2024
Nonprofit Security Grant Program (NSGP)

GUIDELINES FOR SUBRECIPIENT APPLICANTS

Sub-Recipient Application Due Date in GMS: December 2, 2024

STATE OF IDAHO
Brad Little - Governor

IDAHO IOEM Director
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All subrecipient guidance materials and Idaho IOEM contact information is located on our website at: www.ioem.idaho.gov.

Key Dates Subrecipient Period of performance: **September 1, 2024 – May 31, 2027**

Program Priorities The primary priority for the 2024 Nonprofit Security Grant Program (NSGP) is: ***Enhancing the protection of soft targets/crowded spaces.*** Secondary priorities are: *Effective planning, Training & Awareness Campaigns, and Exercises.* For more information, please see the 2024 NSGP Notice of Funding Opportunity (NOFO) available for download from: [The U. S. Department of Homeland Security (DHS) Notice of Funding Opportunity (NOFO) Fiscal Year 2024 Nonprofit Security Grant Program (Amended) | FEMA.gov](#)

Information Bulletins The Department of Homeland Security (DHS) issues Information Bulletins to provide updates, clarification, and new requirements throughout the life of the grant. Information Bulletins may be obtained at: https://www.fema.gov/grants/preparedness/about/informational-bulletins

Award Terms and Conditions Before accepting the award, the subrecipient should carefully read the award package. The award package includes instructions on administering the grant award and the terms and conditions associated with the responsibilities under federal awards. Subrecipients must accept all conditions of the NSGP NOFO and the Preparedness Grants Manual [Preparedness Grants Manual | FEMA.gov](#) as well as any specific terms and conditions in the notice of award to receive an award under NSGP. The signature of an authorized individual representing the entity awarded on the Grant Award Notification document signifies acceptance of the award and agreement to adhere to all terms and conditions.

Program Performance Reporting

Reporting Period	Report Due Date
October – December	January 15
January – March	April 15
April - June	July 15
July – September	October 15

NIMS Implementation Prior to allocation of any federal preparedness awards in FY 2024, Subrecipients and all benefiting entities must ensure and maintain adoption and implementation of the National Incident Management System (NIMS). FEMA describes the specific activities involved in NIMS implementation in the NIMS Implementation Objectives: [NIMS Implementation Guidance](#).

Equipment Maintenance Sustainment With the exception of maintenance, agreement plans purchased incidental to the original purchase of the equipment and the period covered by a maintenance agreement or warranty plan <u>must not exceed the period of performance of the specific grant funds.</u> Maintenance agreements acquired as part of the original purchase are eligible expenditures. Future maintenance agreement purchases or renewals must be linked to eligible equipment for eligibility determination.

Environmental Planning & Historic Preservation (EHP) Compliance Subrecipients must submit the FEMA EHP Screening Form ([FEMA Form 024-0-1](#)) for each project via e-mail to IOEMLogistics@imd.idaho.gov as soon as possible upon receiving their subrecipient award. The EHP Screening Form can be downloaded at: [FEMA Form.](#) Forward completed EHP documents electronically to IOEMLogistics@imd.idaho.gov. Logistics will forward to FEMA for approval.

Typically, the EHP approval process takes a minimum of 30 days but occasionally requires additional time. Failure to submit a properly

completed EHP form in a timely manner may result in not receiving project approval as well as potential loss of NSGP funds.

The following activities do not require the submission of the FEMA EHP Screening Form: *planning and development of policies or processes; management, administrative or personnel actions; classroom-based training; tabletop exercises; and acquisition of mobile and portable equipment.*

Please see the NOFO, Page 42, for further information

Applicable Laws & Regulations Subrecipients must ensure that local and internal departments are aware of, and follow, all laws, regulations, and guidance documents that apply to subaward. Subrecipients must also maintain property, programmatic and financial records in accordance with the grant record retention requirements.

Supplanting NSGP grant funds cannot be used to supplant (replace) funds that were appropriated for the same purpose. Grant funds are intended to be used to supplement existing funds only.

Indirect Costs Please see the NSGP NOFO, Page 26.

Equipment Purchasing, Typing & Identification Equipment includes all tangible assets with a useful life in excess of one year and all types of computer equipment or peripherals (laptops, monitors, printers, etc.). Subrecipients may submit a reimbursement request for equipment in the Idaho Grants Management System and will include the Authorized Equipment List (AEL) number reflected in the application when submitting for equipment purchases. Subrecipients may seek reimbursement for equipment purchases directly by providing an invoice & proof of payment.

