

Emergency Management Performance Grant (EMPG)

**2020-2021
Program Guidance**



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July 1, 2020

2020-2021 EMPG Program Guidance

Montana Disaster and Emergency Services Emergency Management Performance Grant Fiscal Year 2020-2021

Issued By

Montana Disaster and Emergency Services (MT DES)

EMPG Grant Award Number

EMD-2020-EP-00xxx

Catalog of Federal Domestic Assistance (CFDA)

CFDA Title: Emergency Management Performance Grants (EMPG)

CFDA Number: 97.042

Authorizing Authority

Section 662 of the *Post-Katrina Emergency Management Reform Act of 2006* (PKEMRA), as amended, (Pub. L. No. 109-295) (6 U.S.C. § 762); the *Robert T. Stafford Disaster Relief and Emergency Assistance Act*, as amended (Pub. L. No. 93-288) (42 U.S.C. §§ 5121 et seq.); the *Earthquake Hazards Reduction Act of 1977*, as amended (Pub. L. No. 95-124) (42 U.S.C. §§ 7701 et seq.); and the *National Flood Insurance Act of 1968*, as amended (Pub. L. No. 90-448) (42 U.S.C. §§ 4001 et seq.).

Period of Performance:

12 Months

Projected Period of Performance Start Date:

July 1, 2020

Projected Period of Performance End Date:

June 30, 2021

Special Project Request:

July 01, 2021 - September 30, 2021

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I. Program Overview & Priorities

Purpose:

The purpose of the Emergency Management Performance Grant (EMPG) Program is to provide federal funds to states to assist state, local, territorial, and tribal governments in preparing for all hazards. Title VI of the *Stafford Act* authorizes DHS/FEMA to make grants for the purpose of providing a system of emergency preparedness for the protection of life and property in the United States from hazards and to vest responsibility for emergency preparedness jointly in the Federal Government, states, and their political subdivisions. The FY 2020 EMPG will provide Federal funds to assist state, local, tribal, and territorial emergency management agencies to obtain the resources required to support the National Preparedness Goal's (the Goal's) associated mission areas and core capabilities.

Priorities:

The Department of Homeland Security (DHS) and MT DES require EMPG sub-recipients to prioritize grant funding to address capability targets and gaps identified through participation in the annual Threat and Hazard Identification and Risk Assessment (THIRA) and Stakeholder Preparedness Review (SPR) process. Sub-recipients should prioritize the use of grant funds to maintain/sustain current capabilities to validate capability levels, and to increase capability for high-priority core capabilities with low capability levels.

II. Sub-Recipient Award

Award Letter

The Award Letter provides sub-recipients with information concerning the type of grant being awarded, total award amount including the total federal and match portions of the award. The award letter also addresses the Articles of Agreement and the Obligating Document for Award.

Agreement Articles

The Agreement Articles specify that sub-recipients are expected to comply with all applicable federal, state and local laws, ordinances, rules and regulations and expands upon provisions that govern the sub-grant award. Sub-recipients should carefully read the Grant Award Letter and Award Agreement to ensure they understand the conditions that must be met in managing sub-recipient funds.

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Obligating Document for Award

The Obligating Document for Award is a legal document that outlines the standard conditions of the sub-recipient including the total dollar amount, match requirement, sub-recipient grant period of performance dates, and any special conditions. The Obligating Document for Award is considered fully executed when it has been signed by the authorized sub-recipient signatory official, the County/ Tribal Authorized Representative, and the MT DES signatory.

Authorized Representative(s)

The Obligating Letter of Award names an individual from the sub-recipient organization as the Authorized Representative for the sub-recipient program. The Authorized Representative is the primary contact for the program and is responsible for adherence to the Articles of Agreement. If the sub-recipient's Authorized Representative changes at any time during the grant period of performance, the sub-recipient must notify MT DES.

Conflict of Interest:

All sub-recipients are required to disclose, in writing, any real or potential conflict of interest to the State Administrative Agency (SAA), MT DES, as required by MT DES' conflict of interest policies and/or applicable federal, state, local, or tribal statutes or regulations including, but not limited to, terms found within the Federal Notice of Funding Opportunity (NOFO) and 2CFR 200.112.

