

OH! RRH Fiscal Training



Operation
Home!



LEARNING OBJECTIVES

- ▶ Design or amend internal fiscal policies to support a progressive engagement model
- ▶ Apply CV specific requirements to ensure that all requests are eligible for reimbursement
- ▶ Prepare invoice packets that meet reimbursement requirements

DISCLAIMER

These guidelines are set forth to help your agencies succeed in managing your grant award. If you have specific questions about accounting principles, audit requirements, or allowable costs and are unsure, please reach out to your agency experts, to your professional financial advisors, and to your assigned Grants Coordinator.

TRAINING MATERIALS

CLARK COUNTY NEVADA

RESIDENTS VISITORS BUSINESS GOVERNMENT PAY TOP SERVICES

Community Resources Management

Home > Residents > Assistance Programs > Community Resources Management

Since 1978, Community Resources Management (CRM) within the Clark County Department of Social Service has served both the existing County organization and the larger community through the administration of federal, state and local grants. Working with County Commissioners, County Management, our external federal/state/local agencies and for-profit and non-profit partners, CRM has been able to accomplish many worthwhile community projects including public facilities, such as community centers and parks, and the construction and rehabilitation of affordable housing developments.

CRM's focus is the overall County, and we frequently join others to find solutions to critical community concerns. This may entail using a variety of federal, state and local funds, private donations from foundations and business, and existing government property. As an implementation arm of County Management and the Board of Commissioners, we address Commission identified projects as our top priority.

As agents of the larger community, we also work on other "targets of opportunity" where we see a need and can gather a variety of community

RELATED PAGES

- Reimbursement Guidelines Training
- Grants
- Federal Reports: Action Plan CAPER RAI
- Citizen Participation
- Grant Applications ZoomGrants
- Fair Housing

Part 1: Progressive Engagement

Melanie



S NV Rehousing in a Progressive Engagement Framework – Fiscal Management Considerations

June 7, 2021

What is Rapid Rehousing?

- A system intervention to move households out of homelessness and back into the community as quickly as possible
- Time limited housing and support intervention
- Once no longer homeless, supportive services optimize stability
- Providers help create connections for the household that will support them in the community
- Successful in a Progressive Engagement model

Progressive Engagement in a Nutshell

- Help every household move out of homelessness with a small amount of assistance
- Develop a clear exit strategy up front
- Provide the best supportive services to promote sustainability
- Assess stability along the way - assessment guides duration
- Balance out how many households the program can support with constant entries and exits
- Communicate and be transparent about program design
- Case managers need to be supported and not make the hardest calls

How Does It Really Work?

- Case loads are dynamic
- Regular case conferencing of case loads begin immediately
- Case manager told the story, the administrator always made the \$\$ decision. That was really important because it was too hard for CMs to build relationships and then say “sorry, you’re cut off.” Fundamental component of the model.
- Accounting teams had to shift to be dynamic along with the case loads
- A rhythm can be achieved about three months into the program. At some points we changed from one month extension to three month extensions just for the sake of being able to keep up administratively
- When budgets get super tight, extensions can move from three months to one month to make sure as many people can receive what they need to stabilize

Finances from a Program Lens

- Checks for barrier debt elimination (utilities, arrears, etc.), deposits, and rents must be cut quickly (or utilize a promissory note system)
- Consider fronting costs vs submitting reimbursements - cash flow is important
- Budgets and balances must be projected monthly or more often
- Households come on and off the program and need financial support more fluidly than other programs



**Questions on progressive
engagement and setting up
internal procedures?**

Part 2: General Fiscal Information

Brenda

COMMONLY USED TERMS

- ▶ CRM: Community Resources Management
- ▶ ESG-CV: Emergency Solutions Grant-Coronavirus Relief Funds
- ▶ CDBG-CV: Community Development Block Grant-Coronavirus Relief Funds
- ▶ Program Year: Date of Award through 9/30/2022
 - ▶ Fiscal Year End for County impact from end of May through early August

COMMONLY USED ACRONYMS

- ▶ OMB: Office of Management and Budget
- ▶ ACH: Automated Clearing House
- ▶ eCFR: Electronic Code of Federal Regulations
- ▶ GL: General Ledger
- ▶ GAAP: Generally Accepted Accounting Principles

