

GRANT MANUAL

of

The Gulf Consortium

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DEFINITIONS

1. "Agreement/Contract" means all types of agreements, regardless of what they may be called, for the purchase or disposal of supplies, services, materials, equipment, or construction and which name the terms and obligations of the business transaction.
2. "Board" means the Board of Directors of the Gulf Consortium.
3. "Business" means any corporation, partnership, individual, sole proprietorship, joint stock company, joint venture, or any other private legal entity.
4. "Contractor/Consultant" means any person having a contract with the Consortium.
5. "Contractual Services" means the rendering by a contractor of its time and effort rather than the furnishing of specific commodities. The term applies only to those services rendered by individuals and firms who are independent contractors, and such services may include, but are not limited to, evaluations; consultations; maintenance; accounting; security; management systems; management consulting; educational training programs; research and development studies or reports on the findings of consultants engaged thereunder; and other professional and technical services.
6. "Contractual Services Contract" is a contract for a contractor's time and effort rather than the furnishing of specific commodities. Satisfactory completion of the service and/or a specified period of time or date completes such contract.
7. "Council" means the RESTORE Council.
8. "Data" means recorded information, regardless of form or characteristic.
9. "Designee" means a duly authorized representative of a person holding a superior position.
10. "General Manager" shall refer to the staff so designated by the entity contracted to provide General Manager services for the Consortium.
11. "Grants Administrator" shall refer to the staff so designated by the entity contracted to provide programmatic and implementation service for Consortium grants.
12. "Implementation Milestone" refers to a project activity that results in a defined portion of a project being completed.

13. "Person" means any business, individual, committee, club, other organization, or group of individuals.
14. "Professional Services" shall include, but not be limited to, those services within the scope of the practice of architecture, professional engineering, landscape architecture, or registered land surveying, as defined by the State of Florida, or those performed by any architect, professional engineer, landscape architect, or registered land surveyor in connection with his professional employment or practice.
15. "Procurement" means buying, procuring, leasing, or otherwise acquiring any materials, supplies, services, or equipment. It also includes all functions that pertain to the obtaining of any material, supplies, services, construction, and equipment, including description of specifications and requirements, selection and solicitation of resources, preparation, and award of contract.
16. "Services" means the furnishing of labor, time, or effort by a contractor, not involving the delivery of a specific end product other than those which is not defined as supplies and which are merely incidental to the required performance.

GM-1. PURPOSE, SCOPE AND AUTHORITY

GM-1.1. Purpose

The purpose of this Grant Manual is to establish uniform guidelines applicable to the Gulf Consortium, member counties, and consultants in the pursuit of grant funding and the management of grant awards. The Grant Manual describes the grants administration policy and procedures of Consortium associated with:

- Grant Identification, Application, and Tracking
- Grant Award Notification, Review, and Acceptance
- Grant Oversight and Monitoring
- Grant Accounting and Reporting
- Grant Subrecipient Monitoring
- Grant Close-out

GM-1.2 Scope

These grant administration procedures apply to all grants pursued by the Consortium and subrecipient member counties awarded by the RESTORE Council, and define the roles and responsibilities of Consortium consultants pertaining to the management of external funding and compliance with prescribed grant and Consortium requirements. This document and other important grants information can be found on www.gulfconsortium.org.

This document is not a comprehensive listing of all rules, regulations, or laws relating to grants administration, but is a guide of standardized procedures to direct the Consortium in the pursuit, application, and management of grant proposals and awards. All sub-recipients are responsible for the establishment and maintenance of internal controls to be used in conjunction with established Consortium standards.

GM-1.3 Governing Federal Laws and Regulations

The following is a non-exclusive list of state and federal laws and regulations that are applicable to the administration of grants received by the Consortium.

GM-1.3.1 Federal

- Federal Grant and Cooperative Agreement Act of 1977, as incorporated in Title 31 Section 6304 of the U.S. Code.
- 2 CFR Chapter I, and Chapter II, Parts 200, 215, 220, 225, and 230 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (a.k.a. the “Omni Circular”). This is often referred to as the Super Circular. Includes former Single Audit Act of 1984 as amended in 1996.
- A-133 Audits of States, Non-Profits, and Local Organizations and Circular A-133, 2015 Compliance Supplement.
- 2 CFR Part 200, Appendix XI, Compliance Supplement.

GM-1.3.2 State

- Chapter 218, Florida Statutes.
- Florida Administrative Code & Florida Administrative Register
- Rules of the Auditor General, Chapter 10.550, Local Governmental Entity Audits
- Florida Single Audit Act, Section 215.97, Florida Statutes.

GM-2 ROLES AND RESPONSIBILITIES

All parties engaged in preparing grant proposals and administering grant awards or responsible for grant funded assets serve an important role in the success of project outcomes and objectives and ensuring that all grant terms and conditions and budgetary and regulatory requirements are met.

Below are the larger roles in the management and administration of grant funded projects received by the Consortium and a representational list of the responsibilities. See Grants Process Flow Chart in **Appendix 1** for visual representation.

GM-2.1 The Consortium Board of Directors

All grant applications to the RESTORE Council will require approval by the Consortium Board of Directors before submittal. As further described in GM-4.3, upon receipt of a grant award from the RESTORE Council, the Board of Directors shall approve any grant award that substantially departs from the RESTORE Council's standard terms and conditions and/or contains special conditions or requirements that were otherwise not contemplated at the time the application was submitted. The Board of Directors shall further approve all subrecipient agreements between the Consortium and the member counties where required pursuant to GM-4.3.

GM-2.2 General Manager

The General Manager is responsible for performing and coordinating the ongoing administration, compilation, submission and oversight of Consortium grants. The General Manager is required to have staff capable of performing these duties while maintaining sufficient internal controls. The General Manager will direct the flow of subrecipient grant applications through Consortium processing to the RESTORE Council.

The General Manager must provide adequate resources and staff for the appropriate project management duties and grant award management, and assist sub-recipient staff members and coordinators of the member counties who may serve as project/program managers, award managers, and support staff for grant awards. The General Manager is responsible for maintaining adequate financial records to ensure compliance with federal and state accounting and financial reporting requirement for all grants administered by them. Generally Accepted Accounting Principles (GAAP) shall be used. The General Manager will prepare the SEFA (Schedule of Expenditures of Federal Awards). Additionally, the General

Manager validates that expenditures being sought for reimbursement are properly charged in Project Accounting and General Ledger systems, and reviews documentation attached in Project Accounting to ensure completeness and currency of support for audit trail purposes.

GM-2.3 Fiscal Agent

The fiscal agent for the Consortium is involved with grants from the financial perspective. The fiscal agent will be responsible for disbursing funds for Accounts Payable and receiving funds for Accounts Receivable. The fiscal agent will bolster the Consortium's internal controls and separation of duties by having an independent third party manage the flow of cash in conjunction with the Manager's administration.

GM-2.4 Other Consultants

The Consortium may from time to time contract with other professional services companies to provide the Consortium with services like audit support, Best Available Science support or architectural and engineering services to support and oversee the sub-recipient grants. These consultants will work with the Manager and the Board, as circumstances dictate.

GM-2.5 Subrecipient Member Counties

As the body submitting grant applications to the Consortium, the Subrecipient member counties shall designate an official point of contact ("POC") for all grant application correspondence. The POC shall be the primary source for any clarifying information needed to complete the Consortium's grant application to Council, notice of award or requests for additional information, and other administrative and technical questions.

GM-2.6 Grants Administration

The Grants Administrator is the primary individual responsible for programmatic and implementation activities of Consortium grants. Although some tasks may be delegated to the Grants Specialist, the Grants Administrator is the chief accountable person for the overall implementation of the grant award and meeting the terms and conditions of the award, and for representing the project to the grantor.

The Grants Administrator shall:

1. Tracks grant awards and consults with subrecipient member counties on all grant related events (i.e. notices received from granting agencies, extensions, amendments, budget revisions, etc.).
2. Ensure that awarded grant projects are implemented according to the terms and conditions of the award contract/agreement.
3. Ensure that subrecipients are aware of responsibilities for monitoring funding from other sources and reporting timely and accurately.
4. Ensure that subrecipients are aware of responsibilities for grant reporting requirements, reimbursement review process and submittal timelines (see Grant Submission Checklist – **Appendix 2**).

GM-2.7 General Counsel

The general counsel provides legal advice, counsel, and legal representation to the Consortium. The general counsel prepares and negotiates contracts, settlements, and other documents pertinent to grant awards.

GM-2.8 Audit Committee

The audit committee is responsible for reviewing the financial records audit of the Consortium as prepared by staff and/or the external auditor.

GM-2.9 Independent Auditor

The independent auditor examines and evaluates the internal control systems and procedures Consortium use to carry out the assigned responsibilities of the organization being audited, including the implementation requirements of a department for administering grant funds. The independent auditors review the Consortium's financial reports and verify compliance with Single Audit Act.

GM-3. PRE-AWARD PROCEDURES: GRANT APPLICATION AND TRACKING

GM-3.1 Preparing for the Application

There are certain essential elements necessary for successful submission of a grant application as described in Section 3.

GM-3.2 Understanding Grant Eligibility

GM-3.2.1 Eligibility criteria

In order to be eligible for Consortium funding, a grant application must satisfy the following criteria:

1. The proposed project was included in the approved State Expenditure Plan, or an approved amendment.
2. The proposed work achieves completion of at least one of the defined Implementation Milestones.
3. The total amount of funding from all sources that is required to achieve the Implementation Milestone is committed and confirmed available and is supported by documentation demonstrating fund availability.

Grant applications which do not meet all three of the above-listed elements are ineligible for Consortium funding. Once all three elements have been satisfied, the Grant Application process may commence.

GM-3.2.2 Risk Assessment

The Consortium is a pass-through entity responsible for procuring, overseeing, and disbursing RESTORE Council funds. RESTORE Council policy is to "make awards only to eligible recipients both in terms of organizations allowed under the RESTORE Act and organizations that possess financial and administrative capabilities to successfully implement

the project and minimize potential risks of waste, fraud, and abuse.” As such, the Consortium is responsible for ensuring that sufficient risk assessment has occurred to achieve fiduciary accountability, maintain accuracy and transparency concerning grant financing, and ensure proper use of all disbursed funds.

The Consortium will conduct risk assessments of subrecipients in order to effectively implement the statutory, regulatory, administrative, and program requirements of the potential awards. The Consortium has adopted Council’s risk rating methodology in substance, with modifications to suit the unique structure of the Consortium and County subrecipients. The Risk Assessment Tool will be completed in collaboration with County Finance and Grants Management staff as appropriate to assess whether conditions exist that warrant special terms and conditions in subrecipient agreements, or any special handling of grants management. The Risk Assessment Tool document is provided in Appendix 3 to this Manual.