Annual Time Certification:

All personnel wages (salaried or otherwise) associated with an EMPG Federal award must be supported by an Annual Time Certification form for the specified grant performance period. The form needs to be submitted with each year's EMPG application. The form identifies the employees full time or part time work status with EMPG and if the employee has other paid duties through the county or from another grant source such as Public Health Emergency Preparedness (PHEP). The form must be signed by the employee's supervisor.

Updated Annual Time Certifications forms must be submitted anytime there are changes affecting the initial Annual Time Certification.

Oath of Office:

As required by Montana Code Annotated, 10-1-202. Oath of office. Except when a comparable oath is subscribed to under federal law or regulation, every officer shall take and subscribe to the State mandated oath of office. If an officer refuses or neglects to take the oath, the officer is

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considered to have resigned the office and a new appointment must be made. Completed Oath of Office should be sent to the MT DES District Field Officer (DFO) or District Supervisor

Personnel Action:

Any significant change in EMPG-funded personnel (hired, terminated, retired, receives a change in salary, or a promotion, etc.) requires that MT DES Grants Personnel be notified within 30 days of the determined action.

III. Baseline Requirements

Following are the EMPG Program requirements:

- Maintain an emergency plan and program that is in accordance with, and in support of, the State's disaster and emergency plan, the Montana Emergency Response Framework (MERF), and the State program.
- Complete and record proof of completion of NIMS training, Independent Study (IS) 100, 200, 700, and 800, training within one year of hire date.
- Complete either the IS Professional Development Series or the National Emergency Management Basic Academy within three years of hire date.
- The Emergency Operations Plan (EOP) must be reviewed and/or revised every two years, at a minimum. Submit Record of Change or updated EOP to MT DES.
- Designate a primary and alternate Emergency Operations Center (EOC)
- Develop and maintain a Resource List of personnel and equipment. Include contact information for public (municipal, county, tribal), private and volunteer personnel.
- Facilitate or participate in your Local Emergency Planning Committee (LEPC), Tribal Emergency Response Commission (TERC), or other all-hazards community planning group. LEPC membership rosters and Emergency Planning and Community Right to Know Act (EPCRA) requirements need to be submitted to the State Emergency Response Commission (SERC) on an annual basis through MT DES, typically in the fall.
- Develop and submit annually a Training and Exercise Plan (TEP) for your jurisdiction.
- All EMPG funded individuals must participate in a minimum of three exercises, as defined by the Homeland Security Exercise and Evaluation Program (HSEEP), within a

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twelve-month period. At least one exercise should be operations-based. Complete and submit, to your MT DES District Field Officer, an After-Action Report/Improvement Plan (AAR/IP) within 90 days of each exercise or real-world event.

- Participate in the Stakeholder Preparedness Review (SPR) process.
- Meet National Incident Management System (NIMS) compliance requirements. To find the most current NIMS requirement go to: https://www.fema.gov/media-library-data/1508151197225-ced8c60378c3936adb92c1a3ee6f6564/FINAL_NIMS_2017.pdf
- Attend an MT DES sponsored meeting annually

IV. Application Guidelines

Overview

All grant applications and status reports will be completed online at FundingMT. For additional information concerning application procedures please see readyandsafe.mt.gov or contact MT DES.

There are five sections to the application.

- 1. General Information**
- 2. Administrative and General Information**
- 3. EMPG Applicant Assessment**
- 4. EMPG Work Plan**
- 5. EMPG Budget**

This guidance is not intended to describe how to complete an application or report in fundingmt, but to clarify certain sections of the application. EMPG application and reporting forms in Fundingmt.org will be updated each year and are modifiable by MT DES staff as necessary. Step by step fundingmt application instructions can be found at readyandsafe.mt.gov.

The application establishes a foundation for the year's anticipated work and expenditures. Quarterly reports and reimbursement requests will be based on Work Plan activities and projects and Budget breakdowns. It is understood that predictions of future activities are not perfect. If changes need to be made, work with MT DES Grants staff.

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Work Plans

The new work plan is laid out to incorporate EMPG baseline required activities, as well as providing allowable recommended activities that will enhance the jurisdictions emergency management program. All sub-recipients must complete the require activities and may choose to add the recommended activities. Programs with multiple emergency managers totaling more than 1 FTE and higher award amounts would be expected to complete some of the recommended activities. If something happens that prevent deadlines from being met contact MT DES and we will work with you. If you don't reach out, we can't help. Our goal is to help you succeed.

