



**The Ohio Grants
Partnership**

Ohio Grants Summit



Opening Remarks

*A message from the honorable Mike DeWine,
Governor of Ohio.*

Ohio Grants Summit

#OhioGrantsPartnership



**Kimberly
Murnieks**

Director Office of Budget
and Management

@OH_OBM_Director 

- Appointed **Director of the Office of Budget and Management** by Governor Mike DeWine January 2019
 - Serving as the Chief Financial Officer under the leadership of Governor DeWine, she oversees an office that develops, coordinates and monitors the individual budgets of state agencies, provides the Governor and administration with policy analysis, and reviews all financial transactions made with public funds.
- Serves as a member of the Executive Committee of the National Association of State Budget Officers, representing the Midwest Region.
- Previously, Director Murnieks was the Chief Operating Officer for the Ohio Attorney General's office from January 2011 through 2018 and served in senior staff roles at the Ohio Department of Education from 2000 to 2010. She began her career in public service as a Budget Analyst with the Office of Budget and Management in 1996.
- A summa cum laude graduate of Marietta College with a bachelor's degree in Political Science, and is a graduate of The Ohio State University's John Glenn College of Public Affairs with a Master of Public Administration specializing in Public Finance. She also is an American Mensa member.
- Volunteers with Girl Scouts of the USA as a troop leader, a certified canoe instructor, a service unit manager and a delegate to the National Council representing Girl Scouts of Ohio's Heartland Council.
- Originally from Washington County, Ohio and currently resides in Central Ohio with her husband and three children.



The Ohio Grants
Partnership



Opening Remarks

Director Kimberly Murnieks, OBM

Ohio Grants Summit



Next Presentation: 9:15 am to 10:00 am

Hudson Hollister
Founder and CEO HData

The Road to the DATA Act and What it Means Now

Ohio Grants Summit

#OhioGrantsPartnership



**Hudson
Hollister**

Founder & CEO of Hdata

@HDataUS 

- Founded HData to help data companies build the relationships, strategies, and understanding they need to deploy their technologies to transform business and governance.
- A securities lawyer, former regulator, former Congressional investigator, and trade association executive. He has invested his career in applying technological innovations to make regulation, government, and law work better.
- Founded the Data Coalition and served as its first executive director. The Data Coalition is the world's largest open data trade association and has successfully passed multiple data reforms in Congress.
- Founded the Data Foundation, a research nonprofit which works to define an open and standardized future for our society's data. The Foundation works with government agencies to educate civil servants on how to use government data to solve problems.
- Has written legislation, testified before Congress, and served as a board member and advisor to diverse startup companies and nonprofit organizations. He received the Federal 100 Award in 2015 and 2019.



The Ohio Grants
Partnership



**The Ohio Grants
Partnership**

The Road to the DATA Act

And What it Means Now

Hudson Hollister
Founder & CEO

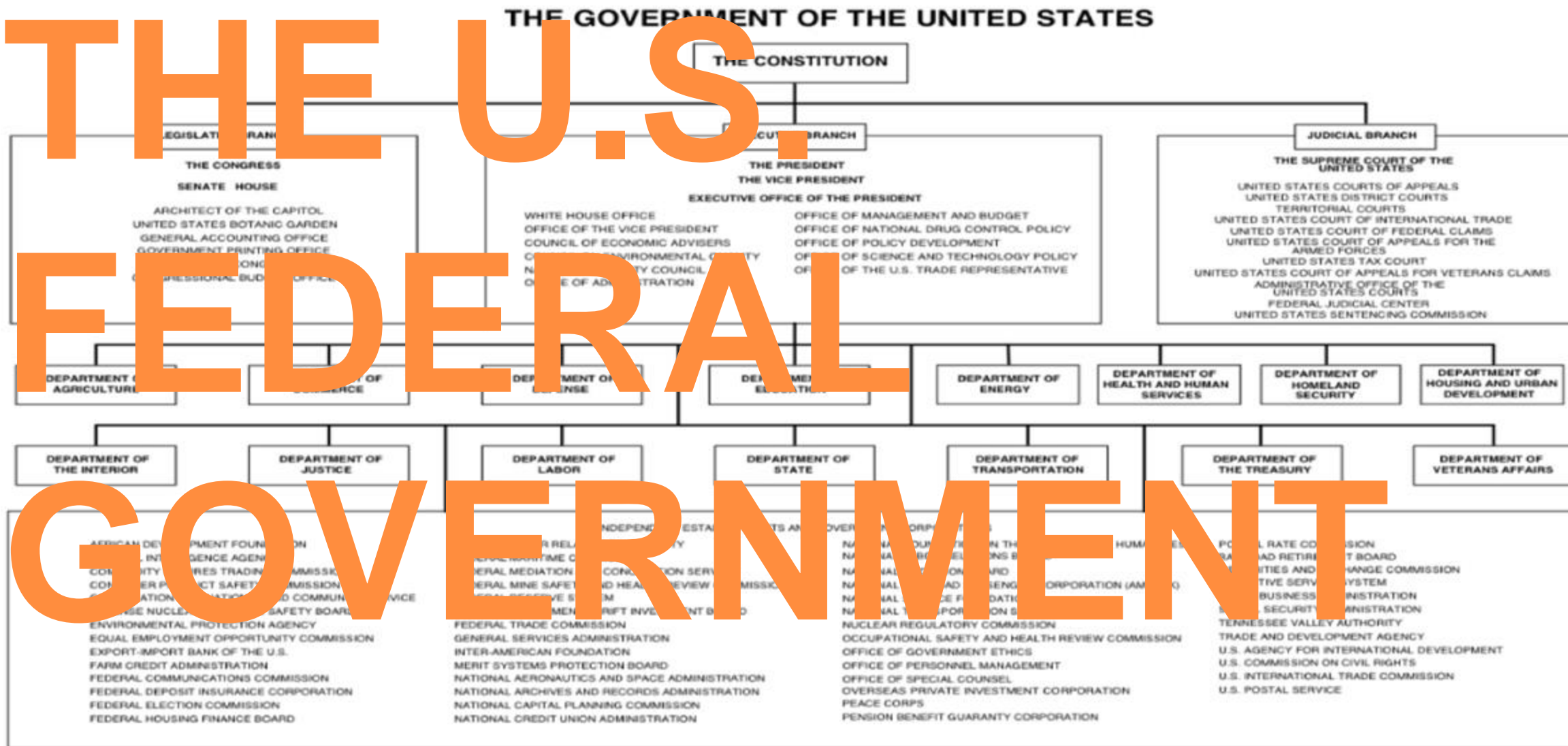


The DATA Act of 2014: Transforming Federal Spending

THE U.S.

