Office of the Governor

Kentucky Office of Homeland Security

KENTUCKY OFFICE OF HOMELAND SECURITY
READY AND PREPARED

Grants and Finance Policy and Procedures

Susan Wilkerson, Grants Director

03.22.12

Kentucky UNBRIDLED SPIRIT ™

KENTUCKY OFFICE OF HOMELAND SECURITY
GRANTS AND FINANCE POLICY AND PROCEDURES
Table of Contents

GRANT MANAGEMENT

FINANCIAL MANAGEMENT

FEDERAL FINANCIAL

STATE FINANCIAL

PROCUREMENT AND INVENTORY

GRANT MANAGEMENT

FEDERAL GRANT MANAGEMENT

KOHS Grants and Finance Management Policy and Procedures

Federal Grant Application and Award

- When the U.S. Department of Homeland Security (DHS) receives an appropriation, it releases the Homeland Security Grant Program (HSGP) Guidance and Application Kit criteria for the grant process to the states. The HSGP Guidance announces the amount that will be awarded to each state which is based on demonstrated risk and need.

- The Kentucky Office of Homeland Security (KOHS) develops and submits an application to DHS for federal grant funds based on Kentucky's Strategic Plan. This application is submitted electronically before the due date online per grant criteria instructions. The SF424 is submitted initially in Grants.gov. Then, the full application is submitted in the Non Disaster (ND) Grants system.

- Access to Grants.gov must be maintained on a yearly basis through updating the Central Contractor Registry (CCR).

- Once DHS has reviewed and approved applications, awards are announced.

- DHS then officially notifies KOHS of the award amount and approved project activities via an award letter.

- Upon receipt of the award letter, KOHS has 45 days of the grant award date to officially award the funds to state and local government sub-recipients.

- The Initial Strategy Implementation Report (ISIP) must be submitted within 45 days of the grant award date. https://www.reporting.odp.dhs.gov

- The Federal Funding Accountability and Transparency Act of 2006 (FFATA) requires a report be made no later than the end of the month following the month in which the obligation was made at http://www.fsrs.gov

- This application process applies to all DHS grants.

Federal Grant Award Modifications

- When a new Executive Director is named, notify DHS by an official letter from the Governor. A Grant Adjustment Notice (GAN) indicating this change will be received and filed.

- If a federal grant needs an extension, a letter of request should be submitted 60 days before the end of the period of performance. Should an approval be obtained, a GAN will be received and filed.

Federal Grant Reporting

Report	Due Date	Send to	Responsible Party	Explanation
ISIP - Initial Strategy Implementation Plan	45 days after the award date	https://www.reporting.odp.dhs.gov	Grants Director	Spending plan for grant award *(all subgrantee info, State dollars, admin)*
BSIR - Biannual Strategy Implementation Report	January 30 & July 30	https://www.reporting.odp.dhs.gov	Grants Director	Update on spending plan, progress, goals & objectives for each open grant award *(each fiscal year, each grant award)*
BSIR - Final	120 days after the end of the grant period	https://www.reporting.odp.dhs.gov	Grants Director	Final report
CAPR - Categorical Assistance Progress Report	January 30 & July 30	https://grants.ojp.usdoj.gov	Grants Director	Through 20111 -Short form that references the BSIR. 2012- Narrative required
FFATA – Federal Funding Accountability and Transparency Act	Month after award	https://fsrs.gov/contractor	Grants Director	List of subrecipients
Quarterly Report for EMPG	30 days after the end of each quarter	https://portal.fema.gov (ND system)	Grants Director	Update on grant progress. KOHS quarterly report FEMA work plan update form SF-PPR form
SF-425 - Financial Status Report (FSR)	30 days after the end of each quarter	PARS System	KOHS Financial Officer	Report of expenditures
SF-425 FSR - Final	90 days after the end of the grant period	PARS System	KOHS Financial Officer	Report of cumulative expenditures and revenues
Schedule of Expenditures of Federal Financial Assistance (SEFA)	Sept 1	Office of Controller	KOHS Financial Officer	Schedule of Federal Expenditures and Awards

Federal Grant Reporting

LRC Report	30 days after the end of each quarter	LRC	KOHS Financial Officer	Detailed description of all master agreements issued during the quarter
Written report: Shall assess the Commonwealth's preparedness Shall identify the priority of needs, etc Shall provide a record of all federal homeland security funding	Between Sept 15 & Oct 10	Combined with Annual Report Gov; Auditor; LRC; and the Interim Joint Com on Seniors, Veterans, Military Affairs, and Public Protection	KOHS Staff	By Executive Order 3. Funding: DLG provides to KOHS the local info; Finance provides the State info; KOHS consolidates grant information
Exercise Evaluation and Improvement After Action Report (AAR)	60 days following completion of the exercise	ODP	KOHS Exercise	Documents the performance of exercise related tasks and makes recommendations for improvements
Improvement Plan (IP)	60 days following completion of the exercise	ODP	KOHS Exercise	Outlines the actions that the exercising jurisdiction plans to take to address recommendations contained in the AAR

KOHS Grants and Finance Management Policy and Procedures

Federal Grant Closeout

- Within 90 days after the end of the period of performance of a grant, the following actions must occur:
  - Final SF-425 must be submitted
  - Final progress report must be submitted
  - KOHS will receive a close-out notice from FEMA which is filed with all the Award and other Grant Adjustment Notices (GANs).
- When all grants in a fiscal year in the BSIR are completed, a final BSIR must be submitted.
  - Call the DHS program analyst to request the BSIR report be put in final status.
  - Once the report is ready, final information for all grants needs to be entered and submitted.

KOHS Grants and Finance Management Policy and Procedures

Record Retention

All project related materials, both programmatic and financial, must be retained for at least three years form the submission of the final expenditure report. If any litigation, claim, negotiation, audit or other action involving the records has been started before the expiration of the three year period, the records must be retained until the completion of the action and resolution of all issues that arise from it or until the end of the regular three year period, whichever is later.

44 CFR 13.42b "Except as otherwise provided, records must be retained for three years from the starting date specified in paragraph c of this section."

44 CFR 13.42c "....the retention period starts on the day the grantee submits its final expenditure report."

- Upon completion of all projects and expenditures for a grant, all programmatic and financial documents shall be placed in boxes and labeled with a disposition date which will be three years from the submittal of the final SF-425.
- When the disposition date for a specific grant occurs, all documentation shall be disposed.
- The Grants Director, Financial Officer and Deputy Director will date and sign the "Record Disposition" form.

KOHS Grants and Finance Management Policy and Procedures

Record Retention

Grant	Grant Number	Date of Final Expenditure Report	3 Year Disposition Date
FY 04 SHSGP	2004GET44011	3.31.09	04.01.12
FY 04 UASI	2004TUT40030	12.31.07	01.01.11
FY 05 HSGP	2005GET50050	09.30.09	10.01.12
FY 05 BZPP	2005GRT50022	12.31.07	01.01.11
FY 06 BZPP	2006BZT60014	06.30.09	07.01.12
FY 06 EMPG	2006EME60031	12.31.07	01.01.11
FY 06 HSGP	2006GET60070	06.30.10	07.01.13
FY 07 BZPP	2007BZT70036	06.30.10	07.01.13
FY 07 EMPG	2007EME70055	6.30.09	07.01.12
FY 07 EMPG Sup	2007EME70117	12.31.09	01.01.13
FY 07 SHSP	2007-GE-T7-0052	02.16.12	02.17.15
FY 07 PSIC	2007-GS-H7-0048		
FY 08 EMPG	2008-EM-E8-0030	05.14.10	05.15.13
FY 08 HSGP	2008-GE-T8-0047		
FY 08 BZPP	2008-BZ-T8-0003	07.26.11	07.27.14
FY 08 IECGP	2008-IO-T8-0033	11.30.10	12.01.13
FY 09 EMPG	2009-EP-E9-0026	12.21.10	12.22.13
FY 09 BZPP	2009-BF-T9-0042		
FY 09 IECGP	2009-IP-T9-0043		
FY 09 EOC	2009-EO-MX0003		
FY 09 HSGP	2009-SS-T9-0079		
FY 09 NOAA	NAO9NWS4680022	10.28.11	10.29.14
FY 10 EMPG	2010-EP-00-0009		
FY 10 BZPP	2010-BF-T0-0036		
FY 10 EOC	2010-EO-MX0028		
FY 10 HSGP	2010-SS-T0-0066		
FY 10 IECGP	2010-IP-T0-0051		
FY 11 EMPG	2011-EP-APP-00045		
FY 11 SHSP	2011-SS-00072-S01		

Subrecipient Grant Application

KOHS Grants and Finance Management Policy and Procedures

Subrecipient Grant Application Development

- The Kentucky Office of Homeland Security (KOHS) provides an updated application to local agencies based on DHS guidance and the KOHS Strategic Plan.

- Local competitive applications contain the following sections:
  I. Strategy
  This narrative includes a description of the terrorism and natural hazard risks. The community problem, solution and impact on risk are discussed.
  II. Scope of Work
  III. Specific Project Information
  IV. Budget
  V. Timeline

- Local competitive applications require the following attachments as applicable:
  - Signed Grant Terms and Conditions
  - City or County Resolution
  - Kentucky Wireless Interoperable Executive Committee (KWIEC) Review
  - NIMS Compliance
  - Mutual Aid Agreement with Kentucky State Police

- KOHS issues a news release announcing grant funds availability and how to apply.

- Application and criteria are accessible online at www.homelandsecurity.ky.gov.

- KOHS provides statewide regional grant application workshops for all grant applicants and individual technical assistance upon request. These workshops include a review of federal and state grant requirements, grant responsibilities if awarded, grant application and writing tips, and other resources available.

- Local applications are submitted to KOHS. Each agency applying must submit multiple copies of their grant application for the review and selection process.

KOHS Grants and Finance Management Policy and Procedures

Sub-recipient Grant Application Administration

- Applications are received at KOHS on or before the deadline time indicated in the application.

- Upon receipt, each application is date stamped and given a unique identifying number. This specific number applies to the application and all other documents relating to this specific application. The identification number indicates the FFY grant and then a consecutive number. For grant applications submitted for the FFY 2011 grant, the distinguishing number identifiers would be as follows: 11-001, 11-002, 11-003, etc.

- The Applications are then organized according to state initiatives, for example:
  Mobile Date Terminals, Radios, Towers/Repeaters, E911 Centers, Equipment, etc.

- All applications are separated and organized as follows:
  Original Application is filed with the Grant Director
  Remaining copies are bundled for the Technical Review Teams

- Once the technical review is complete, one Copy is filed for easy audit.

- The basic information from each application is entered into the Grants Access data base for easy access of information, sorting and reporting data.

Sub-recipient Application Review
FY 2008-2010

Technical Review Teams

- KOHS creates independent technical review teams that consist of subject matter experts with varied experience and skills.
- There will be several teams consisting of a minimum of three reviewers.
- There will be alternate reviewers who are locally based that can replace any review team member at any time during the process.
- Categories of reviewers include, but are not limited to: Fire, EMS, Law Enforcement, Emergency Management, Military Affairs, Commonwealth Office of Technology (COT), Public Health, and Private Sector.
- Before reviewing and scoring applications, all team members receive instructions on the grant review process.

Technical Review Team Training

- Evaluator training will include an introduction of documents: Grant Application, Grant Scoring Sheet, State Strategic Plan, National Strategic Plan (Executive Summary), Non-disclosure forms, etc.
- Members are required to sign a "Conflict of Interest; Non-disclosure Statement" to ensure security of the individual applications, evaluation scores and to prevent a conflict of interest.
- As part of the training, the participants review and score a made-up application. A discussion is held afterwards to ensure that evaluators will be consistent in their scoring.

Technical Review Process

- One member acts as the team lead. Each member scores the applications independently, then the team as a group discusses the individual scores.
- If there is a greater than 10 point difference in the individual scores, either a reviewer may make changes on his evaluation based on pertinent information from the other reviewers, or it will be rescored by a different team.
- The team lead collects each score sheet, compiles the scores, and calculates the average score on the Score Cover sheet.
- Reviewers must recuse themselves if there is any conflict of interest. The application will then be passed on to another review team.
- All scores must be accompanied by reviewers' notes and signature.
- The Technical Review Team's copies are bundled together with the score sheets and score cover sheet and returned to KOHS.
- The Technical Review scores, with the average score, for each application are entered into the KOHS database.
- KOHS will assign the bonus points (if applicable) and enter into the KOHS database.

KOHS Grants and Finance Management Policy and Procedures

Sub-recipient Application Review
FY 2011

ALL APPLICATIONS WILL BE REVIEWED BY SUBJECT MATTER EXPERTS.

- This review process was updated due to large cuts in funding, the progress that has been made in the MDC Investment, and the FCC narrowbanding mandate with a deadline of January 1, 2013.
- Communication Applications for radios and infrastructure will be reviewed and approved by the Kentucky Wireless Interoperability Executive Committee (KWIEC).
- MDC Applications will be reviewed and approved by the KOHS Executive Staff.
- 911 Communication Applications will be reviewed by Commercial Mobile Radio Service (CMRS).
- Recognized Regional Team applications will be reviewed and funding recommended by the KOHS Executive Staff in coordination with appropriate Subject Matter Experts.
- First Responder Equipment, alert systems and critical infrastructure applications will be reviewed by a technical peer review team.

KOHS Grants and Finance Management Policy and Procedures

Sub-recipient Application Review
Executive Review

- KOHS grant staff review the scoring sheets for completeness and adds review information into the grants data base.

- KOHS executive staff performs a functional review which includes consideration of other available grant resources and provides preliminary funding proposal based on the reviewer's scores, statewide needs and the KOHS Strategic Plan. Executive staff coordinates with the Justice Cabinet, Emergency Management and Public Health for other available grants and grant awards.

- The Executive Director reviews the recommendations and may make changes based on special needs and risk.

- The final recommendation document is then sent to the Governor for review.

- The Governor reviews and approves.

- All grant decisions will be documented. Final decisions on each application will be documented.

KOHS Grants and Finance Management Policy and Procedures

Sub-recipient Grant Awards

- Award and conciliatory letters are sent to applicants. The reviewer's comment sheets are attached to all letters.

- KOHS enters and submits necessary data into the Initial Strategy Implementation Program (ISIP) database online at https://www.reporting.odp.dhs.gov. This database is an in-depth, detailed federal reporting database which includes individual sub-recipient Name, County, Total Award, Project Title, Program Summary, Funding Program and amounts broken down within Program Category(s). This detailed award information must be submitted within 45 days of the official award.

- KOHS enters and submits necessary data into the Federal Funding Accountability and Transparency Act of 2006 (FFATA) required report. This database includes all state and local subrecipients; amount of award; funding agency; Catalog of Federal Domestic Assistance (CFDA) program number; award title; location of the entity and primary location of performance including city, state, and Congressional district; and, Dun & Bradstreet (D&B) DUNS number of the entity. https://www.fsrs.gov/contractor

- KOHS provides mandatory compliance training workshops for applicants awarded funds. These regional workshops emphasize compliance and provide detailed instructions on policy and procedures. Environmental review requirements and forms are explained.

- For all awarded grant projects, the authorizing official, project director and the financial officer are responsible for reading and understanding the contents of the "Subrecipient Grant Management Policies and Procedures" handbook. A certification form which includes the signatures of the above listed personnel is requested from each subgrantee.

Subrecipient Grant Management

KOHS Grants and Finance Management Policy and Procedures
Sub-recipient Grant Agreement Documentation

A separate file folder is created for each grant project. Each federal grant year is assigned a unique color folder. The folder tabs are labeled as follows and each section contains the information listed.

FFY04	Brown	FFY07	Yellow	FFY10	Light Green
FFY05	Blue	FFY08	Red	FFY 11	Dark Blue
FFY06	Green	FFY09	Gray		

Original Purchase Order

- Executed Modifications

Application and Modification Requests/Reviews

- Application for the awarded agreement
- Numbered modification requests

Single Audit Information

Approvals (Approvals as Necessary: Environmental, KWIEC, NIMS, Mutual Aid MOU)

Budget Information

- Procurement Policy
- Individual budget if applicable
- Electronic Transfer Funds (EFT) form
- Signature authorization form
- Ledger identifying each payment, year to date expenditures, and available balance
- Inventory

Payment Packets *Each Packet will contain the following and be tabbed sequentially.*

- eMARS documentation showing release of payment
- eMARS documentation showing request of payment
- Reimbursement checklist
- Funding ledger
- Request for reimbursement from the agency
- Proof of purchase (purchase orders, invoice, etc.)
- Cancelled checks
- Other documentation or correspondence pertaining to this payment

Reports

- Quarterly Reports

Correspondence *All correspondence filed in chronological order*

- Award letter first document filed
- Emails
- Telephone calls documented by a memo to the file
- Close out checklist and close out letter on top

KOHS Grants and Finance Management Policy and Procedures

Sub-recipient Grant Purchase Order Agreements

Master Agreements (PO2s) are created on each individual sub-recipient via Kentucky's Enhanced Management Accounting and Reporting System (eMARS).

Clauses are written to include current state and federal regulations and conditions. Those are reviewed by KOHS Executive staff and legal counsel.

Scopes of Work (SOW) for each agreement is reviewed and approved by KOHS Executive staff.

Each legal agreement is:

- Created within eMARS as a Purchase Order (PO2)
- Reviewed by the Grants Director for programmatic and contractual accuracy
- Reviewed and initialed by the Grants Director
- Forwarded by the Grants Manager to the Sub-Recipient for review and signature
- Returned to KOHS by the Sub-Recipient
- Reviewed and signed by Director or Deputy Director
- Forwarded to the KY Finance Department for their Legal Counsel to review and approve
- Kentucky Finance Department has final approval. Finance signs the agreement making it a legal, executed agreement between the sub-recipient and the Commonwealth of Kentucky
- The Agreement is returned to KOHS. The original is placed in the files and a copy is forwarded to the sub-recipient with detailed instructions concerning reimbursements and reporting requirements

AGREEMENTS WILL NOT BE MADE FOR PROJECTS REQUIRING ENVIRONMENTAL REVIEW UNTIL KOHS RECEIVES APPROVAL FROM DHS/ FEMA.

AGREEMENTS FOR THE PURCHASE OF WATERCRAFT WILL NOT BE MADE UNTIL KOHS RECEIVES APPROVAL FROM DHS/FEMA.

KOHS Grants and Finance Management Policy and Procedures

Sub-recipient Grant Purchase Order Agreements
FY 2011

Agreements will not be created until the subrecipient has also submitted the following documents:

- Signed Grant Terms and Conditions
- City/County Resolution
- Authorization for Electronic Deposit of Vendor Payment (EFT) Form
- Procurement Policy
- DUNS Number
- Project Timeline
- Project Contacts

In addition, agreements will not be generated until grant managers ensure that subrecipient is in compliance with the following grant requirements:

- KWIEC approval for communication projects
- NIMS Compliance
- Mutual Aid and Interoperability memorandum of Understanding with KSP

KOHS Grants and Finance Management Policy and Procedures

Sub-recipient Grant Purchase Order Agreement Modifications

- Subrecipients may request a modification to their agreement for minor changes in the scope of work or for a time extension.
- Modifications may also be required due to date issues associated with the grant awards and the state accounting system i.e., Purchase Order agreements may not cross the state biennium.
- Subrecipients should submit a "KOHS Modification Request" form which includes a written justification for any change before the expiration date of the PO2.
- Requests are reviewed by the Grant Manager, Grant Director and/or the Deputy Director.
- Modifications to existing PO2s are created upon approval of the Executive Director, Deputy Director or Grant Director.