The Work Plan template is attached to the application. Please download the Excel Work Plan template and complete the following required sections (for an example guide on how to fill out the work plan reference the "Workplan Guide" tab in the work plan spreadsheet you downloaded for the application).

- **Jurisdiction name** – Enter your jurisdiction name
- **EMPG eligible activities -**
 - Activities highlighted in blue are **required baseline activities** that all EMPG recipients must complete.
 - Non highlighted sections are allowable **recommended activities** to further enhance your emergency management program.
- **Indicate progress or complete** – Is this an activity that you have in place (Yes), don't have (No), or are working on (In Progress). There is a dropdown box to choose from.
- **Indicate build or sustain** – In the upcoming year, select if you plan on building, sustaining or not working on this activity using EMPG funds. There is a dropdown box to choose from.
- **Activity deadline or expected outcome -**
 - Many of the **required activities** have a time frame attached to them that correlates with specific due dates.
 - **Recommended activities** do not have preassigned due dates. Sub-recipients will need to provide a time frame they anticipate completing the recommended activities they are working on.
- **Project milestones and expected outcomes** – progress to be reported in quarterly status reports

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- For **required projects** with deadlines already given please complete the milestones on activities you will be doing in each quarter to ensure the project is complete by the deadline.
- For **recommended projects** set an anticipated deadline and complete the milestones for those activities being performing each quarter. This creates a guide for jurisdictions to ensure the project is complete by the target deadline.
- **Expected cost category** – Be sure to include the cost category associated with each activity, some activities will only have time (personnel cost); other activities may include multiple cost categories.

**Note:* Please remember the above activities will be included in the budget.

EMPG Budget Categories

Organization: Personnel Salaries

- EMPG Program funds may be used for all-hazards emergency management operations, staffing, and other day-to-day activities in support of emergency management Principles.

Organization: Fringe

- Fringe denotes personnel benefits (health, unemployment, retirement, etc.) provided by the agency or entity which employs an EMPG eligible individual.

Operational Utility Costs

- To include rent, phones, cell phones, internet, and utilities directly related to the EMPG workspace and/or EOC.

Supplies and Accountable Supplies

- **Supplies** are items that are expended or consumed during the course of daily business, trainings, planning, etc...Supplies are expendable, typically have less than a one-year lifespan. Supplies would be pens, paper, printer ink, membership dues, newspaper notices for LEPC meetings etc. this will include supplies needed for eligible training and exercise, and planning activities you have that relate to your work plan.
- **Accountable Supplies** are expendable and cost less than \$5,000 and typically have a lifespan of greater than one year. Accountable supplies would be computers, printers, phones, IT software, etc.

Travel:

- Travel costs (e.g., airfare, mileage, per diem, hotel) are allowable expenses for employees who are on travel status for official business related to the planning

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and conduct of the emergency management activities, trainings and exercises. Registration fees associated with trainings are also an allowable expense under travel. International travel requests must be authorized by MT DES and FEMA.

Equipment:

- Capital asset equipment which would be valued at \$5,000 or more will not be allowed in the normal EMPG work year. Reverted funds may be available for capital asset equipment applications.

Contractual:

- Mass notification systems are an eligible contractual cost. The services of contractors/consultants may also be procured to support the design, development, conduct, and evaluation of exercises. Payment of salaries and fringe benefits must be in accordance with the policies of the state or unit(s) of local government and have the approval of the state or DHS/FEMA, whichever is applicable.

Indirect Costs:

- Indirect costs are allowable under this program, as described in 2 C.F.R. § 200.414. Sub-recipients must have an approved indirect cost rate agreement with their cognizant agency to charge indirect costs to this award. A copy of the approved rate (a fully executed, agreement negotiated with the applicant's cognizant agency) is required at the time of application and must be provided to MT DES before indirect costs may be charged to the award.

Management and Administration:

- Management and Administration (M&A) activities are those directly related to managing and administering the award, such as financial management and monitoring. In order to claim M&A time must be tracked in a financial system to include the name of the individual being paid and it must be coded to the EMPG account. Sub-recipients may use up to five percent (5%) of their EMPG award for M&A purposes.