Controlled Equipment Refer to IB 426 Guidance to Recipients and Subrecipients of FEMA Preparedness Grants Regarding Implementation of Executive Order 13809 Restoring State, Tribal, and Local Law Enforcement's Access to Life-Saving Equipment and Resources.

Allowable Costs Allowable and unallowable costs are outlined in Funding Restrictions and Allowable Costs, on Page 25 of the NOFO.

Subcontracts Subrecipients must not make or permit any award (subaward or contract) at any time to any party that is debarred, suspended, or otherwise excluded from, or ineligible for, participation in federal assistance programs. Subrecipients must obtain documentation of eligibility prior to any subaward of funds and be prepared to present supporting documentation to monitors. For verification of eligibility of subcontracts, please go to www.sam.gov, and check the debarred list. Retain a print screen for audit purposes.

Grant Modifications The subrecipient may submit modifications anytime during the performance period. Failure to submit modifications and receive approval prior to expenditure could result in a reduction or disallowance of that part of the subaward.

Monitoring IOEM will perform periodic reviews of the subrecipient performance through conducting monitoring visits based on a schedule and assessment of risk. Monitoring includes both desk reviews, onsite visits and virtual / phone calls for technical assistance. Please refer to Appendix A for additional information.

These reviews may include, but are not limited to:

❖ Comparing subaward activities to the approved projects

❖ Confirming compliance with 2 CFR § 200.332

❖ Confirming compliance with:
1. Grant Assurances
2. Information provided on the Performance Reports
3. Reviewing and monitoring financial and administrative records
4. Inventory management (equipment)
5. Compliance with training/exercise requirements
6. Compliance with grant requirements, state requirements and the terms and conditions of the subaward agreement.

Closeout The State will close a subrecipient award after:
❖ Receiving a final Performance Report indicating all approved work has been completed and all funds have been distributed
❖ Completing a review to confirm the accuracy of reported information
❖ Reconciling actual costs to awards, modifications and payments

Record Retention Equipment inventory records must remain in place for the life of equipment.

All financial records, supporting documents, and all other records pertinent to the award shall be retained by the agency for at least three (3) years following notification by the awarding agency that the grant has been programmatically and fiscally closed, or at least three (3) years following the closure of an audit report with findings.

More restrictive local jurisdictional document retention rules may apply.

Final Subaward Report IOEM will review subrecipients' final progress report for compliance with all subaward conditions. The final progress report is due to IOEM by 15 days after the end of the performance period.

Mission Areas & Core Capabilities Investment Guide

Prevent	Protect	Mitigate	Respond	Recover
Planning				
Public Information & Warning				
Operational Coordination				
Intelligence & Information Sharing		Community Resilience	Infrastructure Systems	
Interdiction & Disruption		Long-Term Vulnerability Reduction	Critical Transportation	Economic Recovery
Screening, Search, & Detection		Risk & Disaster Resilience Assessment	Environmental Response / Health & Safety	Health & Social Services
Forensics & Attribution	Access Control & Identity Verification	Threats & Hazards Identification	Fatality Management Services	Housing
	Cybersecurity		Fire Management & Suppression	Natural & Cultural Resources
	Physical Protective Measures		Logistics & Supply Chain Management	
	Risk Management for Protection Programs & Activities		Mass Care Services	
	Supply Chain Integrity & Security		Mass Search & Rescue Operations	
			On-Scene Security, Protection & Law Enforcement	
			Operational Communications	
			Public Health, Healthcare & Emergency Medical Services	

## SAA MONITORING PROTOCOL
FY 2024

PURPOSE

The Idaho Office of Emergency Management (IOEM) is the State Administrative Agency (SAA) for the purposes of managing FEMA grant funding; IOEM is also referred to as the 'pass-through entity'. According to 2 CFR §200.332 requirements for pass-through entities, IOEM is required to monitor the activities of subrecipients (local jurisdictions) as necessary to ensure that subawards are used for authorized purposes, in compliance with Federal statutes and regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. IOEM monitoring is intended to satisfy SAA requirements, to support effective grant management practices and to learn what subrecipients require relative to technical assistance and guidance. Pass-through entity monitoring of subrecipient activity includes:

a. Reviewing financial and performance reports required by the pass-through entity.

b. Ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and written confirmation from the subrecipient; highlighting the status of actions planned or taken to address Single Audit findings related to the particular subaward.

c. Issuing a management decision for applicable audit findings pertaining only to the Federal award provided to the subrecipient from the pass-through entity as required by 2 CFR §200.521.

d. The pass-through entity is responsible for resolving audit findings specifically related to the subaward and not responsible for resolving crosscutting findings (issues that entail activities not related to grant funds). If a subrecipient has a current Single Audit report posted in the Federal Audit Clearinghouse and has not otherwise been excluded from receipt of Federal funding (e.g., has been debarred or suspended), the pass-through entity may rely on the subrecipient's cognizant audit agency or cognizant oversight agency to perform audit follow-up and make management decisions related to cross-cutting findings in accordance with section 2 CFR §200.513(a)(3)(vii). Such reliance does not eliminate the responsibility of the pass-through entity to issue subawards that conform to agency and award-specific requirements, to manage risk through ongoing subaward monitoring, and to monitor the status of the findings that are specifically related to the subaward.

State and local Homeland Security Strategies must be monitored in order to track the progress of subrecipients against their strategies; the support the SAA is providing to local and state agencies for implementation of their strategies; and to determine whether planning, equipment, exercise, administrative and training grant funds are being obligated and expended in accordance with the SAA terms and conditions, federal guidelines, and special conditions. Monitoring will provide a comprehensive picture of how preparedness and response capabilities are increasing throughout the state and region, and will also allow the SAA to ensure it is providing its resources and support to local and state agencies in an efficient and effective manner.

The State Homeland Security monitoring strategies encompasses two main areas: 1) grant monitoring of planning, equipment, exercise, administrative and training funds; and 2) programmatic monitoring of a subrecipient's progress against its own identified strategies. Financial and programmatic monitoring are complementary processes within the SAA monitoring strategy that function together to ensure effective grants management, accountability, and transparency; validate progress against grant and program goals; and safeguard Federal funds against fraud, waste, and abuse. Financial monitoring primarily focuses on statutory and regulatory compliance, while programmatic monitoring seeks to validate and assist in grant progress, targeting issues that may hinder achievement of project goals.

The SAA financial monitoring process is outlined below:

Risk Assessment → Monitoring Selection and Scheduling → Monitor → Post-Monitoring Activities
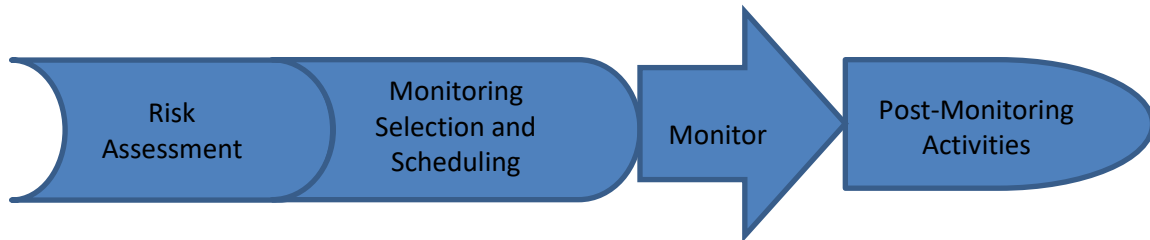
The monitoring process begins with a risk assessment of each subrecipient. Based on the risk assessment and other monitoring requirements, the subrecipients are selected and the appropriate method of monitoring is determined. Methods of monitoring include desk reviews, onsite visits and virtual/ phone calls for technical assistance. The monitoring schedule is determined by a risk-based strategy described below and the proposed monitoring is conducted. The final phase of monitoring includes report issuance, follow-up phone calls, reviewing Corrective Action Plans (CAP) and documenting the resolution of identified corrective actions and issues. Monitoring will assist in identifying areas where a local and / or state agency requires continued support and will also provide feedback to the SAA that can be used to guide technical assistance and guidance.

RISK BASED MONITORING STRATEGY

Federal regulations provide guidance that strengthens oversight over Federal awards by requiring pass-through entities to review the risk associated with a potential subrecipients.

2 CFR 200.332 (b) requires the SAA evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring.

The SAA employs a risk-based monitoring strategy to determine the monitoring plan. The SAA will conduct a risk assessment prior to subrecipient awards, and on an annual basis thereafter, and update the monitoring plan as appropriate.