FEDERAL

GOVERNMENT



PROBLEM

- Reporting requirements related to U.S. federal spending are complex and separate from one another.
- The complexity and separate nature of U.S. federal spending reporting requirements impedes accountability, hinders management, and adds to the costs of reporting.

Reporting requirements for U.S. federal agencies:

- **Financial Accounting:** Agencies report to Treasury Department
- **Payments:** Agencies report to Treasury Department
- **Budgets:** Agencies report to White House Office of Management and Budget
- **Assistance awards** (grants, loans, and loan guarantees): Agencies report to Federal Assistance Awards Data System
- **Procurement:** Agencies report to General Services Administration

Reporting requirements for entities that receive federal **grants** and companies that receive federal **contracts**:

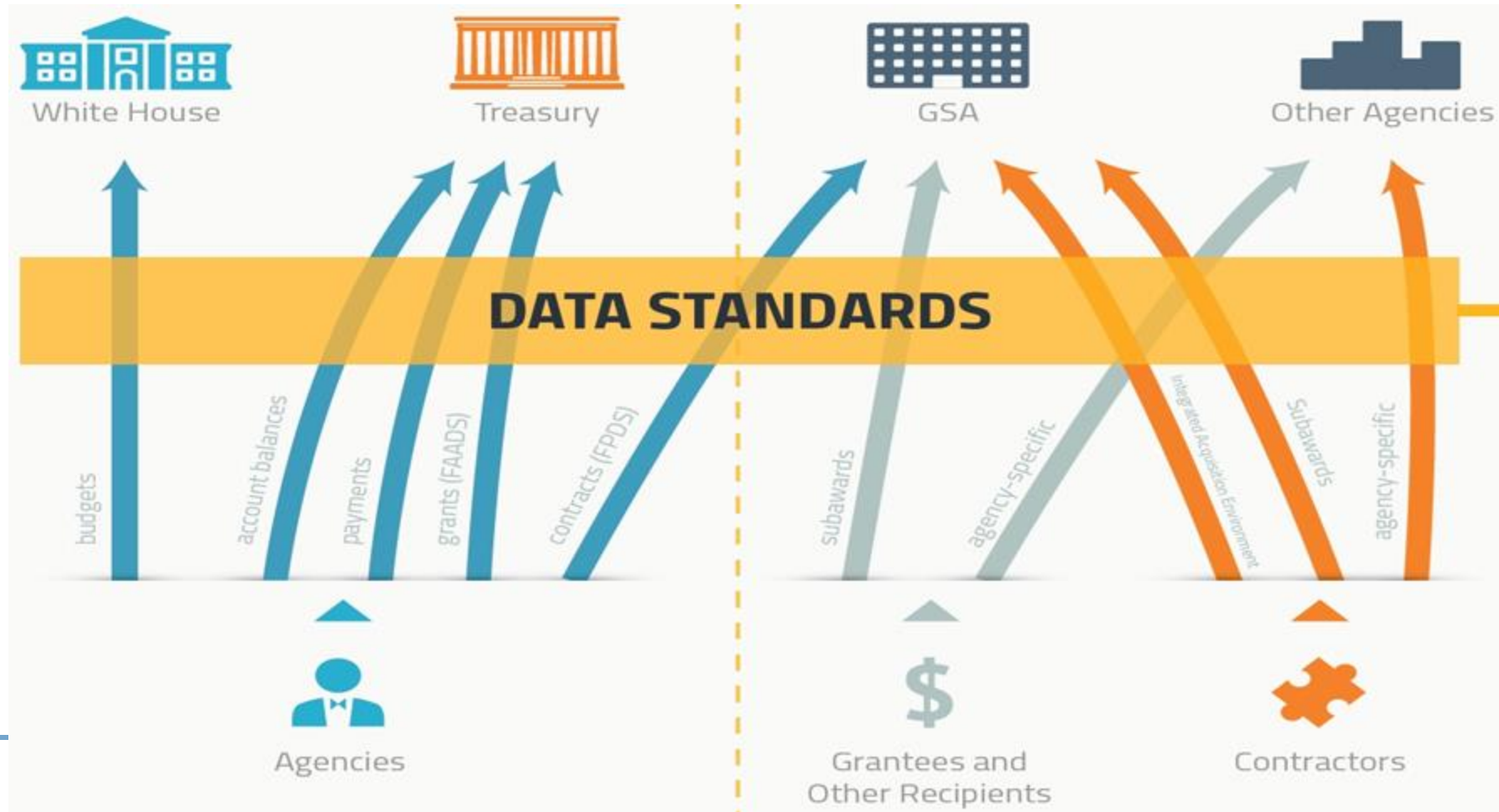
- **Grants:** An entity that receives a grant must report (1) to the agency that provided the grant and also (2) to the White House Office of Management and Budget
- **Contracts:** A company that receives a contract must report (1) to the contracting agency and (2) to the General Services Administration
- **Sub-grants and sub-contracts** add extra reporting requirements

SYMPTOMS

Stories of dysfunction caused by complex and separate reporting:

- “We don’t know how many agencies exist in the federal government!”
- The advanced technology of the U.S. Treasury Department: pencils and highlighter markers!

SOLUTION



DATA BASICS

The Digital Accountability and Transparency Act of 2014 (“DATA Act”):

- **Data standards.** The DATA Act requires the U.S. Treasury Department and the White House Office of Management and Budget to establish government-wide data standards for all federal spending reports.
- **Fields and formats.** The data standards to be established by the Treasury Department and the White House Office of Management and Budget include (1) consistent data fields, including agency identification codes, recipient identification codes, and program identification codes; and (2) a schema that connects all of the data fields.
- **Agency mandate.** U.S. federal agencies must report their spending information using the data standards by May 2017.
- **Recipient reporting pilot program.** There is no mandate for recipients of grants or recipients of contracts to use the data standards for their reporting requirements. Instead, Section 5 of the DATA Act requires the White House Office of Management and Budget to establish a pilot program to determine whether standards work properly. The pilot program ends in May 2017. By August 2018, OMB decides whether to standardize all reporting.

