

Grants Workgroup Contact Information

*Finance and
Administration – Division of
Accounts*

312 Rosa L Parks Ave.,
21st Floor
Nashville, TN 37243

Carrie Dawson
Phone: 615-532-9612
Carrie.Dawson@tn.gov

Jonathan Van Dyk
Phone: 615-741-9562
Jonathan.VanDyk@tn.gov
ov

Jeong Robinson
Phone: 615-770-3978
jeong.robinson@tn.gov

Mary (Lou) Goins
Phone: 615-253-8502
mary.goins@tn.gov

Grants Information Sharing Website:

*Grants information
and grant job aids
posted on this website:
Click [here](#).*

Grants Related Article/Links:

What is a subaward
and a subrecipient? If

Grants Updates



Grants Workgroup Updates

- The following updates have been made to the Grants Information Sharing website:
 - The December newsletter was added to the Newsletter section.
Click [here](#) to access the site.
 - The quarterly workshop, Refunds and Advance Payments was added to the Training Opportunities section.

Click [here](#) to access the site.

Weekly Accounting Report

- To assist in planning and managing the impact of the challenges created by the coronavirus pandemic (COVID-19), the Department of Finance and Administration, Division of Accounts recently began weekly reporting of statewide COVID-19 related spending information to state leadership. The data for this report is collected through the weekly submission to the Division of Accounts of a predefined template completed by the agencies' accounting/fiscal offices. The reporting is intended to provide timely and critically important decision-making information to state leadership. We appreciate your support and hard work to make this possible.

COVID-19 Updates



Office of Management and Budget (OMB) has released several memorandums regarding administrative relief to the recipients and applicants of Federal Financial Assistance that were affected by the loss of operational capacity and increased costs due to the Covid-19 situation.

OMB has identified agency actions to relieve the short-term administrative, financial management, and audit requirements under 2 CFR 200, Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal Awards. The memo includes important exclusions and exceptions, specifically sections on costs that are usually unallowable. In addition, guidance for implementation and reporting were included in the recent memo.

To access the OMB memos:

- Click [M-20-21](#)
- Click [M-20-20](#)
- Click [M-20-17](#)

you have a subrecipient, this article may help you. Read more [here](#).

OMB released the President's 2021 Budget in February, 2020; it discusses financial management priorities such as grants, payment integrity, real property, federal data strategy, and enterprise risk management. Click [here](#) to access the budget.

The Great Act (Grant Reporting Efficiency and Agreements Transparency Act) became public law on December 30, 2019. This public law ([116-103](#)) is posted to www.congress.gov.

New to the Grants.gov Mobile App? For more information, click [here](#).

Important Dates:

June 30, 2020 – Fiscal Year End
June 8, 2020– Year End Training

Next issue:

The next issue of our Newsletter will be in September, 2020.

To assist the grants community, see below for the following resources:

- The US Treasury issued [guidance](#) and posted [FAQs](#) about the Coronavirus Relief Fund.
- Association of Government Accountants (AGA) has launched the [AGA COVID-19 Resource Exchange](#).
- National Association of State Auditors, Comptrollers and Treasurers (NASACT) has [COVID-19 resources](#) for States.
- Grants Innovation Exchange Session's slides and recording regarding COVID-19 funds and guidance implementation are available on [Performance.gov](#).

We will keep the grants community informed as additional information becomes available.

House passed an additional round of Covid-19 relief, Senate acceptance is uncertain

The \$3 trillion Health and Economic Recovery Omnibus Emergency Solutions (HEROES) Act includes over \$900 billion in fiscal relief for states and local governments, and would allow greater flexibility in the use of dollars provided in the Coronavirus Relief Fund that was passed on March 27th (known as the CARES Act). However, the fate of this bill remains in question and faces potential resistance in the Senate and White House.

Click [here](#) for more information about this bill.