Soft Match (In Kind Match):

- This section should be left blank when filling out your budget. See Claims section of Program Guidance for more information concerning match requirements.

V. Unallowable costs

Unauthorized exercise-related costs include costs for:

- The maintenance and/or wear and tear costs of general use vehicles, medical supplies, and emergency response apparatus (e.g., fire trucks, ambulances)

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- Equipment that is purchased for permanent installation and/or use, beyond the scope of the conclusion of the exercise (e.g., electronic messaging signs).

Other Unauthorized costs include, but are not limited to, the following:

- General-purpose vehicles (patrol cars, executive transportation, fire apparatus)
- General maintenance and repairs on vehicles
- Parking tickets or other traffic tickets.
- Hiring of sworn public safety officers or to supplant public safety positions and responsibilities.
- Sole source contracts and procurements not pre-approved by MTDES
- Stand-alone working meals
- Entertainment
- Laundry
- Late payment fees
- Pre-award costs
- **Activities unrelated to the completion and implementation of the Emergency Management Performance Grant.**

Supplanting

Grant funds must supplement, not supplant, replace or offset State or local funds that have been appropriated for the same purpose. Applications for projects that fall under an enterprise fund or non-tax revenue source may be required to provide additional information on the project.

If supplanting is determined, sub-recipients will be required to repay grant funds expended in support of those efforts.

VI. Status Reports

Sub-recipients are required to submit financial and programmatic reports on a quarterly basis in the narrative column of the work plan.

Quarterly status reports should:

Detail your progress toward your EMPG activities on your workplan with specific activities. Expenditures should support the maintenance and sustainment of your program and tie to the work done in the quarter reported on.

Quarterly Status Reports should be entered into the FundingMT website by the due dates listed in Appendix A. However, if a due date falls on a weekend or holiday, the deadline is adjusted to the next business day. Status Reports must be submitted prior to reimbursement claim submittals.

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VII. Claims & Documentation Requirements

Claims:

EMPG is a cost match grant program, meaning jurisdictions are required to provide a cost match of no less than 50 percent in matching funds as stipulated by the Federal grant guidance. Local jurisdictional match may be cash or in-kind. Claims should be submitted by the local or tribal DES coordinator within 45 days following the close of each quarter. All expenses must be verifiable, reasonable, allowable, allocable, and necessary under the grant program. Proof of payment must be submitted with claim request(s).

Fiscal controls and accounting procedures must meet Generally Accepted Accounting Principles (GAAP) and be sufficient enough to ensure grant funds have not been used in violation of federal, state, tribal, or local requirements. Sub-recipients must promptly notify MT DES of any illegal acts or irregularities, including conflicts of interest, falsification of records or reports, and misappropriation of funds or other assets, and must take prompt action when instances of noncompliance are identified in audit findings.

Hard Match (Cash Match):

Hard Match is general funds, or non-federal funds, spent for project related costs under the grant agreement. For the expenditure to be allowable the costs must be verifiable (tracked and documented), reasonable, allocable, and necessary for the performance of the Federal award.

Soft Match (In Kind Match):

Soft Match is contributions of the reasonable value for goods or services in lieu of cash payments which are necessary or benefit the performance the federally assisted project or program. Soft Match for EMGP is limited to the voluntary contribution of time at the current national volunteer rate and mileage costs at the current IRS rate. Soft match must be supported with documentation to be considered allowable. Eligible soft match activities must be directly related to EMPG activities.

Allowable soft match includes:

- Eligible volunteer time includes time individuals spend on an EMPG related activity that is not part of their normal duties. The volunteer rate is adjusted in April of each year affective the fourth quarter of the given grant year. To find the most current volunteer rate go to - <https://independentsector.org/news-post/new-value-volunteer-time-2019/>
- Eligible mileage includes travel to and from EMPG related activity that is not part of their normal duties. The Mileage rate is updated in January of each year by the IRS, affective the third quarter of the given grant year. To find the most current mileage rate go to - <https://www.irs.gov/tax-professionals/standard-mileage-rates>

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The following areas are the only accepted EMPG soft match activities. The required documentation that must be included in order for it to be eligible is as follows:

- LEPC meetings – requires completed sign in sheet and either agenda or minutes
- Emergency management related training courses – requires completed sign in sheet and course agenda.
- Emergency management related exercises – requires completed sign in sheet and agenda or After-Action Report/Improvement Plan (AAR/IP).