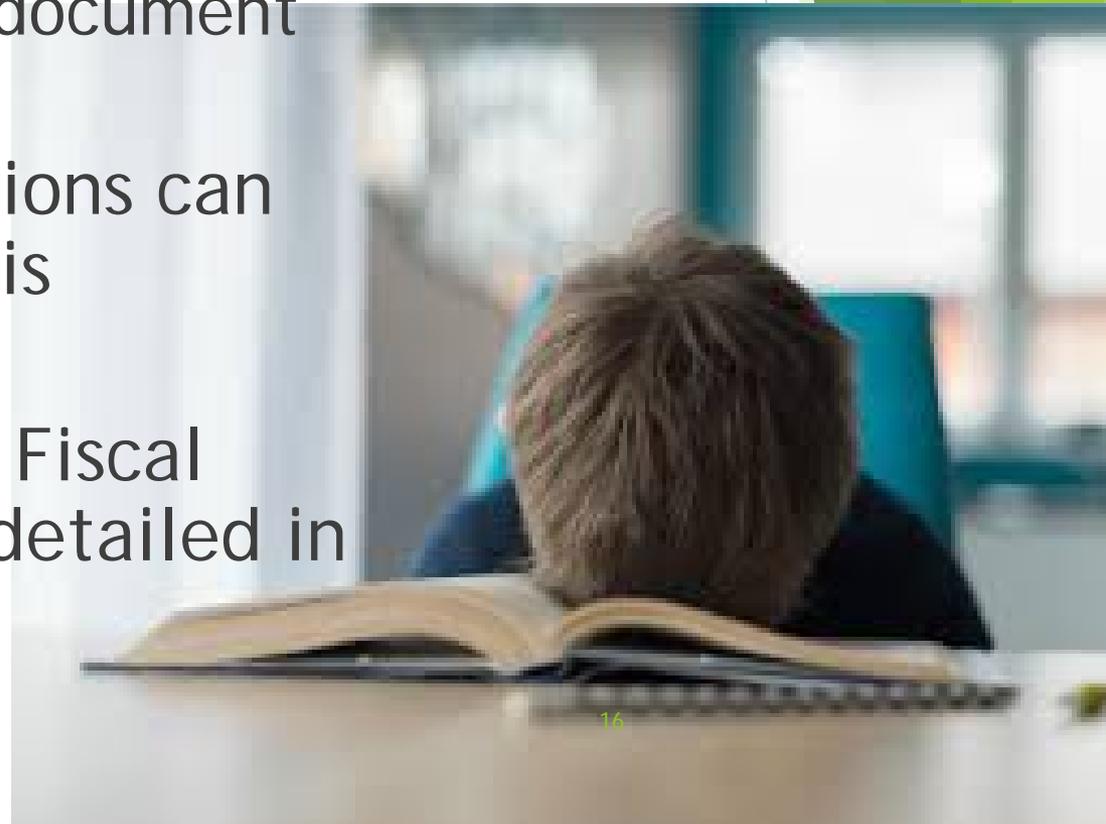


PROGRAM PERIOD

- ▶ Date of Resolution Execution through September 30, 2022
 - ▶ Ramp-up and Ramp-down periods are expected
- ▶ Budget modifications may be allowed
 - ▶ Ensure you are not spending more than 10% of budget on admin category
- ▶ **Additional Funds may become available**

RESOLUTION/AGREEMENT

- ▶ Read the Resolution
 - ▶ Everyone involved in project should have this document to use as a guide
- ▶ Most of your questions can be answered by this document
- ▶ Programmatic and Fiscal requirements are detailed in this document



2 CFR PART 200

- ▶ OMB generated
- ▶ ESG and CDBG funded grants follow these guidelines strictly
- ▶ Contains
 - ▶ Uniform Administrative Requirements,
 - ▶ Cost Principles, and
 - ▶ Audit Requirements

https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl
and <https://portal.hud.gov/hudportal/documents/huddoc?id=15-01'sdn.pdf>

COST PRINCIPLES: ALLOWABLE EXPENSES

Per [CFR 200.403](#), to be allowable as a charge to a federal award the cost must be :

- Necessary, reasonable, and allocable
- Conform with federal law and grant terms
- Be consistent with state and local policies
- Consistently treated
- In accordance with GAAP
- Not included as match (Federally awarded grants)
- Net of applicable credits
- Adequately documented

ESG-CV: Allowable expenses

- ▶ Approved costs associated with RRH rental assistance
 - ▶ Rental Assistance
 - ▶ Security Deposits and Last Month's Rent
 - ▶ Utility Deposits and Utility Payments
 - ▶ Moving Costs
 - ▶ Housing Search & Placement
 - ▶ Housing Stability Case Management
 - ▶ Mediation - Legal Services - Credit Repair
- ▶ Admin is no more than 10% of grant and is associated with the costs of providing rental assistance
- ▶ Limited to 12 months per client

Please consult with the OH! RRH Grants Coordinator if you are uncertain about a cost prior to making the expenditure.