KENTUCKY OFFICE OF HOMELAND SECURITY
READY AND PREPARED

Request for Modification

Request # __________

Sub-Grantee | Date __________

Mailing Address ______________________________

____

____

Type of Modification Requested

_______ Change in Grant Award Period

_______ Budget Revision

_______ Modification to Scope of Work

Project Information

Agreement # PO2-094-__________

Project # __________

Approved Grant Award __________

Balance of Grant Award $__________

Approved Scope of Work:

Requested Change:

Justification for Request:

	Authorizing Official	Project Director	Financial Officer
Signature	________	________	________
Name (printed)	________	________	________
Date	________	________	________

KOHS ONLY

Comments:

Program Code __________

KOHS Grant Manager ______________________ Date ________ Recommend Y N

KOHS Grant Director ______________________ Date ________ Recommend Y N

KOHS Director ______________________ Date ________ Approved Y N

KOHS Grants and Finance Management Policy and Procedures

Sub-recipient Grant Reimbursement

Subrecipient submits a "Request for Reimbursement" form signed and dated by the Second Party. If the signature is different than the Authorizing Officials on the executed Purchase Order Agreement, KOHS must have on file a "Legal Authorization of Signature" form identifying the signature on the "Request for Reimbursement". The "Request for Reimbursement" form must have attached invoice(s), purchase order(s), timesheets, etc., identifying the goods or services purchase, cancelled checks or other official banking documentation verifying that payment has actually been made by the Second Party, and documentation that the local procurement process has been followed.

Grant Managers, using the "Request for Reimbursement Checklist", review and ensure that the Request for Reimbursement packet is complete and that the subrecipient has met all compliance requirements for reimbursement.

Documentation verifying that the local procurement process has been followed includes the following:

- If the local procurement policy is different from the state model procurement code, specific documents relating to the local policy must be provided.
- For local government agencies using the state model procurement code:
    - Purchases over $20,000 must include the bid notice and official minutes from when the bid was accepted.
    - Purchases $20,000 or less must include documentation of the local procedure (KRS 45A.385).
    - Purchases using State Price contract, documentation of the use of State Price contract.

Each Request for Reimbursement is checked specifically for each of the following:

- Form complete
- Invoices within project period
- Procurement documentation
- Money spent appropriately
- Mathematical accuracy
- Total payment requests do not exceed agreement amount
- Mandatory approvals and requirements are met

REIMBURSEMENT WILL NOT BE MADE UNTIL ALL PROJECT REQUIREMENTS HAVE BEEN MET.

KOHS Grants and Finance Management Policy and Procedures

Sub-recipient Grant Reimbursement

KOHS Process

- Grants Manager completes the "Reimbursement Checklist" and signs the "Request for Reimbursement" form.
- The payment packet is then provided to another Grant Manager for a second review and signature.
- The Grant Manager also creates the pay request in eMARS.
- The complete pay request packet is then submitted to the Grant Director for approval and signature.
- The Grant Director submits the approved Request for Reimbursement packet to the Financial Officer for payment in eMARS.
- The payment packet is returned to the Grant Manager for filing.
- The Grant Manager periodically checks the eMARS system for the electronic funds transfer.
- Once the funds have been transferred, the Grant Manager files the payment documents in the Subrecipient folder, placing a tab on the first page of the payment, identifying the sequence number of the payment and date of payment. Payment documentation is also emailed to the subrecipient.

Grant Programs Directorate
Grants Management Division
Match Guidance

Introduction: Determining match for the purposes of submitting grant applications to any Federal Agency should be a coordinated process at the State and local level. It is highly recommended that programmatic staff at the State and local level consult with their SAA prior to submitting any grant applications especially those that identify cash or in-kind match.

Types of Match:

1. **Cash Match** (hard) includes non-Federal cash spent for project-related costs, according to the program guidance. Allowable cash match must only include those costs which are in compliance with **2 CFR Part 225, Cost Principles for State, Local, and Indian Tribal Governments** (OMB CIRCULAR A-87) and **44 CFR Part 13, Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments.**
2. **In-kind Match** (soft) includes, but is not limited to, the valuation of in-kind services. "In-kind" is the value of something received or provided that does not have a cost associated with it. For example, if in-kind match (other than cash payments) is permitted, then the value of donated services could be used to comply with the match requirement. Also, third party in-kind contributions may count toward satisfying match requirements provided the grantee receiving the contributions expends them as allowable costs in compliance with **2 CFR Part 225, Cost Principles for State, Local, and Indian Tribal Governments** (OMB CIRCULAR A-87) and **44 CFR Part 13, Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments.**

Definitions:

Matching or Cost Sharing means the value of the third party in-kind contributions and the portion of the costs of a Federally assisted project or program not borne by the Federal Government. All cost-sharing or matching funds claimed against a FEMA grant by State, local or Tribal governments must meet the requirements of the program guidance and/or program regulations, 44 CFR § 13, and 2 CFR § 225.

Cash Match (hard) includes cash spent for project-related costs under a grant agreement. Allowable cash match must include only those costs which are allowable with Federal funds in compliance with the program guidance and/or program regulations, 44 CFR § 13, and 2 CFR § 225.

In-kind Match (soft) means contributions of the reasonable value of property or services in lieu of cash which benefit a federally assisted project or program. This type of match may only be used if not restricted or prohibited by program statute, regulation or guidance and must be supported with source documentation. Only property or services that are in compliance with program guidance and/or program regulations, 44 CFR § 13, and 2 CFR § 225 are allowable.

Basic Guidelines:

1. For costs to be eligible to meet matching requirements, the costs must first be allowable under the grant program.
2. The costs must also be in compliance with all Federal requirements and regulations (i.e., 44 CFR Part 13, and 2 CFR Part 225); the costs must be reasonable, allowable, allocable, and necessary.
3. Records for all expenditures relating to cost sharing or matching must be kept in the same manner as those for the grant funds.
    a. The following documentation is required for third-party cash and in-kind contributions: Record of donor; Dates of donation; Rates for staffing, equipment or usage, supplies, etc.; Amounts of donation; and Deposit slips for cash contributions. According to 44 CFR § 13.24, this documentation is to be held at the Applicant and/or subapplicant level.
4. Except as provided by Federal statute, a cost sharing or matching requirement may not be met by costs borne by another Federal grant.
5. The source of the match funds must be identified in the grant application.
6. Every item must be verifiable, i.e., tracked and documented.
7. Any claimed cost share expense can only be counted once.

Examples: (for additional examples of match, please contact your State finance office):

1. The EM Director has 50% of his/her salary paid from State funds and 50% paid from Federal grant funds, but he/she provides 60% effort in the Federal grant program that only pays 50% salary. The additional 10% of effort/time toward the Federal grant program can be claimed as soft match. All record keeping requirements to prove the 60% time allocation apply.

2. Non-Federally funded equipment or facilities used during exercises can be claimed as soft match, but only at the time of donation. For example, only the fair market price for the use of the facility for the period of the exercise can be claimed as match.

3. Third party in-kind – Contributions of salary, travel, equipment, supplies and other budget areas that are from third party sources must be in compliance with 44 CFR § 13.24, Matching or Cost Sharing. These types of contributions include voluntary contributions such as emergency personnel, lawyers, etc., who donate their time to a Federal grant program. The normal per hour rate for these professionals (acting in their professional capacity) can be used to meet the matching requirement. The value of the services provided is taken into consideration when determining the value of the contribution - not who is providing the service. For example, if a lawyer is volunteering his services to assist flood victims in filing legal paper work, the lawyer's normal hourly rate is allowable. If the lawyer is volunteering his services and is working in a soup kitchen, the lawyer's hourly rate would not be applicable; it would be the hourly rate for a soup kitchen worker.

Governing Provisions:
44 CFR Part 13, Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments

- **Reference 44 CFR § 13.24, Matching or cost sharing**

2 CFR Part 225, Cost Principles for State, Local, and Indian Tribal Governments (OMB CIRCULAR A-87)
Program Guidance and/or Program Regulations

44 CFR Part 13, Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments

44 CFR § 13.24 Matching or Cost Sharing.
(a) Basic rule: Costs and contributions acceptable. With the qualifications and exceptions listed in paragraph (b) of this section, a matching or cost sharing requirement may be satisfied by either or both of the following:

(1) Allowable costs incurred by the grantee, subgrantee or a cost-type contractor under the assistance agreement. This includes allowable costs borne by non-Federal grants or by others cash donations from non-Federal third parties.

(2) The value of third party in-kind contributions applicable to the period to which the cost sharing or matching requirements applies.

(b) Qualifications and exceptions:

(1)Costs borne by other Federal grant agreements. Except as provided by Federal statute, a cost sharing or matching requirement may not be met by costs borne by another Federal grant. This prohibition does not apply to income earned by a grantee or subgrantee from a contract awarded under another Federal grant.

(2) General revenue sharing. For the purpose of this section, general revenue sharing funds distributed under 31 U.S.C. 6702 are not considered Federal grant funds.

(3) Cost or contributions counted towards other Federal costs-sharing requirements. Neither costs nor the values of third party in-kind contributions may count towards satisfying a cost sharing or matching requirement of a grant agreement if they have been or will be counted towards satisfying a cost sharing or matching requirement of another Federal grant agreement, a Federal procurement contract, or any other award of Federal funds.

(4) Costs financed by program income. Costs financed by program income, as defined in § 13.25, shall not count towards satisfying a cost sharing or matching requirement unless they are expressly permitted in the terms of the assistance agreement. (This use of general program income is described in § 13.25 (g).

(5) Services or property financed by income earned by contractors. Contractors under a grant may earn income from the activities carried out under the contract in addition to the amounts earned from the party awarding the contract. No costs of services or property supported by this income may count toward satisfying a cost sharing or matching requirement unless other provisions of the grant agreement expressly permit this kind of income to be used to meet the requirement.

(6) Records. Costs and third party in kind contributions counting towards satisfying a cost sharing or matching requirement must be verifiable from the records of grantees and subgrantees or cost- type contractors. These records must show how the value placed on third party in-kind contributions was derived. To the extent feasible, volunteer services will be supported by the same methods that the organization uses to support the allocability of regular personnel costs.

(7) Special standards for third party in kind contributions.

(i) Third party in kind contributions count towards satisfying a cost sharing or matching requirement only where, if the party receiving the contributions were to pay for them, the payments would be allowable costs.

(ii) Some third party in-kind contributions are goods and services that, if the grantee, subgrantee, or contractor receiving the contribution had to pay for them, the payments would have been an indirect costs. Costs sharing or matching credit for such contributions shall be given only if the grantee, subgrantee, or contractor has
established, along with its regular indirect cost rate, a special rate for allocating to individual projects or programs the value of the contributions.

(iii) A third party in-kind contribution to a fixed-price contract may count towards satisfying a cost sharing or matching requirement only if it results in:

(A) An increase in the services or property provided under the contract (without additional cost to the grantee or subgrantee) or

(B) A cost savings to the grantee or subgrantee.

(iv) The values placed on third party in kind contributions for cost sharing or matching purposes will conform to the rules in the succeeding sections of this part. If a third party in-kind contribution is a type not treated in those sections, the value placed upon it shall be fair and reasonable.

(c) Valuation of donated services:

(1) Volunteer services. Unpaid services provided to a grantee or subgrantee by individuals will be valued at rates consistent with those ordinarily paid for similar work in the grantee's or subgrantee's organization. If the grantee or subgrantee does not have employees performing similar work, the rates will be consistent with those ordinarily paid by other employers for similar work in the same labor market. In either case, a reasonable amount for fringe benefits may be included in the valuation.

(2) Employees of other organizations. When an employer other than a grantee, subgrantee, or cost-type contractor furnishes free of charge the services of an employee in the employee's normal line of work, the services will be valued at the employee's regular rate of pay exclusive of the employee's fringe benefits and overhead costs. If the services are in a different line of work, paragraph(c)(1) of this section applies.

(d) Valuation of third party donated supplies and loaned equipment or space:

(1) If a third party donates supplies, the contribution will be valued at the market value of the supplies at the time of donation.

(2) If a third party donates the use of equipment or space in a building but retains title, the contribution will be valued at the fair rental rate of the equipment or space.

(e) Valuation of third party donated equipment, buildings, and land. If a third party donates equipment, buildings, or land, and title passes to a grantee or subgrantee, the treatment of the donated property will depend upon the purpose of the grant or subgrant, as follows:

(1) Awards for capital expenditures. If the purpose of the grant or subgrant is to assist the grantee or subgrantee in the acquisition of property, the market value of that property at the time of donation may be counted as cost sharing or matching,

(2) Other awards. If assisting in the acquisition of property is not the purpose of the grant or subgrant, paragraphs (e)(2) (i) and (ii) of this section apply:

(i) If approval is obtained from the awarding agency, the market value at the time of donation of the donated equipment or buildings and the fair rental rate of the donated land may be counted as cost sharing or matching. In the case of a subgrant, the terms of the grant agreement may require that the approval be obtained from the Federal agency as well as the grantee. In all cases, the approval may be given only if a purchase of the equipment or rental of the land would be approved as an allowable direct cost. If any part of the donated property was acquired with Federal funds, only the non- Federal share of the property may be counted as cost sharing or matching.

(ii) If approval is not obtained under paragraph (e)(2)(i) of this section, no amount may be counted for donated land, and only depreciation or use allowances may be counted for donated equipment and buildings. The depreciation or use allowances for this property are not treated as third party in- kind contributions. Instead, they are treated as costs incurred by the grantee or subgrantee. They are computed and allocated (usually as indirect costs) in accordance with the cost principles specified in § 13.22, in the same way as depreciation or use allowances for purchased equipment and buildings. The amount of depreciation or use allowances for donated equipment and buildings is based on the property's market value at the time it was donated.

(f) Valuation of grantee or subgrantee donated real property for construction/ acquisition. If a grantee or subgrantee donates real property for a construction or facilities acquisition project, the current market value of that property may be counted as cost sharing or matching. If any part of the donated property was acquired with Federal funds, only the non-Federal share of the property may be counted as cost sharing or matching.

(g) Appraisal of real property. In some cases under paragraphs (d), (e) and (f) of this section, it will be necessary to establish the market value of land or a building or the fair rental rate of land or of space in a building. In these cases, the Federal agency may require the market value or fair rental value be set by an independent appraiser, and that the value or rate be certified by the grantee. This requirement will also be imposed by the grantee on subgrantees.

---

2 CFR Part 225, Cost Principles for State, Local, and Indian Tribal Governments (OMB CIRCULAR A-87)

Basic Guidelines

1. Factors affecting allowability of costs. To be allowable under Federal awards, costs must meet the following general criteria:

a. Be necessary and reasonable for proper and efficient performance and administration of Federal awards.

b. Be allocable to Federal awards under the provisions of 2 CFR part 225.

c. Be authorized or not prohibited under State or local laws or regulations.

d. Conform to any limitations or exclusions set forth in these principles, Federal laws, terms and conditions of the Federal award, or other governing regulations as to types or amounts of cost items.

e. Be consistent with policies, regulations, and procedures that apply uniformly to both Federal awards and other activities of the governmental unit.

f. Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.

g. Except as otherwise provided for in 2 CFR part 225, be determined in accordance with generally accepted accounting principles.

h. Not be included as a cost or used to meet cost sharing or matching requirements of any other Federal award in either the current or a prior period, except as specifically provided by Federal law or regulation.

i. Be the net of all applicable credits.

j. Be adequately documented.

2. Reasonable costs. A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. The question of reasonableness is particularly important when governmental units or components are predominately federally-funded. In determining reasonableness of a given cost, consideration shall be given to:

a. Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the governmental unit or the performance of the Federal award.

b. The restraints or requirements imposed by such factors as: Sound business practices; arm's-length bargaining; Federal, State and other laws and regulations; and, terms and conditions of the Federal award.

c. Market prices for comparable goods or services.

d. Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the governmental unit, its employees, the public at large, and the Federal Government.

e. Significant deviations from the established practices of the governmental unit which may unjustifiably increase the Federal award's cost.

3. Allocable costs.

a. A cost is allocable to a particular cost objective if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received.

b. All activities which benefit from the governmental unit's indirect cost, including unallowable activities and services donated to the governmental unit by third parties, will receive an appropriate allocation of indirect costs.

c. Any cost allocable to a particular Federal award or cost objective under the principles provided for in 2 CFR part 225 may not be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by law or terms of the Federal awards, or for other reasons.

d. Where an accumulation of indirect costs will ultimately result in charges to a Federal award, a cost allocation plan will be required as described in Appendices C, D, and E to this part.

4. Applicable credits.

a. Applicable credits refer to those receipts or reduction of expenditure-type transactions that offset or reduce expense items allocable to Federal awards as direct or indirect costs. Examples of such transactions are: Purchase discounts, rebates or allowances, recoveries or indemnities on losses, insurance refunds or rebates, and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or received by the governmental unit relate to allowable costs, they shall be credited to the Federal award either as a cost reduction or cash refund, as appropriate.

b. In some instances, the amounts received from the Federal Government to finance activities or service operations of the governmental unit should be treated as applicable credits. Specifically, the concept of netting such credit items (including any amounts used to meet cost sharing or matching requirements) should be recognized in determining the rates or amounts to be charged to Federal awards. (See Appendix B to this part, item 11, "Depreciation and use allowances," for areas of potential application in the matter of Federal financing of activities.)

Kentucky Office of Homeland Security

Legal Signature Authorization

KENTUCKY OFFICE OF HOMELAND SECURITY
READY AND PREPARED

Date ______________________________

Subrecipient ______________________________

Project # ______________________________

Agreement # PO2-094- ______________________________

KOHS Only: Program Code ______________________________

I hereby authorize the following person(s) to sign agency legal and invoice documents in accordance with the terms and conditions of this contract with the Kentucky Office of Homeland Security.

NAME *(please print)*	SIGNATURE

AUTHORIZED OFFICAL NAME *(please print)*	SIGNATURE

Kentucky Office of Homeland Security

Request for Reimbursement Checklist

KENTUCKY OFFICE OF HOMELAND SECURITY
READY AND PREPARED

Subrecipient ________________ **Project #** ________________ **Sequence#** ________________________

Agreement # PO2-094- ________________________________ **PRC#** ________________________

_________ **Request for Reimbursement Form complete**

- _________ Invoices listed
- _________ Authorized Official Signature
- _________ Complete documentation attached *(invoices, purchase orders etc.)* for each invoice listed
- _________ Copy of Cancelled Check or Proof of Payment attached for each invoice listed
- _________ Dollar amounts correct

_________ **PO2 Project Period** ______________ **to** _____________ **Invoice Dates** ____________________

_________ **Procurement Documentation attached**

- _________ Subrecipient provided written procurement code
- _________ Procurement process attached
  - _________ Bid notice and Official minutes
  - _________ Verification of small purchases policy
  - _________ Verification of small purchases policy

_________ **Agreement reviewed - money spent appropriately**

_________ **Total Payment Requests DO NOT exceed amount of Agreement**

_________ **Mandatory Approvals and Requirements**

- _________ KWIEC
- _________ Mutual Aid Agreement
- _________ NIMS
- _________ Quarterly Reports
- _________ Environmental
- _________ Single Audit Compliance
- _________ Federal Excluded Parties List (www.epls.gov)

KOHS ONLY

_________ **Grant File Funding Ledger Updated** **Program Code** ________________

_________ **Master Ledger Updated**

_________ **Checklist must be filed with corresponding pay request**

____ ____

Grant Manager Signature **Grant Manager Reviewer Signature**

____ ____

Date **Date**

Kentucky Office of Homeland Security
Request for Reimbursement

KENTUCKY OFFICE OF HOMELAND SECURITY
READY AND PREPARED

Subrecipient ______________________ Project # ________________ Sequence # ________

Agreement # PO2-094- ______________ Award Amount ________________________________

Check this box if this is the final request: ☐

Date	List of Invoices Attached with brief description	Amount
	Total Requested	$0.00

This form was prepared by: ______________________________ Phone: ______________

Name (Please Print)

Sub-grantee Certification: I hereby certify that the costs incurred are taken from the books of account and that such costs are valid and consistent with the terms of the grant and all original backup documentation is maintained. I also certify none of the vendors used in purchasing these items were on the Federal Excluded Parties Listing prior to purchase and that all purchases were made in accordance with our procurement code. I also certify that this agency is in compliance with the following requirments: OMB A-133 Single Audit, NIMS, KWIEC, and KSP MOUs.