BENEFITS

- For citizens, better **accountability**. Data standards can bring together new visualizations of federal spending to allow voters, media, and NGOs to scrutinize politicians' decisions.
- For federal agencies, better **management**. Data standards allow modern data analytics technologies to be used at less cost. If spending information is standardized already, it need not be translated before deploying analytics solutions.
- For recipients of federal grants and recipients of federal contracts, **automated compliance**. If the federal government adopts consistent data standards for reports that must be submitted by recipients of federal grants and recipients of federal contracts, then software can automatically gather information from those entities' existing accounting systems and automatically compile reports, reducing manual labor.

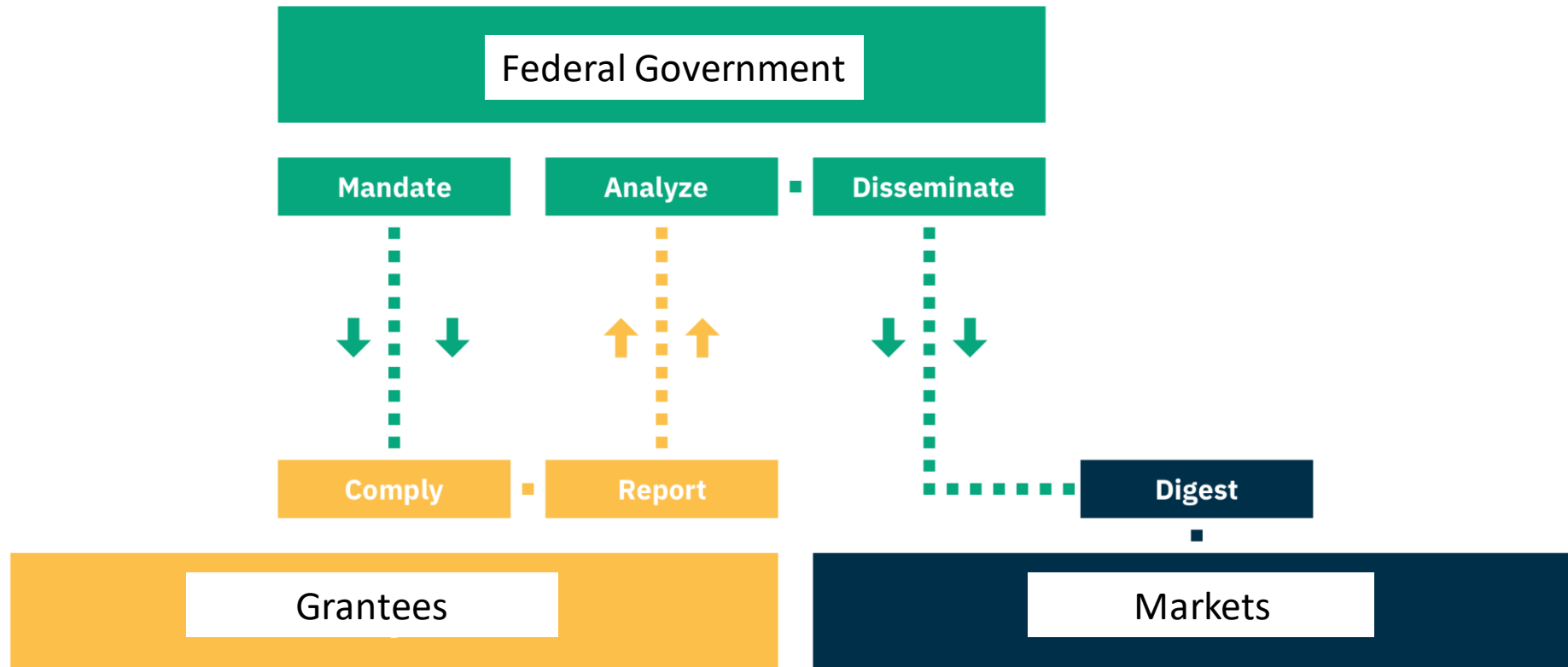
TIMELINE

- **December 2014:** OMB appoints Department of Health and Human Services to lead Section 5 Pilot Program to standardize grantee reporting.
- **May 2015:** Treasury and OMB announce the first version of the data standards.
- **April 2016:** Treasury and OMB announce the complete version of the data standards and reporting instructions.
- **November 2016:** Inspector General reports on agency compliance.
- **May 2017:** Agencies must report their financial and award data using the data standards.
- **May 2017:** Section 5 Pilot Program ends.
- **November 2017:** GAO report on implementation.
- **May 2018:** Treasury and OMB publish all data on USASpending.gov.
- **August 2018:** OMB decides whether to standardize all recipient reporting.

The GREAT Act of 2019: Standards for Grantee Reporting



The Interface



Overview

- Categorizing Federal Grants Data
- The GREAT Act's Focus
- The GREAT Act's Background
- The GREAT Act's Key Provisions
- Grants Data: What's Possible Now
- Grants Data: Our Future

Categorizing Federal Grants Data

	Publicly available?	Standardized and Machine-readable*?
Federal account data reported by agencies to Treasury	Yes	Yes
Assistance awards data reported by agencies to Treasury	Yes	Yes
Payments data compiled by agencies	No	No
Subaward data reported by prime grantees to GSA	Yes	Yes
Single audit packages submitted by grantees to the Federal Audit Clearinghouse	Yes	No
Award-specific reports submitted by grantees to agencies	No	No
*See Foundations for Evidence-Based Policymaking Act Sec. 202.		