Failure to include proper supporting documentation may result in denial of some or all of the soft match requested.

For questions concerning allowable and/or unallowable costs please call your MT DES Grant Coordinator prior to purchasing any items or services. For additional information on how to submit claims please see the “Webgrants Reimbursement Claim Step by Step” in readyandsafe.mt.gov or contact MT DES

Budget Category Documentation:

Based on recommendations from the state auditor’s office.

Organization (Salaries and Fringe):

- Annual Time Certification for each EMPG individual (not for M&A)
- General Ledger (Budget Detail Report with Pay Detail, etc)- required to show the following:
 - Name of Individual to be reimbursed
 - Amount paid to the individual in salary and fringe categories (salary and fringe cannot be combined into one lump sum)
 - Date expenses were incurred

**Note:* Timecards or other payroll documentation may be required for special conditions. Timecards or equivalent must be available for monitoring or upon request.

Operational Utility Costs:

- General Ledger-required to show the following
 - Description of the expense
 - Amount of the expense
 - Date expense was incurred
 - Vendor/Payee
- Description must be detailed enough to show the expense is eligible under EMPG
- Utilities that are for shared space must have a justification on how they are prorated

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- *County Owned Land-Line Office Phones*: must have a justification for every line (i.e. one DES Office line, 2 EOC lines would require one justification letter stating the purpose and use of each line.)
- *Cell Phones*: must attach cell phone reimbursement policy (1 time per grant) or a justification along with cell phone bill showing who is being reimbursed (1 time per grant)
- Other documentation may be requested if costs are not easily identifiable as eligible.

Supplies/Accountable Supplies: to include eligible planning, training and exercise expenditures

- General Ledger-required to show the following:
 - Description of the expense
 - Amount of the expense
 - Date expense was incurred
 - Vendor /Payee
- Items that are not easily identifiable as eligible will require either invoices, receipts or justification
Example: Amazon Purchase for \$300 under supplies would require the receipt or a breakdown of items to be provided

Travel:

- General Ledger for hard expenses (hotel, per diem, airfare, etc)-required to show the following:
 - Description of the expense (must be able to be tied back to an eligible activity)
 - Receipts or County Reimbursement Form (if applicable)
 - Mileage log showing name of person traveling, date of travel, reason for travel, destination, and total number of miles
 - Event agenda or justification

Equipment:

- Not an eligible cost category for FY20 EMPG primary funding
- May be available under reverted funds

Contractual:

- General Ledger-required to show the following:
 - Description of the expense
 - Amount of the expense
 - Date expense was incurred
 - Vendor / Payee

**Note:* May require a copy of the contract or invoice

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Indirect Costs:

- Only allowable with an indirect cost rate agreement approved by the jurisdictions cognizant agency at the time of application

Management and Administration:

- Allowable with a General Ledger showing the following:
 - Name of individual
 - Amount paid in salary and fringe
 - Date expenses were incurred
- Verification of time through timecard or equivalent documentation

Soft Match:

- Must have the following documentation for allowable events:
 - Agenda and or minutes for the event
 - Completed (date, time, purpose, and location of meeting) Sign in Roster with each attendee's name, organization, funding status (federal vs. non-federal),
 - Mileage (if applicable)

VIII. Additional Requirements

Non-Comingling

Comingling is the mixing or blending of funds within a financial accounting system in such a way that expenditures cannot be identified or reconciled to a particular sub-recipient, project, grant, or indirect activity. Comingling of sub-recipient funds is not allowable per Federal regulations. Sub-recipients must utilize financial systems which provide for effective control and accountability for all funds. This generally entails the use of separate accounts established for the specific oversight and expenditure documentation of EMPG grant funds as established within the sub-recipient's jurisdictional financial policies and procedures, or other established guidelines as approved.