Name:____ Title:__________________

Authorizing Person (Please Print)

Signature: ____ Date:__________________

Authorized Signature (Original Signature Required

KOHS Use Only: Program Code ______________

KOHS Use Only: KOHS Grant Manager Approval ______________________________

KOHS Use Only: KOHS Grant Director Approval ______________________________

Mail Request to:

Kentucky Office of Homeland Security

200 Mero Street

Frankfort, KY 40622

Kentucky Office of Homeland Security
FY 2011 Funding Ledger
SUBRECIPIENT

Project # ______________________________ Program Code ________________________

Agreement # PO2-094- ___________________ Award Amount

Authorizing Offical
Name

Project Manager
Name

Treasurer
Name

Additional Officials with Legal Signature Authority:
Name
Name

	Date of Invoice	Amount of Invoice	YTD Expenditures	Balance
Payment 1				
Payment 2				
Payment 3				
Payment 4				
Payment 5				
Payment 6				
Payment 7				
Payment 8				
Payment 9				
Payment 10				
Totals			$0.00	

KOHS Grants and Finance Management Policy and Procedures

Waiver for Cancelled Check Requirement

According to the above grant reimbursement policy, reimbursements will be made to the sub-recipient when KOHS receives a complete payment request packet which includes cancelled checks or banking documentation verifying that payment has been made.

Exception to the cancelled check policy shall be approved by the Executive Director or Deputy Director.

To request a check waiver, the subrecipient must submit a packet containing:

- Request for Cancelled Check Waiver Form.
- A letter from the County Judge Executive, Mayor or other authorizing official explaining the hardship and need for a cash advancement.
- Proof that the County Fiscal Court or City Council or Board has already approved the expenditure.
- Invoice(s) from the vendor for goods or services
- A letter or document from vendor verifying the date of delivery of the service or goods.

An entity that currently has a grant that is not in good standing is not eligible. Good standing indicates the Second Party is current on their quarterly reports, single audit, etc.

All Area Development Districts (ADDs) have an exemption to the cancelled check policy. Reimbursement may be made to the ADDs upon the submission of invoices.

To ensure that interest is not earned on these dollars, a copy of the cancelled check or other banking documents verifying payment to the vendor must be submitted to KOHS as soon as possible.

KOHS WILL NOT APPROVE FUTURE REQUESTS FOR REIMBURSEMENT UNTIL ANY OUTSTANDING CANCELLED CHECKS ARE RECEIVED.

KENTUCKY OFFICE OF HOMELAND SECURITY
READY AND PREPARED

Request for Cancelled Check Waiver

Sub-Grantee **Date** ____________________

Mailing Address ____
____
____

Project Information
Agreement # PO2-094-____________________
Project # ______________________________
Approved Grant Award $__________________

Approved Scope of Work:

Required Documents:

- ☐ Signed letter form authorizing official
- ☐ Approval of expenditure
- ☐ Invoice
- ☐ Document with delivery date

KOHS ONLY **APPROVED** ____ **NOT APPROVED** _______ **Program Code** ____________
Comments:

KOHS Grant Manager ______________________________________ **Date** ______________

KOHS Grant Director ______________________________________ **Date** ______________

KOHS Deputy Director ______________________________________ **Date** ______________

KOHS Grants and Finance Management Policy and Procedures

Sub-recipient Grant Monitoring

- Grant Managers monitor all projects on a continual basis through emails, telephone calls, and site visits. Contacts with subrecipients are documented and filed.

- Subrecipients are monitored always monitored at the time of a reimbursement request for compliance of the Purchase Order (PO2) agreement and include reviews for:

  Accounting of receipts and expenditures
  Cash and financial management
  Scope of work as set forth in the PO2 agreement
  Single Audit
  Quarterly Reports
  Procurement
  Federal Excluded Parties List

- Subrecipients are monitored for the need of technical assistance.

- All subrecipients receive a final closeout site visit.

- All citizen complaints and concerns on projects and/or project management will be followed up by the Grants Branch. A file with the complaint and the resolution will be maintained.

- Projects are monitored through information provided on quarterly reports. Follow up is often made from the submission of subrecipient reports.

KOHS Grants and Finance Management Policy and Procedures

Sub-recipient Grant Reporting

Quarterly Report

- A "Quarterly Report" form is made available for each subrecipient.
- Each subrecipient is reminded through email, with the form attached, to complete and submit to their grant manager by a specific date.
- Hard copies are sent to subrecipients for completion as needed.
- If not received, emails and/or phone calls are made until reports are received.

REIMBURSEMENTS WILL NOT BE MADE IF A SUBRECIPIENT IS DELINQUENT WITH THEIR QUARTERLY REPORTS

Biannual Strategic Implementation Report (BSIR)

- As necessary, subrecipients are asked to provide information to enable KOHS to submit complete federal reports.

FFATA Report

- Subrecipients must submit their DUNS number to KOHS.

Data Calls

- Subrecipients will furnish information as needed and requested by KOHS.

Kentucky Office of Homeland Security
Quarterly Report

Subrecipient ________________ Grant/Project # ________________ Report Period ________________

Award Amount ________________ Amount Spent ________________ KOHS Only: Program Code ________________

1. Please check the box that best describes the status of your project then complete any questions that follow.

☐ Continuing - Work in progress — Percentage of project complete ______ Anticipated completion date ________________

☐ Project Complete - Documentation Pending — Anticipated date final documents will be sent to KOHS ________________

☐ Project Complete - All documentation submitted

2. Briefly explain activities accomplished to implement your project. Explain how funds have been spent and the current status of your project.

3. Report any foreseeable delays or modifications that might affect timely completion of your project.

4. Describe any changes or alterations to your project (budget, quantities, specific items, etc.).

5. List any changes in authorized personnel for this grant. This would include the Authorizing Official (Judge Executive, Mayor, etc.) Project Director or Financial Officer. Include position, name and all contact information.

6. All subrecipients that expend $500,000 or more in total federal awards during a fiscal year are required to obtain a single audit. Please check the appropriate box below that describes your county, city of lead agency (ADD, university, etc.).

☐ We **expended $500,000 or more** in federal awards from all sources in Fiscal Year 2011 and have met the federal audit requirement per OMB Circular A-133. **The required single audit for Fiscal Year 2010 has been submitted.**

☐ We **expended $500,000 or more** in federal awards from all sources in Fiscal Year 2011 and have met the federal audit requirement per OMB Circular A-133. The required single audit for Fiscal Year 2011 is not complete. **Our required single audit will be comp**

☐ We **did not expend more than $500,000 in federal awards** from all sources in Fiscal Year 2011 required for an OMB Circular A-133 audit to be performed. **An audit is NOT required.**

Name & Title of Project Manager ________________________________

Signature of Project Manager ________________________ Date ________________

Sub-recipient Grant Closeout

- A close out site visit is conducted to assure compliance with program and financial grant activity and requirements.

- The KOHS project grant file is reviewed for completeness and accuracy.

- Financial activity is reviewed to ensure accuracy and that project file is in agreement with the state accounting system.

- A close out site visit is scheduled with the project manager.

- The Grants Manager submits the Site Visit Pre-Authorization List, a preliminary closeout report, and travel documents to the Grants Director.

- At the final visit, the Grant Manager reviews the sub-recipients' grant file for completeness, the final expenditures are in agreement with KOHS, and takes pictures to verify the scope of work has been completed.

- A close out report is completed verifying that documents, scope of work, and financial activity are accurate and complete.

- An official close out letter is created and signed by the Executive Director or Deputy Director.

- The closeout documents are distributed as follows:
  Original is sent to the County Judge, Mayor, or other authorizing official.
  Copy is sent to the project manager.
  Copy is filed in the sub-recipient file.

- If all funds are not expended, the Grant Manager provides the following information to the Grants Director:
  Sub-grantee
  Amount of unspent funds
  Major Program Code (Example: HSG92S)
  Program Code (Example: HSG946R)
  Program Code for the appropriate un-obligated funds (Example: HSG92SLU)

- A close out sticker, with the date of project closure, is attached to the folder tab

- The Executive Director and/or Deputy Director for Grants and Finance decides on additional needed projects for any unused funds returned from a sub-recipient based on state strategy and local risk.

KOHS Close Out Site Visit Pre-Authorization Check List

Subrecipient ______________________________ **Project #** ________________

Program Code ______________________________ **PO2-094** ________________

_________ KOHS Subrecipient Project and File has been reviewed to include the following items:

- _________ Final Payment made
- _________ Inventory list submitted by local
- _________ Single Audit information submitted by local
- _________ Requirements met by local
- _________ Agreement, Application, Correspondance, Reports filed

_________ Scheduled closeout site visit appointment

_________ Emailed subrecipient confirming the visit and sent any needed forms

_________ Completed request of a state car or KOHS vehicle

_________ Completed a travel authorization form and submitted to Grant Director

_________ Completed a written draft of Closeout Site Visit Report and submitted to Grant Director

_________ Gathered items to take on Site Visit

- _________ KOHS Subrecipient file
- _________ Camera
- _________ Business Cards
- _________ Directions/Contact Numbers
- _________ Labels "Purchased with KOHS funds"

_________ Another closed project has been scheduled for review

Subrecipient, Project Number: ____

Equipment type: ____

_________ Grant Manager

_________ Grant Director

_________ Date Approved

HSGP Project
Office of the Governor
Kentucky Office of Homeland Security
200 Mero Street
Frankfort, Kentucky 40622

KENTUCKY OFFICE OF HOMELAND SECURITY
READY AND PREPARED

MONITORING REPORT

Subrecipient: **Site Visit Date:**

Agreement #: PO2-094- **Project #:** **Program Code:**

☐ **Attendees**
Name/Title:
Name/Title:
Name/Title:

☐ **KOHS Project File Reviewed:** The KOHS subrecipient file was reviewed and provides a clear audit trail.

- ☐ Master Agreement/Modifications
- ☐ Application/Mod Requests
- ☐ Approvals
- ☐ Budget Information
- ☐ Pay Documentation
- ☐ Quarterly Reports
- ☐ Correspondence
- ☐ Final Payment Verified

☐ **Single Audit information Reviewed:** I discussed the OMB 133 Circular Single Audit requirements with the subrecipient and the *(Fill in name….. will send FY… Single Audit upon its completion.)* All current Single Audit information is on file with KOHS.

- ☐ All Single Audit information on file with KOHS
- ☐ Single Audit information not on file with KOHS, requested, and returned at site visit
- ☐ Single Audit information not on file with KOHS, requested, and not returned at site visit

Explain reason:

☐ **Local Project Files Reviewed:** I reviewed the subrecipient file and all documents were maintained properly and were in order for a clear audit trail.

- ☐ Master Agreement/Modifications
- ☐ Application/Modification Request
- ☐ Approvals
- ☐ Budget Information
- ☐ Pay Documentation
- ☐ Quarterly Reports
- ☐ Correspondence
- ☐ Final Payment

Item of equipment with a purchase price in excess of $5,000 was purchased.
☐ **No**

☐ **YEes(Briefly List)**

☐ **Account Reconciled:**

Grant Amount:	$0.00
Total Spent per Sub-grantee:	$0.00
Total Spent per Grant File:	$0.00
Total Spent per eMARS:	$0.00
Total Unspent Balance	$0.00

☐ **Trainings and Exercises Reviewed:** *Please list trainings and exercises in which subrecipient has participated. Equipment Training? Vendor? Local? Regional?*

☐ **Inventory and KOHS/DHS label identification of equipment:** I explained to *(fill in name)* the requirement of labeling equipment with "purchased with KOHS funds" when applicable. I also explained the requirement of maintaining an inventory that included the equipment purchased, serial numbers and location of the equipment. *(State equipment was labeled, you provided labels on visit, inventory is on file, you picked up inventory, etc.)*

☐ **Scope of Work**

(Fill in name, Project #) was awarded *(grant amount)* of FY *(grant year)* funds to *(copy specific scope of work from Agreement.)* *(Fill in name)* completed the scope of work as approved.

☐ **Deliverables:**
(Fill in name) received this grant to *(copy deliverables from the agreement. Example: To enhance interoperable communications). Discuss the difference this project has made to the community. Give examples if available.*

Suggested Questions:
- *How have you enhanced your Interoperable Communications (or the specific deliverable)?*
- *What differences has this equipment made in your day to day operations?*
- *"Tell me about your situation before this project and how is it different or better now?"*
- *What are you now able to do that you couldn't do before?*
- *What was your old equipment or old process?*
- *What agencies have benefited from this grant? Indirect or direct*
- *What surrounding counties or cities benefited from this grant?*
- *Mutual Aid partners your county or city relies on?*

☐ **Insert Pictures**

❖ Describe Pictures Here

☐ **Attach list of former KOHS projects.** *Funded by County List*

☐ **Visit at least one closed project that is at least two years old.**
Project: *Number, Name, Close date*
Inventory verified: *Yes, No; Comments*

KOHS Grant Manager: ______________________________ Date: ____________

KOHS Administrative Branch Manager: ______________________________ Date: ____________

Revised 11/09/11

OFFICE OF THE GOVERNOR
KENTUCKY OFFICE OF HOMELAND SECURITY

Steven L. Beshear
Governor

200 Mero Street
Frankfort, KY 40622
Phone 502-564-2081
Fax 502-564-7764
www.homelandsecurity.ky.gov

Thomas L. Preston
Executive Director

February 10, 2010

Judge Executive Greg Terry
Carlisle County Fiscal Court
P.O. Box 279
Bardwell, KY 42023

Re: Cunningham Fire Department SCBA Project (#9041)

Dear Judge Terry,

Congratulations! Your FY 2010 Homeland Security Grant, indicated above, has been completed and is now officially closed.

However, a crucial point merits emphasis; all sub-grantees must still comply with all applicable laws, regulations and program guidance. This includes, but is not limited to, the issues of retention and access of records and the management and disposition of equipment. A non-exclusive list of regulations commonly applicable to DHS grants are listed below:

A. Administrative Requirements
   1. 44 CFR part 13, Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments
   2. CFR Part 215, Institutions of Higher Education
B. Cost Principles
   1. 2 CFR Part 225, State and Local Governments
   2. 2 CFR Part 220, Educational Institutions
   3. 2 CFR Part 230, Non-Profit Organizations
   4. Federal Acquisition Regulation Sub-part 31.2, Contracts with Commercial Organizations
C. Audit Requirements
   1. OMB Circular A-133, Audit of States, Local Governments, and Non-Profit Organizations

Thank you for your fine partnership and continued efforts to ensure a safer and more secure Kentucky. Should you have any questions regarding this project, please contact Susan Wilkerson at 502.564.2081.

Cordially,

Eugene L. Kiser
Executive Director

Copy: Melissa Rowland
Susan Bailey

SUBRECIPIENT GRANT REQUIREMENTS

KOHS Grants and Finance Management Policy and Procedures

Single Audit

In order to comply with the Federal Office of Management and Budget (OMB) Circular A-133 Single Audit Act Requirement for Federal Funds, KOHS has developed the following process:

An "Audit Certification Form" is sent to the Chief Financial Officer, Business Manager, Treasurer or other person responsible for the financial records of the organization. Under normal circumstances this form should not be completed by the program manger.

The "Audit Certification Form" is to be returned to KOHS within 60 days indicating that the community is, or is not, subject to OMB Circular A-133.

A spreadsheet is developed indicating the status of each sub-recipient's single audit documentation. Follow-up with sub-recipients not responding will include all or part of the following: phone calls, emails, letters, site visits. This follow-up will be documented to include the date and the Grant Manager who initiated it.

Quarterly Reports will include information concerning the status of the most current single audit report.

Upon the receipt of a payment request, the status of the most current single audit documentation will be determined. **PAYMENTS WILL NOT BE MADE TO SUB-RECIPIENTS THAT HAVE NOT RESPONDED TO KOHS' REQUEST FOR SINGLE AUDIT INFORMATION OR HAVE NOT PROVIDED AVAILABLE REQUIRED SINGLE AUDITS.**

Upon receipt of a required audit, it is reviewed for findings by the KOHS Financial Advisor and Grant Director.

If a community has had findings, it is further reviewed by the Grant Director and/or KOHS Financial Advisor for recommendations and corrective actions. KOHS will issue management decisions on audit findings within six months after receipt of the sub- recipient's audit report. KOHS will ensure that the sub-recipient took appropriate and timely corrective action on all audit findings.

The original "Audit Certification Form" and/or the "Audit Evaluation Form" with the sub-recipient's audit are filed in the single audit files and a copy of each applicable form in the project file.

FAILURE OF A SUB-RECIPIENT TO RETURN THE AUDIT CERTIFICATION FORM WITHIN 60 DAYS AND/OR FAILURE TO SUBMIT AN AUDIT WITHIN 9 MONTHS OF THE END OF THE SUB-RECIPIENT'S AUDIT PERIOD WILL RESULT IN SUSPENSION OF FUNDING AND WILL AFFECT ELIGIBILITY OF FUTURE FUNDING.

Kentucky Office of Homeland Security
Audit Certification Form
Fiscal Year 2011

KENTUCKY OFFICE OF HOMELAND SECURITY

Organization: ______________________ **Audit Period:** 7/1/2010 - 6/30/2011

All non-Federal entities that expend $500,000 or more in federal awards during a sub-recipient's fiscal year are required to obtain a single audit in accordance with the Single Audit Act Amendments of 1996, Office of Management and Budget (OMB) Circular A-133 - Audits of State, Local Governments and Non-Profit Organizations, the OMB Circular A-133 Compliance Supplement and Government Auditing Standards.

This form must be completed by the Chief Financial Officer, Business Manager, Treasurer or other person responsible for the financial records of the organization. Under normal circumstances, it should not be completed by the program manager.

Failure to submit this certification form within 60 days after the end of the fiscal year or failure to submit a completed required single audit within 30 days after receipt of the final audit report as described in the audit requirements will result in suspension of funding and will affect eligibility of future funding.

Please check the appropriate box below and provide any required additional documentation.
Return this signed certification within 60 days of end of audit period. Deadline: August 30, 2011

☐ We <u>expended more than $500,000 in federal awards</u> from all sources in Fiscal Year 2011 and have met the Federal audit requirement per OMB Circular A-133. **The required single audit for Fiscal Year 2011 is enclosed.**

Our required single audit will be complete and submitted to KOHS by ______________

☐ We <u>expended more than $500,000 in federal awards</u> from all sources in Fiscal Year 2011 and have met the Federal audit requirement per OMB Circular A-133. The required single audit for Fiscal Year 2011 is not complete.
Our required single audit will be complete and submitted to KOHS by ______________

☐ We <u>did not expend more than $500,000 in federal awards</u> from all sources in Fiscal Year 2011 required for an OMB Circular A-133 audit to be performed. **An audit is NOT required. Provide federal awards information in the section below.**

This section must be complete if single audit is <u>NOT</u> required.

Federal Grantor	Pass-Through Grantor	CFDA # & Federal Grant Program Name	Expenditures
			$0.00
			$0.00
			$0.00
			$0.00
			$0.00
	Total Federal Expenditures for Fiscal Year 2011		$0.00

I certify that the above information is correct and our organization has met the requirements of OMB Circular A-133.

Printed Name	Date	Signature	
Title	Phone Number	Email Address	
Address		City	Zip

Return Audit Certification Form with required documentation (if applicable) within 60 days of end of audit period.
<u>Deadline: August 30, 2011</u>

Kentucky Office of Homeland Security
Attn: Senior Financial Officer
200 Mero Street
Frankfort, Kentucky 40622

Kentucky Office of Homeland Security
Audit Evaluation Form

Audit Period: ____________________

Organization: ____________________ **Auditing Firm:** ____________________

Grant Program Code	Grant Amount
	$ -
	$ -
	$ -
	$ -
	$ -

Audit Findings

Did audit reflect negative findings for the grant(s) listed above? ☐ Yes ☐ No

Were there any audit findings on other grants that would affect grants funded through Kentucky Office of Homeland Security? ☐ Yes ☐ No

Comments:

If the audit reflects any negative findings or comments, please complete the information below:
Audit Findings:
Audit Recommendations:
Compliance Plan:
KOHS Compliance Monitoring:

Reviewer Signature ____________________ Date ____________________

KOHS Grants Director ____________________ Date ____________________

KOHS Grants and Finance Management Policy and Procedures

Kentucky Wireless Interoperability Executive Committee (KWIEC)

Local sub-recipient must submit all project plans for primary wireless public safety voice or data communications systems for review and recommendation by the KWIEC committee.