Federal Grants Data: the GREAT Act's Focus

	Publicly available?	Standardized and Machine-readable*?
Federal account data reported by agencies to Treasury	Yes	Yes
Assistance awards data reported by agencies to Treasury	Yes	Yes
Payments data compiled by agencies	No	No
Subaward data reported by prime grantees to GSA	Yes	Yes
Single Audit packages submitted by grantees to the Federal Audit Clearinghouse	Yes	No
Award-specific reports submitted by grantees to agencies	No	No
*See Foundations for Evidence-Based Policymaking Act Sec. 202.		

The GREAT Act's Focus: Purposes

1. “[M]odernize reporting by recipients of Federal grants and cooperative agreements by creating and imposing **data standards** for the information that those recipients are required by law to report to the Federal Government;
2. [Implement OMB’s call for a standardized taxonomy;]
3. [Reduce recipient burden through automation; and]
4. “[S]trengthen oversight and management of Federal grants and cooperative agreements by agencies by consolidating the collection and display of and access to open data that has been standardized and, where appropriate, increasing transparency to the public.”

The GREAT Act's Background

- American Recovery and Reinvestment Act, 2009: data standards for grantees' special reports on receipt and use of funds
- DATA Act, 2014: data standards connecting agencies' account and assistance awards data; pilot program to test data standards for grantee reports
- HHS' DATA Act Pilot and OMB's Report to Congress, 2017: Recommends "a comprehensive taxonomy of standard definitions for core data elements"
- CAP Goal on Results-Oriented Accountability for Grants, March 2018 (and ongoing): "Standardize the Grants Management Business Process and Data" (Strategy 1)

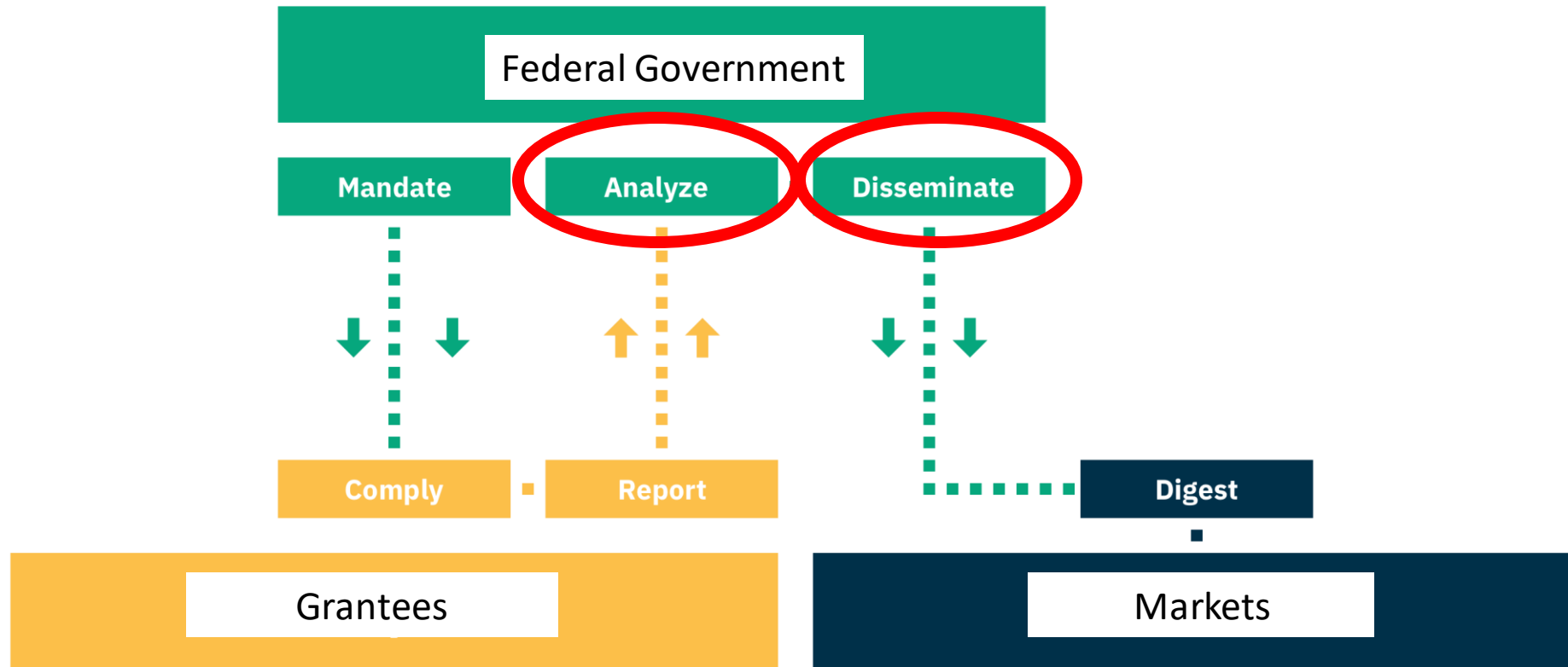
The GREAT Act's Key Provisions: Standards

- **By December 30, 2021:** "... [T]he Secretary[*] and the Director shall establish Governmentwide data standards for information reported by recipients of Federal awards." (New 31 U.S.C. § 6402(a)(2).)
- **By December 30, 2022:** "[T]he Secretary and the Director shall jointly issue guidance to all agencies directing the agencies to apply the data standards ..." (New 31 U.S.C. § 6403(a).)
- **By December 30, 2022:** "[T]he Director shall prescribe guidance applying the data standards to [Single Audit packages] ..." (New 31 U.S.C. § 6403(a)(2).)

The GREAT Act's Key Provisions: Publication

- **By December 30, 2024:** "... [T]he Secretary[*] and the Director shall ... enable the collection, public display, and maintenance of Federal award information as a Governmentwide data set ... [and] shall require the publication of data reported by recipients of Federal awards that is collected from all agencies on a single public portal ..." ((GREAT Act § 6(a)-(b) ; 31 U.S.C. § 6402 note.)
- **By December 30, 2020:** "The Director and the Secretary shall determine whether to use nonproprietary identifiers ... [and] publish and submit to [Congress] a report explaining the reasoning ..." ((GREAT Act § 7(a)-(c) ; 31 U.S.C. § 6402 note.)