GM-3.3 The Application Process

GM-3.3.1 Application Preparation

Preparing the application is the responsibility of the Grants Administrator and the Grants Specialist. Every project requires a complete grant application from the County, and in turn a complete grant application to Council. The Grants Administrator may combine numerous grant applications from Counties having the same Primary Council Objective or similar Implementation Milestones in order to prepare grant applications to Council for the purpose of reducing volume of grants. The Consortium will ensure adequate Best Available Science (BAS) reviews, where applicable (see **Appendix 1** Grant Process Flow Chart).

GM-3.3.2 Preparing the Proposal Document

It is the Grant Administrator’s responsibility to prepare and submit the grant proposal application. To the extent that the application received from the subrecipient requires clarification, additional detail or other information, it is incumbent on the Grant Administrator to obtain the additional information quickly and thoroughly. Narrative portions of the Grant Application must be prepared concisely and comprehensively to minimize the likelihood of returns by Council requesting additional information. **As the Consortium serves as the administrator of RESTORE Funds for the Consortium Counties, it is not the intent to reinvent guidance which Council has published. It is strongly suggested to refer to Council guidance on the Grant Application process (Section III B of the Recipient Proposal and Award Guide found at <https://www.restorethegulf.gov>).**

See **Appendix 2** – Grant Submission Checklist for the complete list of required and conditionally required documents for grant applications.

GM-3.3.3 Implementation Milestones

To ensure compliance with RESTORE Council and Federal rules and regulations, it is important to understand the Implementation Milestones associated with each project. The Council will not release funds from the Trust Fund until 100 percent of the funding required for completion of the particular milestone has been secured, confirmed, and committed. Proposed projects must have been included in the State Expenditure Plan. If a county determines a change is needed to a project included in the SEP, an amendment to the SEP must be filed. As defined by RESTORE Council's SEP Guidelines, an SEP amendment is required for either of the following situations: "1) changes in scope (i.e., new project activity or increased size of project) and 2) revisions requiring an increase in funds for a new activity or bigger project." A difference in estimated cost does not require an SEP amendment as long as the scope of the project does not change. Amendments to the SEP require both Board and Council approval, and as such must be planned with approximately seven months' advance notice.

Implementation Milestones are defined as follows:

1. Feasibility Study and Conceptual Design – Feasibility analysis and/or Conceptual or Preliminary Design and Engineering resulting in 30% plans.
2. Final Design and Permitting – Includes final design and engineering, the preparation of construction plans appropriate for inclusion in a procurement package, and applying for and obtaining any required permits. Where preliminary design has not been completed, preliminary design can be incorporated so long as the project has not fundamentally changed in scope. Permitting is not a sufficient Implementation Milestone in and of itself to support a grant application.
3. Construction – The construction of any capital project, including procurement of construction services.
4. Construction – reef restoration – Refers to projects that do not involve construction, but rather the transportation, placement, and/or installation of materials for use associated with environmental and/or natural resource restoration, enhancement, resiliency, or similar work. Examples include, but are not limited to, reef construction or restoration or living shorelines.
5. Property Acquisition (with or without Feasibility Study) – Refers to the funding of land acquisition for permanent use related to a project. If a feasibility study is required to select the property to be acquired, the feasibility study shall be funded and the grant application subsequently amended to allow for land acquisition.
6. Education – Refers to projects and milestones involving public outreach and education related to the promotion of natural resource stewardship and the environment. Education projects and milestones must include tangible deliverables evidencing completion of stated project objectives.
7. Monitoring – The observation and monitoring of scientific data and/or metrics

after the primary project is completed in order to measure the success of the project. A monitoring plan is required describing when data will be collected, and the preparation of that plan can be included under this area of effort. Monitoring should be the only remaining Implementation Milestone once the primary project is completed.

8. Project Administration – This refers to project oversight and accountability provided by Gulf Consortium contractors or subrecipients or their contractors.

GM-3.3.4 Coordinate Budget and/or Indirect Cost Allocation with Finance Manager

If a grant application allows indirect cost, consult with RESTORE Council for determining indirect cost allocation rate for the grant budget prior to submission of the application. The Finance Manager can also assist in determining if a specific cost may be expressed as a direct cost versus part of an indirect cost allocation. The Finance Manager will review all indirect costs to ensure they can be supported with required documentation.

GM-3.3.5 Certifications

The Grants Administrator will ensure that proper signatures have been obtained for all required federal certifications. The Certification and Assurances form, and the Construction Assurances when applicable, is signed by the Gulf Consortium Chair for each funding application. The Grants Administrator will use The Certifications and Assurances Form Checklist to ensure that all required certifications are satisfied.

GM-3.3.6 Grant Application Requests for Additional Information

The Grants Administrator or Grants specialist will notify the subrecipient POC of any needs for additional information. The subrecipient POC will advise whether the additional information can be supplied with sufficient time to meet existing Consortium deadlines.

GM-3.4 Submitting the Grant Application

No grant application shall be submitted without signature approval of the General Manager and Finance Manager. The Finance Manager's electronic signature in the Consortium's official tracking log verifies successful completion of the Risk Assessment and Cost Analysis. Electronic copies of submitted applications shall be maintained permanently in the Grants Application file. The General Manager or his/her designee can legally bind the Consortium for the administration and use of the funds through delegated authority from the Board.

GM-3.4.1 Online Submission

The General Manager or a delegated authority designee will submit the grant application via the online grants portals designated by Council.

GM-3.4.2 Grant Award and Proposal Tracking

The Grants Administrator will track applications, awards and grant applications that

are returned for additional information. The subrecipient point of contact will be notified promptly of any changes in status of the grant application or request for additional information. Post-award procedures will then become active.

GM-3.4.3 Public Notice

~~On receipt of notice of award~~On acceptance of the grant award, the online Consortium project data will be updated to reflect the award.

GM-4.0. POST AWARD PROCEDURES: AWARD REVIEW, AND ACCEPTANCE PROCEDURES

GM 4.1 Award Review and Negotiation

Once the award scope and budget is agreed upon, awards will be made accessible via a system designated by Council.

All grant awards and contract/agreements require review by General Counsel. As part of this review, General Counsel shall conduct a legal review of the grant agreement to ensure the Consortium's interests are protected.

- a. If the legal review identifies no issues with the terms and conditions of the agreement, the Grants Administrator and General Counsel shall prepare the subrecipient agreement to send to the subrecipient member county.
 - i. The Grants Administrator is responsible for ensuring approval to accept the award is completed by the date required by Council for full execution (generally within 30 days of award notification).
- b. If the legal review identifies any issues with the terms and conditions of the award, General Counsel will contact Council and seek to resolve the issue(s).
 - i. If the General Counsel and Council cannot arrive at a mutually agreeable position, General Counsel shall document the situation for the Consortium's records and subsequent report to the Board.

GM-4.1.1 Meet with Grants Administrator

Once an award is received and prior to any grant implementation activities, the Grants Administrator shall schedule a meeting with the subrecipient POC and reach mutual agreement on the outline of responsibilities of each. Supporting documentation will be maintained in the Grant Correspondence Log. At this time, the project deliverables checklist will be distributed, assignments of financial and reporting responsibilities established, and subrecipient monitoring assigned. All grant-related responsibilities should be discussed and assigned.

GM-4.1.2 Indirect Costs & Direct Costs, Administrative Costs

Identifying and calculating indirect and direct costs rates shall be consistent with CFR §200.412 through §200.417. The Finance Manager is responsible for verifying that direct and indirect costs, and allowable and unallowable costs, are

properly recognized in the grant records. Refer to the Consortium's Accounting and Financial Management Policy and Subrecipient policy.

GM-4.2 Award and Project Setup in Accounting

Upon receipt of a fully executed grant agreement, the Finance Manager shall:

- a. Ensure that the grant project is created in Project Accounting and a new project number assigned and disseminated.
- b. The Grants Administrator shall complete the New Project Data Sheet -form.

The grant project file will have the following documents when the project number is assigned:

1. New Project Data Sheet form
2. Executed Grant Agreement/Contract or Award
3. Complete Grant Application
4. Board resolution approving Grant Application

See Accounting and Financial Management Policy for transaction specifics.

GM-4.3 Award Approval and Subrecipient Agreement Procedures

a. Approval of Grant Awards. Upon approval by the RESTORE Council, if the grant award does not contain any special award conditions that substantially depart from the RESTORE Council's standard terms and conditions and/or were otherwise not contemplated at the time the application was submitted, the Award may be approved and executed by the Chair of the Gulf Consortium Board of Directors or by the General Manager as delegated. For example, special award conditions regarding non-duplicative use of RESTORE Council funds and updates to the Observational Data Plans or Data Management Plans would not be considered to substantially depart from standard terms and conditions. Otherwise, the grant award shall require approval by the Board of Directors.

b. Approval of Subrecipient Agreements. Subrecipient Agreements between the Consortium and the member counties may be approved and executed by the Chairperson, upon recommendation by the General Manager (in consultation with the General Counsel where requested), where such agreement is substantially in the form developed by the Gulf Consortium General Counsel and approved by the Board of Directors and where the grant award does not contain any special award conditions that substantially depart from the RESTORE Council's standard terms and conditions and/or were otherwise not contemplated at the time the application was submitted. Additionally, if the subrecipient agreement contains special terms or conditions imposed by the Consortium on the subrecipient that are not contemplated in the award (such as related to additional oversight, monitoring, or reporting requirements imposed on the subrecipient) or otherwise substantially departs from

the form agreement prepared by Gulf Consortium General Counsel and approved for use by the Consortium, approval of the subrecipient agreement by the Board of Directors shall be required. A substantial departure exists where a change to the subrecipient agreement materially affects the substantive rights or remedies of the Consortium under the agreement.

GM-5.0. GRANT MONITORING AND OVERSIGHT

GM-5.1 Compliance Monitoring

The Grants Administrator is responsible for oversight of the implementation of the award supported activities. The Grants Administrator must ensure that activities under the grant scope of work are monitored to assure compliance with applicable requirements and to ensure that performance expectations are being achieved. The Grants Administrator is further responsible for ensuring that activities comply with the Terms and Conditions of the grant agreement/contract and ensuring that required reports are submitted by or before the specified deadlines in the award agreement. Compliance monitoring includes but is not limited to mid-year check-ins, performance reporting, and financial reporting. Additional detail on subrecipient compliance requirements can be found in the Subrecipient Policy: S. 10.3.