CDBG-CV: Allowable expenses

- ▶ Approved costs associated with case management and supportive services
 - ▶ Case Manager Salaries, Fringe and Mileage
 - ▶ Supportive Services including child care, education services, employment assistance and job training, life skills training, medical services, mental health services, substance abuse treatment services, transportation, other services as approved
- ▶ Admin is no more than 10% of award and is associated with costs related to providing case management and supportive services
- ▶ Operations Costs associated with RRH
 - ▶ Operations salaries and fringe including lead bookkeeper, program assistant, program manager; maintenance, utilities, security, insurance, materials, supplies, equipment, and other items as approved

Please consult with the OH RRH! Grants Coordinator if you are uncertain about a cost prior to making the expenditure.

CV SPECIFIC FISCAL INFO

- ▶ These funds are used to prevent, prepare for, and respond to coronavirus.
- ▶ Subject to the Coronavirus Aid, Relief and Economic Security Act (CARES Act) which modifies some of the CDBG regulations and are recorded in the Federal Register with the Docket Number FR-6218- N-01 on August 20, 2020 (<https://www.govinfo.gov/content/pkg/FR-2020-08-20/pdf/2020-18242.pdf>)



Photo Credit: https://truththeory.com/wp-content/uploads/2017/08/40633260_I-600x411.jpg

Internal Controls and Financial Management Practices

Helpful links:

https://www.ecfr.gov/cgi-bin/text-idx?SID=ee1bcfb97efeea9016a520a495cb8a7c&mc=true&node=se2.1.200_161&rgn=div8

See §200.303 for what the non-Federal entity must do in regards to Internal controls Post Federal Award Requirements: <https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=b6314ceb60eb1f0cd5a6e4d9314bfa76&mc=true&n=sp2.1.200.d&r=SUBPART&ty=HTML>

INTERNAL CONTROL Objectives

- ▶ Effectiveness and efficiency of operations
- ▶ Reliability of reporting for internal and external use; and
- ▶ Compliance with applicable laws and regulations

https://www.ecfr.gov/cgi-bin/text-idx?SID=ee1bcfb97efeaa9016a520a495cb8a7c&mc=true&node=se2.1.200_161&rqn=div8