KWIEC Review Process

- Local sub-recipients must submit a complete assessment of project plans for primary wireless public safety voice and or data communications systems and submit to:

  Chuck Miller
  Commonwealth Office of Technology
  (502) 564-5397 ex. 4416
  CharlesR.Miller@ky.gov

- You can access a copy of the KWIEC application at **www.KWIEC.ky.gov**

- KWIEC information concerning your specific project may be found at **https://gotsource.ky.gov/docushare/dsweb/Get/Document-331895/Blank%20KWIEC%20Assessment-rev03-010.xls**

- If your project is a continuation of a previous grant with the Kentucky Office of Homeland Security and you have already received approval from the KWIEC committee, you do not have to get another approval for this project. Please submit your original letter of approval to the Kentucky Office of Homeland Security.

KOHS Grants and Finance Management Policy and Procedures

Mutual Aid and Interoperability Memorandum of Understanding

The Kentucky Office of Homeland requires all agencies receiving KOHS funding or benefit from funding to have an executed Mutual Aid Memorandum of Understanding with the Kentucky State Police. This MOU allows first responders to utilize the Mutual Aid channel to communicate with one another.

Mutual Aid MOU Process

- To obtain a copy of the Mutual Aid MOU, go to:

  http://www.kwiec.ky.gov/interoperability/mutualaid.htm

  Click on the Mutual Aid and Interoperability – Memorandum of Understanding Link.

- The MOU should be submitted with all information requested to the following address:

  Kentucky State Police
  Commander-Communications Branch
  1240 Airport Road
  Frankfort, KY 40601

- If you have any questions regarding the Mutual Aid MOU, please contact

  Derek Nesselrode
  Chief Engineer
  Kentucky State Police
  Communications and Computer Technologies Branch
  1240 Airport Road
  Frankfort, KY 40601
  502-782-2064
  Derek.nesselrode@ky.gov

National Incident Management System (NIMS)

In accordance with HSPD-5, *Management of Domestic Incidents*, the adoption of the NIMS is a requirement to receive Federal preparedness assistance through grants, contracts, and other activities.

The NIMS provides a common approach to state and national response that enables responders at all levels to work together more effectively to manage domestic incidents. It includes a core set of guidelines, standards, and protocols for command and management, preparedness, and communications in emergency situations.

- NIMS information and the NIMS Compliance/Verification Forms may be found at the KOHS website:

  www.homelandsecurity.ky.gov

- NIMS forms can be mailed or faxed to the Kentucky Office of Homeland Security. Please send to Tom Arnold's attention.

  KY Office of Homeland Security
  200 Mero Street
  Frankfort, KY 40622
  Fax (502) 564-7764

- If you have any questions pertaining to NIMS, please feel free to contact:

  Tom Arnold, NIMS Compliance Program Coordinator
  Office (502) 564-2081
  Cell (502) 229-9072
  Email: tom.arnold@ky.gov

- Grant Managers will verify NIMS compliance before reimbursement is made.
- Compliance is verified at www.fema.gov/nimscast.
- A copy of the report showing compliance is placed in the sub-grantee folder.

KOHS Grants and Finance Management Policy and Procedures

Disposition of Equipment

GRANT AWARD SPECIAL CONDITIONS

1. The grantee and any subgrantee shall comply with the most recent version of the Administrative Requirements, Cost Principles, and Audit Requirements. A non-exclusive list of regulations commonly applicable to DHS grants are listed below:

44 CFR Part 13, Uniform Administrative Requirement for Grants and Cooperative Agreements to State and Local Governments

PART 13 - UNIFORM ADMINISTRATIVE REQUIREMENTS FOR GRANTS AND COOPERATIVE AGREEMENTS TO STATE AND LOCAL GOVERNMENTS

SUBCHAPTER A – GENERAL

13.3 DEFINITIONS

Equipment means tangible, non-expendable, personal property having a useful life of more than one year and an acquisition cost of $5,000 or more per unit. A grantee may use its own definition of equipment provided that such definition would at least include all equipment defined above.

SUBPART C - POST - AWARD REQUIREMENTS

13.32 - Equipment.

(b) States. "A State will use, manage, and dispose of equipment acquired under a grant by the State in accordance with State laws and procedures."

(b)(2) "The grantee or subgrantee shall also make equipment available for use on other projects or programs currently or previously supported by the Federal Government, providing such use will not interfere with the work on the projects or program for which it was originally acquired. **First preference for other use shall be given to other programs or projects supported by the awarding agency."**

(e) Disposition. When original or replacement equipment acquired under a grant or subgrant is no longer needed for the original project or program or for other activities currently or previously supported by a Federal agency, disposition of the equipment will be made as follows:

(1) Items of equipment with a current per-unit fair market value of less than $5,000 may be retained, sold or otherwise disposed of with no further obligation to the awarding agency.

(2) Items of equipment with a current per unit fair market value in excess of $5,000 may be retained or sold and the awarding agency shall have a right to an amount calculated by multiplying the current market value or proceeds from sale by the awarding agency's share of the equipment.

(3) In cases where a grantee or subgrantee fails to take appropriate disposition actions, the awarding agency may direct the grantee or subgrantee to take excess and disposition actions.

KOHS Grants and Finance Management Policy and Procedures

Disposition of Equipment

KRS 45A.425 Surplus or excess property.

(1) A local public agency may sell or otherwise dispose of any personal property which is not needed or has become unsuitable for public use, or which would be suitable, consistent with the public interest, for some other use.

(2) A written determination as to need of suitability of any personal property of the local public agency shall be made; and such determination shall fully describe the personal property; its intended use at the time of acquisition; the reasons why it is in the public interest to dispose of the item; and the method of disposition to be used.

(3) Surplus or excess personal property as described in this section may be transferred, with or without compensation, to another governmental agency; or it may be sold at public auction or by sealed bids in accordance with KRS 45A.365.

(4) In the event that a local public agency receives no bids for surplus or excess personal property, either at public auction or by sealed bid, such property may be disposed of, consistent with the public interest, in any manner deemed appropriate by the local public agency. In such instances, a written description of the property, the method of disposal, and the amount of compensation if any shall be made. Any compensation resulting from the disposal of surplus or excess personal property shall be transferred to the general fund of the local public agency.

(5) A local board of education may dispose of its surplus technology in accordance with KRS 160.335.

Effective: July 15, 2008

KOHS EQUIPMENT DISPOSITION POLICY

Subrecipients must comply with federal and state equipment disposition policies. When the subrecipient no longer needs the equipment purchased with Homeland Security funds, the KOHS equipment disposition policy must be followed:

ITEMS OF EQUIPMENT WITH A CURRENT PER UNIT FAIR MARKET VALUE IN EXCESS OF $5,000

1. *The subrecipient must notify KOHS of the need for disposition with the following information included:*
    - Description of the property
    - Serial number or other identification number
    - Grant under which equipment was purchased
    - Current per-unit fair market value
    - Procedure of disposing of the item of equipment

2. *If the equipment is to be sold, state or local surplus equipment policies and procedures must be followed with any proceeds returned to DHS.*

KOHS Grants and Finance Management Policy and Procedures

Equipment Management Requirements

CFR 44.13.32 (d) Management requirements. Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part with grant funds, until disposition takes place will, as a minimum, meet the following requirements:

(1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.

(2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.

(3) A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft shall be investigated.

(4) Adequate maintenance procedures must be developed to keep the property in good condition.

(5) If the grantee or subgrantee is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

Grant Manager Responsibilities

- A complete inventory that includes all equipment purchased must be on file for all projects. Property records should include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the cost of the property, the location, use and condition of the property.

- Maintain an overall inventory spreadsheet of all equipment items with a purchase price of $5,000 or more.

- When doing a project site visit, monitor at least one additional closed project in the area when possible. This project(s) should be at least two years old and the project inventory must be verified.

- Educate subrecipients on the regulations pertaining to equipment disposition.

- Maintain a file for any lost, damaged or stolen equipment.

KENTUCKY OFFICE OF HOMELAND SECURITY
INVENTORY FORM

Federal Grant w/ Award Number	% of Federal Participation	Subrecipient	County	Recipient	Description of Equipment	Location of Equipment	Condition of Equipment	Acquisition Date	Unit Acquisition Cost	Serial Number	AEL Category Number	NIMS Resource Typing	Title vests in recipient or Fed Govt	Disposition	Date of Disposal	Date updated

Type of Equipment
AEL Category
1. PPE
2. Equip-IED
3. CBRNE
4. Information Tech
5. Cyber Security
6. Interop Communication
7. Detection
8. Decontamination
9. Medical
10. Power
11. CBRNE Reference Material
12. CBRNE Incident Response Vehicles
13. Terrorism Incident Prevention Equip
14. Physical Security Equip
15. Inspection and Screening Systems
16. Ag Terrorism
17. CBRNE Watercraft
18. CBRNE Aviation
19. CBRNE Logistical Support Equip
20. Intervention Equip
21. Other Authorized Equipment

NIMS Resource Typing Category
1. Animal Health
2. Emergency Management
3. Emergency Medical
4. Fire/Hazmat Resources
5. Health & Medical
6. Law Enforcement
7. Public Works
8. Search and Rescue
9. Other

Recipient
1.Law Enforcement
2. Fire
3. EMS
4. Emergency Managment
5. Hazmat
6. Other

ENVIRONMENTAL REQUIREMENTS

Environmental Packet Checklist

The subrecipient should submit to KOHS an Environmental Review Packet that contains the following:

- Statement of Work
- State Clearinghouse Letter with Comments
- Environmental and Historic Preservation Screening Memo (EHPSM)
- National Environmental Policy Act (NEPA) Compliance Checklist
- Labeled Photographs
  Ground Level
  Front
  Sides
  Back
  Area/Access
  Aerial with project boundaries outlined
- Labeled Maps
  U.S. Geological survey topographical map (required)
  FEMA Flood Insurance Rate Map (required)
  U.S. Fish and Wildlife Service National Wetlands Inventory (if available)
  U.S. Army Corps of Engineers Wetland Map (if available)
  U.S. Dept of Agriculture soil survey map (if available)
- Other
  Study (if available)
  Report (if available)
  Survey (if available)
  Plans (if available)
  Any other relevant documents

Once the grant manager has a complete EHP Packet, the packet will be provided to the Grants Director for a final review. The packet is then submitted by the Grants Director to: GPDEHP info@fema.gov.

KOHS Grants and Finance Management Policy and Procedures

Detailed Explanation of Each Requirement

STATEMENT OF WORK LETTER

This is a formal letter signed by the Authorizing Official to KOHS requesting an environmental review. The letter must include a description of the project, including (as applicable):

- Basic project information (name of project, name of grant and grantee, grant award number, fiscal year, overall purpose and scope of the project, estimated cost, etc.).

- A description of the asset or facility, asset location including address and latitude/longitude, whether the infrastructure is publicly or privately owned, and the construction or renovation project.

- Dimensions/acreage/square footage of structure and/or land affected, with height and structural support information for all communication towers.

- Extent and depth of ground disturbance for new construction and structure modification, including trenching for utility lines, installation of fencing, light posts, tower footings, etc.

- Special elements of the project, including:
  - Special equipment that will be used, staging areas, access roads, easements, etc.
  - Extent of structural modification.
  - Year affected building/structure was built.

- Information about features, resources, and potential adverse impacts at or near the site:
  - Water bodies (rivers, lakes, streams, wetlands, etc.).
  - Floodplains.
  - Historic and cultural resources (historic districts, buildings, landscapes, bridges, piers, dams, archaeological sites, etc.).
  - Migratory birds.
  - Threatened and endangered species and/or critical habitat.
  - Vegetation, including general types of plants, trees, or lack thereof.
  - Geologic features.
  - Tribal cultural and religious sites.
  - Special areas (forests, wildlife refuges, reserves, etc.).

- Certification that a facility vulnerability assessment has been conducted for the facility.

- An outline addressing how the construction or renovation project will address the identified vulnerabilities from the assessment.

- Consequences of not implementing the construction or renovation project.

- Any recent or relevant studies, reports, or surveys that were prepared for other agencies or purposes and provide information on environmental resources and/or historic properties in the project area.

STATE CLEARINGHOUSE LETTER

The first step in the environmental process is to get an approval or waiver of your project from the state clearinghouse. The clearinghouse process is electronic, so please follow the directions at the websites below. Your contact for questions about the clearinghouse process is Lee Nalley,
502-573-2382.
http://www.dlg.ky.gov/clearinghouse/
https://eclearinghouse.ky.gov/

ENVIRONMENTAL AND HISTORIC PRESERVATION SCREENING MEMO (EHPSM)

(If you have more than one site, (example: multiple tower sites) copy and complete sections B-D for each site.)

- Section A) Grant Program Name and Grant Award Number are completed for the FFY funding of your grant project. Please select a check box for your project type and complete the rest of the section in the blanks.
- Section B) Please select a project type from the 8 choices.
  (Example: Project Type: ☐ Communication towers, related equipment, and equipment shelters.) Complete the section accordingly.
- Section C) Repetitive information from the NEPA checklist.
- Section D) Also complete Section D. (copy and complete, if multiple sites).

NATIONAL ENVIRONMENTAL POLICY ACT (NEPA) COMPLIANCE CHECKLIST.

Complete the NEPA Checklist using comments from the State Clearinghouse letter as appropriate.

LABELED PHOTOGRAPHS

Provide site/structure photographs and aerial photographs. Complete a descriptive paragraph about each site and label each picture as demonstrated in the attached Aerial Photography Guidance.

LABELED MAPS

- FEMA Food Insurance Rate Map (FIRM) (required).
- U.S. Geological Survey topographical map (required).
- Wetlands maps as available.
- Soil maps as available.

MISCELLANEOUS DOCUMENTATION

- Plans/drawings that define the size and precise location of proposed work.
- Any other relevant documents

KENTUCKY STATE CLEARINGHOUSE

Lee Nalley
502-573-2382

1024 Capital Center Drive, Suite 340
Frankfort, Kentucky 40601

Clearinghouse Application Process

www.dlg.ky.gov/clearinghouse

- Print out the Instructions for Applicants in the middle of the page
- Request a User ID & Password to use the eclearinghouse system
- Log into the system at https://eclearinghouse.ky.gov
- Enter and submit an application

Grant Programs Directorate
Homeland Security

OMB Control#: 1660-0115
Expiration Date: 10/31/2013
FEMA Form: 024-0-1

DEPARTMENT OF HOMELAND SECURITY
FEDERAL EMERGENCY MANAGEMENT AGENCY

ENVIRONMENTAL AND HISTORIC PRESERVATION SCREENING FORM

Paperwork Burden Disclosure Notice

Public reporting burden for this form is estimated to average 8 hours per response. The burden estimate includes the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and submitting the form. You are not required to respond to this collection of information unless it displays a valid OMB control number. Send comments regarding the accuracy of the burden estimate and any suggestions for reducing the burden to: Information Collections Management, Department of Homeland Security, Federal Emergency Management Agency, 500 C Street, SW, Washington, DC 20472, Paperwork Reduction Project (1660- 0115) ***NOTE: Do not send your completed form to this address.***

This form must be attached to all project information sent to the Grant Programs Directorate (GPD) to initiate an environmental and historic preservation (EHP) regulatory compliance review. Complete sections A – D of this form, as applicable; completion of this form does not conclude the EHP review process and FEMA may need to go back to you for further information. When questions are not applicable to the project, leave the field blank. This form is intended to be completed electronically. Refer to Appendix B (page 10) for guidance on how to make an aerial map (if required for your project), and refer to Appendix C (page 11) for a list of online resources to help you provide visual documentation. Contact GPD-EHP for a version of this form that is suitable for printing and completing by hand. To check (X) a box, left double-click using your mouse and a Check Box Form Field Box will appear. On the Check Box Form Field Box, select the default value as Checked and press OK. To write in a text field (_____), select the text field with your mouse and begin typing.

Your completed screening form with necessary attachments must be submitted to the Centralized Scheduling and Information Desk (CSID) at askcsid@dhs.gov with the following information in the subject line of the e-mail: EHP Submission: Project Name, Subgrantee Name; Grant Award Number ***(i.e., EHP Submission: Camera Installation, Anytown Courthouse, 2010-AB-C1-2345).***

A. PROJECT INFORMATION

Grant Program Name: _____DHS Grant Award Number: ________________

Project Name: _____Grant Fiscal Year: _____ (Provide, if no award number is available)

Project Type (*Check all that apply*): ☐Physical security enhancements (i.e., installation of fencing, cameras, TWIC readers, bollards, motion detection systems, x-ray machines, lighting, etc.)

☐New installation/construction/renovation (i.e., emergency operations centers, docks, piers, security guard buildings, etc.)

☐Renovations/upgrades/modifications to structures 50 years old or older

☐Communication towers, related equipment, and equipment shelters

☐ Other ground disturbing activities (i.e., trenching, excavation, etc.)

☐Training and exercises (specify whether discussion-based or operations-based; operations-based only require further information below) _____

☐Purchase of equipment (specify type, and whether mobile/ portable, or installation will be required) _____

☐Other (specify) _____

Grantee Name (SAA): _____Sub grantee Name: _____

State: _____County: _____City: _____ Agency: _____

Dollar value of grant (optional): _____

B. PROJECT DESCRIPTION/LOCATION

The following information will be required in order to complete a review for each project type. If multiple "project types" describe the same project, [i.e., physical security enhancements AND renovations of structures 50 years old or older AND other ground disturbing activities], it is not necessary to repeat information; please make a note to refer back to the previous entry.

Enter Project Description: _____

The project description should contain a brief summary of what specific action is proposed, where it is proposed, and how it will be implemented. If this proposed project will be part of a larger project, please state the funding source. If the funding source is another GPD grant, please include the award number.

Project Type: ☐ Physical security enhancements (i.e., installation of fencing, cameras, TWIC readers, bollards, motion detection systems, x-ray machines, lighting, etc.)

Project Location (*physical project address or latitude/longitude of project location*): _____

Year existing building(s) or structure(s) involved in the proposed project was built: _____

Color site photos attached?

Ground-level site photos (showing where installations are proposed):☐ Yes ☐ No

Aerial photograph with project limits outlined and with the location of any proposed installations identified (refer to Appendix B for guidance): ☐ Yes ☐ No

Will ground disturbance be required?

☐ Yes (provide total extent (*depth, length, and width*) _____ ☐ No

Has the ground been previously disturbed? ☐ Yes ☐ No

If yes, please describe the current disturbed condition of the area (i.e., parking lot, commercial development, etc.): _____

If no, include other visual documentation (*see Appendix C for a list of online mapping resources)*:

Technical drawings/site plans (if available) ☐ *Yes* ☐ *No*

FEMA Flood Insurance Rate Map (FIRM), with project limits outlined ☐ *Yes* ☐ *No*

U.S. Fish and Wildlife Service, National Wetlands Inventory (NWI) Map, with project limits outlined ☐ *Yes* ☐ *No*

U.S. Department of Agriculture (USDA) Soil Survey Map, with project limits outlined ☐ *Yes* ☐ *No*

Will any equipment or structures need to be installed? ☐ Yes ☐ No

If yes, please explain how and where this installation is proposed to be done (*include site-specific photographs, and attach additional pages, if needed)*: _____

Will the equipment use the existing infrastructure for electrical distribution systems?