GM-5.2 Site Visits

The Grants Administrator may perform site visits to coordinate with the subrecipient member county regarding the requirements of the grant award.

GM-5.3 Fiscal Accountability

The Finance Manager shall provide the Grants Administrator with support for grant projects using a single, accurate view of all project related costs and financial transactions of a project. Projects exist for a finite period of time, with a start date and an end date.

The basic unit in project accounting is the project number, which will be alphanumeric. Each project is unique by number and by name. The Project number at the grant level will be based on the FAIN number. The subrecipient project number will be based on the FAIN number and the SEP project number. Individual subtasks will be assigned as needed to distinguish work effort.

GM-5.4 Receipt and Use of Grant Funds

Grant funds are restricted in their use and disbursement by a number of rules, largely dictated by 2 CFR part 200. In addition, the Consortium specifies the following conditions for grant-funded activities:

1. No grant funds shall be disbursed until the Board approval agenda item for the grant application is in file, the project number has been assigned, and required documentation is complete.
2. Grant funds may only be used for grant related expenses and expended within the period of performance identified in the grant agreement.

3. Modifications or reallocations to the awarded budget that alters the grant amount or moves funds from one budget line item to another may not occur without prior written approval from the Consortium, which in turn requires written approval from Council.
4. Grant funds shall not be used to supplant an existing expense.
5. All income resulting from a grant funded project or program shall adhere to Consortium policy requirements and be managed and maintained as specified in the grant agreement.
6. All procurement activity associated with grant funded projects or programs shall follow the federal rules for procurement of federally funded goods and/or services.
7. All property acquired through grant funds shall follow the Consortium policy and procedures for property or inventory control.
8. All grant and related matching revenues and expenditures shall be monitored by the Consortium.
9. Segregation of duties: Management shall divide or segregate key duties and responsibilities among different people to reduce the risk of error, misuse, or fraud. This includes separating the responsibilities for authorizing transactions, processing and recording them, reviewing the transactions, and handling any related assets so that no one individual controls all key aspects of a transaction or event.
10. Appropriate documentation of transactions and internal control: Management shall clearly document internal control and all transactions and other significant events in a manner that allows the documentation to be readily available for examination. Documentation and records shall be properly managed and maintained.

GM-5.4.1 Grant Invoicing to RESTORE Council

Grant invoicing to the Council shall be performed according to the grant agreement/contract. All invoices will be supported with appropriate documentation that may include a copy of contracts, draw requests, vendor invoices, receipts, labor reports or timesheets, proof of payment to the vendor and any other information requested by Council. Proof of payment of expenditures may include a copy of a credit card receipt, receipt showing cash payment, cancelled checks, bank statements, or other proof that complies with federal and state audit standards. This documentation shall be kept organized as an invoice packet and kept according to required timelines and for audit purposes.

NOTE: Invoices for reimbursement are expected to be submitted no more than monthly and no less than semi-annually unless otherwise noted by Council.

See Accounting and Financial Management Policy for transaction process flow chart.

GM-5.4.2 Grant Revenue Reconciliation

Confirmation of funds availability in the ASAP system must occur prior to submittal of invoicing to Council. A hard copy screen shot documenting confirmation shall be maintained in file with the drawdown request.

GM-5.4.3 Expenditure Monitoring/Award Reconciliation

It is critical to the overall success of a grant project that grant funds are expended accurately. After initial setup, grant awards shall be reconciled at minimum a quarterly basis to ensure:

- Expenditures are allowable, allocable, necessary, and reasonable based on terms and conditions of the grant award.
- Expenditures are adequately supported by documentation.
- Expenditures are charged to the correct project.
- Award spending is commensurate with the project timeframe.

Reconciliation involves checking expenditures/revenues recorded in project accounting to those recorded in General Ledger and also checking revenues billed during a reporting/billing period against expenditures charged to the project during the same period.

Incorrectly posted charges to grant funded projects must be fixed within regulated time-constraints, which is why routine account reconciliation is critical. Failure to transfer incorrectly posted charges in a timely manner may result in the expense being disallowed for grant reimbursement.

GM-5.4.4 Protecting Personally Identifiable Information

In accordance with 2 CFR §200.303, the non-Federal entity must take reasonable measures to safeguard protected personally identifiable information and other information the Federal awarding agency or pass-through entity designates as sensitive or the non-Federal entity considers sensitive consistent with other applicable Federal, state, and local laws regarding privacy and obligations of confidentiality. The Consortium is committed to maintaining the confidentiality of Personally Identifiable Information ("PII"), except as may be otherwise required pursuant to Florida law. This policy applies to Consortium staff, contractors and service providers staff, sub-grantees, and any other person or entity doing business with Consortium. Contractors, service providers, sub-grantees, and others must have established policies and procedures under which their employees and other personnel are aware and acknowledge the sensitive and confidential nature of PII and the safeguards with which they must comply. Failure on the part of Consortium Directors, contractors, service providers, sub-grantees, and other persons handling PII in association with Consortium business may result in appropriate remedial action including but not limited to contractual termination. See **Appendix 5** for additional procedures related to PII protection.

GM-5.4.5 Program Generated Income

Program generated income is defined in general terms as gross income received that is directly generated by the grant funded project/program during the grant period. Examples of program generated include income from fees for services performed, income from use of real or property acquired with grant funds, the sale of products or items developed under a grant agreement, and principal and interest received on loans made with grant funds.

Use of program generated income resulting from a federal grant funded project/program shall comply with 2 CFR §200.307.

GM-5.4.6 Support of Salaries and Wages

Compensation for personnel services on grants must be based on payrolls documented through standard subrecipient county policy and procedures. The consequences of noncompliance with employee time and effort certification may be the disallowance of such charges to the grant. Federal grants require accounting for 100% of one's time even if all of one's time is not allocated to the grant project (2 CFR §200.430).

Salaries and wages of employees used in meeting cost sharing or matching requirements of federal awards must be supported in the same manner as those claimed as allowable costs under federal awards. The consequences of noncompliance with employee time and effort certification may be the disallowance of such charges to the grant.

Where an employee works on single or multiple awards (including federal and non-federal), a distribution of their salaries/wages and fringe benefits must be supported by a detailed job cost timesheet showing hourly work effort for all time in a pay period. All work effort must be clearly linked to each project and/or task in the pay period. Pay stubs reflecting total hours must match timesheets and be included in the documentation.

The Consortium has provided an example form at <https://www.gulfconsortium.org/grant-resources>.

Whenever possible, staff time should be funded by County funds or another source, rather than from direct costs due to the administrative burden.

GM-5.4.7 Equipment and Real Property Management

GM-5.4.7.1 The acquisition and use of equipment and real property acquired with federal funds shall in all respects comply with 2 CFR §§ 200.311, 200.313, 200.314 and 200.330. Equipment purchased with grant funds shall be used exclusively for the purpose of the project during the life of the grant for the project or program for which it was acquired.

GM-5.4.7.2 Grant purchased equipment must be properly maintained and safeguarded, and equipment records must be maintained per Consortium Finance and Accounting Management Section 3.C inventory policy and procedures. This includes identifying grant funded acquisitions on fixed asset inventory under the column marked "restricted/grant funded."

GM-5.4.7.3 Subrecipients must comply with federal requirements to report annually, or in accordance with the otherwise applicable time period as provided in the award, on the status of real property acquired with federal grant funds. The Real Property Status Report SF-429 A (*Attachment A, General Reporting*)

shall be completed and submitted annually (or as otherwise required per the terms of the award) not later than 30 days after the month end following anniversary date of grant approval. This report can be downloaded by visiting:

<https://www.grants.gov/web/grants/forms/post-award-reporting-forms.html>

Instructions are provided along with the form. Please notify the Grants Administrator for assistance if needed.

GM-5.4.7.4 After the grant award is closed and equipment is no longer needed for its originally authorized purpose, the subrecipient shall comply with federal rules regarding disposition of assets. The subrecipient shall request disposition instructions if required by the terms and conditions of the award. Disposition of the equipment shall be in accordance with the instructions received from the Council, 2 CFR §200.313(3), and other applicable laws and regulations.

GM-5.5 Grant Reporting

The purpose of grant reporting is to appraise the grantor of the progress made towards fulfilling grant deliverables. Every award has reporting requirements specified in the grant agreement. It is critical that all reports are complete, accurate, and submitted per the specified dates outlined in the agreement. Accurate and timely reporting is critical to maintaining a good relationship with the grantor. Requirements and procedures are established to ensure that grant funds are expended and accounted for in a method that provides accuracy, uniformity, and consistency. Late or inaccurate reports may negatively impact current or future funding and result in Single Audit findings.

GM-5.5.1 Types of Grant Reports

GM-5.5.1.1 Performance Reports: The Consortium is required to regularly submit to Council and retain performance reports that reflect grant funded operational progress as required by the grant agreement. The Gulf Consortium Grants Administrator will request performance reporting information from subrecipients approximately 20 days before reports are due to RESTORE Council.

GM-5.5.1.2 Financial and Milestone Reports: The Consortium, in collaboration with the subrecipient member counties, shall prepare and retain financial reports that reflect a grants fiscal health as required by the grant agreement and support documents. The Gulf Consortium Finance Manager will request financial reporting narrative information from subrecipients approximately 20 days before reports are due to RESTORE Council.

GM-5.5.1.3 Close-Out: No later than 90 days, dependent upon conditions of grant contract, after the expiration or termination of the grant, the Consortium in collaboration with the subrecipient is required to submit all financial, performance, and other reports required in the grant conditions. Grant close-out reports shall be maintained in the permanent file.

GM-5.5.2 Frequency of Reports

The frequency of the reports is specified in the grant agreement. Occasionally Council may request an interim report. For federal grants, 2 CFR §200.328 requires submission of an interim report when significant developments have occurred. This is defined as problems, adverse conditions or changes in timelines (either favorable or unfavorable).

The Grants Administrator is responsible for completing reports in a timely manner and for the report submission to Council in order to meet submission deadlines.

CAFR: Comprehensive Annual Financial Report

The Comprehensive Annual Financial Report (CAFR) is prepared annually by the Finance Manager includes financial data through the end of the fiscal year. This report is required by Florida Statute.

SEFA: Schedule of Expenditures of Federal Awards

The SEFA is also prepared by the Finance Manager and is included within the CAFR document annually, in accordance with the U. S. Office of Management and Budget. The SEFA is a key element of the Single Audit report; an annual requirement for any entity receiving federal grant funds in excess of \$750,000. The State requires a similar report in accordance with the Florida Single Audit Act, for state expenditures exceeding \$750,000.