Summary of Internal Control Standards

1. Control Environment

Demonstrate commitment to integrity and ethical values

Ensure that board exercises oversight responsibility

Establish structures, reporting lines, authorities and responsibilities

Demonstrate commitment to a competent workforce

Hold people accountable

2. Risk Assessment

Specify appropriate objectives

Identify and analyze risks

Evaluate fraud risks

Identify and analyze changes that could significantly affect internal controls

3. Control Activities

Select and develop control activities that mitigate risks

Select and develop technology controls

Deploy control activities through policies and procedures

4. Information and Communication

Use relevant, quality information to support the internal control function

Communicate internal control information internally

Communicate internal control information externally

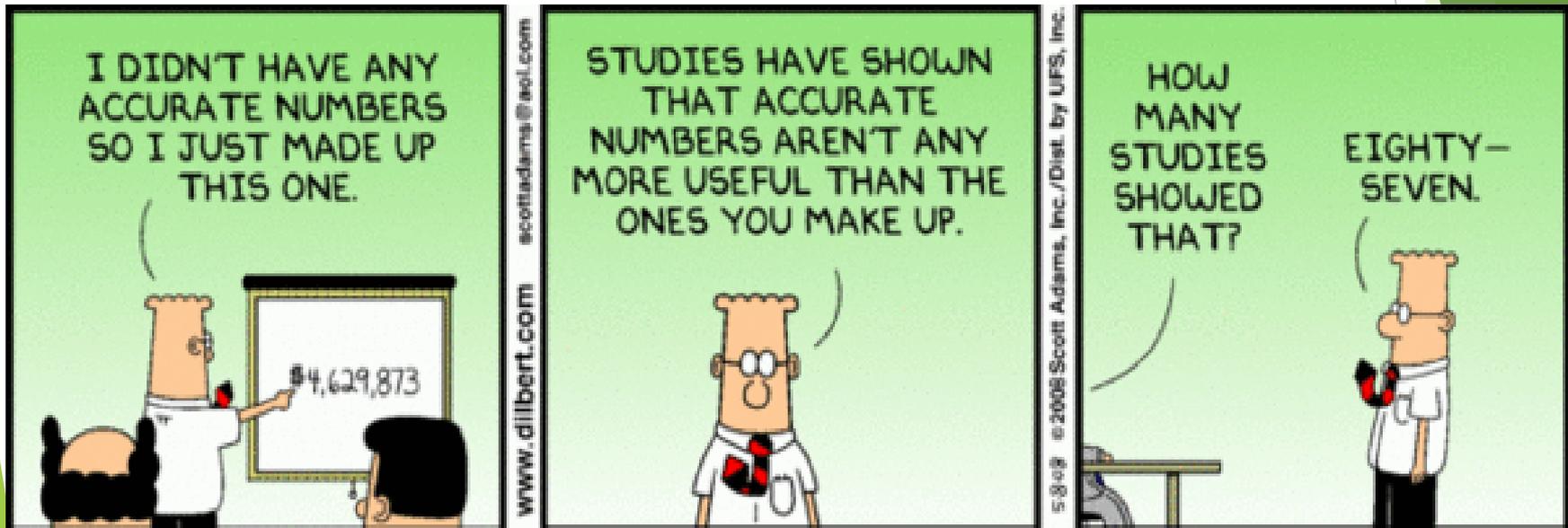
5. Monitoring

Perform ongoing and periodic evaluations of internal controls including external audits

Communicate internal control deficiencies and assure timely corrective action

FINANCIAL MANAGEMENT

- ▶ Effective control over, and accountability for, all funds, property, and other assets.



FINANCIAL MANAGEMENT

Records must:

- ▶ Adequately identify the source
- ▶ Identify the application of funds for federally-funded activities,
- ▶ Contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest, and
- ▶ Are supported by **source documentation**

PERFORMANCE MEASUREMENT

- ▶ Federal Award Performance Goals
- ▶ Performance Measurement
- ▶ AKA Narrative Report

Check with your Grants Coordinator if you have questions regarding Performance Report due dates

Reimbursement requests may be held until reports are received

CLARK COUNTY REPORTING REQUIREMENTS

Reporting Dates	Utilization - Quarterly	Utilization - Cumulative	Narrative - Quarterly
Oct. 15, 2021	July 1 - Sept 30	July 1 - Sept 30	July 1 - Sept 30
Jan. 15, 2022	Oct 1 - Dec 31	July 1 - Dec 31	Oct 1 - Dec 31
April 15, 2022	Jan 1 - Mar 31	July 1 - Mar 31	Jan 1 - Mar 31
July 15, 2022	Apr 1 - June 30	July 1 - June 30	Apr 1 - June 30
Oct. 15, 2022	July 1 - Sept 30	July 1, 2021 - Sept 30, 2022	July 1 - Sept 30

ADDRESS CHANGES



- ▶ If you have an address change, contact your Grants Coordinator
 - ▶ Submit an updated W-9
 - ▶ Submit an updated Clark County Supplier Form

It is your responsibility to notify your Grants Coordinator about any address changes AND any changes to key program personnel



**Questions on general federal
funding expectations?**

Part 3: Clark County Invoice Submissions

Natalie

How do we get paid?



Photo Credit:
https://2.bp.blogspot.com/_j99VUrX25a4/SwoF0FXxTfI/AAAAAAAAGio/DVXb4UM4gn8/s320/show-me-the-money.jpg



CLARK COUNTY COMPTROLLER'S OFFICE
 Anna Danchik, Comptroller
 500 S Grand Central Pkwy PO Box 551210
 Las Vegas NV 89155-1210

**ACH Direct Deposit
 Enrollment Form**

Office Use Only

Vendor # _____
 Regular Unity

Name & Mailing Address		Tax Identification Number (Attach a completed W-9 form)	
		E-mail address (please print clearly)	
Contact Name		Daytime Phone	
Name of Financial Institution: (Item 3 below):			
Name(s) on Account: (Item 1 below):			
Routing Number: (Item 4 below)		Account Number: (Item 5 below)	
Please Credit: <input type="checkbox"/> Checking account <input type="checkbox"/> Savings account (Select One) (attach voided check) (attach Routing & Account numbers)			

I hereby authorize the Clark County Comptroller's to deposit funds into my (our) account at the named financial institution for payment of accounts payable invoices/requests.

I understand and acknowledge the following:

- That I must notify Clark County Comptroller's office of any changes of the contact person and e mail address.
- That I must notify the Comptroller's Office in writing if I change financial institutions or if my account information changes.
- That the Direct Deposit will continue unless I notify the Comptroller's Office in writing to discontinue the program.
- That if this deposit is rejected by my financial institution, I may be excluded from further participation in the Direct Deposit program.

