HRSA Healthy Grants WORKSHOP

Presented as a Web Series

HRSA

Health Resources & Services Administration

Common FAQs for Grant Award and Financial Management Best Practices

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Vision: Healthy Communities, Healthy People

Agenda

- Pre-Award
- Award
- Time and Effort Reporting
- Documenting Expenditures
- Post Award
- Importance of a Single Audit
- Common Audit Findings for HRSA Programs
- Closeout
- Best Practices for Sound Financial Management
- Live Q&A and Discussion – Open floor for participant questions and shared experiences

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Pre-Award Phase

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Pre-Award Phase

Top Five Questions

1. How should an application be prepared?
2. Is prior approval needed for pre-award activities?
3. What is the HRSA Application Guide and why is this important?
4. What should you do before you submit your application?
5. Who can apply for HRSA grants?

Polling Question #1

Who can apply for HRSA grants?

A. Public

B. Private

C. Nonprofit Organizations

D. All of the above

Polling Question #1 – Answer

Who can apply for HRSA grants?

A. Public

B. Private

C. Nonprofit Organizations

D. All of the above

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Award Phase

Award Phase

<u>Top Five Questions</u>

1. What is the Notice of Award (NoA)?
2. What is a Prior Approval Request? Why would I use it?
3. What is the difference between an allowable cost, an allocable cost, and a reasonable cost?
4. What are the best financial health practices?
5. Why is “How to Manage Your Grant” important?

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What is Time and Effort Reporting?

- Effort - amount of time spent on a particular activity
  - Includes time worked on a sponsored project in which salary is:
    - Directly charged, or
    - Cost-shared (also known as match)
- Individual effort - a percentage of the total amount of time spent on work-related activities
  - Examples include:
    - Project management
    - Research
    - Administration
    - Instruction
- Effort reporting is the required method of certifying that the effort charged, or cost shared to each award has been completed

Time and Effort Reporting

- Recognize the federal requirements for time and effort
- How your organization's internal control including policies and procedures for time and effort is part of the reporting process
- Identify common issues with time and effort reporting

Polling Question #2

True or False?

Do time and effort reporting and personnel activity reports need to be maintained by everyone including contractors who are paid with the grant funds?

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Polling Question #2 – Answer

Do time and effort reporting and personnel activity reports need to be maintained by everyone including contractors who are paid with the grant funds?

Answer: False - Contractors are not considered employees and therefore are not required to maintain time and effort records.

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Importance of Documenting Expenditures

- Identify the source and application of funds for federally funded activities
- Supported by source documentation
- Comply with Federal statutes, regulations, and the terms and conditions of the Federal awards

Types of Documentation

- Personnel Costs
  - Salaries and Wages - Timecard/ PAR (Personnel Activity Report) allocating actual hours to a specific fund
  - Fringe Benefit Costs
  - Payment records (payroll records)

- Non-Personnel Costs
  - Purchase orders and Invoices
  - Authorizations and Approvals
  - Payment records (canceled checks, bank statements, credit card statements)

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Polling Question #3

True or False?

Budgeted amounts are acceptable for charging personnel costs to federal grants.

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Polling Question #3 – Answer

True or False?

Budgeted amounts are acceptable for charging personnel costs to federal grants.

Answer: False

Post Award Phase

Post Award Phase

Top Five Questions

1. Can we re-budget or reallocate funds within our approved grant award?
2. What costs are allowable under a HRSA grant?
3. Do I need prior approval to make changes to my project or budget?
4. What types of changes require prior approval from HRSA?
5. What are my reporting requirements after receiving a HRSA award?

Polling Question #4

What are your reporting requirements after receiving a HRSA award?

A. Federal Financial Reports (FFR or SF-425)

B. Progress Reports

C. Performance Measures Reports

D. All of the above

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Polling Question #4 – Answer

What are your reporting requirements after receiving a HRSA award?

A. Federal Financial Reports (SF-425)

B. Progress Reports

C. Performance Measures Reports

D. All of the above

Importance of a Single Audit

- Single Audit is a federal requirement
- Single Audit assesses the financial health of your organization and your organization’s ability to manage federal awards
- Financing monitoring tool
- Avoid audit findings = clean Single Audit

Polling Question #5

Do you know what the threshold is for a single audit?

A. $50,000

B. $500,000

C. $750,000

D. $1,000,000

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Polling Question #5 – Answer

Do you know what the threshold is for having a single audit?

A. $50,000

B. $500,000

C. $750,000

D. $1,000,000

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Common Audit Findings for HRSA Programs

- Reporting/Delinquent Audits
- Cash Management
- Allowable Costs/Cost Principles
- Procurement
- Suspension and Debarment

Closeout Phase

Closeout Phase

Top Five Questions

1. Can we request a no-cost extension (NCE) to finish work before closing out?
2. What is the timeline for handling outstanding obligations or pending invoices during closeout?
3. What happens if there are unspent funds at the end of the project period?
4. Who can I contact at HRSA if I have closeout-specific questions?
5. What is the deadline for submitting closeout reports after my grant ends?

Polling Question #6

What is the deadline for submitting closeout reports after my grant ends?

A. 30 days after the end of the period of performance

B. 45 days after the end of the period of performance

C. 90 days after the end of the period of performance

D. 120 days after the end of the period of performance

Polling Question #6 – Answer

What is the deadline for submitting closeout reports after my grant ends?

A. 30 days after the end of the period of performance

B. 45 days after the end of the period of performance

C. 90 days after the end of the period of performance

D. 120 days after the end of the period of performance

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Best Practices for Sound Financial Management

- Effective policies and procedures
- Examples of management controls that should be included in policies and procedures
- Review policies and procedures annually

Polling Question #7

How often should an organization review their policies and procedures?

A. Every 5 years

B. Annually

C. Every 3 years

D. Never

Polling Question #7 – Answer

How often should an organization review their policies and procedures?

A. Every 5 years

B. Annually

C. Every 3 years

D. Never

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Live Q&A

Now we would like to open the floor for live Q&A. This is your opportunity to ask us questions on the spot.

Resources

- 45 Code of Federal Regulations Part 75

https://www.ecfr.gov/cgi-bin/text-idx?node=pt45.1.75

- HRSA Manage Your Grant

https://www.hrsa.gov/grants/manage/index.html

- Financial Management Requirements

https://www.hrsa.gov/sites/default/files/hrsa/grants/manage/financial-management-requirements.pdf

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