Procurement

When procuring property and services under a Federal award, sub-recipients must follow 2 CFR 200 sections 200.318 through 200.326. Note: the **most stringent** local, state, or federal procurement requirements, procedures, laws, and/or regulations must be used

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The following documentation must be available upon request

- Copy of entities own documented procurement procedures which reflect applicable state and local laws and regulations. Procurement procedures must conform to applicable Federal law and the standards identified in 2 CFR 200 section 200.318
- Procurement method followed (2 CFR 200 section 200.319)
 - *Procurement by micro-purchases method:* (The acquisition of goods or services whereby the aggregate dollar amount does not exceed \$10,000 for purchases made on or after June 20, 2018 (FAR 2.101.) If this method is used solicitation of competitive quotations is not required as long as price is reasonable.
 - *Procurement by small purchase procedures method:* The acquisition of goods or services where by the aggregate dollar amount does not exceed \$50,000 for goods or \$25,000 for services (State of Montana Procurement Policy). If this method is used, price or rate quotations shall be obtained from an adequate number of viable sources. Adequate number means no less than three (3) sources.
 - *Procurement by sealed bids (formal advertising) method:* Aggregate dollar amount is expected to be more than \$50,000 for goods or \$25,000 for services (State of Montana Procurement Policy).
 - *Procurement by competitive proposals (RFP) method:* Aggregate dollar amount is expected to be more \$50,000 for goods or \$25,000 for services (State of Montana Procurement Policy). *This method is usually used for non-construction procurements.*
 - *Procurement by non-competitive proposals method:* This method may **only** be used when one or more of the following circumstances apply. **Prior to purchasing** by non-competitive method, subrecipient **must contact MTDES** for approval. Subrecipient must explain why full and open competition is not possible. Factual evidence, such as written documents, reports, supporting data, affidavits, patent or copyright information, research or other information, must be provided, sufficient for MTDES to independently determine that the justification is true and accurate. **Information must be provided to MTDES in written format via formal letter (letter can be emailed).**
 - The item is available only from a single source. Specifying a brand name is **not** sufficient reason for using single source.
 - After solicitation of a number of sources, competition is determined inadequate. Must be able to show that solicitation from an adequate number of sources occurred.
- Applicants selected for funding does not constitute award. Any costs incurred or obligated prior to the execution of an award are not allowed.

Suspension and Debarment

Prior to purchasing equipment or services, jurisdictions are required to utilize the Federal and State suspension and debarment listings to ensure compliance. Suspension and debarment actions prevent companies and individuals who pose a business risk to the government from participating in government contracts, subcontracts, loans, grants and other assistance programs.

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The effect of suspension and debarment by a federal agency is government wide.
Link to State and Federal lists: <https://emac.s.mt.gov/DebarredSuspendedVendors>

Records Retention

Sub-recipients are responsible for the maintenance, storage, and accuracy of all pertinent files, correspondence, modifications, records, reports and expenditures, etc. having to do with their EMPG program. In the event of an audit, these records should afford auditors a holistic understanding of the status of the grant and provide thorough documentation of each transaction, any issues that have arisen, and the general nature of the program. All records, whether paper or electronic must be stored in such a way as to protect against tampering.

County/Tribal DES Coordinators are responsible for the retention of all expenditure and other required documentation for a period of not less than three years from the close of the grant period, or the most recent financial action (audit, etc.), as appropriate, or as required by local, state, or federal law. MT DES recommends a storage period not less than 7 years. This information is to be made accessible for review at any reasonable time by an authorized representative of the SAA upon request, per 2 CFR 200.

IX. Monitoring, Technical Assistance, and Non-Compliance

Monitoring Visits

Monitoring visits are performed to confirm grant requirements are being fulfilled, to ensure correct and accurate documentation is being generated and to assist with any questions or concerns sub-recipients may have related to the grant. Sub-recipients will be monitored programmatically and financially by MT DES District Field Officers (DFO) and Grant Coordinators to ensure that all grant activities and project goals, objectives, performance requirements, timelines, milestone completion, budgets, and other related program criteria are being met.

On-site monitoring visits will be performed according to MT DES schedules, as requested, or as needed. At minimum, sub-recipients will receive monitoring from the District Field Officer (DFO) twice a year and from the Grant Coordinator once every 2 years. If an on-site visit cannot be arranged the sub-recipient may be asked to perform monitoring via phone. Additional monitoring visits may be conducted throughout the period of performance as part of corrective action when sub-recipients are demonstrating non-compliance.

