



DEPARTMENT OF
**WORKFORCE
SERVICES**

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

DWS Requirements



Terms & Conditions

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 must 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



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



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.



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.





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



I ❤️
AUDIT

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Questions???