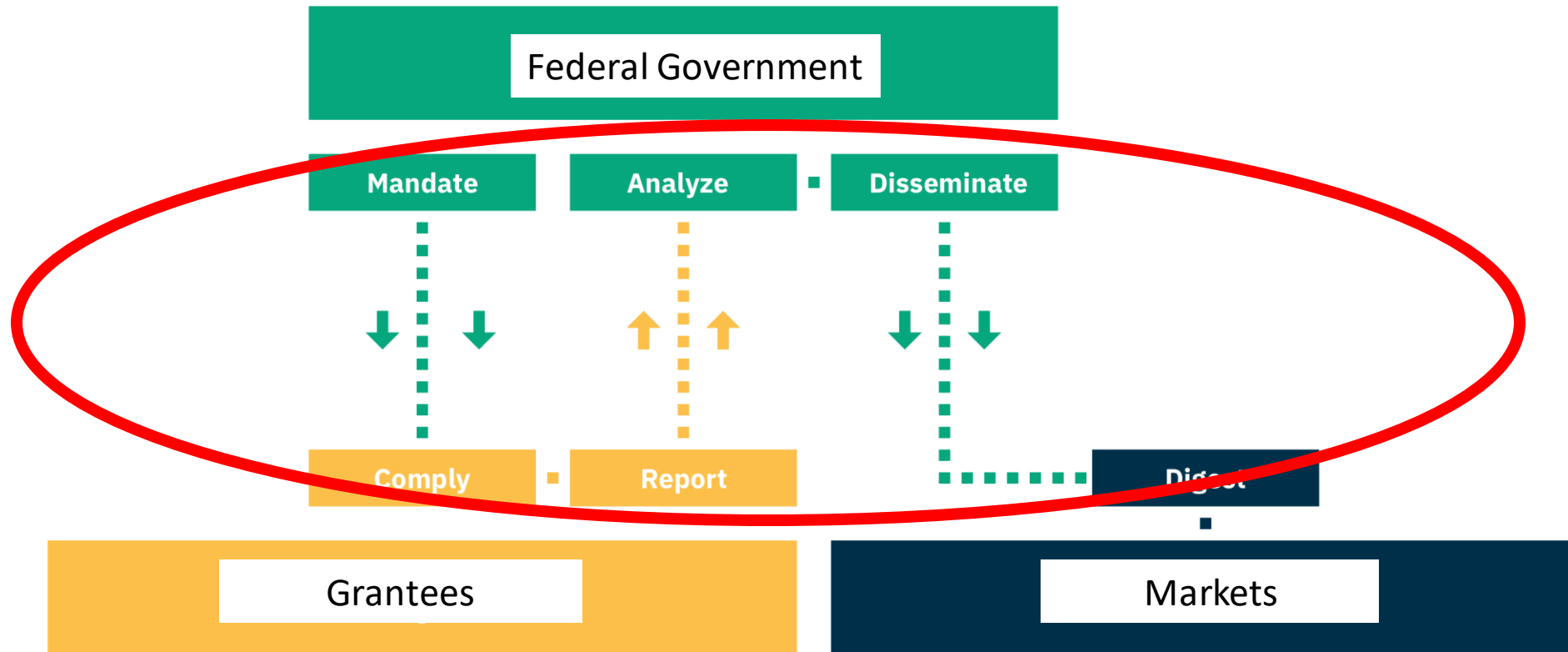
Grants Data: What's Possible Now



Grants Data: What's Possible Now

- Modern Analysis: Office of the Chief Risk Officer, HUD / CPD, HUD
 - Natural Language Processing identifies Single Audit language associated with risk
 - Machine Learning identifies transaction characteristics associated with risk
 - Risk scores are calculated for every grantee
 - Visualization platform allows HUD program managers to interact with all risk scores for a given grantee in one view
- Modern Dissemination: ReInvent Grants Management, HHS
 - Grant-Recipient Digital Dossier sources and visualizes grantee-reported Single Audit packages from Federal Audit Clearinghouse, agency-reported data from USASpending.gov, and agency-reported data from payment systems, using microservices

Grants Data: Our Future



Grants Data: Our Future

- Publish MANDATES in a machine-computable format
 - Use case: House of Representatives' adoption of USLM format, March 10, 2020
- Help grantees COMPLY automatically
 - Use case: Banks' compliance platforms automatically connect regulations and guidance to specific tasks
- With robust standards, enable automated REPORTING
 - Use case: Standard Business Reporting using XBRL in the Netherlands and Australia

Grants Data: Our Future

- Automatically ANALYZE standardized data for risk
 - Use case: HUD Chief Risk Office, but analyze financial statements as well
- Aggregate and DISSEMINATE a single, governmentwide data set covering all grantee-reported information
 - Use case: USASpending.gov
- Help markets DIGEST comprehensive data
 - Use case: Intrinio Marketplace

The CARES Act of 2020: Standards bring Pandemic Transparency





Broadband in Ohio

Next Presentation: 10:00 am to 10:30 am

Peter Voderberg
Chief, BroadbandOhio
Ohio Development Services Agency

Ohio Grants Summit

#OhioGrantsPartnership



**Peter
Voderberg**

Chief of Broadband Ohio,
Ohio Development Services
Agency

@OhioDevelopment 

- Currently serves as the Chief of BroadbandOhio, an office within the Development Services Agency dedicated to bringing high-speed internet service to every resident in the state. The office was created by Ohio Governor Mike DeWine to be the access point for both industry and the public for coordinating the state's broadband efforts, as reflected in the Ohio Broadband Strategy that was released on December 19, 2019.
- Prior to coming to BroadbandOhio, he worked for Ohio Governor Mike DeWine as Assistant Policy Director for State Assets, where he oversaw numerous policy areas, including state contracting, taxation, transportation, and numerous technology projects.
- Prior to joining Governor DeWine's office, Peter was the Managing Director for Regulations and Policy for DriveOhio, a statewide center for smart mobility established by Governor John Kasich in January 2018.
- Also previously served as an Assistant Policy Director and Associate Counsel in the Office of Governor Kasich; as a clerk for the Third District Court of Appeals; as a legislative liaison for the Ohio Department of Taxation; and as a legislative aide in the Ohio General Assembly.
- Earned his J.D. from the University of Dayton School of Law in 2012 and has a bachelor's degree in English from The Ohio State University. He lives in Reynoldsburg with his wife and four children.