Signature _____

Date _____

1. Name(s) on account
2. Check number
3. Name of Financial Institution
4. Routing number
5. Account number

1		2	
Name of Depositor		101	
Street Address		Date _____	
City, State, Zip		Pay to the	
		Order of _____	
		Dollars	
3 Name of Financial Institution			
For _____			
: 9999999999 : 012345678		101	
4	5	2	

Please remember to sign above and attach voided check or savings deposit slip to form.

Automated Clearing House

- ▶ This is highly encouraged
- ▶ All sub-recipients will be sent an ACH enrollment form
- ▶ Complete ACH form along with voided check or savings deposit slip and email to assigned Grants Coordinator

ADVANCE PAYMENTS

- ▶ For Clark County Agreements only
- ▶ Used to assist with cash flow
 - ▶ Agency may request up to 20% advance
 - ▶ Submit plan for payback beginning on or before month 6 of agreement
 - ▶ Provide detailed justification of why advanced funds are necessary
 - ▶ Itemized per budget line items in your resolution (refer to resolution for details {Section 7.0})

REIMBURSEMENT GUIDELINES

Submission Requirements:

1. Reimbursement Checklist
2. Request for Reimbursement
3. Budget Spreadsheet
4. General Ledger
5. Salary & Fringe
6. Source Documentation

1. Reimbursement Checklist

Request for Release of Funds Checklist

This checklist **must** be submitted with each Request for Release of Funds packet. It must be completed in its entirety. Blank forms or forms with missing information will not be accepted and will result in the return of your submittal causing a delay in reimbursement.

- City of Las Vegas Request for Release of Funds form with signature
- Agency Invoice
- Line Item Expense Detail
- Detail of Monthly Employee Expense/Detail Payroll Register
- Timecards (must be signed by employee and supervisor)
- Fringe/Benefits coverage, invoices, proof of payment, cancelled checks & employee coverage breakdown
- Proof of payment for payroll and taxes (if seeking reimbursement)
- Profit and Loss Statement or General Ledger
- Copy of Paid Invoice/Receipt
- Copies of Cleared Checks or Copy of Bank Statements and/or Credit Card Statements
- Check Request Form with Appropriate Signature(s) (if applicable)

Request for Release of Funds must be submitted **no later than** the 15th of each month. Failure to submit packets by the specified due date may result in delayed processing and reimbursement.

2. Request for Reimbursement (RFR)

EXHIBIT B				
CLARK COUNTY SOCIAL SERVICE				
COMMUNITY RESOURCES MANAGEMENT				
REQUEST FOR FUNDS				
PROGRAM TITLE:	Operation HOME! Rapid Rehousing			DATE:
REQUEST #:		PROGRAM YEAR:		
SUBRECIPIENT:				
ADDRESS:				
CITY:		STATE:		ZIP CODE:
PERIOD COVERED:				
PROGRAM COSTS REIMBURSEMENT (Please attach supporting documentation for each item)				
Description	Amount Authorized	Previous Drawdown w/Advance	Amount of this Request	Balance Available
RRH Rental Assistance – Financial Assistance and Service Costs – ESG-CV	\$685,000.00	\$0.00	\$0.00	\$685,000.00
RRH Rental Assistance – Administration Costs – ESG-CV	\$0.00	\$0.00	\$0.00	\$0.00
Case Manager Costs and Supportive Services – CDBG-CV	\$331,193.00	\$0.00	\$0.00	\$331,193.00
RRH Case Management – Administration Costs – CDBG-CV	\$20,807.00	\$0.00	\$0.00	\$20,807.00

Request for Release of Funds (RFF)

Award	\$
-------	----

Request #	Amount of Request	Period Covered	
		From	To

Subrecipient:	Phone:
Program:	Fax:
Contact Person:	E-mail:

Account Title	Budgeted Amount	Request Amount	Previous Drawdowns	Remaining Funds
Direct Client Services (salaries)	\$			
Administration (salaries)	\$			
Direct Program Delivery Costs	\$			
Supplies	\$			
Operating Costs	\$			
TOTAL	\$			