Each subrecipient will be ranked according the following factors:

a. *Prior Monitoring*: Consider results of prior monitoring or other reviews or audits received. This would include considering the extent and results of federal awarding agency monitoring, and single audits if received.

b. *Subrecipient in good standing:* Review of the subrecipient's grant applicant and performance reports relative to being on-time, accurate and complete. Review of expenditures – If 25% of the subrecipient's award was expended by half of their period

of performance dates for all active grants, and if the subrecipient expenditures were allowable, allocable and reasonable.

    c.   *New Personnel/Systems*: If the current emergency coordinator / grant administrator have tenure of at least one year, and if the subrecipient's accounting system is the same as the previous year.

    d.   *Overall Performance*: Consider the subrecipient's performance in the management of grant-funded projects and compliance with grant requirements.

The risk assessment will be conducted through a coordinated effort with the associated Area Field Officer (AFO), Program Managers (PM) and the Grants Management Office (GMO). The results of the risk assessment will provide the groundwork for the monitoring plan and updates to the plan will be completed by the GMO. As a result of the risk assessment, each subrecipient will receive a risk ranking of High, Medium or Low. The monitoring plan will follow the protocol dictated by the level of risk assessed.

HIGH RISK/MEDIUM RISK – Subrecipients receiving a rating of High or Medium Risk as a result of the risk assessment will receive an onsite visit, or a desk review within the period of performance of the grants they are awarded. In addition, IOEM may withhold full or partial payments pending any required corrective action addressing audit or prior monitoring findings, as well as require monthly progress reporting. Another version of monitoring IOEM may provide is virtual/ phone call for technical assistance.

LOW RISK – Subrecipients receiving a rating of Low Risk as a result of the risk assessment may receive a desk review or virtual/ phone calls based on the needs established by the SAA.

The SAA engages in activities including review of progress reports and comprehensive reviews of claims for reimbursement including all supporting documentation. It is because of these on-going documentation monitoring reviews that an on-site monitoring, or desk reviews may be less frequent and a virtual/ phone call for technical assistance would be more appropriate.

DESK REVIEW MONITORING

Desk-based monitoring may be conducted on those subrecipients ranked at any risk level. The GMO will notify the AFO, PM and subrecipient about the desk review through email and explain the process. Upon conclusion of the Desk Review, a conference call will be conducted to share results of the monitoring. Desk Reviews consist of a compliance review and a program review.

    a.   Program Review

        Monitoring involving program reviews should be conducted by the AFO and or PM throughout a subaward lifecycle to ensure subrecipient compliance with applicable federal requirements and for assurance that performance expectations are being achieved. The AFO/PM is responsible for programmatic monitoring to verify that programs and projects undertaken by subrecipients are consistent with approved plans and comply with applicable laws, rules, regulations and program guidance.

        The GMO will send out notification to the Subrecipient, AFO and PM up to six weeks prior to the conference call. The GMO will request documentation from the subrecipient for the desk review, and input from the AFO/ PM for programmatic review.

No later than two weeks before the visit, the subrecipient will submit the completed report, and requested documents to the GMO.

If documentation that was requested is found to be inadequate, deficient or noncompliant, the GMO will advise the AFO/ PM and Subrecipient via an e-mail.

b.   Compliance Review

The GMO will perform a sample review of 25% of all reimbursements and check for completeness, accuracy, eligibility and adequate supporting documentation.

c.   Monitoring Conference Call

The AFO/ PM and GMO will setup a conference call to discuss any issues or points identified during Desk Review monitoring, as appropriate with the Subrecipient.

d.   Follow-Up

During the subsequent quarterly review, the AFO / PM and GMO should ensure that the sub-recipient has acted in a timely fashion to address the identified issues in the desk review. If issues persist the SAA may withhold full or partial payments pending any required corrective action addressing audit or prior monitoring findings, as well as require monthly progress reporting.

