount of federal award to the prime grantee
    - Federal award project description
    - Name of federal awarding agency, prime grant recipient, contact information of the awarding official
    - CFDA number

- All requirements imposed by the prime grantee on the sub-recipient so that the federal award is used in accordance with federal statutes, regulations, and the terms and conditions of the grant award (*see Exhibit B*)
- Indirect cost rate, if applicable
- Access to the sub-recipient's financial records to meet the requirements of 2 CFR 200 (*see Exhibit B*)
- Appropriate terms and conditions concerning closeout of the sub award.
- Complete the sub-recipient risk assessment, assign a risk rating (*Exhibit A*)
- Review and approval of sub-recipient invoices.
- The Webb County Sheriff's Office personnel will coordinate programmatic progress reporting of sub-recipients prior to submitting in the Justice Grants System (JUSTGrants).
  - The same programmatic progress reporting process is followed for all other Department of Justice grants. The Webb County Sheriff's Office personnel will coordinate programmatic progress reporting of sub-recipients prior to submitting on the Justice Grants (JUSTgrants) System.
- Coordinate and facilitate annual monitoring of sub-recipient.
- Participate in sub-recipient monitoring training, when available, in coordination with Webb County, Sheriff's Office, Auditor's Office and sub-recipient, if necessary.
- Update and revise sub-recipient policy, as needed.

## Sub-recipient Monitoring Procedures

### Annual Award Stage Risk Assessment

- ~ Perform a search on SAM.gov to determine if the organization has been debarred or excluded from doing business with the federal government. Print the screen shot of the SAM.gov search for the grant/sub-recipient file.
- ~ Review sub-recipient's single audit report (CAFR).
- ~ Review past and current performance as reported through the quarterly review process, both financial and programmatic.
- ~ Ensure applicable federal special conditions of grant award are passed down to the sub-recipient by requesting sub-recipient sign a document acknowledging receipt of, and agreement to comply with, the grant award special conditions.
- ~ Complete [Exhibit A](#), Award Stage Risk Assessment of Sub-recipient Checklist, keep in Grant/Sub-recipient file  
(*See Exhibit A, Award Stage Risk Assessment of Sub-recipient checklist*)
- ~ Provide to sub-recipient requirements of sub award documentation to be submitted by sub-recipient to the Prime Grantee during the grant periods. (*See Exhibit B*)

### Continuous analysis during grant award period

Webb County personnel will continuously analyze the administrative and programmatic performance of the sub-recipient through the following methods:

- Internal Controls (2CFR 200.303) – Ensure the sub-recipient provides reasonable assurance of sub-recipient compliance with federal statutes, regulations, and the terms and conditions of the federal award:

- Sub-recipient must return signed acknowledgement of the terms and conditions of the sub-award to the prime grantee.
- Sub-recipient must agree to evaluation and monitoring of their compliance with statutes, regulations, and terms and conditions of the sub award by allowing access to sub-recipient records and financial statements, and the performance of on-site reviews of the sub-recipient's program operations.
- Sub-recipient must take prompt action when instances of noncompliance are identified.
- Sub-recipient must take reasonable measures to safeguard sensitive information consistent with applicable federal state, and local laws.
- Regular communication with sub-recipient stakeholders.
- Invoice review – ensure invoices are timely, accurate, and contain the appropriate backup documentation to support the expense. Make sure sales tax is not included in the invoice amount. For any questionable expense(s), request additional backup from the sub-recipient specific to the charge(s) prior to payment.
- Request financial reports from the sub-recipient that shows: sub award amount, invoice(s) submitted for reimbursement by sub award budget category, and remaining sub award amount after expenses. Ensure cumulative expenses do not exceed the total approved sub award amount and ensure the rate of spend is consistent with the timeline of the project.
- Review of any other financial or non-financial reports required by the sub award such as sub-recipient list of supplies and equipment purchased with grant funds. *(see Attachment 2 for an example)*
- Coordination of sub-recipient budget revision requests, process, submission, and grantor approval.
- Documentation supporting sub-recipient monitoring efforts: e-mail correspondence, invoices, deliverables such as relevant data for progress report(s), and other supporting documentation.
- Request quarterly programmatic efforts from the sub-recipient; collaborate with LPD Personnel Management & Finance Section for review and approval of programmatic efforts as they relate to the goals defined in the grant application.
- Follow up with sub-recipient regarding findings during annual sub-recipient site visit and request sub-recipient's resolution of site visit findings.
- For high risk sub awards, the following additional steps are required:
  - Request additional supporting detail for all financial invoices and expenses in accordance with the sub award terms and conditions.
  - Document and retain communications regarding project performance.
  - Report any significant issues to LPD Administrative Service Division.
  - Further action could include: withholding payments, performing additional site visits, termination of the sub award.