3. Budget Spreadsheet

ORGANIZATION OAG 2020-2021 PROGRAM

GENERAL ADMINISTRATION /OPERATIONS	Awarded Budget Amount	Check Date	Check #	Payable To	Purpose	Total Amt of Check	Amt Charged to OAG	Amt. Remaining	Source Document Reference
Salaries & Fringe related to Administration of Project						\$ -	\$ -	\$ -	0
% charged to the grant									
Professional Services contracted (audit, bookkeeping, etc.)						\$ -	\$ -	\$ -	0
Rent / Insurance of facility						\$ -	\$ -	\$ -	0
Furniture/Fixtures and Equipment						\$ -	\$ -	\$ -	0
Computer related (software, hardware, internet, etc.)						\$ -	\$ -	\$ -	0
Utilities (Power, Gas, Telephone, etc.)						\$ -	\$ -	\$ -	0
Maintenance Supplies						\$ -	\$ -	\$ -	0
Office Supplies & Postage						\$ -	\$ -	\$ -	0
Local Travel						\$ -	\$ -	\$ -	0
Staff Travel Out-of-State						\$ -	\$ -	\$ -	0
Staff Development						\$ -	\$ -	\$ -	0
Liability Insurance*						\$ -	\$ -	\$ -	0
Fidelity Bond*						\$ -	\$ -	\$ -	0
Administrative Costs (in-house bookkeeping, accounting)						\$ -	\$ -	\$ -	0
Other:						\$ -	\$ -	\$ -	0
DIRECT SERVICES TO COUNTY RESIDENTS		Check Date	Check #	Payable To	Purpose	Total Amt of Check	Amt Charged to OAG	Amt. Remaining	Source Document Reference
Staff & Fringe necessary to provide services to clients						\$ -	\$ -	\$ -	0
%									
Office Space for Direct Service staff or for client use						\$ -	\$ -	\$ -	0
Furniture/Fixtures and Equipment for client/participant space						\$ -	\$ -	\$ -	0
Advertising / Marketing (includes brochures, etc.)						\$ -	\$ -	\$ -	0
Celebrations, Cultural or Recognition Activities						\$ -	\$ -	\$ -	0
Scholarships, Vouchers, or Other purchase of service for clients						\$ -	\$ -	\$ -	0
Rental or Utility payments on behalf of participants						\$ -	\$ -	\$ -	0
Food Packages, Hygiene Items, or other basic items to distribute						\$ -	\$ -	\$ -	0
Purchase of foodstuffs for on-site meals						\$ -	\$ -	\$ -	0
Other:						\$ -	\$ -	\$ -	0
Indirect Costs-with Cost Allocation Plan and Indirect Cost Rate						\$ -	\$ -	\$ -	0
Total Award Amount	\$ -						\$ -	\$ -	

4. GENERAL LEDGER

- ▶ ABSOLUTELY REQUIRED WITH ALL INVOICE SUBMISSIONS!
- ▶ Also known as Transaction Detail by Account, etc.