State and local groups send letter to Congress requesting aid

Recently, NASACT and other state and local government groups sent a letter to Congress requesting federal aid to states, territories and local governments to compensate for lost revenues. The joint letter calls for an urgent focus on aid to state and local governments in an upcoming COVID package. The letter requests that Congress retroactively amend the CARES Act to provide additional flexibility for \$150 billion in Coronavirus Relief Funds to be used to cover lost revenues, and provide additional flexible aid and support to states, territorial, and local governments consistent with requests made by the National Governors Association and the National Conference of State Legislatures.

Click [here](#) to read the letter.

Important Edison Changes (Cares Act, Coronavirus Relief Fund)



In an effort to facilitate enhanced and targeted project reporting capabilities, effective May 1, 2020, the "Purpose" field under the Classification section of a project's General Information page must be populated using one of the options provided through the field's look up.

Prior to this change, with the exception of projects established during

the Recovery Act, completion of this “Purpose” field has been optional, and, as a result has been left blank during project set up. With this change, the “Purpose” field becomes a required field and must be populated during the project establishment processes using one of the following values:

Purpose Field Value Options	To Be Used For:	
ARRA	American Recovery and Reinvestment Act of 2009 grant award projects	
CRF20	CARES Act, Coronavirus Relief Fund projects	(1)
GRANT	General federal and other grant award projects	(2)
TDOT	Tennessee Department of Transportation projects	
CAPTL	Capital projects	
REPR	Reporting only projects	
(1) Used only for projects associated with an interdepartmental funding award from the Dept. of Finance & Administration that has been made with CARES Act, Coronavirus Relief Funds		
(2) Used for any federal or other grant award project that is not an ARRA or CRF20 project. This includes grants for the COVID-19 response received by the agency directly.		

Important notes:

- The “Purpose” field of existing active projects will be populated using one of the above listed values through a mass update process
- If you establish projects using the proposal method, you will be required to populate the “Purpose” field located on the Maintain Proposal page. The above drop down options will be available for purposes of populating this field. When the proposal is saved, the value in the “Purpose” field on the Maintain Proposal page will be automatically added to the project in the “Purpose” field on the General Information page.
- Coronavirus Relief Funds(CRF)

There have been no CRF20 projects established to date. Tennessee’s share of the CARES Act, Coronavirus Relief Fund was distributed directly to the Department of Finance & Administration (F&A) by the U.S. Department of Treasury earlier this month. <https://home.treasury.gov/policy-issues/cares/state-and-local-governments>. Information regarding expenditures that will be funded with/through the CRF, as well as the process for requesting consideration of expenditures for eligibility, will be distributed separately and at a later date.

If your department incurs expenditures that are approved by F&A for funding with/through the CRF in accordance with the aforementioned forthcoming information, an interdepartmental grant award project with F&A will need to be established using the CRF20 in the “Purpose” field and using the following Project ID naming convention:

The Project ID will begin with the two-letter agency prefix, followed by the letters “CARESCRF”, followed by 5 characters of the agency’s choosing. For example: EDCARESCRF12345.

The Project Activity will be INTERFED for these projects and the Rate Sets will be 68090 on the Customer (revenue) Contract.

Funds will then be billed to F&A through the Edison IU Journal process, similar to other interdepartmental grant arrangements, except that these funds will be credited on the IUJ directly to GL Account 68001000 Federal Revenue (as opposed to GL Account 68090000).

At this point the state has received no SEFA reporting guidance in regard to these funds. Additional instructions, relative to your agency's reporting of these funds for SEFA purposes will be provided as soon as they become available.

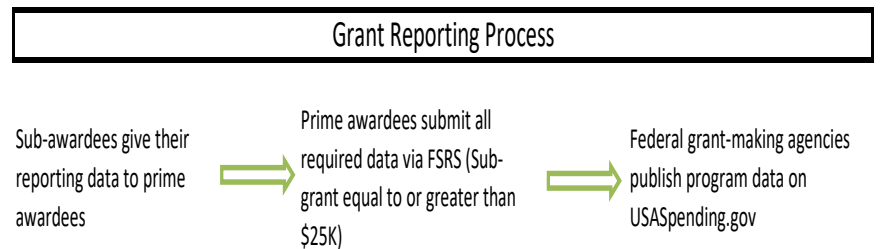
The Project ID naming convention is to be used only for projects associated with an interdepartmental funding award from the Dept. of Finance & Administration that has been made with CARES Act, Coronavirus Relief Fund.