GM- 5.6 File Management, Access and Retention

The RESTORE Council may review the files, activities, equipment, and facilities, and interview relevant personnel and contracted entities of any Consortium project or program that is funded with grants awarded to the Consortium.

GM-5.6.1 Grant File Structure

All subrecipient member county and master files associated with a grant award must maintain a file structure that includes the following sections, with clear separations between different fiscal years, unless otherwise directed by the grantor.

- a. Grant Application Submission includes:
 - i. Meeting minutes documenting Board approval of the agenda item for grant application.
 - ii. Copy of the original submitted grant application (Uploaded to Project

- Accounting).
- iii. Subrecipient Grant Application.
- iv. Information and data used in preparation of and support of the grant proposal, etc.
 - i. Any correspondence related to the application that involved substantive application changes.
- b. Award includes:
 - i. Grant award letter with budget and special conditions.
 - ii. BOARD agenda item or delegated authority.
 - iii. Executed grant agreement.
 - iv. Grant amendments, modifications, extensions, cancellations and terminations related to the award Correspondence.
 - v. Subrecipient agreement.
- c. Financial includes:
 - i. New Project Data sheet set up documents.
 - ii. Invoices/Draw requests from subrecipient and supporting documentation.
 - iii. Council approvals for items such as budget reallocation, changes to scope, procurement and vendor selection.
 - ix. Invoice packets including all supporting documentation.
 - x. Reconciliation of subrecipient grant account to grant project accounts ledger.
 - xi. Subrecipient OSA forms and associated risk assessment.
- d. Reports includes:
 - xii. All reports to Council
 - xiii. Evaluation forms and data.
 - xiv. Project Close-out documents.

GM-5.7 Grant Close-Out

The grant close-out is a critical piece in the life cycle of a grant, and is the process by which the Consortium performs all necessary administrative and financial actions to satisfactory complete all requirements set forth in the grant agreement. Preparation for close-out usually begins 60 to 90 days prior to the end date of the grant to accurately forecast expenses and make any adjustments to accounting entries. See **Appendix 4** for the Grant Closeout Checklist.

Generally, the close-out process addresses three areas:

1. Physical completion of work
2. Administrative requirements for close-out
3. Financial requirements for close-out

GM-5.7.1 Grant Funding Advances

Grants are processed as reimbursement by the Consortium unless Council requires funds be advanced.

The obligation of the Consortium or subrecipient to return any funds due as a result of later refunds, corrections, or other transactions including final indirect cost rate adjustments is not affected with the close-out of the grant.

GM-5.7.2 File Retention & File Maintenance

The Consortium is obligated to protect records (both hard copy and electronic) adequately against loss, theft, fire or other damage in accordance with statutory provisions. Files for federal grants must be retained for a minimum of three years per 2 CFR Part 200. ~~Files for state grants must be retained for a minimum of five years.~~

Requirements for other grants vary by granting entity. Once the mandatory retention period has lapsed, the Grants Administrator shall request that the grant record(s) be properly destroyed.

Federally funded grant records must also comply with 2 CFR § 220.82 which requires safeguarding data records against unauthorized alterations including Personally Identifiable Information (PII). PII is defined to include a person's name in combination with information such as a social security number, passport number, credit card number, bank number, health records, and similar information. PII required to be disclosed by law is excluded. Additionally, any information a funding entity designates as sensitive must also be safeguarded.

GM-5.8 Grant Modification, Extensions, or Cancellations

During the course of a grant's life, there are times when changes are necessary to either the budget or the project scope-of-work. Most of these changes, typically called grant amendments, are allowable, but it is important to follow the procedures written in the grant agreement or in the guide(s) provided by the Council and the Consortium. These changes must be pre-approved before they are considered eligible. All modifications, amendments, or changes to grant agreements/contracts shall be documented for permanent record in the grant file.

GM-5.9 Approval Procedures

GM-5.9.1 Time Extensions

1. Grants may allow for one (1) no-cost time extension to complete a project, if necessary. These requests must be documented and written approval must be received from Council at its sole discretion.
2. Subrecipient agreement extensions may be granted for one (1) no-cost time extension to complete a project, if necessary. These requests must be documented and written approval must be received from The Consortium. Requests must be received by the

Consortium at least 90 days in advance of the applicable deadline or termination date to allow for processing.

3. Additional no-cost time extensions will require Board approval.

GM-5.9.2 Cancellations

In the event that a grant must be terminated before the original completion date or returned to the Consortium prior to project initiation, the Grants Administrator must be notified formally in writing by the Subrecipient County so that the grant is appropriately terminated.

GM-5.10 Grant Subcontracting and Subrecipient Monitoring

The Consortium maintains a separate Subrecipient Policy which provides guidance for grant subcontracting and subrecipient monitoring.

GM-6.0. OTHER IMPORTANT FEDERAL GUIDELINES AND NATIONAL POLICY

GM- 6.1 Federal Funding Accountability and Transparency Act (FFATA)

As of October 1, 2010, all Federal grants of \$25,000 and over are subject to the FFATA subaward reporting requirements. Prime awardee (the Consortium) is required to upload the subrecipient information in the FFATA Subaward Reporting System (FSRS at <https://www.fsrs.gov/index?&>). Subrecipients must maintain an active registration in the System for Award Management (S.A.M.) in order to receive federal funding. The Consortium is responsible for verifying that subrecipients have and maintain an active registration in the System for Award Management (SAM) in order to receive Federal funding.

The Consortium has internal controls in place to identify potential FFATA subaward obligations, and if so shall complete a FFATA Subaward Reporting Form for all applicable subaward obligations in the amount of \$25,000.00 or more no later than the 20th of each month following the month that the subaward was executed.

Per the Act, when the subaward amount is \$25,000 or larger a prime awardee must obtain from the subrecipient and report the following information and report:

1. Federal Award Identification Number (FAIN)
2. Federal Agency Name
3. Project Description
4. Total Federal Amount
5. Obligation/Action Date of Prime award
6. Prime recipient DUNS
7. Subrecipient Name
8. Subrecipient Doing Business as Name
9. Subrecipient Address (including Congressional District)

10. Subrecipient's Parent DUNS
11. Subrecipient DUNS
12. Amount of the subaward
13. Sub-award Obligation/Action Date (Agreement Date)
14. CFDA Program Number
15. Federal Agency
16. Federal Agency Name
17. Award Number
18. Subrecipient Project Description
19. Subrecipient Principle Place of Performance (including Congressional District)
20. SAMs.gov registration
21. The names and total compensation of the five most highly compensated officers of a prime or sub-awardee entity, if the entity in the preceding fiscal year:
 - a. Received 80% or more of its annual gross revenues in federal awards and \$25,000,000 or more in annual gross revenues from federal awards; and
 - b. The public does not have access to this information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. §§ 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. See FFATA § 2(b) (1).

GM- 6.2 Digital Accountability and Transparency Act Of 2014 (Data Act)

The Federal Data Act was passed by Congress in 2014 and implementation began May 2015. This legislation was designed to create a more data-driven government and to make federal data more transparent, readily available and standardized. All federal agencies will be required to comply with common reporting standards or the set of outcomes for a particular grant. The prescribed deliverables and outcome objectives will be passed through to the subrecipient.

GM- 6.3 Federal Requirements for Construction Projects

Special federal requirements exist for construction projects that are completed with federal funding; these requirements shall flow down to all subcontractors funded through a grant award. **Federal grant programs can waive some of these requirements so careful review of all conditions and terms of the grant agreement/contract is needed.**

GM- 6.3.1 Buy American Act

Buy American Act requires U.S. Government to prefer U.S. made products in its purchases. It does not necessarily mean a product has to be purchased in America but does give preference to domestic construction material.

GM- 6.3.2 Davis-Bacon Act, Copeland Act, Contract Work Hours and Safety Standards Act

The Davis-Bacon Act of 1931 is a Federal law that established the requirement for paying

prevailing wages on public works projects. All federally funded construction contracts for water treatment works, over \$2,000, must include provisions for paying on-site workers no less than the locally prevailing wages and benefits paid on similar projects. Treatment works is defined according to 33 USC 1292(a). This would include, but not be limited to, the construction of stormwater projects, wastewater mains, and other infrastructure associated with septic to sewer projects.

GM-6.3.3 Uniform Relocation Assistance Act

The Uniform Relocation Assistance Act (a.k.a. Uniform Act) of 1970 is a federal law that establishes minimum standards for federally funded programs and projects that require the acquisition of real property (real estate) or displace persons from their homes, businesses, or farms. The Uniform Act's protections and assistance apply to the acquisition, rehabilitation, or demolition of real property for federally funded projects.

GM- 6.3.4 National Environmental Policy Act (NEPA)

NEPA is a federal law that mandates assessment of the impacts on the environment of construction funded with federal dollars.

GM- 6.4 National Policy Requirements

Consortium grant staff shall also adhere to National Policy Requirements affecting grants. A sample of these policies is named below. It is also the responsibility of project/program manager to ensure that subrecipients adhere to these applicable policies.

GM-6.4.1 Civil Rights

Title VI of the Civil Rights Act of 1964, 42 U.S.C. § 2000d, et seq. and its implementing regulations provide that no person shall be subjected to discrimination on the basis of race, color, or national origin under any program or activity that receives federal financial assistance. In most cases, when a recipient receives Federal financial assistance for a particular program or activity, all operations of the recipient are covered by Title VI, not just the part of the program that uses the Federal assistance.

GM-6.4.2 Equal Services Provider

Consortium Government is an equal employment and services provider. All grant decisions are based on merit and program need, and not on race, color, citizenship status, national origin, ancestry, gender, sexual orientation, age, weight, religion, creed, physical or mental disability, marital status, veteran status, political affiliation or any other factor protected bylaw.

GM-6.4.3 Limited English Proficiency (LEP)

Language for LEP individuals can be a barrier to accessing important benefits or services, understanding and exercising important rights, complying with applicable responsibilities, or understanding other information provided by federally funded programs and activities. Title VI regulations require that recipients take reasonable steps to ensure meaningful access to the information, programs, and services they

provide.