9:37 AM

12/15/15

Accrual Basis

Larry's Landscaping & Garden Supply Transaction Detail by Account

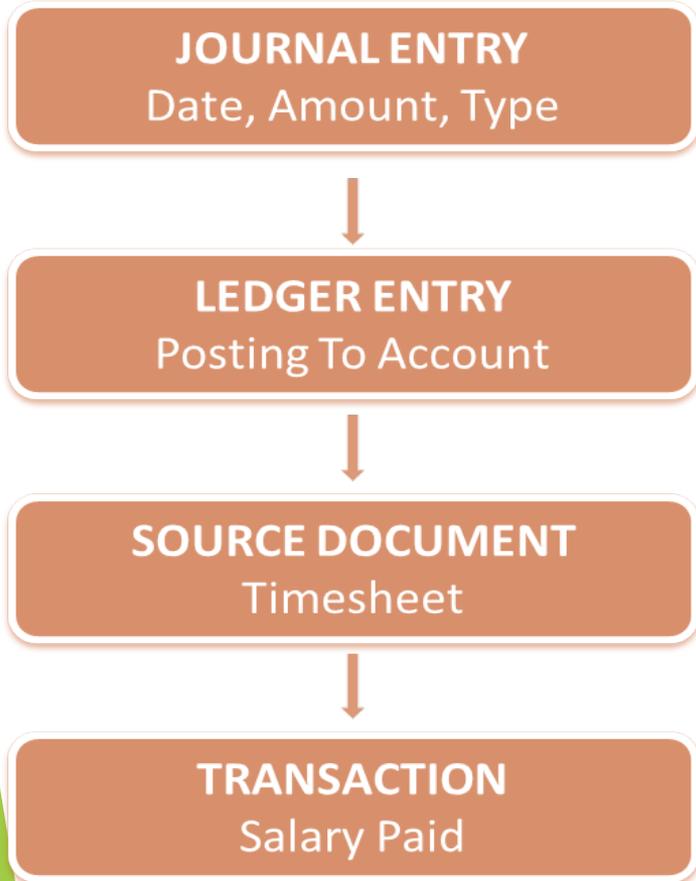
October 1 through December 15, 2015

Type	Date	Hum	Name	Memo	Class	Debit	Credit	Balance
Ordinary Income:Expense								
Income								
Landscaping Services								
Design Services								
50087	10/11/2015	67	Crenshaw, Bob	Custom Lan...	Design		1,250.00	1,250.00
Invoice	10/15/2015	71	Jim's Family Store	Custom Lan...	Design		1,250.00	2,500.00
50087	10/20/2015	75	Williams, Abraham	Custom Lan...	Design		750.00	3,250.00
Invoice	10/20/2015	76	Lee, Laurel Lee Reside...	Custom Lan...	Design		3,200.00	6,450.00
50087	10/27/2015	78	Leon, Richard	Custom Lan...	Design		550.00	7,000.00
Invoice	11/09/2015	93	Ecker Design	Custom Lan...	Design		1,250.00	8,250.00
Invoice	11/13/2015	98	Pretell, Erika Residential	Custom Lan...	Design		550.00	8,800.00
Invoice	11/24/2015	104	Hughes, David	Custom Lan...	Design		850.00	9,650.00
Invoice	12/05/2015	122	Paxton Consulting	Custom Lan...	Design		3,750.00	13,400.00
Invoice	12/15/2015	132	DJ's Computers	Custom Lan...	Design		110.00	13,510.00
Total Design Services							0.00	13,510.00
							13,510.00	13,510.00

GENERAL LEDGER

- ▶ GL Shows proof of payment
 - ▶ If you do not have a General Ledger, you will be **REQUIRED** to provide additional backup
 - ▶ Proof of ACH
 - ▶ Remittance Advice or Receipt
 - ▶ Front of check
 - ▶ Bank Statement

5. SALARY & FRINGE



- ▶ Payroll journal should outline:
 - ▶ Rate of pay, amount of pay, payroll period
 - ▶ Benefits and taxes
 - ▶ Social Security and Medicare
 - ▶ Health Insurance and other allocations

SALARY & FRINGE

- ▶ Provide % of fringe charged based on salaries
 - ▶ Will need to provide more if this information is not clearly outlined on Payroll Journal or General Ledger
- ▶ Time and Effort Reporting
 - ▶ Full hours
 - ▶ Hours charged to grant
 - ▶ % charged to the grant
 - ▶ Exempt employee must have a distribution sheet as well

SALARY & FRINGE REMINDERS

- ▶ Timesheets must be signed by EMPLOYEE & SUPERVISOR
- ▶ Front of check only needed if no Payroll Ledger is available
- ▶ Detail all fringe amounts on Payroll Ledger



ALLOWABLE FRINGE

- ▶ FICA (Social Security and Medicare)
- ▶ Worker's Comp Insurance
- ▶ Pension & Retirement
- ▶ 401K Employer's Matching Share
- ▶ Unemployment Insurance
- ▶ Health Insurance
- ▶ Dental & Vision Insurance
- ▶ Life Insurance

SAMPLE PAYROLL JOURNAL

ZSAMPLEWEB - Business Name

Payroll Journal - Detailed

All Bank Accounts
December 31, 2016

Pay Description	Hours	Amount	Withholding Taxes	Amount	Deductions	Amount
Work Location: Business Location						
Department: 02						
1	Eddington, Terry J			Check # 429		12/31/16
Salaried Wages	80.0000	1,846.15	FICA-SS	114.46	401(K) % of Gross	73.85
Wages	0.0000	0.00	FICA-MED	26.77	Advance Repaid	0.00
Bonus	0.0000	0.00	FIT	350.94		
Vacation	0.0000	0.00	Michigan SIT	75.32		
Totals		1,846.15		567.49		73.85
Company Expenses					Net Check	1,204.81
ERFUTA: 11.08 ERFICA-SS: 114.46 ERFICA-MED: 26.77 Michigan SUI: 49.85 401(K) % of Gross: 55.38					Net Pay	1,204.81
Work Location: Business Location						
Department: Hourly						
2	Harmony, Sarah W			Check # 430		12/31/16
Wages	85.0000	1,050.00	FICA-SS	65.10	401(K) % of Gross	31.50
Overtime Wages	0.0000	0.00	FICA-MED	15.23	Advance Repaid	0.00
Vacation	0.0000	0.00	FIT	110.28		
Sick	0.0000	0.00	Michigan SIT	43.29		
Totals		1,050.00		233.90		31.50
Company Expenses					Net Check	784.60

EARNINGS STATEMENT

[Timesheet](#)
[Expenses](#)
[Pay Stubs](#)
[Personal](#)
[Log Off](#)