A monitoring review form is used during the monitoring visit as a guide to ensure sub-recipients are accomplishing requirements and maintaining a record of grant documents. A copy of the Monitoring Review Form can be found in Appendix B of this guidance.

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Technical Assistance

Technical assistance shall be accomplished through either desk-based review, on-site technical assistance visits, or both. Technical assistance may involve the review and analysis of the financial, programmatic, performance, compliance and administrative processes, policies, activities, and other attributes and will identify areas where technical assistance, corrective actions and other support may be needed.

Non-Compliance

Non-compliance is demonstrated when a sub-recipient fails to comply with EMPG requirements. District Field Officers (DFO) and Grant Coordinators provide technical assistance to assure compliance with state and federal guidance and regulation. When compliance issues are not remedied through the offered technical assistance, MT DES may send official correspondence detailing the compliance issue and corrective actions to resolve this issue.

2 CFR §200.338 identifies actions that MT DES, as the SAA, may take to assure that federal funds are utilized according to the Notice of Funding Opportunity (NOFO), 2 CFR §200 and state guidance. Possible repercussions for sub-recipients demonstrating non-compliance may include but is not limited to the following:

- Technical assistance and corrective action plans
- Disallow use of EMPG funds for any costs that are not compliant and withhold reimbursement for claims pending corrective action.
- Partly or entirely suspend the current EMPG award.
- Future EMPG awards may be reduced or include “Special Conditions” that are specific to the sub-recipient and address recurring non-compliant issues.
- Deny future EMPG awards if compliance is not attained.
- Pursue other appropriate legal actions.

Non-compliance may lead to any of the above noted actions until corrected to meet this guidance. Examples of non-compliance actions include but is not limited to the following:

- Not submitting approved reporting for LEPC, NIMS and THIRA & SPR by the due date.
- Not submitting approved AARs or TEPs for all EMPG funded personnel for exercises that were held during the period of performance (POP).
- Not submitting quarterly status reports detailing completed EMPG eligible activities by the due date.
- Not progressing and completing the FEMA Professional Development Series coursework for all EMPG funded personnel within the required timeframe.
-

VIII. Accruals

An accrual, as found in the Montana Operations Manual, is the recognition of expenditure activity prior to its actual receipt or disbursement. Accruals estimates must be submitted to the SAA annually no later than the second week of June for approval.

Accrual procedures must meet Generally Accepted Accounting Principles (GAAP), which require that all expenditures be recognized in the accounting year accrued.

Valid accruable expenditures should include:

- Materials and supplies ordered or purchased prior to July 1st but have not yet been reimbursed, regardless of when they were paid for.
- Any time for services or hours worked prior to July 1st even if not paid until after June 30th to include salary, or benefits.

X. Grant Amendments

Change of Scope

A sub-recipient may request a change of scope at any point during the period of performance. A change of scope request is necessary if a sub-recipient wants to create a new work plan objective or modify their existing work plan. Change of scope requests must be submitted to the proper MT DES EMPG Grant Coordinator. Change of scope requests must be submitted using the correct format and allow for 30 days' notice prior to the implementation of the requested change of scope. Specific sub-recipient programs may have additional requirements. Sub-recipients should contact their MT DES Grant Coordinator with any questions regarding the change of scope process.

Budget Modification

A budget modification is necessary if a sub-recipient wants to create a new budget line item or move funds between existing budget line items. A sub-recipient may request a budget modification at any point during the period of performance by submitting a request to their MT DES Grant Coordinator. Budget modification requests must be submitted using the correct format and allow for 30 days' notice prior to the implementation of the requested modification. Specific sub-recipient programs may have additional requirements. Sub-recipients should contact their MT DES Grant Coordinator with any questions regarding the budget modification process.

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XI. De-obligation of Funds & Closeout

If a sub-recipient is unable to expend all funds awarded prior to the end of the grant period of performance (as defined by MT DES), all remaining funds will be de-obligated from the awarded agency, county, tribe, etc., and are no longer available to the sub-recipient.