The Ohio Grants
Partnership

Peter Voderberg
Chief, BroadbandOhio

Broadband in Ohio

Ohio

**Development
Services Agency**

BroadbandOhio



Early Steps

Streamline
and
Innovate

Improve
Coverage
Maps

Get Public
Input

Broadband Strategy Categories

Telehealth

Statewide Grant

Regulatory Reform

**Economic Development
and Entrepreneurial
Activities**

**Digital Literacy
Rights-of-Way**



BroadbandOhio

Peter Voderberg, Chief

Peter.Voderberg@development.ohio.gov

BroadbandOhio

The Vision of the Ohio Broadband Strategy is to:



- Bring high-speed internet access to every Ohioan
- Build a best-in-class broadband network in Ohio



What We Do

Get internet to households

BroadbandOhio



The Digital Divide

Lack of access for:
Learning
Working
Healthcare



Connectivity Issues

Availability

Access

Availability Solutions

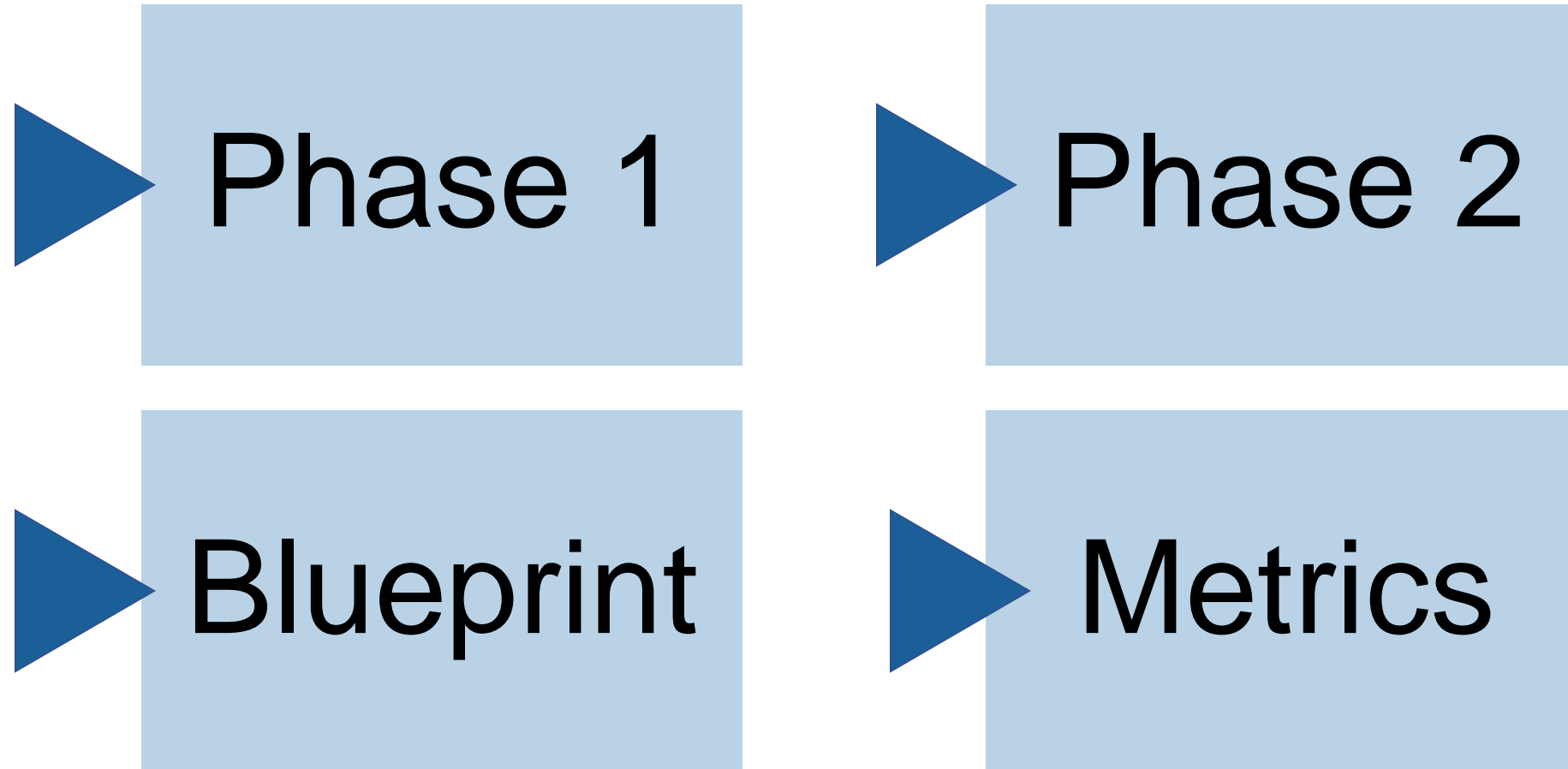
House Bill 13

- Provides a grant for internet expansion
- Already passed the Ohio House and is in the Ohio Senate

Telehealth Pilot Project

- focused on behavioral health, in Monroe County with Switzerland of Ohio School District
- Large school district in Appalachia: over 500 square miles with 8 buildings
- Goal of the administration is to make sure every child has access to behavioral health services

Plan





Access Solutions

- RFI through DAS to create a transparent price list
- \$50 million grant with ODE for connectivity devices



BroadbandOhio

Peter Voderberg, Chief

Peter.Voderberg@development.ohio.gov

BroadbandOhio



Break: 10:30 am to 10:45 am
Next Presentation: 10:45 am to 11:30 am

Tim Sarko
Data Dissemination Specialist
US Census Bureau

Good Data Makes All the Difference: Guide to Census Data for Grant Writing

Ohio Grants Summit

#OhioGrantsPartnership



Timothy Sarko

U.S. Census Bureau Data
Dissemination Specialist
(DDS)