Statement of Earnings and Deductions

Vision Inc
 4757 Somewhere Rd
 Yorktown VA, 23692

Employee ID	Name	SSN	Pay Date	Check No	Pay Period
66980	Price, Vincent	111-11-1111	10/1/2008	196358	9/1/2008 - 10/1/2008

	Current	YTD
Gross Pay	2139.00	4278.00
Other Pay	0.00	0.00
Deductions	281.14	562.28
Net Pay	1857.86	3715.72

	Amount	YTD
Salary	2124.00	4248.00
Subsidy - Fitness	15.00	30.00

	Amount	YTD
Federal	141.94	283.88
Medicare	27.97	55.94
VA-State	85.23	170.46
YMCA	26.00	52.00

	Amount	YTD
Direct Deposit	1857.86	3715.72

	Amount	YTD
Annual Leave	7.00	14.00
Sick Leave	5.00	10.00

	Amount
Misc Entry	125.00

6. SOURCE DOCUMENTATION

- ▶ Provided documentation based on budget spreadsheet that details all requested amounts (journal entry) and corresponding backup numbered and placed in chronological order
- ▶ Transaction Detail by Account Report listing amounts, etc. (general ledger)
- ▶ Copy of invoice/bill paid
- ▶ *DETAILED* and clear to read receipt/invoice indicating all items or services purchased, date and method of payment

SOURCE DOCUMENTATION

- ▶ If we do not receive ALL the requested pages of your invoice, it will be returned as UNPAID
- ▶ It will be the responsibility of your organization to review the request for reimbursement(s) and make sure they are complete and ready for processing

**WE DO NOT
REIMBURSE
CASH
PURCHASES**



SOURCE DOCUMENTATION REMINDERS

- ▶ Every penny in your invoice request must have source documentation
- ▶ Highlight amounts on receipts
- ▶ Organize the invoice and number the documents to match the spreadsheet
- ▶ **Submit all invoices in ZoomGrants as one PDF file per funding source, per jurisdiction**
- ▶ Correctly submitted reimbursements are processed faster
- ▶ Verified in HMIS - all services for clients associated with an expense have been entered in HMIS as a service entry

SOURCE DOCUMENTATION REMINDERS

- ▶ *Every penny in your invoice request must have source documentation*
- ▶ Highlight amounts on receipts
- ▶ Organize the invoice and number the documents to match the spreadsheet
- ▶ **Submit all invoices in ZoomGrants as one PDF file per funding source, per jurisdiction**
- ▶ Correctly submitted reimbursements are processed faster
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CLARK COUNTY INVOICE REVIEW PROCESS

These items are reviewed prior to deeming an invoice as a “clean” submission:

- ▶ Is it an eligible cost per funder?
- ▶ Is it an allowable cost per agreement?
- ▶ Is the RFF / RFR accurate?
- ▶ Are all required source documentation related to the RFF / RFR included?
- ▶ Have all service entries been recorded in HMIS?

MONITORING SOURCE DOCUMENTATION

- ▶ Documentation retention
- ▶ Cost allocation plans

PAYMENT

- ▶ Submit invoices monthly
- ▶ Set up ACH for the fastest reimbursements
- ▶ Submit requests prior to the 15th of each month
- ▶ Email within 1-2 weeks if not heard back regarding receipt of invoices

DUPLICATION OF BENEFITS

- ▶ Agency Program Teams will ensure clients are not receiving duplication of benefits
- ▶ Agency Fiscal Teams will ensure agency is not receiving duplication of funds
 - ▶ Verify time spent on grants
 - ▶ Example: admin team may be charged to multiple grants but may not exceed actual time worked
 - ▶ Certification per agency is required

OVERSPENDING

- ▶ Spending more than the amount listed on your resolution is not permitted
- ▶ Track your spending to ensure compliance
 - ▶ Request budget modifications prior to needing them as they take time to process
 - ▶ Track per client spending to ensure you've not gone above the ESG-CV per client allowance

RECAPTURED FUNDS

- ▶ Funds may be recaptured if the subrecipient is not expending funds or implementing projects in a timely manner
- ▶ Recaptured funds may be offered to other high-performing subrecipients
- ▶ Repayment of advances must be paid



**Questions on submitting an
invoice packet to Clark County?** 60

POINTS OF CONTACT

- ▶ CRMinfo@ClarkCountyNV.gov
 - ▶ Invoice Submission Question
 - ▶ ZoomGrants issues
 - ▶ General grant questions
- ▶ Support@Bitfocus.com
 - ▶ HMIS Issue

