

# Homeland Security Grants Division – Q&A Document

Version 1: July 16, 2015

## Records Retention

**Question:** How many years are sub-recipients required to maintain records related to the HSGP when a grant performance period has ended?

**Answer:** Below is an excerpt from 2 CFR 200.333 related to records retention requirements. In general grant documentation **for subrecipients** must be retained for a period of three years from the date the subrecipient submits the final expenditure report to the pass-through entity (the state). Since your final reimbursement request is essentially your final “final expenditure report” in SPARS, we recommend subrecipient start the three year clock from the date the subrecipient receives the final disbursement of funds from the state. Note: Subrecipients with grants in the Governor’s Office eGrants system will be submitting a “final expenditure report” to close out their grant. In this case, the three year clock will start on the date that final expenditure report is submitted. There are some exceptions which are noted in the excerpt below.

### **§200.333 Retention requirements for records.**

Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient. Federal awarding agencies and pass-through entities must not impose any other record retention requirements upon non-Federal entities. The only exceptions are the following:

- (a) If any litigation, claim, or audit is started before the expiration of the 3-year period, the records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken.
- (b) When the non-Federal entity is notified in writing by the Federal awarding agency, cognizant agency for audit, oversight agency for audit, cognizant agency for indirect costs, or pass-through entity to extend the retention period.
- (c) Records for real property and equipment acquired with Federal funds must be retained for 3 years after final disposition.
- (d) When records are transferred to or maintained by the Federal awarding agency or pass-through entity, the 3-year retention requirement is not applicable to the non-Federal entity.
- (e) Records for program income transactions after the period of performance. In some cases recipients must report program income after the period of performance. Where there is such a requirement, the retention period for the records pertaining to the earning of the program income starts from the end of the non-Federal entity's fiscal year in which the program income is earned.
- (f) Indirect cost rate proposals and cost allocations plans. This paragraph applies to the following types of documents and their supporting records: indirect cost rate computations or proposals, cost allocation plans, and any similar accounting computations of the rate at which a particular group of costs is chargeable (such as computer usage chargeback rates or composite fringe benefit rates).
  - (1) *If submitted for negotiation.* If the proposal, plan, or other computation is required to be submitted to the Federal Government (or to the pass-through entity) to form the basis for negotiation of the rate, then the 3-year retention period for its supporting records starts from the date of such submission.

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*(2) If not submitted for negotiation.* If the proposal, plan, or other computation is not required to be submitted to the Federal Government (or to the pass-through entity) for negotiation purposes, then the 3-year retention period for the proposal, plan, or computation and its supporting records starts from the end of the fiscal year (or other accounting period) covered by the proposal, plan, or other computation.

**Question:** What grant years have closed and what dates should we use for determining maintenance of records?

**Answer:** The date for determining when records may be destroyed is driven off of the date that you (the subrecipient) submitted your final expenditure report to the SAA (the state). See previous question and excerpt from 2 CFR 200.333.

### eGrants Accessibility

**Question:** It appears that only one person from a COG will have access to the Grant Writer and the Project Manager positions. That's a potential problem if that one person is out of the office and something needs to be handled on eGrants. State law may not permit the sharing of login credentials. Is there a possible solution to this issue; possibly a way to grant temporary access for circumstances like this?

**Answer:** eGrants will only allow for three designated grant officials (authorized official, financial officer, and project director) and one grant writer. There is no mechanism in place to add additional grant officials. If one of the grant officials will be out of the office for an extended period, you may submit a grant adjustment request through eGrants to change one or more of the grant officials at any time which would allow access to a different individual. Once the primary grant official returns you could submit a second grant adjustment to reinstate that individual as a grant official.

### Application Entry Clarification

**Question:** The Problem Statement on the Narrative tab seems to duplicate the information provided in the sections “Describe the threats and hazards . . .” and “Describe the capability gap(s) . . .” entries transferred from the Formsite tool. Is it OK to copy and paste these entries to the “Problem Statement” field?

**Answer:** Yes.

**Question:** The Supporting Data question on the Narrative tab seems to be more applicable to Criminal Justice grant applications. What types of data should be included in this field?

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**Answer:** Generally we are looking for local or regional data, statistics, and/or facts that support the need for this grant. We realize that this was not a field asked for during the application stage with DPS/THSSAA and as a result you may place an “N/A” in this field this year.

**Question:** The Community Plan question on the Narrative tab seems to be applicable to Criminal Justice grant applications but does not apply to Homeland Security grants. Is it OK to enter N/A?

**Answer:** Yes.

**Question:** The Goal Statement on the Narrative tab seems to duplicate the information provided in the section “Explain how the project will reduce the capability gaps(s)” entries transferred from the Formsite tool. Is it OK to copy and paste these entries to the “Goal Statement” field?

**Answer:** Maybe. The goal statement should be a concise statement summarizing the overall impact the project will have. It should be more than just a re-statement of the activities that will be undertaken.

**Question:** The Geographic Area question on the Activities tab seems to duplicate the information contained in the “Target Area Information section of the “Profile” tab. Is it OK to copy and paste?

**Answer:** Yes.

**Question:** The Target Audience, Gender, Ages, Special Characteristics questions on the Activities tab seem to be applicable to Criminal Justice grant applications but not to Homeland Security grants. Is it OK to enter N/A? If not, please clarify what is required.

**Answer:**

- For Target Audience we want to know WHO or WHAT GROUP the project is benefitting.
- You may enter “N/A” for Gender, Ages, and Special Characteristics.

**Question:** Measures tab— There is no provision in this tab to enter any data. Is it OK to skip?

**Answer:** Yes.

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**Question:** Should the entries for Sources of Financial Support on the Documents tab reflect the total budget of the organization, the budget of the department requesting the funding, or the budget related to this project?

**Answer:** You should enter the total amount of Federal Grant Funds received by the organization in the most recently completed fiscal year. You should also enter the total amount of State Grant Funds received by the organization in the most recently completed fiscal year.

**Question:** Does the FFATA certification apply to political subdivisions? If not, how should these questions be answered?

**Answer:** The FFATA certification applies to all subrecipients, including political subdivisions.