DATA Act and USASpending.gov



The transparency and accountability of Federal spending continue with reporting requirements of the Digital Accountability and Transparency Act (DATA Act) and FFATA Act. Based on OMB Memorandum [M-20-21](#), Federal agencies will begin supplementing existing reporting of spending related to the Coronavirus Aid, Relief, and Economic Security (CARES) Act, as well as other COVID-19 appropriations in July 2020. OMB (Office of Management and Budget) requires the existing financial reporting from the recipients of the CARES Act funding under FFATA (Federal Funding Accountability and Transparency Act), but does not require any additional reporting to reduce the administrative burden. Additionally, USASpending.gov is the primary and authoritative source for all COVID-19 related reporting.

The following grant reporting process is for pass-through awards:



Note that all FSRS users need a [login.gov](#) account to use this system.

Unique Entity Identifier (UEI) Updates



Replacing the D-U-N-S® number by a Unique Entity Identifier (UEI) or the Entity ID is in progress. A UEI will be automatically assigned to entities registered in SAM by June 2020. This will lead to changes within the existing forms. Check the [Grants.gov website](https://www.grants.gov) for the list of forms impacted by UEI.

Grants.gov provides the following timeline for new form versions with UEI fields:

Sept. 8 - Oct. 26, 2020	November 16, 2020
Grants.gov completes Training Environment deployment of all new form versions.	Grants.gov deploys to Production Environment all new form versions.
1 APPLICANT IMPACT	
S2S Applicants have until November 13, 2020 to finish integration of the new form versions.	S2S Applicants must be ready to support Application Packages containing new form versions.
1 GRANTOR IMPACT	
Grantors can begin accessing new form versions in the Training Environment.	New templates will use the new form versions. A package must contain either all DUNS form versions or all UEI form versions. Applicant organizations registered in SAM after cutover date (Dec. 2020) can only apply to packages containing UEI form versions.

Single Audit Findings Analysis



Fiscal year 2019 Single Audit was published on the State Comptroller's website in March 2020. After analyzing the single audit findings, here are the most common noncompliance issues sorted by number:

COMPLIANCE REQUIREMENT	Sum of 2019	Sum of 2018	Sum of 2017	Sum of 2016
Subrecipient Monitoring	13	11	6	11
Allowable costs/cost principles	10	16	23	20
Eligibility	8	11	16	11
Special Tests and Provisions	8	6	11	8
Reporting	7	7	11	8
Matching, Level of Effort, Earmarking	7	6	7	5
Activities Allowed or Unallowed	5	9	12	16
Other	5	5	3	6
Financial Statement Findings	3	2	0	2
Cash Management	3	2	2	2
Period of Performance	2	5	7	3
Program Income	1	0	2	1
Procurement and Suspension and Debarment	0	1	0	1
Equipment and Real Property Management	0	0	0	0
Grand Total	72	81	100	94

In order to assist in preventing noncompliance, you may find the following resources helpful:

- ✓ [OMB Compliance supplements](#)
- ✓ Find specific grants information from "Grant Making [Agencies](#)" listed on the Grants.gov website.
- ✓ Review grants terms and conditions.

- ✓ Contact grant making agencies to ask questions. The contact person is listed on "[Grant Making Agencies](#)" on Grants.gov or may be provided in the grants award letter.

Below are the links to the Single Audit Reports:

- 2019 Single Audit Report, click [here](#).
- Prior year Single Audit Reports, click [here](#).

Training Opportunities



Year-end Grants Training

The year-end training is scheduled via WebEx this year:

- SEFA Reporting: Monday, June 8, 2020: 10:00 A.M. to 11:00 A.M.
- Grant/Projects Training: Monday, June 8, 2020: 1:00 P.M. to 2:00 P.M.
- Method: WebEx.

Materials will be available on the Grants Information Sharing website in the future. The link to this site is below:

- Grants Information Sharing>Grants Accounting>[Year End Grants Accounting](#)