## Annual Site Visit

As a best practice, the Webb County personnel will conduct an annual site visit of all sub-recipients, no matter their level of risk.

- Process for On-site Monitoring of Administrative, Financial, and Programmatic elements of the sub award:
  - Webb County will contact sub-recipient via e-mail to coordinate a site-visit date on the sub-recipient's premises that is an acceptable time for both, the Webb County Sheriff's Office and sub-recipient.

- After site visit date and time is established, Webb County will send, on letterhead, details of what the site visit will focus on such as: gathering assurance that the sub-recipient is compliant with federal statutes, regulations, and the terms and conditions of the federal award; invoice(s) and a detailed list of supplies and equipment purchased with grant funds that will be reviewed while on site. *(see Exhibit D for example of pre-site visit letter)*
- Opening/Entrance conference: Webb County
- staff will begin the site visit with a meeting that includes the sub-recipient personnel participating in the site visit. The meeting will describe the reason for the site visit, review items to be discussed and supplies and equipment purchased with grant funds that will be seen.
- During the site visit, staff will follow the Monitoring Checklist that satisfies the administrative, financial, and programmatic elements of the sub award. *(see Exhibit C)*
- Exit conference: Webb County staff will end the site visit with a meeting that discusses the program and items purchased with grant funds. Any non-compliance issues will be brought to the attention of the sub-recipient.
- After the site visit, Webb County will send, on letterhead, explanation of the items reviewed and whether the sub-recipient procedures satisfy the compliance standards for federal statutes, regulations, and conditions of the federal award, and explanation of all findings related to sub-recipient compliance. *(see Exhibit E for example of post-site visit letter)*
- Process for documenting Sub-recipient findings and procedures for follow-up on issues for resolution.
  - After the site visit, Webb County staff will note findings and request sub-recipient resolution of issues on the Sub-recipient Site Visit Evaluation Report *(see Attachment 3)* and on the Post-Site Visit letter *(see Exhibit E)*. This report will be sent to the sub-recipient within one week of the site visit, the findings will be discussed during the Exit meeting.
  - Sub-recipient will have 30 days to respond with resolution of issues/findings as a result of the site visit.
- Webb County will review the sub-recipient resolution to the site visit findings, approve if adequate or require additional information if inadequate. All findings and resolutions will be filed in the grant/sub-recipient file.

### **Process for closing out sub awards**

- The sub-recipient will be notified via e-mail by the prime grantee at six months and at three months prior to the grant end date that the grant is ending.
- At 120 days prior to the grant end date, the sub-recipient will be told they have 90 days after the grant end date to liquidate their encumbrance(s). At 120 days prior to the grant end date, the sub-recipient will be requested to provide confirmation via e-mail that sub-recipient will spend the entire subaward and liquidate all encumbrance(s) within the 90 day period after the grant end date.
- All final invoices must be submitted to Webb County Auditor's Office along with a final financial report that shows sub award amount, all invoices reimbursed by the grant, and the amount remaining in subaward.
- The final programmatic report is due during the last quarter of the grant period. The sub-recipient will submit responses to the final progress report by the date specified by the prime grantee.
- The following documents are typically required from the sub-recipient for close out by the date specified by the prime grantee:
  1. Final invoice(s)
  2. Final Financial Report

3. Final Programmatic responses
  4. Final Supplies and Equipment report
- The Webb County Auditor's Office and the Webb County Sheriff's Office performs a final desk audit of final invoices, final Financial Reports, and final Programmatic responses and, if necessary, may request additional supporting documentation.