ON-SITE MONITORING

a.   Contact Subrecipient

GMO will contact the subrecipient, AFO and PM by e-mail at up to six weeks prior to the anticipated timeframe of the monitoring visit to schedule the exact visit time and provide the subrecipient's Monitoring Report and request any prior documentation submittal prior to the monitoring visit. No later than two weeks before the visit, the subrecipient will submit the completed report, and requested documents to the GMO. No later than one week before the visit, the GMO will send the subrecipient a pre-visit e-mail as a reminder and to confirm the SAA's arrival at the agreed upon location, date and time; and clarify the individuals required at the monitoring meeting.

b.   Pre-Visit Review of Records

Pre-visit monitoring begins with a review of the subaward file and grants data base to ensure that all documentation is examined and the persons monitoring a subrecipient have a thorough understanding of programmatic and fiscal activity. Notations of any apparent problems will be made in preparation for the visit. All SAA staff participating in the subrecipient monitoring will discuss the upcoming visit and any other relevant issues prior to the monitoring visit to include:

1)   Review of subrecipient Monitoring Report submitted by the subrecipient
2)   Review of the Project Status Table submitted by the subrecipient
3)   If applicable, review subrecipient's previous monitoring report for issues identified and corrective actions
4)   Identify major equipment purchases to inspect at the visit

5) Conduct a discussion with AFO's and PM's to identify any current issues regarding projects (i.e. underperforming, missing reports/awards/GANs, non-compliance of SAA policy, etc.)

c. Site Visit

The SAA staff will travel to the project site. Any discrepancies, administrative and financial issues (delinquent reports, delays in implementation of project) should be discussed with the appropriate subrecipient officials to include:

- Programmatic Review
- Financial Review
- Policy and Procedures Review – to be conducted by the designated AFO, PM and GMO.

d. Post Visit

1) No later than two weeks following the visit, the SAA monitoring visit team will meet to discuss the visit, including any issues raised and suggested corrective actions, and finalize the monitoring report. If there is disagreement on the nature of the corrective action needed, the issue should be elevated to the GMO Branch Chief for resolution. The GMO is responsible for submitting the final report, however all staff assigned to monitor the subrecipient must provide comments for report. The monitoring report should be submitted to the GMO Branch Chief for final review before dissemination.

2) No later than two weeks following the visit, the GMO will provide correspondence to thank the subrecipient for the visit and provide a copy of the monitoring report, and highlight any issues raised. The SAA may suggest steps for the subrecipient to take to resolve them.

3) If corrective actions or recommendations identified during the monitoring require action by the subrecipient, the subrecipient will respond within the time frame mandated in the monitoring letter.

4) Within two weeks, the SAA must review and approve the corrective actions or ask for revisions until such actions are deemed sufficient. The monitoring report is now considered complete. The GMO should send an e-mail informing the subrecipient that all identified issues have been addressed and the monitoring has concluded.

5) The SAA will follow up with the subrecipient during a subsequent site visit, or earlier as needed, to ensure that the corrective actions were properly implemented and the issues identified resolved.

The SAA appreciates the partnership and engagement of subrecipients during monitoring activities.

NON-PROFIT SECURITY GRANT PROGRAM
SUBRECIPIENT MONITORING REPORT

Subrecipient:	
Date of Site Visit:	
Grant Monitored:	

REPRESENTATIVES ATTENDING MONITORING		
Name	**Role/Title**	**Representing Jurisdiction**

1. ***Does the Subrecipient have the necessary grant reference materials available? (Check all that are available)***
   - ☐ CFR, Title 2 – Subtitle A – Chapter II – Part 200
   - ☐ Purchasing, travel and reimbursement policy / guidelines and regulations
   - ☐ Authorized Equipment List (AEL)
   - ☐ Environmental and Historic Preservation (EHP) Review Guidance or forms
   - ☐ Records retention policy
   - ☐ Documentation / policy to provide guidance to subrecipients
   - ☐ Does the Subrecipient verify the status of vendors regarding debarment and suspension?
   - NOTES:

2. ***Does the Subrecipient have a practical and efficient file storage and retention system?***
   - ☐ Award documents
   - ☐ Project plans
   - ☐ Quarterly reports
   - ☐ Correspondence files
   - ☐ Expenditure documents
      - ☐ Bidding / purchasing files (winning, losing, sole source documentation, etc.
      - ☐ EHP documents
      - ☐ Supporting reimbursement documentation
   - ☐ Equipment identification system (stickers to identify grant purchased items)
   - ☐ Equipment tracking and disposition system / policy
   - ☐ If filing system available to others should current manager become unavailable?
   - NOTES:

3. Subrecipient Concerns or Requests?

☐ Any programmatic concerns or issues?

☐ Any finance or records concerns or questions?

☐ Grant Management System (GMS) questions, concerns, additional training requested?

☐ Any technical assistance IOEM or AFO can provide?

☐ Any other issues, concerns or requests?