@USCensusBureau 

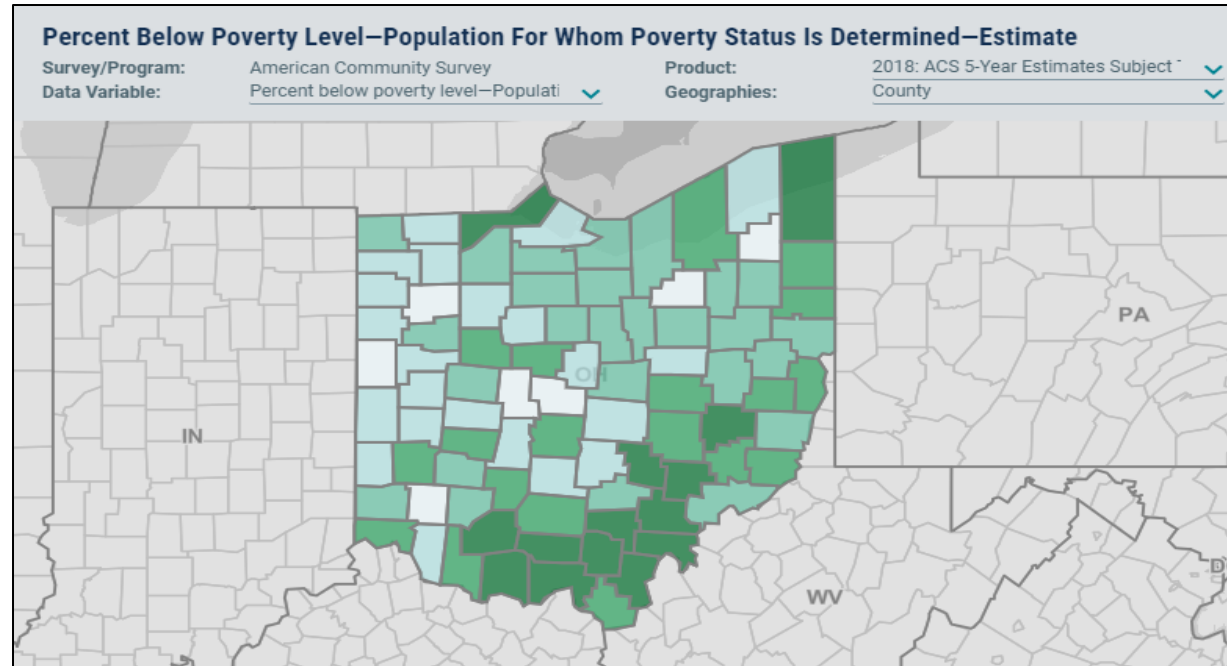
- A Data Dissemination Specialist (DDS) with the U.S. Census Bureau where he has worked for the past 25 years.
- Prior to the start of his current position in 2011, Tim was a Supervisory Statistician for the Census Bureau's Charlotte Regional Office for 16 years. In his previous position, Tim supervised most of the surveys conducted by the Census Bureau.
- Grew up in Cleveland, Ohio.
- Resides and works in the Columbus, Ohio area; and has worked throughout Ohio.
- Has a Bachelor of Science and a Master of Science in Genetics from The Ohio State University.