☐ Yes ☐ No

Are there any known structures or buildings that are 50 years old or older in the project area or immediate vicinity? (*If yes, please provide the location of the structure(s), ground-level color photos of these structures, and identify their location(s) on the aerial map; see Appendix C for the web address of the National Register of Historic Places*) ☐ Yes ☐ No

Is there any *previously* completed environmental documentation for this project (i.e., environmental assessment, wetland delineation, archaeological study)? ☐ Yes (*please attach documentation*) ☐ No

Is there any *previously* completed agency coordination for this project (i.e., correspondence with the U.S. Fish and Wildlife Service, State Historic Preservation Office, Tribal Historic Preservation Office)?

☐ Yes *(please attach documentation)* ☐ No

Project Type: ☐ New installation/construction/renovation (i.e., emergency operations centers, docks, piers, security guardhouse, etc.)

Project Location (*physical project address or latitude/longitude of project location*): _____

Year existing building(s) or structure(s) involved in the proposed project was built: _____

Describe the setting of the area where the new installation/construction/renovation is proposed (i.e., urban, suburban, or rural; forested or open field): _____

Color site photos attached?

Ground-level site photos (showing where installations are proposed):☐ Yes ☐ No

Aerial photograph with project limits outlined and with the location of any proposed installations identified (refer to Appendix B for guidance): ☐ Yes ☐ No

Will ground disturbance be required?

☐ Yes (provide total extent (*depth, length, and width)* _____ ☐ No

Has the ground been previously disturbed? ☐ Yes ☐ No

If yes, please describe the current disturbed condition of the area (i.e., parking lot, commercial development, etc.): _____

If no, include other visual documentation (*see Appendix C for a list of online mapping resources)*:

Technical drawings/site plans (if available) ☐ *Yes* ☐ *No*

FEMA Flood Insurance Rate Map (FIRM), with project limits outlined ☐ *Yes* ☐ *No*

U.S. Fish and Wildlife Service, National Wetlands Inventory (NWI) Map, with project limits outlined ☐ *Yes* ☐ *No*

U.S. Department of Agriculture (USDA) Soil Survey Map, with project limits outlined ☐ *Yes* ☐ *No*

Will any equipment or structures need to be installed? ☐ Yes ☐ No

If yes, please explain how and where this is proposed to be done (*include site-specific photographs, and attach additional pages, if needed*): _____

Are there any known structures or buildings that are 50 years old or older in the project area or immediate vicinity? (*If yes, please provide the location of the structure(s), ground-level color photos of these structures, and identify their location(s) on the aerial map; see Appendix C for the web address of the National Register of Historic Places)?*☐ Yes ☐ No

Is there any *previously* completed environmental documentation for this project (i.e., environmental assessment, wetland delineation, archaeological study)? ☐ Yes *(please attach documentation)* ☐ No

Is there any *previously* completed agency coordination for this project (i.e., correspondence with the U.S. Fish and Wildlife Service, State Historic Preservation Office, Tribal Historic Preservation Office)?

☐ Yes *(please attach documentation)* ☐ No

Project Type: ☐ **Renovations/upgrades/modifications to structures 50 years old or older**

Is the building or structure listed in the National Register of Historic Places, or has it previously been determined eligible for listing in the National Register of Historic Places? (*See Appendix C for the web address of the National Register of Historic Places*) ☐ Yes ☐ No ☐ Unknown

Project Location (*physical project address or latitude/longitude of project location*): _____

Year existing building(s) or structure(s) involved in the proposed project was built: _____

Color site photos attached?

Ground-level site photos (showing where installations are proposed):☐ Yes ☐ No

Aerial photograph with project limits outlined and with the location of any proposed installations identified (refer to Appendix B for guidance): ☐ Yes ☐ No

Will ground disturbance be required?

☐ Yes (provide total extent (*depth, length, and width*) _____ ☐ No

Has the ground been previously disturbed? ☐ Yes ☐ No

If yes, please describe the current disturbed condition of the area (i.e., parking lot, commercial development, etc.): _____

If no, include other visual documentation (*see Appendix C for a list of online mapping resources)*:

Technical drawings/site plans (if available) ☐ *Yes* ☐ *No*

FEMA Flood Insurance Rate Map (FIRM), with project limits outlined ☐ *Yes* ☐ *No*

U.S. Fish and Wildlife Service, National Wetlands Inventory (NWI) Map, with project limits outlined ☐ *Yes* ☐ *No*

U.S. Department of Agriculture (USDA) Soil Survey Map, with project limits outlined ☐ *Yes* ☐ *No*

Will any equipment or structures need to be installed? ☐ Yes ☐ No

If yes, please explain how and where this is proposed to be done (*include site-specific photographs, and attach additional pages, if needed*): _____

Are there any known structures or buildings that are 50 years old or older in the project area or immediate vicinity? (*If yes, please provide the location of the structure(s), ground-level color photos of these structures, and identify their location(s) on the aerial map; see Appendix C for the web address of the National Register of Historic Places)*☐ Yes ☐ No

Is there any *previously* completed environmental documentation for this project (i.e., environmental assessment, wetland delineation, archaeological study)? ☐ Yes (*please attach documentation*)? ☐ No

Is there any *previously* completed agency coordination for this project (i.e., correspondence with the U.S. Fish and Wildlife Service, State Historic Preservation Office, Tribal Historic Preservation Office)?

☐ Yes *(please attach documentation)* ☐ No

Project Type: ☐ Communication towers, related equipment, and equipment shelters

Project Location (*physical project address or latitude/longitude and elevation above mean sea level of project location*): _____

Year existing building(s) or structure(s) involved in the proposed project was built: _____

Color site photos attached?

Ground-level site photos (showing where installations are proposed):☐ Yes ☐ No

Aerial photograph with project limits outlined and with the location of any proposed installations identified (refer to Appendix B for guidance): ☐ Yes ☐ No

For projects involving antenna (e) installations on existing towers, provide the height of the existing tower _____ and the height of the tower following the installation of the new antenna (e)_____.

For new projects, state the total height (in feet) of the communication tower or structure, including any antennae to be mounted: _____

If the proposed tower height is greater than 199 feet above ground level, state why this is needed to meet the requirements of the project: _____

Will the tower be free-standing or require guy wires? ☐ Free standing ☐ Guy wires

If guy wires are required, state number of bands and how many: _____

State why a guyed tower is needed to meet the requirements of this project: _____

What kind of lighting will be installed, if any (e.g., white strobe, red strobe, or steady burning)? _____

Have measures been incorporated for minimizing impacts to migratory birds? ☐ Yes ☐ No

If yes, describe:_____

Has an FCC registration been obtained for this tower? ☐ Yes ☐ NoRegistration #: _____

Has the FCC E106 process been completed? ☐ Yes ☐ No

Has the FCC TCNS process been completed? ☐ Yes ☐ No If yes, attach all relevant environmental documentation submitted as part of the registration process, including use of the Tower Construction Notification System (TCNS), if applicable.

FRN#_____

Will ground disturbance be required?

☐ Yes (provide total extent (*depth, length, and width*) _____ ☐ No

Has the ground been previously disturbed? ☐ Yes ☐ No

If yes, please describe the current disturbed condition of the area (i.e., parking lot, commercial development, etc.): _____

If no, include other visual documentation (*see Appendix C for a list of online mapping resources)*:

Technical drawings/site plans (if available) ☐ *Yes* ☐ *No*

FEMA Flood Insurance Rate Map (FIRM), with project limits outlined ☐ *Yes* ☐ *No*

U.S. Fish and Wildlife Service, National Wetlands Inventory (NWI) Map, with project limits outlined ☐ *Yes* ☐ *No*

U.S. Department of Agriculture (USDA) Soil Survey Map, with project limits outlined ☐ *Yes* ☐ *No*

Will any equipment or structures need to be installed? ☐ Yes ☐ No

If yes, explain how and where this is proposed to be done (*include site-specific photographs, and attach additional pages, if needed*): _____

Are there any known structures or buildings that are 50 years old or older in the project area or immediate vicinity? (*If yes, provide the location of the structure(s), ground-level color photos of these structures, and identify their location(s) on the aerial map; see Appendix C for the web address of the National Register of Historic Places*) ☐ Yes ☐ No

Is there any *previously* completed environmental documentation for this project (i.e., environmental assessment, wetland delineation, archaeological study)? ☐ Yes *(attach documentation)* ☐ No

Is there any *previously* completed agency coordination for this project (i.e., correspondence with the U.S. Fish and Wildlife Service, State Historic Preservation Office, Tribal Historic Preservation Office)?

☐ Yes *(attach documentation)* ☐ No

Will equipment be co-located on existing FCC licensed tower or other structure? ☐ Yes ☐ No

If yes, type of structure:_____

If no, please complete Appendix A.

Project Type: ☐ Other ground disturbing activities (i.e., trenching, excavation, fiber optics, etc.)

Project Location (*physical project address or latitude/longitude of project location*): _____

Year existing building(s) or structure(s) involved in the proposed project was built: _____

Color site photographs and maps attached?

Ground-level site photos (showing where ground disturbance are proposed): ☐ Yes ☐ No

Aerial photograph with project limits outlined and with the location of any proposed ground disturbance identified (refer to Appendix B for guidance): ☐ Yes ☐ No

What type of ground disturbance is needed and why (*i.e., utility trenching, etc.*)? _____

Provide the total extent of ground disturbance required (*depth, length, and width*): _____

Has the ground been previously disturbed? ☐ Yes ☐ No

If yes, please describe the current disturbed condition of the area (i.e., parking lot, commercial development, etc.): _____

If no, include other visual documentation (*see Appendix C for a list of online mapping resources)*:

Technical drawings/site plans (if available) ☐ *Yes* ☐ *No*

FEMA Flood Insurance Rate Map (FIRM), with project limits outlined ☐ *Yes* ☐ *No*

U.S. Fish and Wildlife Service, National Wetlands Inventory (NWI) Map, with project limits outlined ☐ *Yes* ☐ *No*

U.S. Department of Agriculture (USDA) Soil Survey Map, with project limits outlined
☐ *Yes* ☐ *No*

Will any equipment or structures need to be installed? ☐ Yes ☐ No

If yes, please explain how and where this is proposed to be done (*include site-specific photographs, and attach additional pages, if needed*): _____

Are there any known structures or buildings that are 50 years old or older in the project area or immediate vicinity? (*If yes, provide the location of the structure(s), ground-level color photos of these structures, and identify their location(s) on the aerial map; see Appendix C for the web address of the National Register of Historic Places*)☐ Yes ☐ No

Is there any *previously* completed environmental documentation for this project (i.e., environmental assessment, wetland delineation, archaeological study)? ☐ Yes (*please attach documentation*) ☐ No

Is there any *previously* completed agency coordination for this project (i.e., correspondence with the U.S. Fish and Wildlife Service, State Historic Preservation Office, Tribal Historic Preservation Office)?

☐ Yes (*please attach documentation*) ☐ No

Project Type: ☐ Training and Exercises (field-based only)

If the training is discussion-based or an operations-based functional exercise, then no further information is required. If the training is operations-based, then provide the following:

Will the operations-based training take place at an existing facility having established procedures for that particular proposed exercise, and that conform with existing land use designations (refer to Information Bulletin #329 Clarification for further information)? ☐ Yes ☐ No

If yes, please provide the name and location of the facility: _____

Does the training exercise differ in any way (frequency, amount of facilities/land used, materials or equipment used, number of participants, type of activities, etc.) from previously permitted training exercises and training practices? ☐ Yes ☐ No

If yes, explain any differences between the proposed activity and those that have been approved in the past, and the reason(s) for the change in scope. _____

If yes, the operations-based training is taking place at an existing facility (as described above), no further information is required. If the operations-based training is not occurring at an existing facility, provide the following:

Project Location (*physical project address or latitude/longitude of project location*): _____

Year existing building(s) or structure(s) involved in the proposed project was built: _____

Will ground disturbance be required to prepare the training site? ☐ Yes ☐ No

If yes, give total extent (*depth, length, and width*), and provide visual documentation: _____

Color site photos attached?

Ground-level site photos (showing where installations are proposed):☐ Yes ☐ No

Aerial photograph with project limits outlined and with the location of any proposed installations identified (refer to Appendix B for guidance): ☐ Yes ☐ No

Has the ground been previously disturbed? ☐ Yes ☐ No

If yes, please describe the current disturbed condition of the area (i.e., parking lot, commercial development, etc.): _____

If no, include other visual documentation (*see Appendix C for a list of online mapping resources*):

Technical drawings/site plans (if available) ☐ *Yes* ☐ *No*

FEMA Flood Insurance Rate Map (FIRM), with project limits outlined ☐ *Yes* ☐ *No*

U.S. Fish and Wildlife Service, National Wetlands Inventory (NWI) Map, with project limits outlined ☐ *Yes* ☐ *No*

U.S. Department of Agriculture (USDA) Soil Survey Map, with project limits outlined ☐ *Yes* ☐ *No*

Will any equipment or structures need to be installed to facilitate training? ☐ Yes ☐ No

If yes, explain how and where this is proposed to be done (*include site-specific photographs, and attach additional pages, if needed)*: _____

Describe the scope of the proposed training (purpose, frequency, facilities/location needed, materials and equipment needed, number of participants, and type of activities required) (*Attach additional pages, if needed)*: _____

Is there any *previously* completed environmental documentation for this project (i.e., environmental assessment, wetland delineation, archaeological study)? ☐ Yes (*please attach documentation*) ☐ No

Is there any *previously* completed agency coordination for this project (i.e., correspondence with the U.S. Fish and Wildlife Service, State Historic Preservation Office, Tribal Historic Preservation Office)?

☐ Yes (*please attach relevant documentation*) ☐ No

Project Type: ☐ **Purchase of equipment (specify what equipment, and the quantity; for generators, please state the capacity)** _____

Will any equipment need to be installed? ☐ Yes ☐ No

If yes, please explain how and where this is proposed to be done (*include site-specific photographs, and attach additional pages, if needed)*: _____

Year existing building(s) or structure(s) involved in the proposed project was built: _____

C. CONSIDERATION OF RESOURCE IMPACTS

When completing this section, state a specific reason [i.e., "there will be no impacts to geology and soils because this project will not involve any ground disturbance"] and cite a source [i.e., local master plan, previous environmental assessment, correspondence with US Fish and Wildlife Service, correspondence with State Historic Preservation Office, FEMA Floodplain Insurance Rate Map (FIRM), etc.] to support a response of "no impact" or "potential to impact." ***This section is not required for the purchase of mobile and portable equipment or classroom-based training, or field exercises to be conducted at an existing facility having established procedures for that particular proposed exercise***

Identify potential impacts to the following resources	No Impact	Potential to Impact	Reason/ Data Source/Agency
Noise			
Air quality			
Water resources, including surface water, groundwater, wetlands, coastal areas, and floodplains			
Geology and soil resources, including prime and unique farmlands and hydric soils			
Biological resources, including general vegetation, wildlife, wildlife habitat, migratory birds, and wetland habitat			
Threatened and endangered species and critical habitat			
Cultural resources, including architectural resources, archaeological resources, and Traditional Cultural Properties			
Buildings or structures 50 years old or older			
Socioeconomic resources, including economic development, demographics, and demand for housing and public services			
Environmental justice (minority and low-income populations)			
Aesthetics and visual resources			
Human health and safety			
Infrastructure, utilities, transportation and waste mgt.			
Land use planning and zoning			
Hazardous waste/ contamination			
Community facilities and services			

D. OTHER INFORMATION *(answer the following questions/provide requested information.)*

Are personnel preparing this form familiar with the site? ☐ Yes ☐ No

Did personnel visit site? ☐ Yes ☐ No

Is this project one component of a larger proposed project? ☐ Yes ☐ No

If yes, please provide a description of the entire project, including funding sources (i.e., state funds, fund from another Federal agency, etc.) and, the award number, if the funding source is another GPD grant program. _____

Is the project part of an approved plan such as a Master Plan or an Implementation Plan or any larger action with an accompanying National Environmental Policy Act (NEPA) document?

☐ Yes (*provide the plan name, and include a copy of the NEPA document*) ☐ No

Is the project still consistent with the approved plan? ☐ Yes ☐ No

(If no, additional EHP compliance requirements may apply.)

Is the environmental document accurate and up-to-date? ☐ Yes ☐ No

(If no, additional EHP compliance requirements may apply.)

What was the decision of the NEPA document? (*Check one, and please attach)*:

☐ Finding of No Significant Impact (FONSI) OR

☐ Record of Decision (ROD)

Agency Name _____ Date approved _____

☐ Record of Decision (ROD)

Agency Name _____ Date approved _____

Appendix A. Tower Impacts to Migratory Birds

If proposed towers or antennae are not proposed to be co-located with an existing licensed FCC tower or structure, please provide the following information:

A general description of terrain – mountainous, rolling hills, flat to undulating, etc.: _____

Describe the frequency and seasonality of fog/low cloud cover: _____

Provide a list of habitat types and land use on and adjacent to the site (within 800 m), by acreage and percentage of total (e.g., woodland conifer forest, grassland, agriculture, waterbody, marsh): _____

Is there evidence of bird roosts or rookeries present within 800 m of the proposed site? ☐ Yes ☐ No

If yes, describe: _____

Distance to nearest wetland area (forested swamp, marsh, riparian, marine, etc.) and coastline, if applicable: _____

Distance to nearest telecommunication tower: _____

Appendix B. Aerial Photography Guidance

1. Obtain aerial photo; there are multiple online sources for aerial photos that are either free or request a nominal fee.
2. Copy the aerial image.
3. Open Microsoft Paint, Power Point, or other graphics-oriented software and paste the aerial image on the canvas.
4. Using drawing tools such as line drawing, shapes, and fill colors, label exactly where facility security enhancements will be installed i.e. fencing, lighting, cameras.
5. Cut and paste completed drawing into Word document and explain details of the facility security enhancements.
6. An example of a completed product is provided below.

Applicant Name: X Bus Company
Grant Program: FY 2008 Intercity Bus Security Grant Program
Grant Number: 2008-XX-XX-0000

Project Description: Facility Security Enhancements was awarded to X Bus Company in January 2009. Above are the enhancements that we wish to make to our facility. One camera will be installed. The building that the camera will be mounted on was built in 1975. The installation will include 6,412 linear feet of chain link security fencing. A total of 4 light posts will be installed. The light posts holes will cause 12" in diameter and 36" deep of ground disturbance.

If there are known historic resources (buildings, structures, districts, sites, etc.) within sight of the facility, indicate their location on the aerial photograph also. The National Register of Historic Places can be reviewed at: http://nrhp.focus.nps.gov/natreghome.do?searchtype=natreghome.