GM-6.4.4 American with Disabilities Act (ADA)

In the broadest sense, it requires that state and local governments be accessible to people with disabilities. For additional information regarding statute and regulations <http://www.ada.gov/>

GM-6.5 Environmental Requirements

The Consortium must comply with all environmental standards, and provide information requested by the awarding agency relating to compliance with environmental standards, including but not limited to the following federal statutes, regulations, and Executive Orders. If applicable, the Consortium must include all of the environmental statutes, regulations, and executive orders listed below in any agreement or contract with a subrecipient, and require the subrecipient to comply with all of these and to notify the Consortium if the subrecipient becomes aware of any impact on the environment that was not noted in the approved application package:

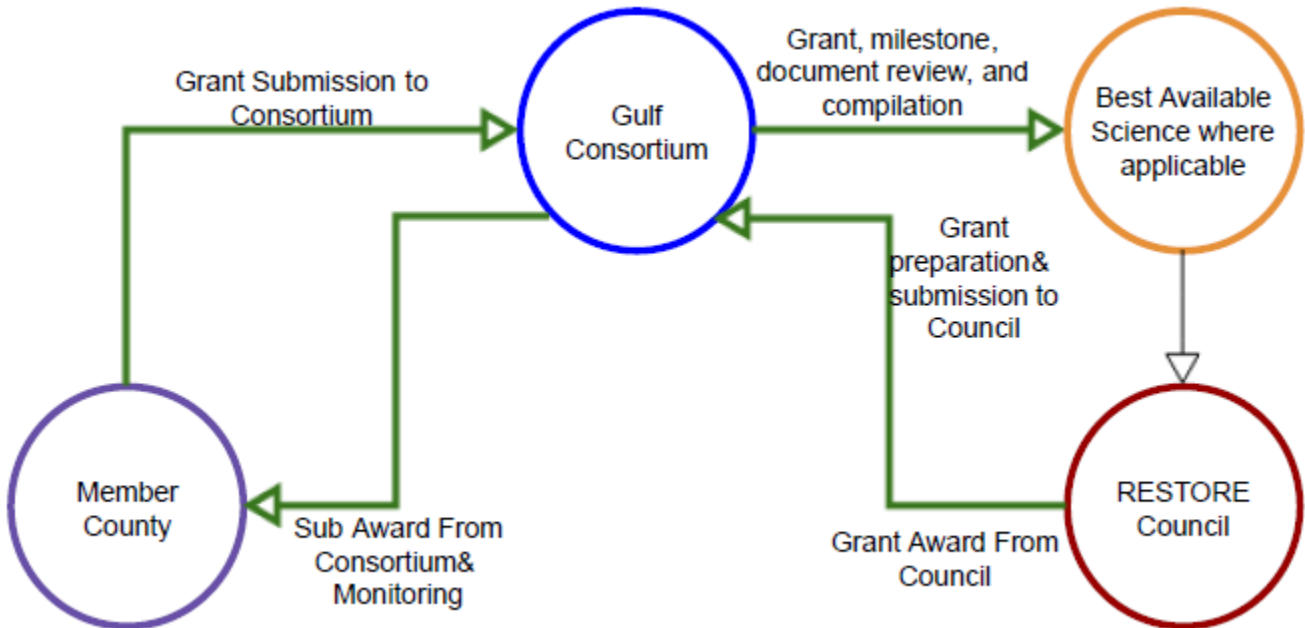
- National Historic Preservation Act, as amended (54 U.S.C. § 300101 et seq.) and Archeological and Historic Preservation Act, as amended (54 U.S.C. § 312501 et seq.)
- The National Environmental Policy Act of 1969, as amended (42 U.S.C. § 4321 et seq.)
- Clean Air Act, as amended (42 U.S.C. § 7401 et seq.), Clean Water Act, as amended (33 U.S.C. § 1251 et seq.), and EO 11738
- The Flood Disaster Protection Act of 1973, as amended (42 U.S.C. § 4002 et seq.)
- The Endangered Species Act of 1973, as amended, (16 U.S.C. § 1531 et seq.)
- The Coastal Zone Management Act, as amended, (16 U.S.C. § 1451 et seq.)
- The Coastal Barriers Resources Act, as amended, (16 U.S.C. § 3501 et seq.)
- The Wild and Scenic Rivers Act, as amended, (16 U.S.C. § 1271 et seq.)
- The Safe Drinking Water Act of 1974, as amended, (42 U.S.C. § 300f-j)
- The Resource Conservation and Recovery Act of 1976, as amended, (42 U.S.C. § 6901 et seq.)
- The Comprehensive Environmental Response, Compensation, and Liability Act (Superfund) (42 U.S.C. § 9601 et seq.) and the Community Environmental Response Facilitation Act (42 U.S.C. § 9601 note)
- Magnuson-Stevens Fishery Conservation and Management Act, as amended (16 U.S.C. § 1801)
- Marine Mammal Protection Act, as amended (16 U.S.C. § 31)
- Migratory Bird Treaty Act, as amended (16 U.S.C. §§ 703-712)

- Responsibilities of Federal Agencies to Protect Migratory Birds, EO 13186
- Bald and Golden Eagle Protection Act, as amended (16 U.S.C. § 668-668d)
- Marine Protection, Research and Sanctuaries Act (33 U.S.C. §§ 1401-1445 and 16 U.S.C. §§ 1431—1445)
- National Marine Sanctuaries Act, as amended (16 U.S.C. § 1431 et seq.)
- Rivers and Harbors Act of 1899 (33 U.S.C § 407)
- Environmental Justice in Minority Populations and Low Income Populations, EO 12898, as amended
- Floodplain Management, EO 11988, as amended by EO 13690 and, Protection of Wetlands, EO 11990, May 24, 1977, as amended by EO 12608
- Farmland Protection Policy Act, as amended (7 U.S.C. § 4201 et. seq.)
- Coral Reef Protection, EO 13089 Invasive Species, EO 13112

8. Grant Manual Appendices

- Appendix 1 Grant Process Flow Chart**
- Appendix 2 Grant Submission Checklist**
- Appendix 3 Risk Assessment Tool**
- Appendix 4 Grant Closeout Checklist**
- Appendix 5 PII Policy**

GRANT MANUAL APPENDIX 1 GRANT PROCESS FLOW CHART



GRANT MANUAL APPENDIX 2 GRANT SUBMISSION CHECKLIST

Required of all Submissions

√	Documentation	Notes
	Assurances and Certifications	Two signed documents required (see below)
	1. Certifications	Required of all projects; must be signed by the Authorizing Official for the applicant agency
	2. (a) Assurances (Non-Construction)	Required for non-construction projects; must be signed by the Authorizing Official for the applicant agency
	2. (b) Assurances (Construction)	Required for construction projects; must be signed by the Authorizing Official for the applicant agency
	Abstract	See examples and template at https://www.gulfconsortium.org/grant-resources
	Project Narrative	See examples and template at https://www.gulfconsortium.org/grant-resources
	Milestones table	See examples and template at https://www.gulfconsortium.org/grant-resources
	Budget and Budget Narrative	See examples and template at https://www.gulfconsortium.org/grant-resources
	Project Map(s)	At least one project/program location map in PDF form at a scale appropriate to the project/program
	GIS shapefiles	See https://www.restorethegulf.gov/docs/
	Data Management Plan	See examples and template at https://www.gulfconsortium.org/grant-resources
	Observational Data Plan	See examples and template at https://www.gulfconsortium.org/grant-resources

Conditionally Required (Project-Specific)²

¹ GCERC Recipient Proposal and Award Guide (RPAG) for Grant Recipients and Federal Interagency Agreement Servicing Agencies is available from <https://www.restorethegulf.gov/gcerc-grants-office>

² Required documentation varies depending upon the type of project or program. Submission of applications without “conditional” project-specific documentation is allowed; however applications will be returned by the RESTORE Council Grants Office if all necessary documentation is not provided.

√	Documentation	Notes
	Environmental Compliance Documentation – see template of applicable laws at https://www.gulfconsortium.org/grant-resources	For any construction implementation portions of projects
√	Documentation	Notes
	Negotiated Indirect Cost Rate Agreement (State)	Required if indirect costs are budgeted
	Subrecipient Negotiated Indirect Cost Rate Agreement(s)	Required for each subrecipient agreement where indirect costs are budgeted
	Overhead/General & Administrative (G&A) support documentation	Required if Federal Servicing Agency is charging Overhead or G&A costs
	Subrecipient Budget(s)	Required if there are subrecipients
	Organizational Self-Assessment	Required at the organizational level; this should be submitted prior to or no later than at the time of the organization's first application
	Recipient Internal Control Compliance Document List and Certification	Required at the organizational level with the self-assessment
	SF-LLL	Required if there are recipient or subrecipient lobbying activities
	Engineering and Design Documents	Required for all projects with an E&D component
	Construction Documentation	Required for all projects with a construction component – see below
	Land Acquisition Documentation	Required for all projects that have a land acquisition component – see below

Additional Conditionally Required for Construction and Land Acquisition Projects

Construction – the following are examples of documentation that may be required for projects involving construction; required documentation may vary on a project by project basis.

√	Documentation	Notes
	Evidence of title	For property where construction will occur
	Disclosure of encumbrances	For property where construction will occur
	Applicable permits	Federal, State, or local, related to construction
	Certified plans, engineering designs, construction drawings, specifications and related documents,	As applicable to the project; must be certified by a licensed engineer
	Construction contract(s), if certain procurement processes apply	See Council Recipient Proposal and Award Guide for Grant Recipients and Federal Interagency Agreement Servicing Agencies, Part IV, Chapter IV, section C.1
	Insurance documentation	Upload if applicable
	Bonding documentation	Upload if applicable; may include bid guarantee, performance bond, and/or payment bond
	Notice of Federal Interest, if applicable	Applicable to real property that has been constructed or renovated

Land Acquisition – the following are examples of documentation commonly required for projects involving land acquisition; required documentation may vary on a project by project basis but will typically include all of the following.