Close-out of EMPG awards will be administered by MT DES upon determination of grant completion in accordance with 2 C.F.R. § 200.343 and upon receipt of a signed sub-recipient letter requesting closeout. Sub-recipient closeout request letters shall be submitted no later than October 1st of each year, Reverted Fund Projects will have a closeout date of December 1st. Upon receipt of a completed closeout request letter, MT DES will provide a closeout confirmation letter to the sub-recipient.

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Appendix A: EMPG Reporting and Submission Dates

If a Due Date falls on a weekend or Holiday, the deadline is adjusted to the next business day.

Reporting Period	Status Report Due Date	Claims Report Due Date
July 1 – September 30	October 10	November 15
October 1 – December 31	January 10	February 15
January 1 – March 31	April 10	May 15
April 1 – June 30	July 10	August 15

Other Annual Deadlines

EMPG Application	Open on or about January 06 Due on or about March 013 (Dependent on Federal Input)
Accruals	Due the second week of June
Closeout Letter	Due October 1 st (for the regular period of performance)

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Appendix B: Monitoring Review Form



EMPG Award Monitoring

Disaster and Emergency Services Division
Emergency Management Performance Grant

Award Name:	2018 EMPG	Project Monitor			
Award Number:	EMD-2018-EP-00005				
Agency:		Quarter: (check one)			
Contact Person:		1	2	3	4
Contact Phone:		Monitoring date:			

File Completeness (<i>Does the file contain the following information?</i>)	Yes	No	In Progress or N/A	Notes
Application & Award				
1. Completed Application				
2. Award Letter/Articles of Agreement				
3. Annual Time Certification				
4. Signed Obligating Document for Award				
Legal/Regulatory/Standards				
1. Oath of Office (EMPG Guidance pg. 5, MCA10-1-202)				
2. Procurement Policy (EMPG Guidance pg. 13)				
3. Non-Comingling (EMPG Guidance pg. 13)				
4. Suspension and Debarment (Articles of Agreement-Article XXXI)				
5. Form SF 424B Assurances for Non-Construction				
6. Conflict of Interest Policy (EMPG Guidance pg. 5)				
Monitoring Visits/Audits				
1. MT DES Monitoring Visit Documentation				
2. Audit Findings (summary page regarding federal grants)				
3. Corrective Actions Documentation				
THIRA/SPR/NIMS				
1. THIRA/SPR Participation				
2. NIMS Participation				
1. Equipment Inventory List – EMPG Grant Funded i.e. - Communication/Computing/Accountable Supplies/ Capital Assets				
Trainings/Certifications				
1. MT DES Sponsored Event (1 per grant year minimum)				
2. Professional Development Series				
Exercises				
1. Completed AAR/ IP/ Rosters				
2. Training and Exercise Plan (TEP)				
Program Performance Measures				
1. Emergency Operations Plan (EOP) Signature Page (current copy)				
2. EOP Revision /Review Record of Changes (biennially)				

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EMPG Award Monitoring

Disaster and Emergency Services Division
Emergency Management Performance Grant

3. Resource List				
4. Have you followed your Work Plan				
Grant Reports				
1. Status Reports: (Submitted to fundingmt.org by 10 th of the month following the end of the quarter)				
2. Accrual Form & Supporting documents (4 th Quarter): [Submitted to your Grant Coordinator by the 2 nd week of June]				
3. Grant Amendments (fiscal or programmatic)				
4. Reimbursement Claims: To be eligible, costs must be -				
• Verifiable through the use of individual receipts and General Ledgers (sub-recipient is responsible for ALL documentation)				
• Submitted within proper time frame				
• Easily relatable to Work Plan and identified within Award Budget				
• Allocable, allowable, verifiable, reasonable, and necessary				
• Incurred during the effective dates of the quarter which they are being submitted for				
Closeout Letters				

Records Retention	Yes	No
Are EMPG records, paper or electronic, stored in such a way as to protect against tampering?		
Are records retained for a minimum of not less than three years from the close of the grant period, or the most recent financial action, as appropriate, per accepted records retention policy? <i>(MT DES recommends 7 years)</i>		

Conclusion	Yes	No
Did Sub Recipient efforts indicate compliance with grant award guidelines and expectations?		

Comments:

EMPG Authorized Representative _____

Date completed: _____

MT DES District Field Officer _____

Date completed: _____

MT DES Grant Program Manager _____

Date completed: _____

Revised 1/4/2019

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