Appendix C. Online Mapping and Information Resources

National Register of Historic Places:

http://nrhp.focus.nps.gov/natreghome.do?searchtype=natreghome

FEMA's Flood Insurance Rate Maps (FIRMs):

http://www.fema.gov/hazard/map/firm.shtm

National Wetlands Inventory:

http://www.fws.gov/wetlands/Data/Mapper.html

USDA Soil Survey Map:

http://websoilsurvey.nrcs.usda.gov/app/HomePage.htm

Office for Domestic Preparedness
National Environmental Policy Act (NEPA)
Compliance Checklist

SUBGRANTEE NAME: ____________________

ADDRESS: ____________________

PROJECT #:____________________GRANT FISCAL YEAR:____________________

Questions	Yes	No
1. Is the project likely to have a significant impact on a district, site, highway, structure, or object that is listed in or eligible for listing in the National Registry of History Places, affects a historic or cultural resource or traditional and sacred sites, or the loss or destruction of a significant scientific, cultural, or historic resource?		
Answer and explanation for Question # 1:		
2. Is the project likely to have an effect on public health or public safety?		
Answer and explanation for Question # 2:		
3. Is the project likely to have a significant impact on species or habitats protected by the Endangered Species Act, Marine Mammal Protection Act, or Magnuson-Steven Fishery conservation and Management Act?		
Answer and explanation for Question # 3:		
4. Is the project likely to have a significant effect on a unique characteristic of the geographical area such as park land, prime farmland, wetland, floodplain, costal zone or a wild and scenic river, sole or principal drinking water aquifers, or an ecologically critical area?		
Answer and explanation for Question # 4:		
5. Is the project likely to violate a federal, state, or local law or administrative determination imposed for the protection of the environment? (e.g., local noise control ordinance, requirements for control of hazardous or toxic substances).		
Answer and explanation for Question # 5:		
6. Is the project likely to have an effect on the quality of the human environment that is likely to be highly controversial in terms of scientific validity, likely to be highly uncertain, likely to involve unique or unknown environmental risks?		
Answer and explanation for Question # 6:		

Office for Domestic Preparedness
National Environmental Policy Act (NEPA)
Compliance Checklist

Questions	Yes	No
7. Does the project involve the employment of new or unproven technology that is likely to involve unique or unknown environmental risks, where the effect on the human environment is likely to be highly uncertain, or where the effect on the human environment is likely to be highly controversial in terms of scientific validity?		
Answer and explanation for Question # 7:		
8. Will the project set a precedent that forecloses future options that may have significant effects?		
Answer and explanation for Question # 8:		
9. Is the project of significantly greater scope or size than normally experienced for a particular category of action?		
Answer and explanation for Question # 9:		
10. Does the project have the potential for significant degradation of already existing poor environmental conditions? Also, does the project involve the initiation of a potentially significant environmental degrading influence, activity, or effect in areas not already significantly modified from their natural condition?		
Answer and explanation for Question # 10:		

MISCELLANEOUS

KOHS Grants and Finance Management Policy and Procedures
Resources

Application/Reporting Websites
Grant Applications
http://grants.gov

Grant Applications/Grant Awards/Grant Management (ND System)
https://portal.fema.gov

Grant Reporting (ISIP/BSIR)
https://www.reporting.odp.dhs.gov

Grant Reporting (CAPR)
https://grants.ojp.usdoj.gov

Grant Reporting (FFATA)
https://www.fsrs.gov/contractor

CCR
www.bpn.gov

Kentucky Websites
Kentucky Office of Homeland Security
www.homelandsecurity.ky.gov

Kentucky Wireless Interoperability Wireless Committee
www.kwiec.ky.gov

Kentucky Wireless Interoperability Wireless Committee Application Link
https://gotsource.ky.gov/docushare/dsweb/Get/Document-331895/Blank%20KWIEC%20Assessment-rev03-10

Kentucky State Clearinghouse
http://www.dlg.ky.gov/clearinghouse/
https://eclearinghouse.ky.gov

Kentucky State Price Contract
https://eprocurement.ky.gov/
http://finance.ky.gov/business/procurementservices/

Mutual Aid Agreement Page
www.kwiec.ky.gov/interoperability/mutualaid.htm

Other Helpful Websites
Authorized Equipment List (AEL)
www.rkb.us

Federal Excluded Parties List
www.epls.gov

Federal OIG Audits
www.dhs.gov/xoip/rpts

Federal Emergency Management Agency (FEMA)
www.fema.gov

United States Department of Homeland Security
www.dhs.gov

US Department of Homeland Security Grant Program (Preparedness – NonDisaster Grants)
http://www.fema.gov/government/grant

Office of Management and Budget
www.whitehouse.gov/omb/circulars/

Firefighter Assistance Grant Program
www.fema.gov/firegrants

National Register of Historic Places:
http://nrhp.focus.nps.gov/natreghome.do?searchtype=natreghome

FEMA's Flood Insurance Rate Maps (FIRMs):
http://www.fema.gov/hazard/map/firm.shtm

National Wetlands Inventory:
http://www.fws.gov/wetlands/Data/Mapper.html

USDA Soil Survey Map:
http://websoilsurvey.nrcs.usda.gov/app/HomePage.htm

Contacts
NIMS
502-564-2081
tom.arnold@ky.gov

KWIEC
502-564-5397 x 4416
CharlesR.Miller@ky.gov

Mutual Aid
502-782-2064
derek.nesselrode@ky.gov

Kentucky State Clearinghouse
502-573-2382
Lee.Nalley@ky.gov

FINANCIAL MANAGEMENT

FEDERAL FINANCIAL

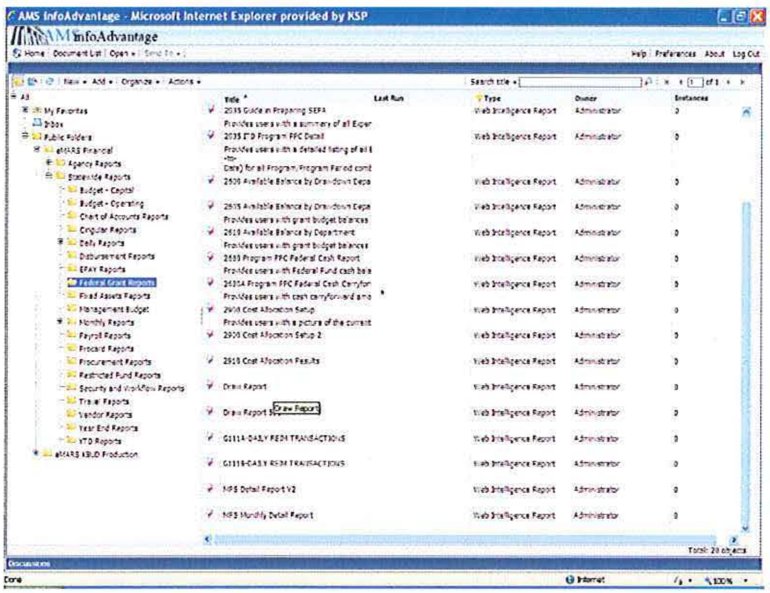
Federal Grant Drawdown Procedures

To request reimbursement for the previous week's federal grant expenditures, the Draw Report, Draw Expenditure Report and the Draw Summary sheet must be complete prior to making a drawdown request through the Federal Emergency Management Agency (FEMA) Payment and Reporting System (PARS):

Draw Report

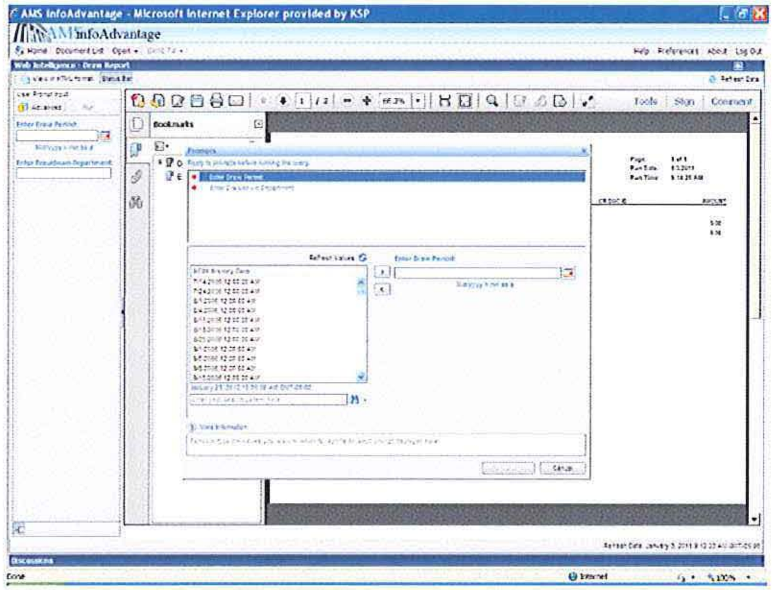
The Draw Report is a summary of all federal grant expenditures by drawdown group, major program and program code from the previous week for all KOHS federal grants.

1. Locate the 'Draw Report' eMARS InfoAdvantage report. This report is located in 'Public Folders/eMARS Financial/Statewide Reports/Federal Grants Reports' folder in InfoAdvantage.
2. Open and refresh the report.

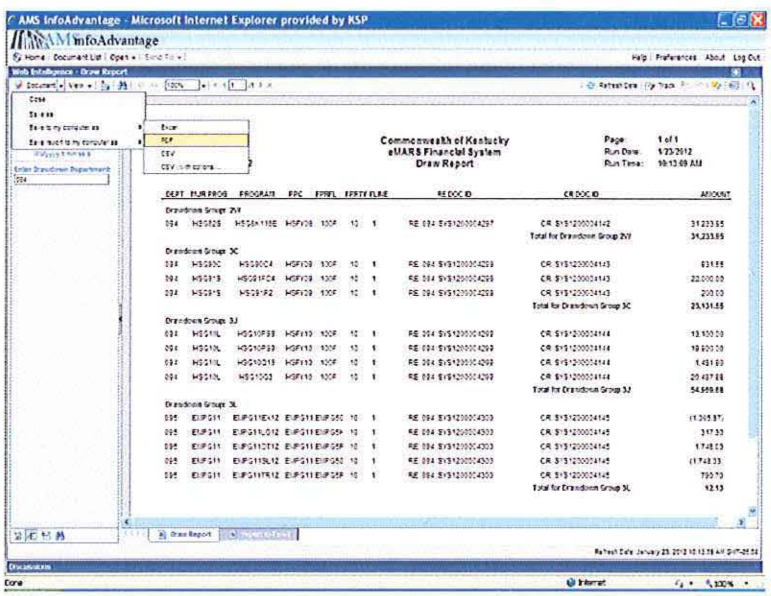


3. Double click on the draw ending date for the previous week in the 'REIM History Date' list to move the selected draw period end date to the 'Enter Draw Period' field.
4. Double click on '094' in the 'Drawdown Department Code' list to move the selected drawdown department to the 'Enter Drawdown Department' field.

5. Click the 'Run Query' button.



6. When the report is finished, click on the 'View in HTML format' button in the upper left hand corner.
7. Click the drop down arrow on the 'Document' button.
8. Click on 'Save to my computer as…PDF'.

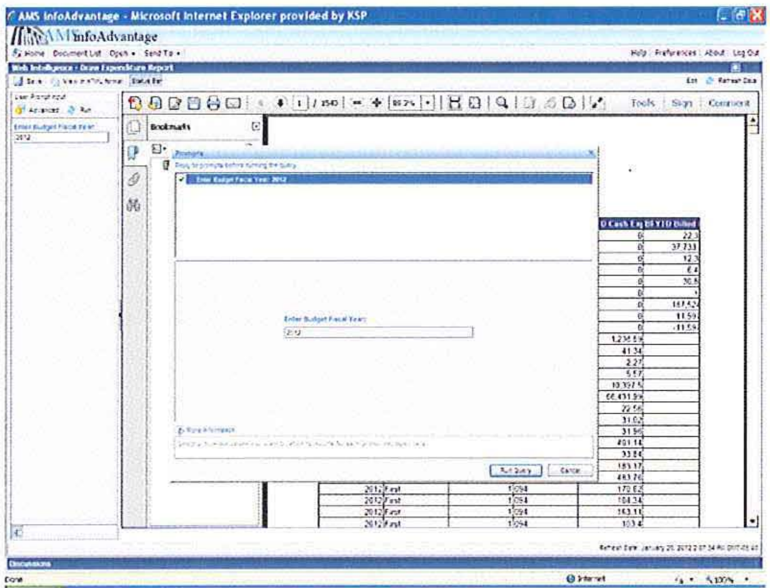


9. In the 'File Download' window click the 'Open' button.
10. Once the file is open in the Adobe program, print the Draw Report.
11. Click on File, Save As, PDF.
12. In the Draw Reports folder, open the current fiscal year folder and name the file. All Draw Reports are named 'Draw Report [week ending date]'. For example, the Draw Report for week ending 1/20/12 would be named 'Draw Report 01 20 12'.

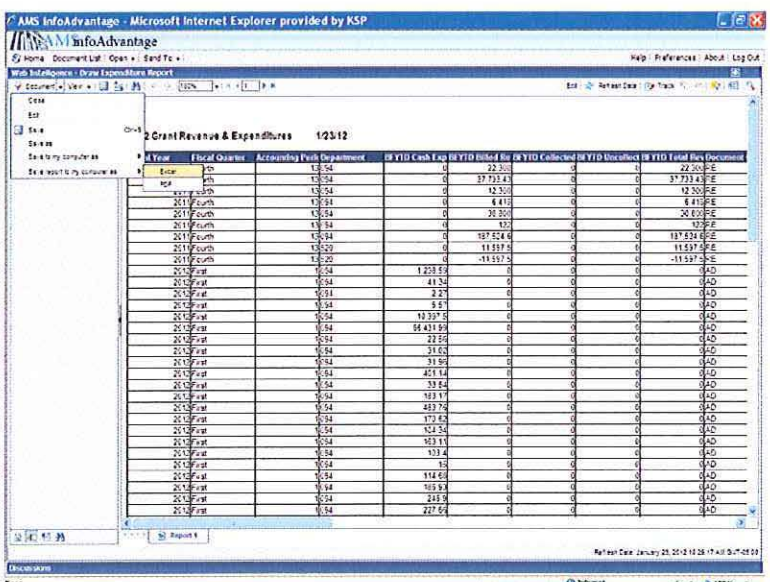
Draw Expenditure Report

Prior to each weekly draw being requested through the FEMA Payment and Reporting System (PARS), an expenditure report must be completed in eMARS InfoAdvantage to reconcile with the expenditures reported on the Draw Report. The Draw Expenditure Report has been created in eMARS InfoAdvantage which lists all detailed federal grant expenditures to date in emars for the current fiscal year.

1. Locate the 'Draw Expenditure Report' eMARS InfoAdvantage report.
2. Open and refresh the report. User will be prompted for fiscal year.
3. Click on the 'Run Query' button.



4. When the report is finished, click on the 'View in HTML format' button in the upper left hand corner.
5. Click the drop down arrow on the 'Document' button.
6. Click on 'Save to my computer as…Excel'.



7. In the 'File Download' window click the 'Open' button.
8. Format the Excel file and create a pivot table with the following information:

   Row fields: Drawdown Group, Fiscal Year, Department, Major Program, Program Code, Object, Document Record Date, Document Code, Document ID

   Data item: BFYTD Cash Expenditures
9. Filter the report by document record date to include only the dates of the weekly draw report.
10. Compare the totals by Drawdown Group and Program Code on the Draw Report and the Draw Expenditure Report to ensure totals on each report are equal.
11. If the drawdown group totals on the Draw Report and the Draw Expenditure Report do not match, remove the filter from the document date field to locate the discrepancy. Occasionally, expenditures from a prior week do not process in the eMARS system until the following week.
12. Print the Draw Expenditure Report.
13. Save the Draw Expenditure Report in the Draw Expenditures folder. Name the file 'Draw Expenditures [ending date of draw report]'. For example, the Draw Expenditure Report for week ending 1/20/12 would be named 'Draw Expenditures 01 20 12'.

<u>Draw Summary Sheet</u>

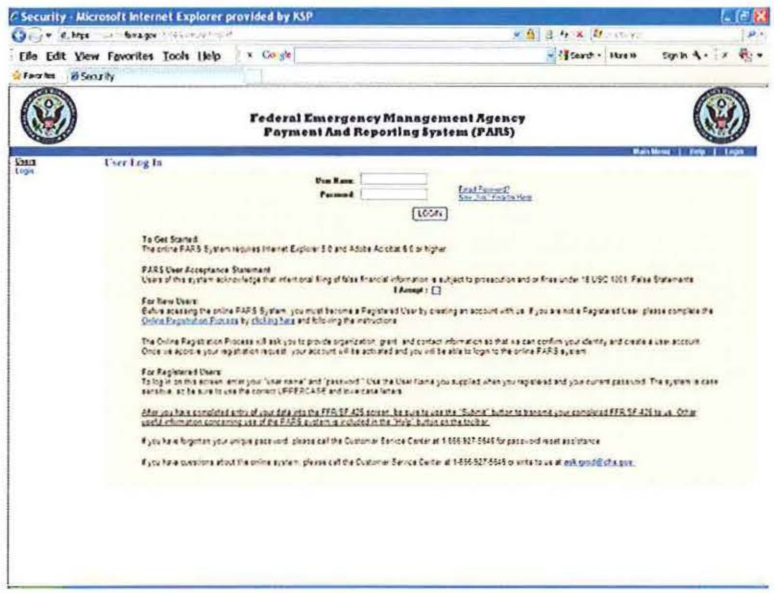
Once the Draw Report and Draw Expenditure Report have been printed, the Draw Summary Sheet should be completed. This spreadsheet is used as a quick reference of all federal grant reimbursement requests.

1. Open the 'Draw Summary' Excel file.
2. Click on the spreadsheet tab for the draw week ending date.
3. Enter the Draw Period Beginning Date and the Draw Period Ending Date.
4. The first column of the spreadsheet lists all KOHS drawdown groups. Enter the total draw amount for the drawdown group, the RE document number and CR document number in the appropriate columns to the right of each drawdown group.
5. Note on the Draw Summary Sheet any discrepancies between the Draw Report and the Draw Expenditure Report.
6. Print and save the Draw Summary spreadsheet.

Federal Grant Expenditure Reimbursement Request

Federal Emergency Management Agency (FEMA) Payment and Reporting System (PARS)

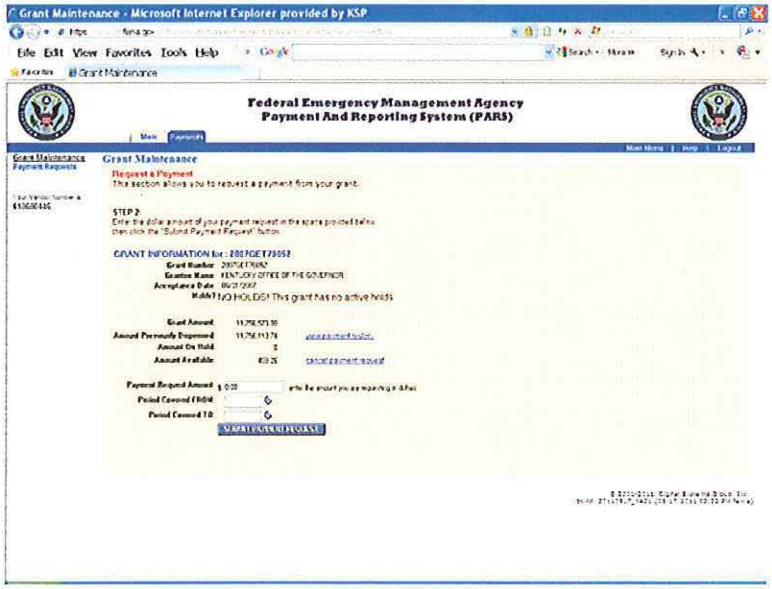
1. Login to the Federal Emergency Management Agency Payment and Reporting System. https://isource.fema.gov/sf269/execute/LogIn?sawContentMessage=true



2. Click on 'Payment Requests' on the left navigation panel.
3. Enter the grant number in the Grant Number field. Click the 'Find Grant' button.

4. Enter the total amount of the draw request from the Draw Report in the 'Payment Request Amount' field.
5. Click on the calendar next to the 'Period Covered FROM' field to select the beginning date for the draw report period.
6. Click on the calendar next to the 'Period Covered TO' field to select the ending date for the draw report period.

7. Click the 'Submit Payment Request' button.



8. Once all requests for reimbursements have been made, log out of the PARS system.

Draw Reimbursement Request Email Confirmation

A payment request confirmation email will be sent from ask-GMD@dhs.gov for each federal grant reimbursement request. These emails should be printed and kept with the Draw Report and Draw Expenditure Report.