√	Documentation	Notes
	Maps	See below
	<ul style="list-style-type: none"> Map of the area in which the real property acquisition will be located, 	Boundaries of the acquisition must be clearly delineated
	<ul style="list-style-type: none"> GIS shapefiles for all properties acquired 	GIS template provided in RAAMS
	<ul style="list-style-type: none"> Federal Emergency Management Agency (FEMA) floodplain map of the area in which the real property acquisition will be located 	Boundaries of the site must be clearly delineated
	Survey(s)	
	Legal Description	
	Current title opinion	Showing ownership of the property and any deed restrictions
	Title	
	Notice of Property Restrictions/Federal Interest	Required if restrictive covenant not included in title/deed
	For conservation easement acquisitions, submission of the proposed and final conservation easement	Defines the restrictions and permitted uses and practices placed on the property
	Appraisal	Must comply with the Uniform Appraisal Standards for Federal Land Acquisition (UASFLA)
	Appraisal Review	Must comply with UASFLA
	Waiver Valuation, if applicable	Required if appraisal not completed for properties valued under \$25,000
	Land Use Plan	Describing current and planned uses and O&M activities

GRANT MANUAL APPENDIX 3 RISK ASSESSMENT TOOL



The Gulf Consortium RISK ASSESSMENT TOOL

The risk assessment checklist is a tool to assist Consortium staff in assessing risk as described in 2 CFR 200.205 (displayed at the end of this document). The checklist duplicates that which RESTORE Council uses. The categories of risk in column 1 parallel the topics in the regulation and incorporate additional items that are used in other risk assessment methods and tools. One of the primary purposes of the risk assessment process is the review and evaluation of controls that an organization has in place to manage and monitor the use of grant funds. The outcome of the process is a determination of a level of risk assigned to the organization. The determination will inform the Consortium in determining the necessity for the inclusion of special conditions associated with the assigned risk level in the award.

The risk assessment process includes use of the table shown below in conjunction with various sources of information about the organization. Those sources may include the applicant's proposal submission, organizational self-assessment, and information about the organization available to the Consortium from various sources, including System for Award Management (SAM), Federal Awardee Performance and Integrity Information System (FAPIS), Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS), site visits reports or desk reviews conducted by staff. For each question specific supporting documentation is recommended for review.

Consortium staff may use the table on the following pages to frame its evaluation of the applicant organization in conjunction with supporting resource information described above. The table contains:

Column 1	Risk Category:	List of subjects that should be considered to determine level of risk
Column 2	Decision Factors/questions:	The list of attributes (and sub-divisions) identifying the control activities and the expected implementation or performance of those activities. ¹
Column 3-6	Yes/Somewhat/No/Not applicable:	Options to select whether or not the organization is executing each of the elements.
Column 7	Risk Rating - Low, Moderate, High:	Reviewer's judgement of how well the organization is performing on each category.
Column 8	Basis for rating/comments	Reviewer's notes on factors influencing the assigned rating

The reviewer will consider the attributes in Column 2 (Decision Factors/Questions) and based on available information, select the option in columns 3 through 6 that describes the organization under review. The reviewer will use her/his judgement to assign a risk rating in column 7. Generally, the factors that are considered in assignment of the risk rating include:

- Evaluation of the how well control elements are designed/defined
- Whether or not the organization is performing effectively
- If not, what are the probabilities for and/or impacts of less than acceptable performance?

Column 9 allows the reviewer to document the considerations resulting in the assigned risk rating for that risk category.

¹ Reviewers are free to add more attributes to the essential list, based on additional knowledge and/or additional resources that they may wish to consult.



Risk Category	Decision Factors/Questions	Yes	No	Somewhat	Not Applicable	Low Mod. High	Basis for Rating/ Comments
Operating environment							
<ul style="list-style-type: none"> Code of conduct in place covering staff, board, contractors and any other parties responsible for organizational activities 	<ol style="list-style-type: none"> Organizational processes are in place to monitor institutional integrity and adherence to ethical values. OSA at 32. Employees, contractors and other individuals responsible for the organization's activities receive instructions/information regarding the code of conduct. OSA at 32. The code of conduct also addresses conflicts of interest. OSA at 34. Procedures exist to address violations of the code. OSA at 38-39. 						
<ul style="list-style-type: none"> Effective management and organizational structure 	<ol style="list-style-type: none"> Organization charts, standard operating procedures and/or other documents clearly identify and define duties, lines of authority and responsibility. OSA at 30. The organization has confirmed all of the items listed on the Gulf Coast Ecosystem Restoration Council Recipient Internal Control Compliance Document List. Management regularly reviews reports, deliverables, 						



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RISK ASSESSMENT TOOL

expenditures and other programmatic requirements to be sure that the organization remains in compliance. OSA at 28.				
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Risk Category	Decision Factors/Questions	Yes	No	Somewhat	Not Applicable	Low Mod. High	Basis for Rating/ Comments
Operating environment (continued)							
<ul style="list-style-type: none"> Information technology environment 	8. The organization has policies and procedures governing its information technology environment. <i>OSA at 46.</i>						
	9. The organization has adequate information security and access policies, procedures and controls to safeguard important data and information. <i>OSA at 46.</i>						
	10. The IT policies and procedures include disaster recovery and back up processes. <i>OSA at 47.</i>						
<ul style="list-style-type: none"> Potential for problems or major obstacles to completion 	11. The organization has risk management process and pro-actively works to mitigate risk. <i>OSA at 19.</i>						
	12. The organization has specific processes to identify, assess, and manage both internal and external risks related to financial management. <i>OSA at 4, 11, 14, and 17.</i>						
<ul style="list-style-type: none"> Record-keeping and document management 	13. The organization maintains adequate written records of its activities, as required by 2 CFR 200.203(b). <i>Cite source in comments (e.g. "personal knowledge" or "Feb. 26, 2016 phone call with staff").</i>						
	14. The organization maintains its records in an electronic system to ease location and retrieval. <i>Cite source in comments (e.g. "personal knowledge" or "Feb. 26, 2016 phone call with staff").</i>						
	15. Records associated with each grant agreement are maintained separately. <i>Cite source in comments (e.g. "personal knowledge" or "Feb. 26, 2016 phone call with</i>						



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RISK ASSESSMENT TOOL

	<i>staff</i> ”).						
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Risk Category	Decision Factors/Questions	Yes	Somewhat	No	Not Applicable	Low Mod. High	Basis for Rating/ Comments
Financial stability							
<ul style="list-style-type: none"> Budget 	16. The organization's procedures allow it to ensure that all costs are reasonable, allocable and allowable, as required by regulation. OSA at 12.						
	17. The organization has a negotiated indirect cost rate agreement (NICRA) in place with its federal cognizant agency. OSA at 7.						
	18. The organization has written policies and procedures governing cash management. OSA at 14.						
	19. The organization draws down funds to meet immediate needs and minimize time from receipt to disbursement of funds. OSA at 15.						
<ul style="list-style-type: none"> Drawdown record 	20. The organization has been timely in the draw-down of previous federal funds. OSA at 15.						
	21. No inconsistencies have been noted in the draw-down of funds or in the SF-425 Federal Financial Report. Select NA for the first time applicant. See SF-425s in RAAMS.						
<ul style="list-style-type: none"> Financial risk category 	22. The organization displays no evidence of financial risk. See FAPIIS.						
<ul style="list-style-type: none"> Delinquent federal debt 	23. The organization has no delinquent federal debt. See SAM.gov.						



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Risk Category	Decision Factors/Questions	Yes	No	Somewhat	Not Applicabl	Low, Mod., High	Basis for Rating/Comments
Financial stability (continued)							
<ul style="list-style-type: none"> Sound fiscal management practices 	24. The organization's financial management practices provide for a clear separation of duties. <i>OSA at 13.</i>						
	25. The organization has established clearly defined financial reporting objectives that meet the requirements of the grant program. <i>OSA at 1.</i>						
	26. Financial statements can be tied back to source documents and vice versa. <i>OSA at 2.</i>						
	27. Financial statements provide enough details for management to make informed decisions. <i>OSA at 2.</i>						
	28. Financial controls ensure that federal funds are only used as intended to fulfill the terms of the award agreement. <i>OSA at 57.</i>						
<ul style="list-style-type: none"> Recipient procurement system 	29. The organization has written procurement procedures and adheres to an appropriate legal, regulatory and procedural framework. <i>OSA at 49.</i>						
	30. The organization's procurement system provides for the conduct and documentation of cost or price analysis for each procurement action. <i>OSA at 50</i>						
	31. The organization has an effective system of internal controls to provide reasonable assurance that contractors and subcontractors are properly notified of all						



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Risk Category	Decision Factors/Questions	Yes	No	Somewhat	Not Applicable	Low, Mod., High	Basis for Rating/Comments
	requirements and that the required certified payrolls are submitted to the non-federal entity. OSA at 51.						

Risk Category	Decision Factors/Questions	Yes	No	Somewhat	Not Applicable	Low, Mod., High	Basis for Rating/Comments
Financial stability (cont.)							
<ul style="list-style-type: none"> Asset management 	32. The organization has policies, procedures and systems for asset management. OSA at 52.						
	33. The organization maintains detailed records for all property, land, equipment and other both tangible and intangible assets associated with grant-funded projects or programs. OSA at 53.						
	34. The organization has processes in place to safeguard and maintain assets acquired using federal funds. OSA at 8(a) and 53.						
	35. The organization manages assets acquired using federal funds in accordance with regulations, including updating documentation associated with the assets. OSA at 8(a) and 55.						



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<ul style="list-style-type: none"> Subrecipient award and monitoring practices 	<p>36. The organization has a methodology to assess the capabilities of its subrecipients to ensure that each subrecipient has adequate capability, management experience, and resources to meet its responsibility under the grant. OSA at 57(a) and 59.</p>							
	<p>37. The organization establishes a formal written agreement with all subrecipients specifying the terms and conditions of the subaward. OSA at 59.</p>							
	<p>38. The organization provides training for/information to its subrecipients on their responsibilities in managing federal grant funds. OSA at 61(a) & (b), 62.</p>							



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Risk Category	Decision Factors/Questions	Yes	No	Somewhat	Not Applicable	Low Mod. High	Basis for Rating/ Comments
Financial stability (cont.)							
	39. The organization monitors its subrecipients to confirm that they are in compliance with their grant agreements and with federal regulations. <i>OSA at 57 et al.</i>						
	40. Subrecipient monitoring includes review of expenses and periodic reconciliations between budgeted and expended amounts. <i>OSA at 58(a).</i>						
<ul style="list-style-type: none"> • Protections against waste, fraud or abuse 	41. The organization has established controls to prevent fraud, misuse or misappropriation of resources, with special attention to potential fraud risks, such as incentives, pressure, opportunity or rationalization. <i>OSA at 38.</i>	X					
	42. Fraud risk is incorporated into the institutional risk assessment process and reviewed periodically to ensure that controls are working as intended. <i>OSA at 42</i>	X					
	43. The organization conducts fraud awareness training for its employees, contractors and others responsible for carrying out organizational activities. <i>OSA at 41.</i>	X					
	44. The organization investigates, documents and adjudicates/remediates any reported or discovered incidents of fraud. <i>OSA at 42.</i>	X					
<ul style="list-style-type: none"> • Financial and accounting system 	45. The organization has a computer-based (automated) accounting/financial management system. <i>OSA at 26.</i>	X					



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Risk Category	Decision Factors/Questions	Yes	No	Somew	Not	Applica	Low Mod. High	Basis for Rating/ Comments
	46. The accounting /financial system supports generation of required reports that are accurate current, complete and compliant. OSA at 5.	X						
Financial stability (cont.)								
	47. The accounting records are structured in a manner that allows grant funds to be managed and tracked individually. OSA at 5.							
	48. The organization is able to manage and track the time that individuals charge to the grant-funded project/program. OSA at 17.							
<ul style="list-style-type: none"> Accounting practices 	49. The organization has a procedure manual for the accounting/ financial system that includes procedures for managing the general ledger, as well as the production of all financial statements. OSA Addendum and/or cite other sources.							
	50. The organization follows generally accepted accounting principles (GAAP) in managing its transaction processing environment. OSA at 1 (a).							
	51. The organization's financial management and accounting processes also support Generally Accepted Auditing Standards (GAAS). OSA at 1 (b)							
<ul style="list-style-type: none"> Internal control structures 	52. Organization has documented its internal controls processes. OSA at 19.							



