



**onestar**  
foundation



**2014 AmeriCorps\*Texas  
All-Grantee Meeting**  
March 27-28, 2014

# Welcome!



- **Fiscal Updates**
- **Living Allowance**
- **Share Fair**
- **March Madness**



- Introductions
- Doing great things together
- Audits
- Fidelity Bonds
- Budget Changes
- Common Fiscal Challenges
- Periodic Expense Reports
- Federal Financial Reports
- Unexpended Amounts
- Lump Sum Payouts for Staff
- Supercircular
- Training and Resources



## Introduce Yourself

- **Name**
- **Organization**
- **# of Years Working with AmeriCorps Grants**



## Our Fiscal Team has changed! Welcome, Anna Eberhardt!



**Celebrate Your Success!**  
**\$24,400,150**



- **Partner in Your Success**
- **Continuous Improvement**
- **Push Beyond Your Comfort Zone**
- **Good (Policies+Procedures+Systems) = Allowable Costs, Allowable Practices, and Peace of Mind😊**





- Due to OneStar within 30 days of completion, but no later than within nine months of your fiscal year ending date
- We appreciate you sending this so we don't have to check in with you
- A current audit with any AmeriCorps-related issues resolved is required for PER processing.



- Required of nonprofits only
- Coverage amount equal to your OneStar CNCS share Amount
- OneStar listed as the sole loss payee
- Must cover dishonest acts by officers, directors, employees, and volunteers



- Sub-grantees may have budget changes without a formal Budget Line Adjustment Request (BLAR) or formal approval as long as the cumulative overages do not exceed 10% of the total budget.
- OneStar monitors budget overages with each submitted Periodic Expense Report (PER) to ensure adherence to the 10% policy; however it is the responsibility of the sub-grantee to ensure management of its budget and compliance with all requirements.
- An overage greater than 10% may be allowed in certain circumstances but will require prior written approval by OneStar (and possibly CNCS).



- While this policy does set a threshold for overages, other programmatic or budgetary changes may warrant a BLAR or formal amendment even if it is below the 10% threshold. *See applicable Grant Terms and Conditions.*
- As always, any significant budget and/or programmatic changes should be communicated by the sub-grantee to their assigned OneStar Grants Officers.



- When you want to incur costs for something not in your original approved budget: Ask your Grants Officer
- When you want to spend significantly more on an item of cost that was in your approved budget: Ask your Grants Officer



## Program Income:

- Not realizing you have it
- Not understanding the requirements associated with it
- Difficulties with allocating shared program income (where income is partially due to the AmeriCorps grant and partially not)
- FAQs: <http://onestarfoundation.org/wp-content/uploads/2012/06/program-income-FFR-FAQs-2012.pdf>



- Living Allowance and Member Benefits (overpayments/underpayments)
- In-Kind Matching Documentation not aligning with A-102/A-110 requirements)
- Criminal History Checks (fiscal implications of disallowed salary, fringe, living allowance, member fringe, and education awards)
- Lack of Adequate Documentation
- Not following organizational policies and procedures for incurring costs



## Cost Allocation

- Using appropriate allocation methodologies to accurately estimate the benefit received by the grant
- Matching cost driver data for a certain period with costs for the same period





- Due 30 days after the end date of the PER
- Should not cross over a calendar quarter



OneStar processes PERs every other week adjusting the schedule slightly for holidays and vacations, as needed. In order to process your PER in the next batch, you must submit it by the following dates:

March 27

April 10 & 24

May 8 & 22

Every other week thereafter – see link to OneStar web calendar for the updated list (<http://onestarfoundation.org/calendar/>)



We suggest that you put a recurring reminder on your calendar so you know the timeline for submitting PERs to OneStar. We will also include these dates in future AmeriCorps Updates.

\*Only approved PERs will be passed along for payment



OneStar Internal Timeline:

**Thursday PM** – Deadline for programs to submit PERs to Grants Officer-Fiscal

**Friday & Monday** – PERs undergo internal review/coding, and are submitted to Accounting for payment

**Tuesday** – Accounting initiates drawdowns from CNCS/HHS

**Wednesday & Thursday** – Drawdowns are finalized and payments are made via ACH

**Following Friday** (1 week after PER deadline) –ACH payments available to grantees



- Due April 17, 2014
- Extensions available, but OneStar's timeline for submission to CNCS is tight.
- Covers Costs incurred through March 31, 2014
- [Submit at http://www.tfaforms.com/173824.](http://www.tfaforms.com/173824)



- Monthly: Monitor Expenditures Against Budget
- Determine Potential Variances
- Report Unexpended Amount when submitting Federal Financial Report (FFR) ending March 31<sup>st</sup> (Due April 17th)
- Be prepared to ask for OneStar permission to use funds for other AmeriCorps-related purposes OR let us know the funds won't be expended, so we can deobligate and repurpose the funds.
  - Tips on doing this well?
- Important because:
  - We don't want to leave resources unspent in communities
  - CNCS doesn't want to give Congress the idea it doesn't need all \$ appropriated
- OneStar Goal: No more than a total of \$133,000 unexpended (sum of all programs)



## Lump Sum Payouts for Staff



## OMB Supercircular (2 CFR 200)

Consolidates eight grant-related circulars into one Supercircular

- Uniform Administrative Requirements and Cost Principles-goes into effect by 12/26/14-depends on what date CNCS sets as an implementation date, but no later than 12/26/14.
- Audit-A-133 Audit threshold is \$750,000 for fiscal years beginning after 12/26/14.





- Contains over 50 policy changes for grants management
- Contains new requirements, prohibitions, allowances, and clarifications
- Creates uniform language for all organizations in most cases
- OneStar anticipates providing significant training at next year's All Grantee Meeting on this topic.



A Few of the 50+ Changes:

**Grant Award Process:** federal agencies will now be required to conduct a financial risk assessment before making an award.

**Grants Management:** prohibiting the awarding agency or pass-through entity from disallowing costs and recovering funds after the three-year record retention period has expired

**Pass-Through Entities:** explicitly states the grantee's requirements in implementing and maintaining effective internal controls as described by the Government Accountability Office (GAO) and the Committee of Sponsoring Organizations (COSO) of the Treadway Commission



**Cost Principles:** more flexibility with time and effort reporting

**Indirect Cost Rate Negotiations:** allows new recipients the opportunity to elect a de minimis indirect cost rate of 10% of Modified Total Direct Costs (MTDC)

**Audit Procedures:** the A-Single Audit threshold increases to \$750,000



## OneStar Monitoring Plan:

Informed by our risk assessment.

- Annual Fiscal Readiness Reviews
- Two Start-up Visits for new programs
- PER Reviews
- Desk Reviews (including Final PER Monitoring)
- Financial Statement Audit and A-133 Audit Review
- At least one visit in each 3 year cycle



- Bi-Monthly Support Calls
- SW Cluster-possibly in 2015
- Would you like a New AmeriCorps Fiscal Staff Orientation?
- FGMI-no dates are planned at this time
- <http://onestarfoundation.org/ameriCorpstexas/grantees/grantee-resources/>
- [www.nationalserviceresources.gov](http://www.nationalserviceresources.gov)



**What areas would you like training in?**



- Would this be useful?
- If so, how would you like it to be used, and how frequently?



## How Can We Improve??





Questions:  
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- What is your organization good at?
- Each organization will share a fiscal management best practice