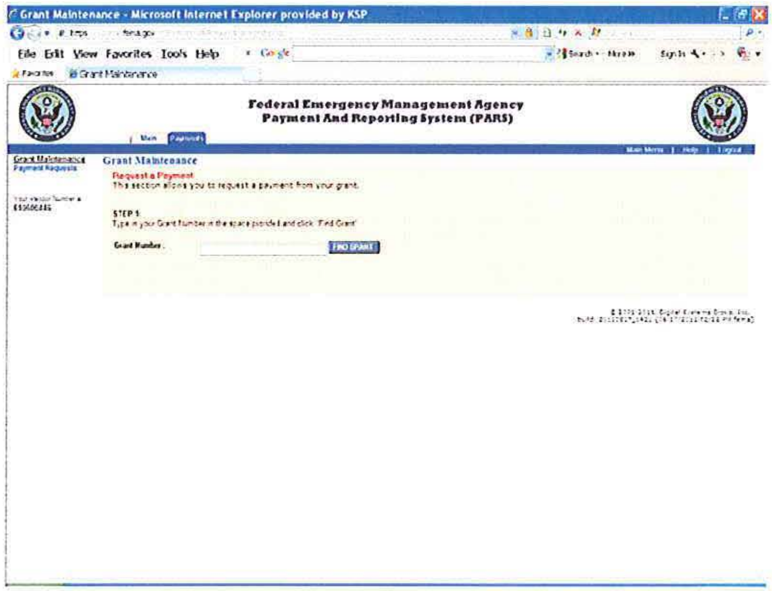
Grant Draw Reconciliation

Open the 'Grant Draw Reconciliation' spreadsheet. Enter the date the draw was requested, total amount of draw for drawdown group, other agency's draw amounts, KOHS grant code and drawdown group. Save the 'Grant Revenue Reconciliation' file. Do not print the spreadsheet. This spreadsheet is used to reconcile federal grant drawdown requests with eMARS federal receipts on a monthly basis.

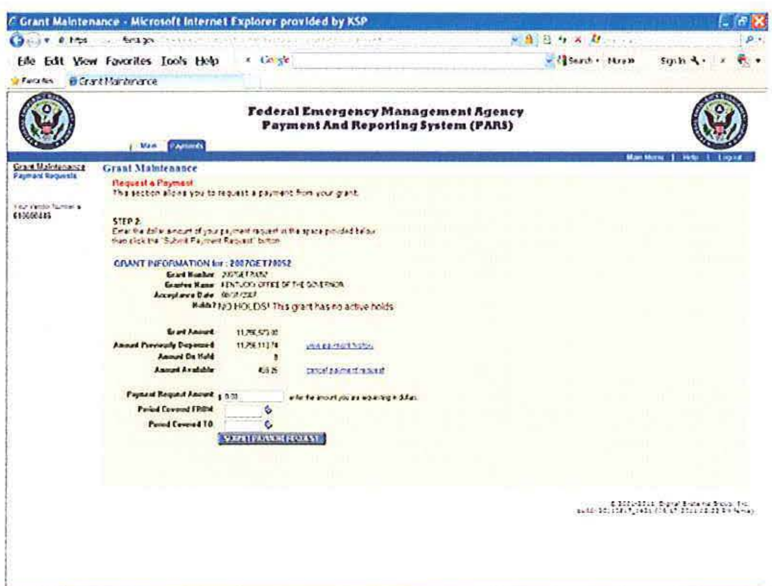
Federal Grant Drawdown Request Confirmation

It is necessary to check the FEMA Payment and Reporting System (PARS) to verify that drawdown requests from the prior week have been disbursed.

1. Log on to the FEMA Payment and Reporting System.
2. Click on 'Payment Requests' on the left navigation panel.
3. Enter the grant award number. Click on the 'Find Grant' button.



4. Click on the 'View Payment History' link from the grant information screen.



5. Go to the end of the payment history to verify that the payment request from the previous week has been disbursed. If the payment was rejected, resubmit the request and make a note on the weekly draw report.

6. Once all grant draw reimbursement requests have been confirmed, logout of the PARS.

7. Federal Grant Drawdown Request Record Retention

Once all drawdown requests have been confirmed to be disbursed, the following documents should be filed in the KOHS Grant Drawdown binder:

- Draw Report (eMARS)
- Draw Expenditure Report (eMARS)
- Draw Summary Sheet
- Draw Reimbursement Request Confirmation

KOHS Grants and Finance Management Policy and Procedures

FEMA Payment and Reporting System (PARS) Reconciliation with eMARS

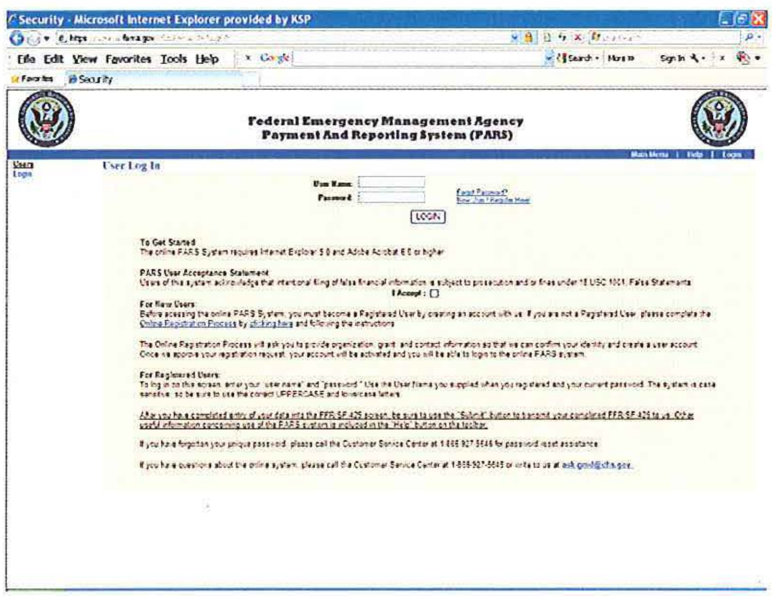
KOHS must ensure that all Federal grant reimbursement requests are received from DHS/FEMA in a timely manner, therefore it is necessary to reconcile revenue with grant reimbursement requests on a monthly basis. The following documentation is needed to reconcile eMARS federal revenue with the FEMA Payment and Reporting System (PARS):

- PARS Federal Grant Information sheet for each federal grant.
- eMARS Federal Grant Revenue spreadsheet.
- eMARS Federal Receivables and Cash Receipts spreadsheet.

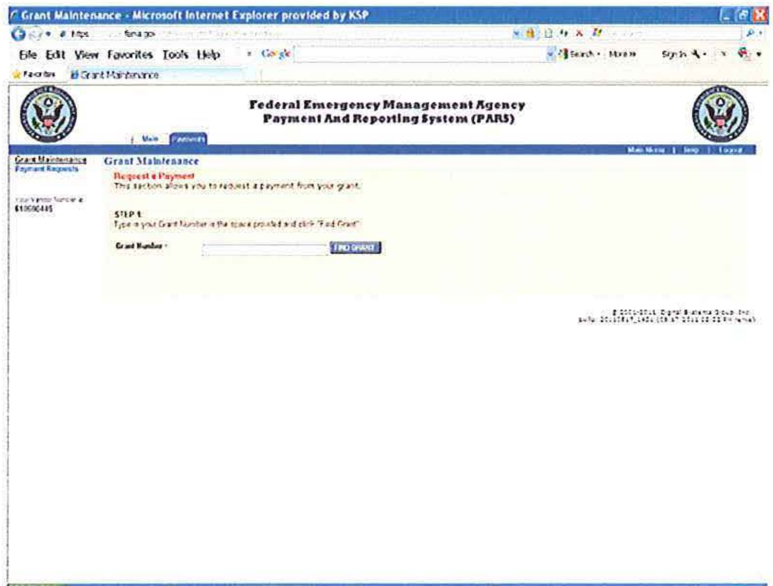
PARS Federal Grant Information Sheet

In order to reconcile eMARS revenue receipts with the amount dispensed to date from the FEMA Payment and Reporting System.

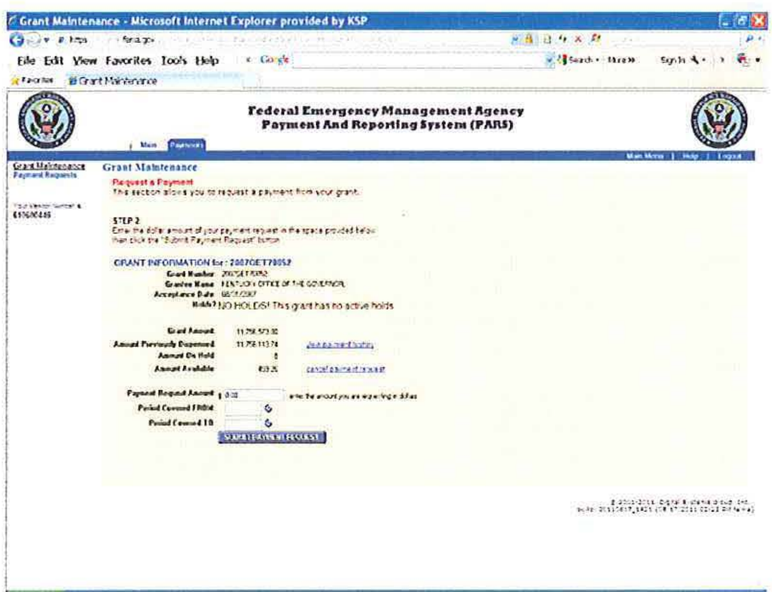
1. Log on to the FEMA Payment and Reporting System.



2. Click on 'Payment Requests' on the left navigation panel.



3. Enter the grant award number. Click on the 'Find Grant' button.



4. Print the Grant Information sheet form the PARS system for each open federal grant.
5. Once a Grant Information sheet has been printed for each federal grant, logout of the PARS system.

eMARS Federal Grant Revenue

Reconciliation of the PARS grant total grant disbursements and eMARS revenue ensures that all receivables have been processed and revenue has been received.

1. In eMARS InfoAdvantage, a report has been created for each KOHS federal grant drawdown group. The 'KOHS Revenue 1200 All FYs' will list all federal grant receipts for the current fiscal year through the date of report.
2. Open and refresh the report. Save the report and export to Excel.
3. Create a pivot table with the following information:

   Row fields: Drawdown Group, Fund, Revenue Source, Document Date

   Data item: Posting Amount
4. Save the file as 'FEMA Revenue Reconciliation [date of report]' in the 'FEMA Account Reconciliation' folder in the current fiscal year folder and print the report.
5. Compare the total revenue by drawdown group to the PARS federal grant disbursement sheet for each grant to ensure the total revenue and the amount disbursed to date are equal. If the drawdown group totals on the eMARS revenue report and the federal grant disbursements to date do not match, compare each draw disbursement to each receipt by date to locate the discrepancy. Occasionally, total revenue will be greater than total disbursements from PARS due to delays in reimbursement requests. Note on the PARS sheet any discrepancies between the revenue report and the PARS disbursements total.

Federal Grant Revenue Reconciliation Records Retention

All monthly federal grant revenue reconciliation records should include the following documentation and maintained in the KOHS Federal Revenue Reconciliation Reports binder:

- PARS Federal Grant Information Sheet
- eMARS Federal Grant Revenue Report

SF425 Federal Financial Report
Federal Emergency Management Agency (FEMA)
Payments and Reporting System (PARS)

The Federal Emergency Management Agency requires a financial status report of federal receipts and expenditures on a quarterly basis called the SF425 Federal Financial Report using the Federal Emergency Management Agency (FEMA) Payments and Reporting System (PARS). Prior to completing the SF425 federal financial report, a federal grant revenue report and a federal grant expenditure report must be generated in eMARS and reconciled with the PARS amount disbursed to quarterly report end date.

Grant Revenue Report
In order to accurately report quarterly federal grant receipts on each SF425 Federal Financial Report, a revenue report must be generated from eMARS to document all revenue from each grant that is received by KOHS and KOHS subrecipient state agencies.

1. In eMARS InfoAdvantage, a report has been created to report revenue for each federal grant fiscal year. For example, the 'FFY 2007 Grant Revenue' report will produce detailed revenue transactions for all federal fiscal year 2007 federal grants for all state fiscal years. The file names of federal revenue reports are consistent with the exception of changing the federal fiscal year.
2. Open the file and refresh the report. Save the report and export to Excel.
3. Format the Excel file and create a pivot table with the following information:
   Row fields: Drawdown Group, Fiscal Year, Accounting Period
   Column fields: Revenue Source, Department, Fund
   Data items: Posting Amount
4. Filter the report by drawdown group. Create separate tabs in the spreadsheet for each drawdown group.
5. Print each drawdown revenue report to complete the Federal Cash section of the SF425 report for each federal grant.
6. Save the file in the '425' folder. Create a new subfolder in the '425' folder for the SF425 quarter ended report documentation. Save the file as 'Grant Revenue [quarter end date].

Grant Expenditure Report
In order to accurately report quarterly federal grant expenditures on each SF425 Federal Financial Report, an expenditure report must be generated from eMARS to document all expenditures from each grant that is received by KOHS and KOHS subrecipient state agencies.

1. In eMARS InfoAdvantage, a report has been created to report expenditures for each federal grant fiscal year. For example, the 'FFY 2007 Grant Expenditures' report will produce detailed expenditure transactions for all federal fiscal year 2007 federal grants for all state fiscal years. The file names of federal expenditure reports are consistent with the exception of changing the federal fiscal year.
2. Open the file and refresh the report. Save the report and export to Excel.
3. Format the Excel file and create a pivot table with the following information:
   Row fields: Drawdown Group, Fiscal Year, Accounting Period
   Column fields: Department, Fund
   Data items: Posting Amount

4. Filter the report by drawdown group. Create separate tabs in the spreadsheet for each drawdown group.
5. Print each drawdown group expenditure report to complete the Federal Expenditures section of the SF425 report for each federal grant.
6. Save the file in the '425' folder in the subfolder created for the quarterly report documentation. Save the file as 'Grant Expenditures [quarter end date].

PARS Federal Grant Information Sheet

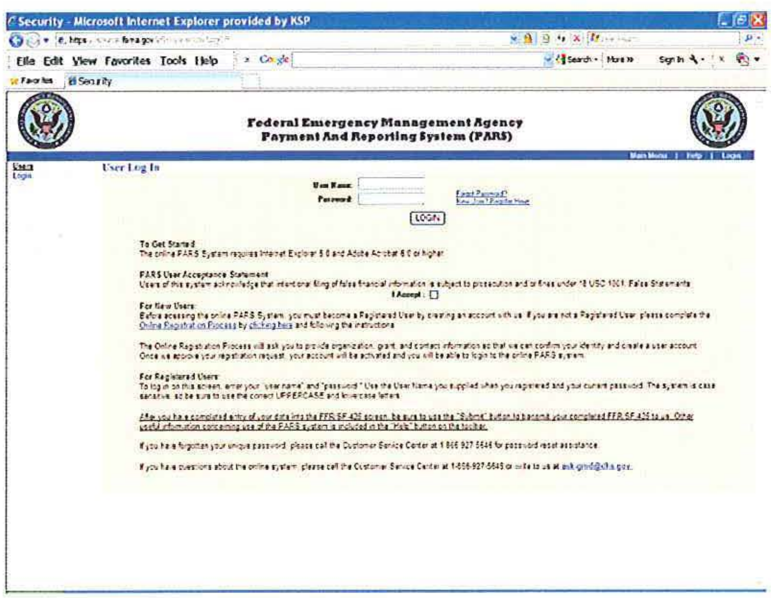
1. Print the PARS Grant Information sheet for each grant. See instructions for 'FEMA Payment and Reporting System (PARS) & eMARS Revenue Reconciliation, PARS Disbursement Summary Sheet by Grant'.
2. Also print the 'Payment History' for each grant. Deduct any grant disbursements after the quarter ended date from the 'Amount Previously Dispensed'

Reconcile PARS Disbursements with eMARS Revenue and Expenditure Reports

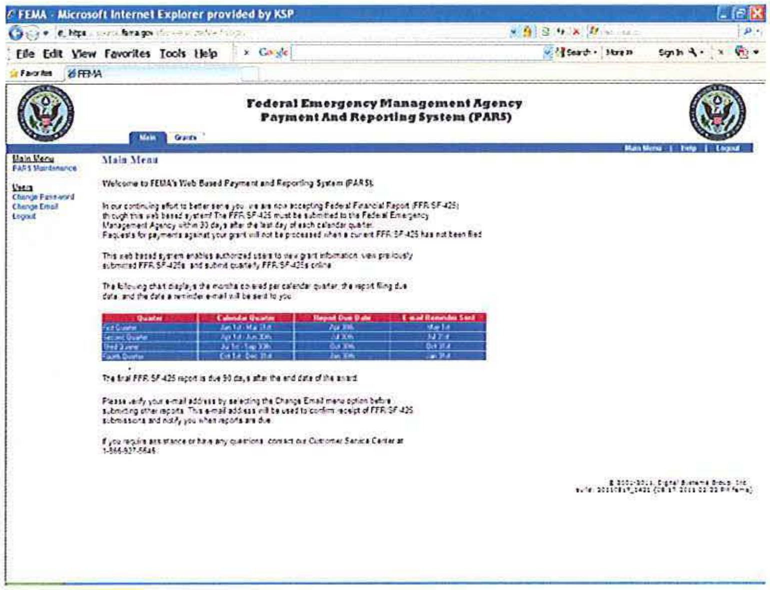
Compare the eMARS revenue and expenditure reports for each federal grant (drawdown group) in emars and the 'Amount Previously Dispensed' to quarter end date from the PARS Grant Information sheet. Note any revenue or expenditure discrepancies on the corresponding eMARS report. Federal grant revenue should equal the 'Amount Previously Dispensed' on the PARS Grant Information sheet for the quarter ended date. Federal grant expenditures should be equal to or greater than 'Amount Previously' dispensed. Note any revenue or expenditure discrepancies on the corresponding eMARS report.

SF425 Federal Financial Report

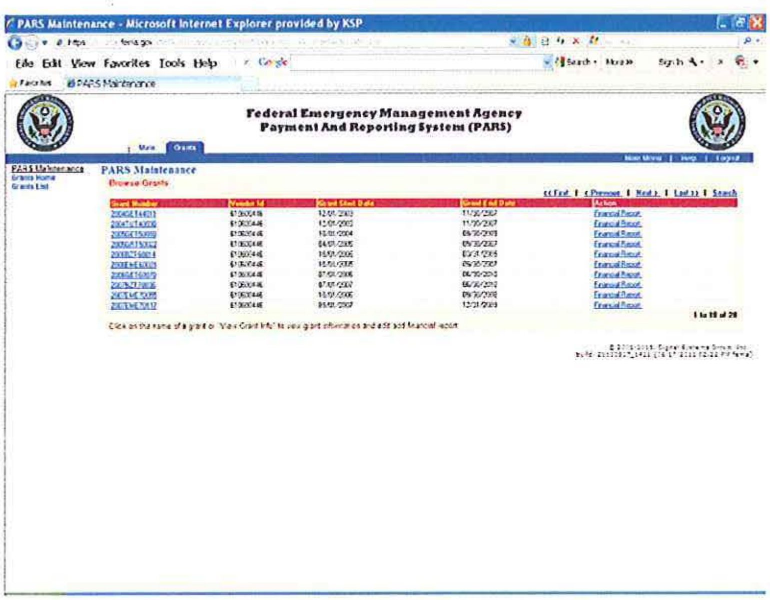
1. Login to the Federal Emergency Management Agency Payment and Reporting System. https://isource.fema.gov/sf425/execute/LogIn?sawContentMessage=true



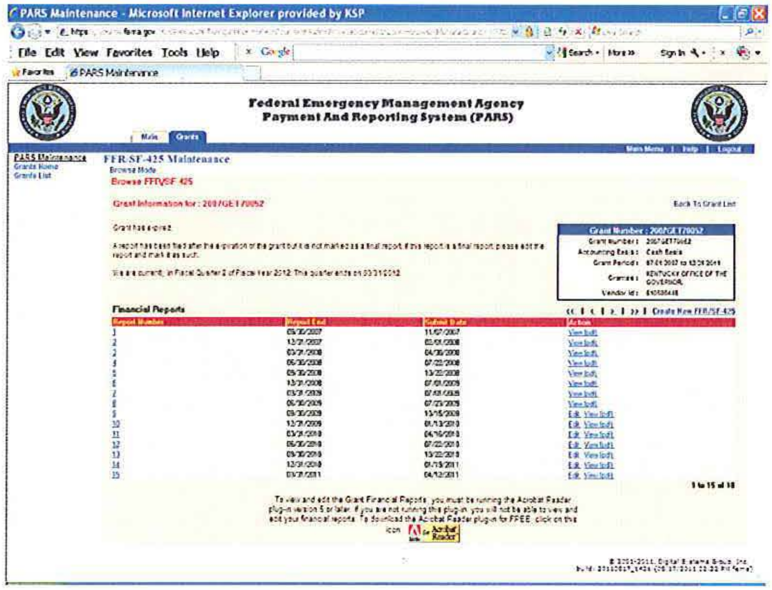
2. Click on 'PARS Maintenance' on the left navigation panel.