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	53. The organization has a procedure for employees, management or others to report internal control weaknesses/problems. OSA at 19.						
History of performance							
• Past performance	54. The organization has a positive past performance record in its management of federal funds. <i>Select NA for the first time applicant. Thereafter see monitoring reports.</i>						
Risk Category	Decision Factors/Questions	Yes	No	Somew	Not Applica	Low, Mod., High	Basis for Rating/Comments
Reports and findings from audits							
• Timeliness of submission and response to program & regulatory requirements	55. Recipient has been timely in the submission of budget and project amendment requests, prior approval requests and any extension requests. <i>Select NA for the first time applicant. Thereafter see RAAMS and the grant file.</i>						
	56. Recipient has been timely in the submission of financial and performance reports. <i>Select NA for the first time applicant. Thereafter see performance reports on RAAMS.</i>						
• Internal audit	57. The organization has an internal audit department or unit that conducts reviews on a regular basis. OSA at 24(a).						
	58. Findings of internal control deficiencies are addressed in a timely manner by the organization. OSA at 24(b).						
• Prior/recent audit findings resolved	59. External auditors review, evaluate and report on the strengths and weakness of the organization's internal controls. OSA at 24(a).						



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	<p>60. The organization responds to audit findings in writing and in a timely manner. OSA at 24(b).</p> <p>61. (a) The organization has had an A-133 audit performed within a recent fiscal year. OSA at 23(b).</p> <p>61. (b) The organization has had an audit of a grant funded project within a recent fiscal year. OSA at 24(a).</p>							
<ul style="list-style-type: none"> Audit with findings that might impact the pre-award management and financial assessment 	<p>62. The organization has no recent audit findings that would affect the granting of an award. OSA at 23(c).</p>							
Risk Category	Decision Factors/Questions	Yes	No	Somewhat	Not Applicable	Low, Mod., High	Basis for Rating/Comments	
Ability to effectively implement statutory, regulatory, or other requirements imposed on non-Federal entities								
<ul style="list-style-type: none"> Prior experience in managing /received prior federal grants 	<p>63. The organization has previously received federal assistance awards in the form of grants, loans or cooperative agreements of a similar size, duration and/or complexity. Cite source in comments (e.g. "personal knowledge" or "Feb. 26, 2016 phone call with staff").</p> <p>64. The organization has staff that have knowledge and understanding of federal grant law, regulations, and procedures. Cite source in comments (e.g. "personal knowledge" or "Feb. 26, 2016 phone call</p>							



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	with staff”).						
	65. The organization has formal written policies and procedures or a grants manual to manage federal grants. OSA at 30.						
	66. Management periodically reviews all reports, deliverables, expenditures, and other requirements related to federal grant programs to ensure that guidelines and requirements are being met. OSA at 28.						
<ul style="list-style-type: none"> Knowledgeable or experienced staff 	67. Staff (and/or contractors) have an adequate level of experience and/or expertise in subject matter and/or grants environment to perform the program. Cite source in comments (e.g. “personal knowledge” or “Feb. 25, 2016 phone call with staff”).						
Risk Category	Decision Factors/Questions	Yes	No	Somew	Not Applica	Low, Mod., High	Basis for Rating/Comments
<ul style="list-style-type: none"> Awareness/understanding of federal regulations, esp. 2 CFR 200 	68. The organization is able to demonstrate/document adequate knowledge of and/or experience in applying regulations. OSA at 29.						
Excluded Parties, Legal Issues and Investigations							
<ul style="list-style-type: none"> Excluded Parties Listing System (EPLS) 	69. Organization does not appear on the Excluded parties List. See SAM.gov.						
<ul style="list-style-type: none"> Any other legal issues, i.e. lawsuits, staff under criminal investigation 	70. Organization has no other outstanding legal issues or investigations pending. See FAPIIS.						



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<ul style="list-style-type: none"> Outstanding/on-going OIG investigations 	71. No known evidence of an outstanding or on-going investigation of the organization.	<div style="display: flex; justify-content: space-between; width: 100%;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div>
Please use this space to indicate any concerns.		
Summary of Analysis	<p style="text-align: center;">Based on the totality of the information available, the applicant's overall risk rating is:</p> <p style="text-align: center;">Low/Medium/High</p>	

Further	Use this space to record notes on recommendations for Special Conditions or on issues for further monitoring.
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RISK ASSESSMENT TOOL

Actions	
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_____ has conducted the risk analysis.
Gulf Consortium - Controller.

Date

_____ concurs with the analysis.
Gulf Consortium – General Manager

Date



The Gulf Consortium RISK ASSESSMENT TOOL

From 2 CFR 200

§200.205 Federal awarding agency review of risk posed by applicants.

(a) Prior to making a Federal award, the Federal awarding agency is required by 31 U.S.C. 3321 and 41 U.S.C. 2313 note to review information available through any OMB-designated repositories of governmentwide eligibility qualification or financial integrity information, such as Federal Awardee Performance and Integrity Information System (FAPIIS), Dun and Bradstreet, and “Do Not Pay”. See also suspension and debarment requirements at 2 CFR part 180 as well as individual Federal agency suspension and debarment regulations in title 2 of the Code of Federal Regulations.

(b) In addition, for competitive grants or cooperative agreements, the Federal awarding agency must have in place a framework for evaluating the risks posed by applicants before they receive Federal awards. This evaluation may incorporate results of the evaluation of the applicant's eligibility or the quality of its application. If the Federal awarding agency determines that a Federal award will be made, special conditions that correspond to the degree of risk assessed may be applied to the Federal award. Criteria to be evaluated must be described in the announcement of funding opportunity described in §200.203 Notices of funding opportunities.

(c) In evaluating risks posed by applicants, the Federal awarding agency may use a risk-based approach and may consider any items such as the following:

- (1) Financial stability;
- (2) Quality of management systems and ability to meet the management standards prescribed in this part;
- (3) History of performance. The applicant's record in managing Federal awards, if it is a prior recipient of Federal awards, including timeliness of compliance with applicable reporting requirements, conformance to the terms and conditions of previous Federal awards, and if applicable, the extent to which any previously awarded amounts will be expended prior to future awards;
- (4) Reports and findings from audits performed under Subpart F—Audit Requirements of this part or the reports and findings of any other available audits; and
- (5) The applicant's ability to effectively implement statutory, regulatory, or other requirements imposed on non-Federal entities.

(d) In addition to this review, the Federal awarding agency must comply with the guidelines on governmentwide suspension and debarment in 2 CFR part 180, and must require non-Federal entities to comply with these provisions. These provisions restrict Federal awards, subawards and contracts with certain parties that are debarred, suspended or otherwise excluded from or ineligible for participation in Federal programs or activities



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GRANT MANUAL APPENDIX 4 GRANT CLOSEOUT CHECKLIST

Close Out Requirements Checklist – [insert project name and FAIN]

For Gulf Coast Ecosystem Restoration Council Grants

PIPER Requirements (Access at <https://www.restorethegulf.gov/apps/piper/web>)

Performance Reporting Questionnaire (PIPER Web Form) *Note: Detailed instructions for submitting an award closeout performance report in PIPER are available in the PIPER Performance Report Module User Manual (pg 18)

Updated Final Metrics (PIPER Web Form)

Updated Leveraged Funding Data (if applicable) (PIPER Web Form)

Final GIS Files (Uploaded with final Performance Report)

Final Updated Observational Data Plan (Uploaded with final Performance Report)

Final Updated Data Management Plan (Uploaded with final Performance Report)

Observational Data Closeout Report (Complete here:

<https://docs.google.com/forms/d/e/1FAIpQLSepuhXNcyvYPvJajYTEPcxGhNtcfwvNZPwNdRniQRP18I5tHg/viewform>) *Note: This should be completed outside of PIPER and then uploaded as a PDF to the Performance Report. PSEP awards are exempt from completing the Observational Data Closeout Report requirement

Final update and “publish” of MERLIN Metadata Record

Details about creating and editing metadata records in MERLIN are available at: <https://restorethegulf.gov/merlin-landingpage>. Please reach out to merlin@restorethegulf.gov for additional questions about accessing MERLIN or editing metadata records.

GrantSolutions Requirements (Access at <https://www.grantsolutions.gov>)

Completed Final FFR (GrantSolutionsWeb Form)

Final Milestones Sheet (upload to GrantSolutions)

Final Expenditures Sheet (upload to GrantSolutions)



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Financial Reporting Narrative (upload to GrantSolutions)

Close Out Certification (upload to GrantSolutions)

GULF CONSORTIUM GRANT CLOSEOUT CHECKLIST			
Within 30-45 days of grant agreement's end date, this Grant Closeout checklist must be completed, signed by the General Manager and returned to OMB Grants team before the project can be closed in the grant management system.			
Project Number _____ Project Name _____	YES	NO	N/A
Agreement Start Date _____ Agreement End Date _____			
Have all project expenditures for the entire project period been accounted for in the grant management system?			
Have all requisitioned supplies and/or services been received and/or completed by the grant expiration date?			
Have all required request for reimbursables/drawdowns been submitted to the grantor agency (attach screenprint of submittals to appropriate A/R invoices)?			
Have all corresponding grant billing events been performed in the grant management system?			
Has documentation showing Manager approvals for reimbursement requests/drawdowns been attached to the invoice screen in grant management software?			
Has all revenue from grant billing events been received and applied to the appropriate A/R Invoice in grant management software (verify and keep documentation in hard-copy grant file)?			
Where needed, have all adjustments to reimburse requests been processed?			
Have all invoice corrections, revenue adjustments, payroll corrections, change orders to P.O.'s etc., been made?			
Has a final reconciliation between project expenditures and the general ledger been performed (attach reconciliation schedule to final invoice from the grant management system)?			
Have all required financial reports been submitted to the grantor agency (e.g. SF-425) and attached to in the grant management system?			
Have all final required program and technical reports been submitted to the grantor agency (e.g. ; SF-425) and attached to "Project Screen" in the grant management system?			
Has any property been acquired with grant funds? If yes, ensure the Asset Addition Form has been completed and submitted to the Finance Manager			
Was program income generated? If so, was it fully applied against project expenditures if required by grant (attach written documentation of this in the grant management system)			
Have all disposition procedures been followed for grant acquired equipment/ supplies?			
Has a project completion report been filed with the grantor agency and attached to the project in the grant management system?			
Have you received your grant close-out notice from the grantor (if so, attach to the project in the grant management system)?			