**Exhibit A**

**Award Stage Risk Assessment for Sub-recipient - Checklist**

- \_\_\_\_\_ Performed search of SAM.gov for debarment/exclusion
- \_\_\_\_\_ Reviewed single audit of sub-recipient organization
- \_\_\_\_\_ Reviewed sub-recipient single audit recommendations and findings to determine timely and effective resolutions and corrections by sub-recipient organization
- \_\_\_\_\_ Reviewed previous financial and programmatic performance of sub-recipient
- \_\_\_\_\_ Issued grant award special conditions to sub-recipient and received acknowledgement from the sub-recipient of receipt and agreement for compliance to grant special conditions

Based on my review and sub-recipient’s past performance, this sub-recipient is determined to be

_____	_____	_____
Low Risk	Medium Risk	High Risk
_____		_____
		Date

*Note: Webb County will perform an annual site visit to the sub-recipient’s location to perform annual site visit monitoring, regardless of the sub-recipient risk level, as a best practice.*

## Exhibit B

### Requirements of sub award documentation to be submitted by sub-recipient

1. Copy of signed Memorandum of Understanding.
2. Signed acknowledgement of receipt of grant award special conditions and agreement to comply with grant award special conditions (*see Attachment 1*)
3. Sub-recipient will submit requests for payment for goods and services for approved budgeted expenses on a reimbursement basis only. Invoices for reimbursement must be accompanied by sufficient and accurate backup documentation that supports the expense. Expenses incurred prior to the grant begin date or after the grant end date will not be reimbursed.
4. List of Supplies/Equipment purchased with grant funds. List should show description of supply/equipment, serial number if any, vendor name, date of purchase, amount of item, location where the items are kept, funding source, disposal date, and value at disposal date. (*see Attachment 2 for example*)
5. Sub-recipient financial report that shows: sub award amount, invoices paid by sub award budget category, remaining amount of sub award after invoices paid. Funds remaining unused after the end of the grant award will be returned to the prime grantee.
6. Response by sub-recipient (e-mail is acceptable) for information requested for the programmatic progress reports.
7. Response by sub-recipient (e-mail is acceptable) of agreement to cooperate during annual site visit for review of Sub-recipient Monitoring Policy & Procedures supporting compliance of federal statutes, regulations, and terms/conditions of award, and on-site reviews of the sub-recipient's program operations, and allow access to sub-recipient's financial records.
8. Budget modification requests, as needed, should be submitted by the sub-recipient, along with explanation of why a budget modification is needed and how the budget modification supports the goals and objectives of the grant application.
9. Change in Scope requests, as needed, should be submitted by the sub-recipient, along with explanation of why a change in scope is needed and how the change in scope supports a law enforcement initiative and/or additional goals and objectives of the grant application/solicitation.
10. Resolution of findings within 30 days, if any, after annual site visit.
11. For grant closeout, sub-recipient must submit the following within the time frame defined by the prime grantee:
  - a. Final invoice(s)



- b. Final Financial Report
- c. Final Programmatic responses
- d. Final Supplies and Equipment report

By signing below, I agree to provide all documents listed above and additional documentation if needed, to the Webb County Sheriff's Office by the date requested.

\_\_\_\_\_  
Casa de Misericordia DV Shelter Representative

\_\_\_\_\_  
Date

## Exhibit C

### Monitoring Checklist that satisfies Administrative, Financial, and Programmatic elements of Site Visit

- \_\_\_\_\_ Pre-site visit to sub-recipient on letterhead. *(See Exhibit D)*
- \_\_\_\_\_ Is prime grantee (Webb County) in receipt of signed Memorandum of Understanding (MOU), signed acknowledgement of grant special conditions, and signed 'Requirements of sub award documents to be submitted by sub-recipient'?
- \_\_\_\_\_ List of invoices paid under each federal grant and corresponding list of equipment/supplies to be reviewed during the annual site visit provided to sub-recipient.
- \_\_\_\_\_ Are invoices from sub-recipient delayed, inconsistent, failure to provide backup, improperly documented?
- \_\_\_\_\_ Do the sub-recipient's invoices support the goals and objectives of the grant?
- \_\_\_\_\_ Does sub-recipient submit information required for quarterly programmatic progress reports?
- \_\_\_\_\_ Is the sub-recipient's rate of spending appropriate for their progress?
- \_\_\_\_\_ Has the sub-recipient provided an inventory list of supplies and equipment purchased with grant funds? *(see Attachment 2 for an example)*
- \_\_\_\_\_ Is programmatic performance progressing in an expected manner to support the goals and objectives of the grant?
- \_\_\_\_\_ Are there severe programmatic or administrative issues which will lead to the sub award being terminated?
- \_\_\_\_\_ Does the sub-recipient respond timely to requests for financial, programmatic, budget/scope revision information?
- \_\_\_\_\_ Was Site Visit Evaluation report submitted to the sub-recipient, complete with findings and request for resolution to issues?
- \_\_\_\_\_ Post site-visit letter sent to sub-recipient on letterhead? *(see Exhibit E)*
- \_\_\_\_\_ Sub-recipient resolution of site visit findings and issues received by prime grantee?

