

TANF grant Finance Training

February 25th, 2020

Who's Who

- Grant Manager
 - Margaret Lautaimi
- Contract Analyst
 - Taylee Foulger

- TANF Program Manager
 - Brenna Malone
- Program Specialist
 - Christine Mayne





GRANT TERMS AND CONDITIONS



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DWS Requirements



ATTACHMENTS

- Grant Terms and Conditions (Attachment B)
 - 14. Overpayment/ Audit Exceptions/Disallowances
 - 15. Price Reduction for Incorrect Pricing Data
 - 16. Financial/Cost Accounting System
 - 17. Department Cost Principles of Cost Reimbursement Contract
 - 18. Administrative Expenditures
 - 19. Changes in Budget
 - 22. Financial Reporting Requirements
 - 2 CFR 200, Subpart F
 - Utah Code 51-2a-201.5 and 53A-1a-507
 - Utah Admin Code Rule R12.5, the State of Utah Compliance Audit Guide (SCAG)
- Scope of Work (Attachment C)
 - V. Expense Reimbursement
 - VI. Administration and Indirect Costs
- Appropriate Uses of TANF Funds (Attachment F)
- Budget (Attachment G)
- Federal Grant Funding Requirements (Attachment K)
 - DWS Agreement Information
 - Federal Grant Information
 - DWS Grant Manager Information

Federal Funds

- Federal Cost Principles Requirements
 - Allowable
 - Reasonable
 - Allocable
 - Adequate Documentation





INVOICING DWS

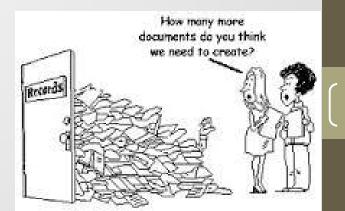
Expense Reimbursement/ Invoicing

- Invoice
 - Must use the new DWS invoice template
 - Provided by your contract analyst
 - New DWS invoice template must have (required)
 - DWS Contract Number
 - Vendor Number
 - Date Range of Invoice (Date of Service)
 - Signed electronically or handwritten
 - Monthly Invoice preferred for faster payment
 - Quarterly invoice is the minimum requirement
 - If invoicing quarterly fiscal year quarters are preferred , i.e. Oct. Dec. invoice, Jan – March, etc
 - Ensure budget allocations are correct on all invoices

Yearly expenses *prior* to June 30th <u>must</u> be invoiced by July 15th

Adequate Documentation

- General Ledger
 - Must be submitted with each invoice
- Supporting Documentation
 - New grants all supporting documentation until further notice
 - Continuing grants all supporting documentation maybe requested at any time
 - ALL grants all supporting documentation is required with last invoice
- Date of Purchase
 - No accrual
 - Receipt with prior date of services must be verified to avoid duplicate payment
- Description of Product and/or Service
 - Must be listed on the approval budget
- Amount of Purchase
 - Sales Tax NOT reimbursed for non-profits
- Do NOT send original receipts, invoices, etc.
- Copies MUST be legible



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Salaries and Benefits

- Time Cards
 - Document ALL hours



- Clearly identify hours charged to DWS TANF
- Salaries verification (paystubs, salaries contract, PAR etc)
- Benefits (Fringe benefits)
 - Separate line
 - Identify rates for each individual
 - Rates must be the same rates as on the approved budget



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Show Your Work

- Allocation method
 - What basis you use to calculate shared expenses?
 - Provide your math and formulas
- Include printouts/reports from your accounting software.
 General Ledger, Detail Transaction Report, etc.
- DWS will "Re-Perform" your work
 - Questions



Tips on Avoiding Questions (delays)

- Submit invoices monthly
 - If there is a problem, we can solve it faster and get you paid quicker.
- Organize your documentation
 - Put documentation in the same order as the budget form.
- Add references
 - Each invoice, receipt or piece of supporting documentation should include a notation stating the Category (I or II) and Line number (1, 2, 3, ...)where it shows up on DWS's invoice.
- General Ledger
 - Include your general ledger with your invoice.



Department of Workforce Services

Tips on Avoiding Questions (delays)

- Explain how you allocate shared expenses
 - Basis
 - The methodology of how you charged DWS for the program's portion of that expense.
 - Calculation
 - Provide the math and formulas.
- Billing period
 - Expenses must be incurred in the time period billed.
- Multiple invoices in separate emails
- Expenses must be "reasonable"
- Salary and benefit guidelines
 - Be specific about rates of pay and benefit rates for each employee. Identify total hours worked and hours charged to DWS on all timecards.

Tips on Avoiding Questions (delays)

- Photocopies of receipts
 - Legible in both size and contrast.
 - Include the entire receipt.
 - Include allocation methodology.
- Evidence of Payment



 Invoices, quotes, and estimates are not evidence of payment unless they show details of payments made.

See handout for more detail and notes on specific expense categories.

Remember

- This is NOT a comprehensive list of Do's and Don'ts.
- DWS will "Re-Perform" or reconstruct your invoice with the documentation you provide.
- Be specific and detailed
- You already do the work in order to prepare the invoice. Just let us in on the details.
- Submit invoices directly to your analyst
- Include your contract number, organization, and funding period in the subject line of your email.





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Fiscal Review

- Federal Requirement
- State (DWS) Requirement
- Process
 - Notification letter
 - Timeline
 - Request documentation
 - Re-create details of each invoice
 - Preliminary report
 - Final report (includes grantee response)
- Maintain records for six years following audit





Contact Information

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Questions???





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