

# TANF grant Finance Training

February 25<sup>th</sup>, 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**

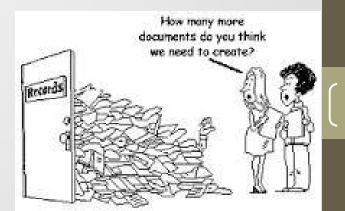
# Expense Reimbursement/ Invoicing

- 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 30<sup>th</sup> <u>must</u> be invoiced by July 15<sup>th</sup>

# **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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