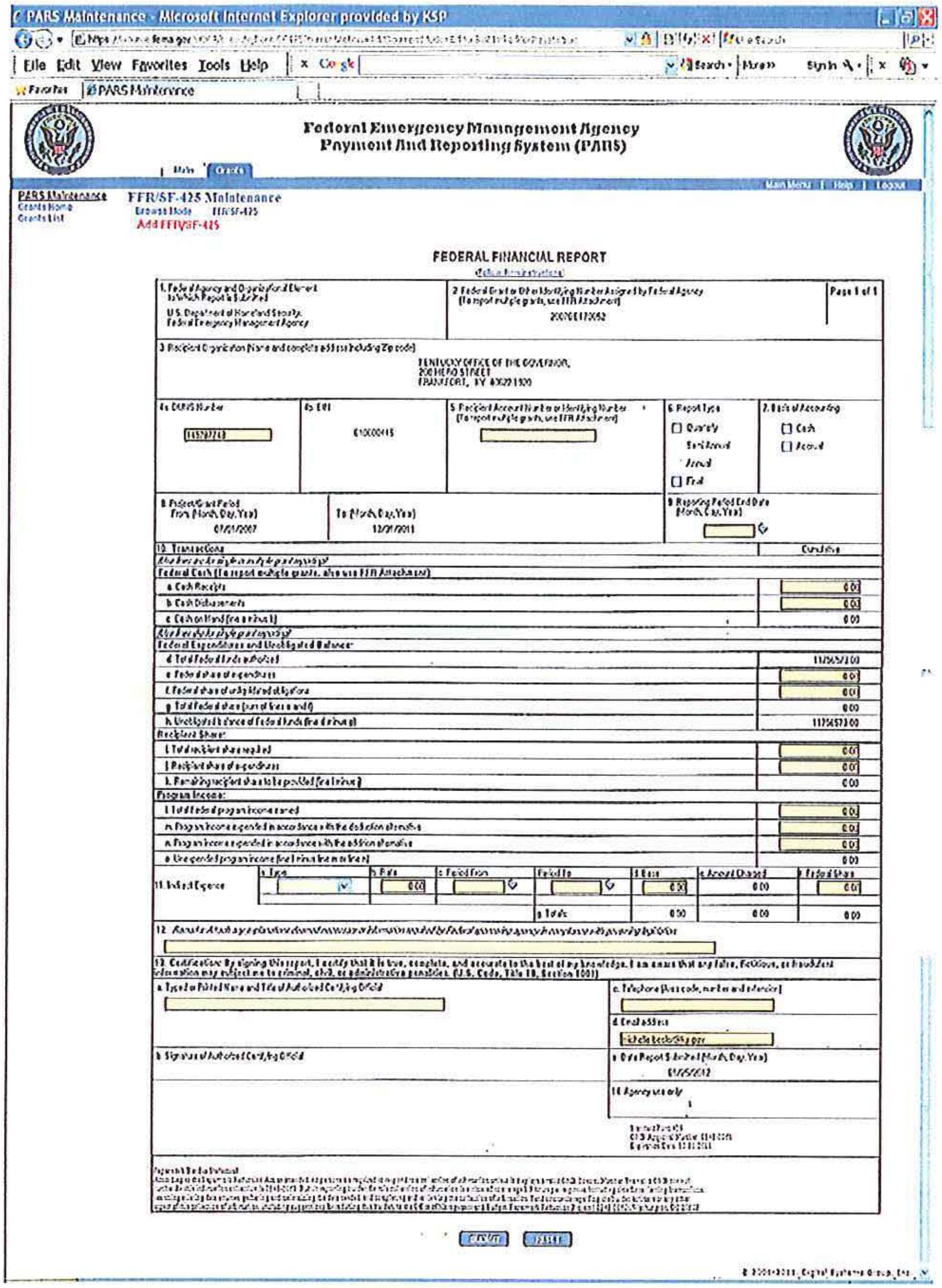
3. Click on 'Grants List'. Print the grant list to use as a checklist to ensure that a SF425 report is created for all open KOHS federal grants.



4. Choose the grant from the list to prepare the SF425 Report.
5. Click on 'Create New FFR/SF-425' at the top right corner of the Status Reports list.



6. A new Financial Status Report form will open. The yellow boxes are for recipient data entry.


PARS Maintenance - Microsoft Internet Explorer provided by KSP
File Edit View Favorites Tools Help
Federal Emergency Management Agency
Payment And Reporting System (PARS)
PARS Maintenance
FFR/SF-425 Maintenance
Add FFR/SF-425
FEDERAL FINANCIAL REPORT
Page 1 of 1
10. Transactions
Cumulative
a. Cash Receipts
b. Cash Disbursements
11. Indirect Expense
c. Telephone
d. Email address

7. The following fields are required:

Box 5 Recipient Account Number or Identifying Number: KOHS code for grant name and federal fiscal year. For example, FFY2007 Homeland Security Grant Program account number is HSG07.

Box 6 Report Type: Check 'Quarterly'

Box 7 Basis of Accounting: Check 'Cash'

Box 9 Reporting Period End Date: Enter the quarter ended date

Box 10 **Transactions**

Federal Cash:

a. Cash Receipts: Enter the cumulative amount of actual cash received from the Federal agency as of the reporting period end date (Grant Revenue Report and PARS disbursement to report period end date).

b. Cash Disbursements: Enter the cumulative amount of Federal fund disbursements (such as cash or checks) as of the reporting period end date. Disbursements are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expenses charged to the award, and the amount of cash advances and payments made to subrecipients. Box 10, line b. should equal Box 10a (PARS disbursements through report end date). Box10a should equal Box 10b.

Federal Expenditures and Unobligated Balance:

e. Federal share of expenditures: Enter the amount of Federal fund expenditures.

f. Federal share of unliquidated obligations: Enter the amount from Box 10h, 'Unobligated balances of Federal Funds (line d minus g).

Recipient Share: (Only for grants which require a match)

i. Total recipient share required: The required recipient share should include all matching and cost sharing provided by recipients and third-party providers to meet the level required by the Federal agency.

j. Recipient share of expenditures: Enter the recipient share of actual cash disbursements or outlays (less any rebates, refunds, or other credits) including payments to subrecipients.

Box 12 Remarks: Only used to explain corrections made on current SF425 to correct prior amount(s) reported on a previously submitted SF425 report.

Box 13a Typed or Printed Name and Title of Authorized Certifying Official: Type name and title of current KOHS Executive Director.

Box 13c Telephone: Enter 502-564-2081.

Box 13d Email address of person completing SF425 quarterly report.

7. Click 'Submit' button at the bottom of the form.
8. On the FFR/SF-425 Maintenance screen under 'Financial Reports', click on 'View' under the 'Action' column to print the SF425 report.
9. Print the completed SF-425 Financial Status Report.
10. Logout of the PARS system once all SF425 reports have been submitted for each federal grant.

<u>SF425 Submission Email Confirmation</u>

After each SF425 Federal Financial Report is submitted in PARS, an email will be sent from ask-GMD@dhs.gov to confirm that the SF425 report was successfully submitted for each federal grant report. Print this email for SF425 documentation.

SF425 Federal Financial Report Records Retention

Each federal grant has a binder with a packet for each SF425 federal financial report and related documentation. Each quarterly SF425 federal financial report packet should contain the following documents:

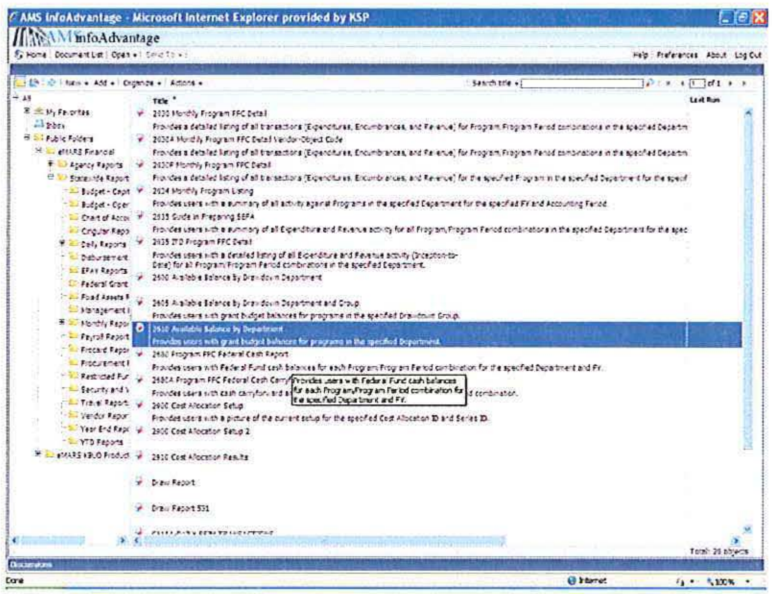
- SF425 Federal Financial Report
- SF425 Submission Confirmation
- PARS Federal Grant Information Sheet
- PARS Federal Grant Payment History
- Grant Revenue Report
- Grant Expenditure Report

STATE FINANCIAL

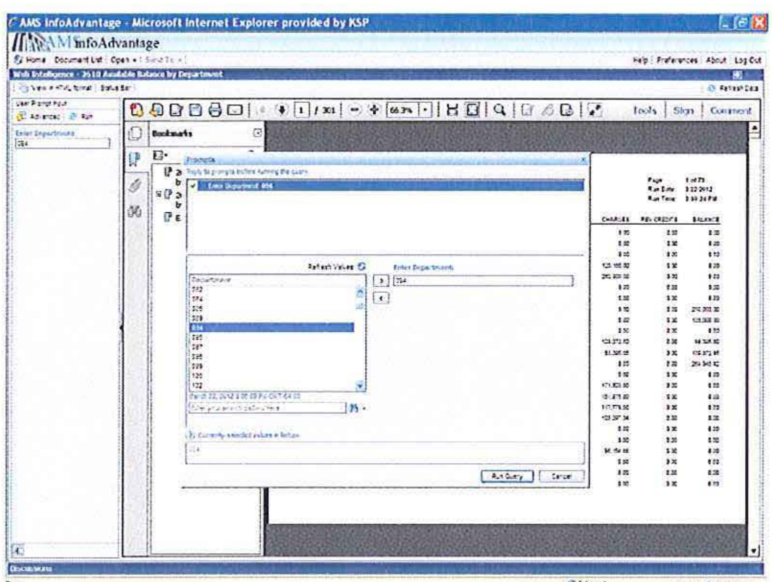
2610 Program Status Report

The 2610 report provides grant program financial information such as awarded amount, expenditures to date and unspent program balance.

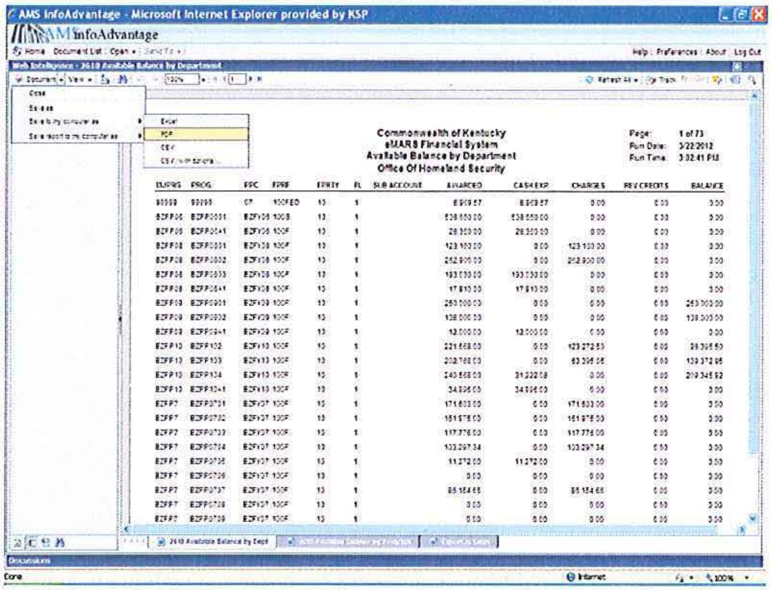
1. Locate the '2610 Available Balance by Department' eMARS InfoAdvantage report. This report is located in 'Public Folders/eMARS Financial/Statewide Reports/Federal Grants Reports' folder in InfoAdvantage.
2. Open and refresh the report.



3. Double click on '094' in the 'Department Code' list to move the selected drawdown department to the 'Enter Department' field.



4. Click the 'Run Query' button.
5. When the report is finished, click on the 'View in HTML format' button in the upper left hand corner.
6. Click the drop down arrow on the 'Document' button.
7. Click on 'Save to my computer as…PDF'.



8. In the 'File Download' window click the 'Open' button.
9. Click on File, Save As, PDF.
10. In the 2610 folder, open the current fiscal year folder and name the file. All 2610 reports are named '2610_Available_Balance_by_Department [date of report]'. For example, the 2610 report ran on 1/20/12 would be named '2610_Available_Balance_by_Department 01 20 12'.

PROCUREMENT AND INVENTORY

KOHS Grants and Finance Management Policy and Procedures

Procurement

DEFINITIONS

A. Small purchase: Procurement of a commodity or service of which the dollar amount is within the agency's small purchase amount as defined in the administrative regulations promulgated by the secretary of the Finance and Administration Cabinet.

B. **Contract:** All types of state agreements, including grants and orders for the purchase or disposal of supplies, services or construction. It includes the documents in the statewide accounting system of Purchase Order, Proof of Necessity and Delivery order.

C. **Purchase Requisition:** An internal document used by agency staff to identify the need for a commodity or service. This document shall include the description of the commodity or service needed, the desired delivery date of the commodity or service, estimated cost of the commodity or service and a list of potential vendors that can provide the commodity or service.

POLICY

A. Procurement requirements shall not be parceled, split, divided or scheduled over a period of time in order to subvert the intent of this procedure to constitute a small purchase.

B. Agency purchases shall normally be made from Commonwealth Catalog Masters Agreements.

C. In the identification of vendors that can provide commodities or services needed by the agency, extraordinary effort should be made to identify vendors that qualify as small business and small minority business suppliers as defined in 200 KAR 5:076. Purchases must also comply with the provisions of KRS 45A.500 and 200 KAR 5.330 as it relates to recycled material content products.

D. The designated purchasing officer for the Kentucky Office of Homeland Security shall be the Senior Financial Officer.

E. The procurement process will begin when agency staff identifies the need for a commodity or service. Once the need has been defined, a purchase requisition shall be completed and submitted to the respective Supervisor, Grants Branch Manager and Senior Financial Officer for funding approval. The Supervisor will be responsible for presenting the purchase requisition to the Executive Director for approval. Once all KOHS approvals are complete, the purchase requisition will be sent to the Senior Financial Officer to proceed with the correct purchasing procedure.

F. All vendors outside the state of Kentucky must obtain a certificate of authority from The Secretary of State's Office and must also submit a Required Affidavit for Bidders, Offerors and Contractors per KRS 14A.9-010. No purchase shall be made nor shall a vendor provide a service until the entire purchasing process is complete. No retroactive start dates will be allowed on contracts per Finance Procurement Services.

If the total purchase price of the commodity or service does not exceed $5,000:

I. If the purchase price totals $3,000 or less, one quote is required from the preferred vendor. If the total purchase price is $3,001-$5,000, three quotes are required from qualified vendors. The lowest quote will determine the vendor for the purchase.

II. The Senior Financial Officer will create and submit an EO1 justification of purchase in accordance with Executive Order 2008-11 for any purchase totaling $1,000 or more.

III. Once the EO1 has been approved, the vendor can be notified to proceed with the order.

If the total purchase price of the commodity or service exceeds $5,000:

I. Three quoted are required from qualified vendors. The lowest quote will determine the vendor for the purchase. The Senior Financial Officer will create and submit an EO1 Justification of Purchase in accordance with Executive Order 2008-11.

II. A purchase order/contract is created and must be signed by the vendor. KOHS Executive Director and Finance Legal Services approved in the statewide accounting system and then reviewed by the Government Contract Review Committee.

III. Once the EO1 and contract have been approved by Finance, the vendor can be notified to proceed with the order.

G. The primary means of purchasing by the Kentucky Office of Homeland Security shall be the ProCard. The ProCard holder shall adhere to FAP 111-58-00. Furthermore, the ProCard holder is responsible for the reconciliation of each monthly statement and reconciliation with the Visa Information System.

H. If the ProCard cannot be utilized, the Senior Financial Officer will follow the rules, regulations and procedures outlines by the Finance & Administration Cabinet and Executive Order 200-11.

I. All invoices for purchases not made on the ProCard must be submitted to the Senior Financial Officer for payment once the commodity or service has been received. All invoices must be signed and dated by the employee who requested the purchase to indicate the invoice is accurate and the order is complete.

KOHS Grants and Finance Management Policy and Procedures

Inventory

Pursuant to KRS 45.313, each agency shall maintain a current fixed asset record of equipment having an original cost of $500 or more and a useful life of greater than one year. All inventory items shall be available for examination by the Finance and Administration Cabinet at all times. In accordance with Finance and Administration Cabinet's Policy 120-20-01, expendable property should be accounted for using the statewide inventory control system or an appropriate internal method of accounting for the flow of expendable property. Inventory items purchased with Federal grant funds are subject to compliance with applicable provisions governing the U.S. Department of Homeland Security's access to records, accounts, documents, information, facilities and staff.

The Executive Director is responsible and accountable for the custody and safekeeping of all property assigned to, purchased or otherwise acquired by the agency. The Executive Director shall serve or appoint an employee(s) of the agency with the responsibility of maintaining the agency's inventory records and annual physical inventory.

a. All property valued at $200 or more shall be recorded as a line item and assigned a KOHS property identification tag by the Chief Financial Officer.
b. The Grants Director will maintain current records of physical properties and equipment and make appropriate additions and deletions to inventory records as property is acquired or disposed. This record shall include KOHS property identification tag number, equipment type, make, model number, serial number, location, employee assignment, date of acquisition and cost. Cost includes freight, installation, auxiliary charges, less any discount taken shall be used if purchase price is known. Appraised value, indexed back to acquisition date, shall be used if the purchase price is unknown. The grant that paid for the property shall also be listed.
c. Property that has reached the end of its useful life will be designated as surplus property and noted as such on the inventory record with the date of disposal and value at disposal. KOHS uses Internal Revenue Service Publication 946 as a guideline for the useful life of property. Computers and peripheral equipment, office machinery (calculators, shredders) have a 5 year useful life. Office furniture and fixtures (desks, chairs, filing cabinets) have a 7 year useful life.
d. All equipment designated as surplus property will be transferred to Kentucky State Police.
e. Once equipment is ready for surplus, KOHS will prepare a spreadsheet that includes the KOHS property identification tag number, equipment type, make, model number, serial number and any other identifying information for equipment. This spreadsheet will be verified, signed and dated by the Kentucky State Police employee who assumes control of the property.
f. As of June 30 each year, the Executive Director will designate an employee to complete a physical inventory using the most recent inventory record to ensure completeness and accuracy. If the review process reveals incorrect or inadequate information, the agency shall take necessary steps to correct the discrepancies.
g. Purchase documentation for KOHS equipment will be filed in an inventory file.
h. All equipment purchased using Federal grant funds shall be identified with a tag affixed to the property which states 'Purchased with funds provided by the U.S. Dept of Homeland Security and the Kentucky Office of Homeland Security.'