Grant Manual APPENDIX 5 PII POLICY

GULF CONSORTIUM POLICY ON SAFEGUARDING PERSONALLY IDENTIFIABLE INFORMATION

PURPOSE:

The Consortium is committed to maintaining the confidentiality of Personally Identifiable Information ("PII"), except as may be otherwise required pursuant to Florida law. This policy applies to Consortium staff, contractor or service provider staff, sub-grantees, or any other person doing business with Consortium.

POLICY:

The Consortium, a Special District of the state of Florida, is the recipient of certain Federal grants and cooperative funding agreements and is subject to the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

Notwithstanding the Consortium's obligations under the Uniform Administrative Requirements for Federal awards it is the stated policy of Consortium to protect PII in the course of doing business to the maximum extent allowable pursuant to Federal and State law. This policy applies to contractors, service providers, sub-grantees, or other entities providing services to Consortium on projects derived from Federal funding.

PII DEFINITION:

As defined in 2 C.F.R. § 200.82, "Protected PII means an individual's first name or first initial and last name in combination with any one or more of types of information, including, but not limited to, social security number, passport number, credit card numbers, [security] clearances, bank numbers, biometrics, date and place of birth, mother's maiden name, criminal, medical and financial records, and educational transcripts. This does not include PII that is required by law to be disclosed.

According to 2 C.F.R. § 200.79, "PII means information that can be used to distinguish or trace an individual's identity, either alone or when combined with other personal or identifying information that is linked or linkable to a specific individual.

Some information that is considered to be PII is available in public sources such as telephone books, public web sites, and university listings. This type of information is considered to be Public PII and includes, for example, first and last name, address, work telephone number, email address, home telephone number, and general

educational credentials. The definition of PII is not anchored to any single category of information or technology. Rather, it requires a case-by-case assessment of the specific risk that an individual can be identified. Non-PII can become PII whenever additional information is made publicly available, in any medium and from any source, that, when combined with other available information, could be used to identify an individual.”

The U.S. Department of Homeland Security (DHS 2015) describes non-sensitive versus “Sensitive” PII. Some PII is not considered Sensitive, such as information on a business card. Other PII is Sensitive that if lost, stolen, or disclosed without authorization, could result in substantial harm, embarrassment, inconvenience, or unfairness to an individual.

GENERAL GUIDELINES AND PROCEDURES (from DHS 2015):

The following guidelines and procedures apply to Consortium staff, contractors, consultants, service providers, sub-grantees and/or other persons handling PII in association with Consortium business including but not limited to State and Federal grants.

General Guidelines

- If your position involves collecting or maintaining Sensitive PII electronically, you should limit your access to only that information needed to carry out the duties of your job.
- You should ensure that documents are not accessible to casual visitors, passersby, or other individuals within the office without a “need to know.” If you leave your workspace for any reason, or have others in the immediate vicinity of Sensitive PII, you should activate your screen saver or put your monitor in a sleep mode. At the end of the day, you should always log-off your computer.
- Ensure privacy while discussing Sensitive PII during office or telephone conversations.
- When emailing Sensitive PII, save it to a separate document and password-protect or encrypt it. Send the protected document as an email attachment and provide the password to the recipient by phone or in a separate email.
- Do not leave hard copy forms of Sensitive PII unattended in non-secure areas such as on desks, tables, printers, or copiers. Secure hard copies of Sensitive PII in a locked desk drawer, file cabinet, or other secure enclosure when not in use. When using Sensitive PII, use it in a secure, limited-access area limited to persons with an official need to know.

- Avoid faxing Sensitive PII if possible.
- If accessing PII away from the office, place the document on a USB drive, or access the data through the Virtual Private Network (VPN) on your computer.

General Procedures

1. All parties must ensure that PII used during the performance of Federal grants has been obtained in conformity with applicable Federal or State law.
2. To ensure PII is not transmitted to unauthorized persons, all PII and sensitive data sent via email or stored electronically must be encrypted using industry- standard information processing standards. Emailing unencrypted PII to any entity is not permitted.
3. All PII must be stored in an area that is physically safe from access by unauthorized persons. The data must be processed using Consortium (or related contractor or service provider) equipment and information technology at approved designated locations. Personal Electronic Devices will not be used to process PII.
4. Records/documents containing PII may not be left open and unattended, will be stored in reasonably secure areas including locked rooms or cabinets, and staff handling PII as part of their official duties will treat such documents as confidential.
5. Persons who have access to PII will be advised of the confidential nature of the PII, the safeguards required to protect the PII and that there are civil and criminal sanctions for noncompliance with such safeguards that are contained in Federal law.
6. Contractors, service providers, sub-grantees, and others must have established policies and procedures under which their employees and other personnel are aware and acknowledge the sensitive and confidential nature of PII and the safeguards with which they must comply.
7. Contractors and service providers must not extract information from data supplied for any purpose not stated in the grant or funding agreement.
8. Access to PII created by the Consortium must be restricted to only those Consortium employees or employees of contractors, service providers or sub- grantees who need such information to perform duties in their official capacity.
9. All PII data must be processed in a manner that will protect the confidentiality of records and documents and is designed to prevent the unauthorized dissemination of such information by electronic or other means.
10. Records/Documents that constitute official public records may be released pursuant to a public records request following procedures outlined in Florida law and Consortium policy.
11. Appropriate methods of destroying PII will be used by the Consortium and its contractors or service providers when records are eligible for destruction pursuant to applicable records retention laws and destroyed. Such methods may include shredding, burning, or electronically deleting PII.

12. Any breach or suspected breach of PII must be reported to the Grantee immediately.

Failure on the part of Consortium employees or its contractors, service providers, sub-grantees, and other persons handling PII in association with Consortium business may result in appropriate remedial action including but not limited to employee discipline and contractual termination.

PII SAFEGUARDS WITHIN FLORIDA STATUTES § 119 (“PUBLIC RECORDS”):

As reflected in Florida Statutes (FS), Chapter 119 (2016) (“Public Records”), the bulk of records that Consortium collects or creates are subject to public disclosure. “Protected Personally Identifiable Information” (“PPII”) is often contained within Consortium records. Under many circumstances; however, PPII is exempt from disclosure under FS § 119. For example, under FS § 119.071(1)(c), “any financial statement [the Consortium] requires a prospective bidder to submit in order to prequalify for bidding or for responding to a proposal for a road or any other public works project is exempt [from disclosure].” In addition, under FS § 119(5)(b), “bank account numbers and debit, charge, and credit card numbers held by an agency are exempt [from disclosure].” Perhaps most pertinently, under FS § 119.071(5)5, “Social security numbers [SSN] held by an agency are confidential and exempt [from disclosure].” Taking this exemption for SSNs a step further, under FS § 119.071(5)2.a., “[the Consortium] may not collect an individual’s SSN unless the Consortium has stated in writing the purpose for its collection and unless it is: (I) Specifically authorized by law to do so; or (II) imperative for the performance of that agency’s duties and responsibilities as prescribed by law.” It follows that FS § 119—despite its broad ambit—has PPII safeguards built within the statute that help the Consortium comply with CFR § 200.303 (“Internal Controls”).

FS § 119 does dictate several scenarios where PPII such as SSNs must be disclosed to third parties. Most notably, under FS § 119(5)(a)7.b., “[the Consortium] may not deny a ‘commercial entity’ engaged in the performance of a ‘commercial activity’ access to SSNs, provided the SSN will be used only in the performance of a commercial activity and provided the ‘commercial entity’ makes a written request for the SSNs. The written request must (I) [b]e verified as provided in FS § 92.525; (II) [b]e legibly signed by an authorized officer, employee, or agent of the commercial entity; (III) contain the commercial entity’s name, business mailing and location addresses, and business telephone number; and (IV) contain a statement of the specific purposes for which it needs the SSNs and how the SSNs will be used in the performance of a ‘commercial activity,’ including the identification of any specific federal or state law that permits such use.” Significantly, FS § 119(5)(a)7.a defines “commercial entity” and “commercial activity” for purposes of FS § 119(5)(a)7 to avoid broad interpretation of these terms. Furthermore, under FS § 119(5)7.c., “[the Consortium] may request any other information reasonably necessary to verify the identity of a ‘commercial entity’ requesting the SSNs and the specific purposes for which the numbers will be used.” To ensure that “agencies”

like the Consortium are checking off these provisions prior to disclosing SSNs, FS § 119(5)(a)8.b. subjects public officers to a (maximum) \$500 fine per violation of FS § 119(5)(a). Moreover, *any person* who makes a false representation to obtain an SSN through FS § 119(5)(a) commits a third-degree felony under State law. It follows that while “commercial entities” can acquire SSNs through records requests under FS § 119, there again remain numerous safeguards in place to help the Consortium comply with CFR § 200.303 (“Internal Controls”).

REFERENCES:

2 C.F.R. § 200.79. Personally Identifiable Information (PII). Title 2 Code of Federal Regulations § 200.79, February 11, 2016.

2 C.F.R. § 200.82. Protected Personally Identifiable Information (Protected PII). Title 2 Code of Federal Regulations § 200.82, February 11, 2016.

Chapter 119, Florida Statutes (Public Records Law).

DHS. 2015. U.S. Department of Homeland Security, DHS 4300A Sensitive Systems Handbook, Version 12.0, November 15, 2015. [https://www.dhs.gov/sites/default/files/publications/4300A%20Sensitive-Systems- Handbook-v12_0-508Cs.pdf](https://www.dhs.gov/sites/default/files/publications/4300A%20Sensitive-Systems-Handbook-v12_0-508Cs.pdf).