## Exhibit D

{DATE}

Casa de Misericordia Domestic Violence Shelter

Re: {YEAR} Site Visit, {Grant Title, Award #}

*Please see attached list of invoices to be reviewed and Supplies/Equipment to be viewed.*

Dear {\_\_\_\_\_},

On \_\_\_\_\_ day, \_\_\_\_\_, 202\_\_, Webb County Grant Administrators will be visiting your facilities at your site for the purpose of reviewing financial, administrative, and compliance aspects of your sub award, and also viewing items purchased with grant funds awarded to your agency through Webb County as funded by the Department of Justice, Office on Violence Against Women (OVW).

This visit is part of the monitoring policy that we have incorporated into our grant program as recommended by the Department of Justice. The focus of this visit is to assess deliverables like those listed on the attached document and review the financial process of paying grant related invoices. Our visit should be helpful to you in your grant program performance and we will try to respond to any questions or problems you may have at the time of the visit.

Please be sure that key staff is available for our review. I am hopeful that our meeting will be mutually beneficial. We will meet you at your office at XX:XX am, and then proceed with you to the locations where items are stored. We should be finished no later than XX:XX pm.

Sincerely,

## Exhibit E

{DATE}

Casa de Misericordia Domestic Violence Shelter

Re: {YEAR} Site Visit, {Grant Title, Award #}

Dear {\_\_\_\_\_},

Thank you for the support and cooperation by you and your staff during our site visit on {DATE OF VISIT}. During our review, we examined your financial, administrative, and internal control procedures, and visually inspected the items purchased with federal funds awarded to your agency through Webb County as funded by the Department of Justice, Office on Violence Against Women (OVW). The federal funding on this site visit involved the following grants:

{Grant Title, Award #}

{Grant Title, Award #}

{Grant Title, Award #}

The site visit is part of the monitoring policy that the Webb County has incorporated into their grant program as recommended by the Department of Justice, which provides for at least one visit per year, per grant. As discussed during the exit conference, there were no findings or recommendations that need correction. {OR, describe here the recommendations/findings that need to be addressed. IF, A corrective action plan will be required, specify due date for the plan.}

Again, thank you for your cooperation. I look forward to working with you on future grant opportunities.

Sincerely,

**WEBB COUNTY (WC)  
DOJ SUB-RECIPIENT MONITORING POLICY AND PROCEEDRES  
ACKNOWLEDGMENT**

By signing this document I acknowledge, that I have received a copy of the Webb County DOJ Sub-recipient Monitoring Policy & Procedures. I recognize it contains important information on Webb County, the Sheriff’s Office, Auditor’s Office, and Casa de Misericordia Domestic Violence Shelter, Department of Justice Grant policies, procedures, rules and regulations. It is my responsibility to familiarize myself with the material in the handbook.

I understand that no statement contained in this handbook creates any guarantee of continued funding or creates any obligation, contractual or otherwise, on the part of the department.

I understand compliance with the policies and procedures is a condition for the department to continue to be eligible for grant awards from the Department of Justice, Office on Violence Against Women (OVW) and that any violations of the policies and procedures may result in corrective action up to and including the termination of any grant funds.

{Grant Year}, {Grant Name}, {Grant No.}

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Casa DV Shelter Authorized Official

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Casa DV Shelter Grant Administrator

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Casa DV Shelter Grant Accountant

\_\_\_\_\_  
Date

WEBB COUNTY SHERIFF OFFICE  
 FY 2019 EDWARD BYRNE MEMORIAL  
 JUSTICE ASSISTANCE GRANT  
 Grant # 2019-DJ-BX-0218

DESCRIPTION	Serial No.	Source/Vendor	Title Holder ID	Acquisition Date	Cost of Property	% Federal Participation in Property Cost	Location	Condition	Disposition Date	Disposition Sale Price

**Sub-recipient Site Visit Evaluation Report**

Grant Award #(s) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Site Visit Evaluation Report Data \_\_\_\_\_

Date of Site Visit \_\_\_\_\_

Site Visit Evaluation Report prepared by \_\_\_\_\_

Sub-recipient Agency \_\_\_\_\_

Attendees \_\_\_\_\_  
\_\_\_\_\_

Site Visit Findings

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Site Visit Corrective action suggestions to Findings

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Sub-recipient resolution(s) to findings

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_