The Ohio Grants
Partnership

Good Data Makes All the Difference

Guide to Census Data for Grant Writing



Tim Sarko

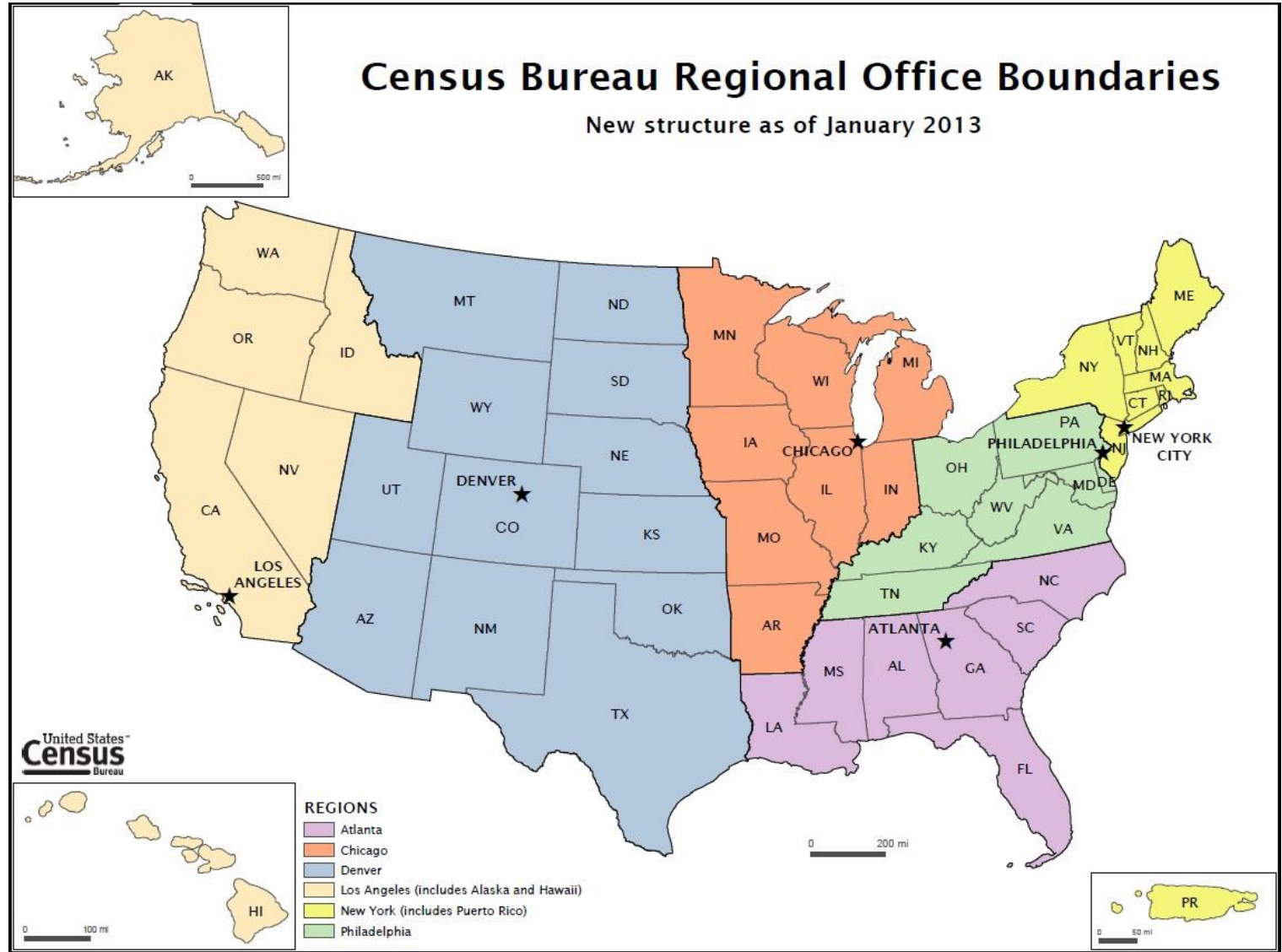
Data Dissemination Specialist

U.S. Census Bureau

timothy.a.sarko@census.gov

MISSION

The U.S. Census Bureau serves the public as the leading source of quality data about the nation's people and economy.



DATA DISSEMINATION Services

- Respond to data inquiries
- Conduct data presentations and training workshops to access Census data via webinar, in-person, and/or over the phone
- Serve as a resource and partner for ALL customers
- Services provided at no cost

Goals

- Equip customers with the knowledge and understanding of the many Census programs, products, and tools to access Census data.

Outline

- **Why census data?**
- **Census surveys, programs and release schedule**
- **Census data types and tools for grant writing**
- **Guidance for data users**
- **Demo**
- **Q & A**

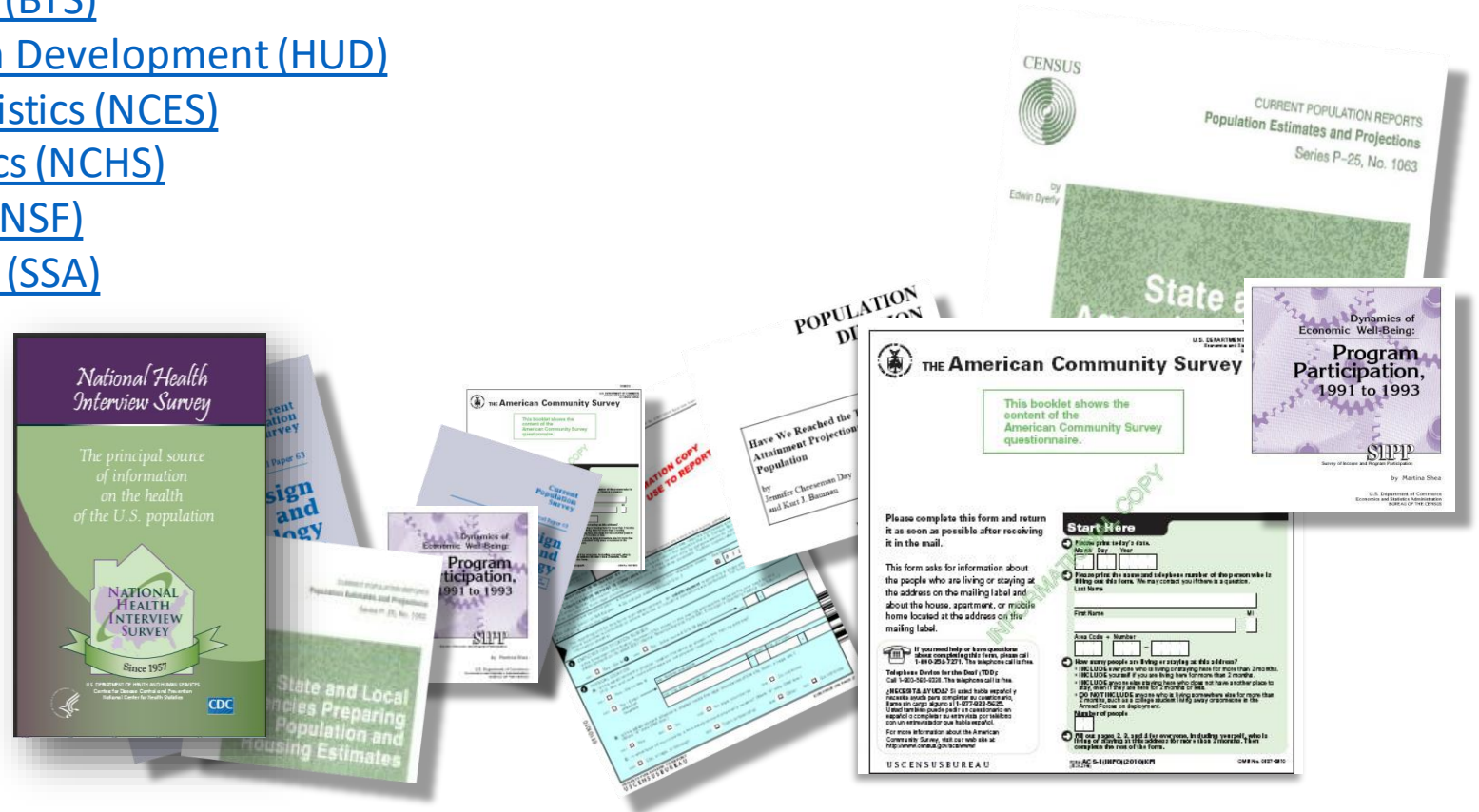
Why Census Data

- Reliability
- Comparability
- Regularity
- Availability
- Accessibility
- Visualizations

10 Largest Federal Programs that Use Census Population and Income Data as Key Factors

- Medical Assistance Program (Medicaid)
- Unemployment Insurance
- Highway Planning and Construction
- Supplemental Nutrition Assistance Program
- Temporary Assistance for Needy Families
- Federal Pell Grant Program
- Title 1 Grants to Local Educational Agencies
- Special Education Grants to States
- National School Lunch Program
- Head Start

- The Census Bureau conducts more than 130 surveys each year.
- Demographic Surveys
- Economic Surveys
- Survey Sponsors
 - [Bureau of Justice Statistics \(BJS\)](#)
 - [Bureau of Labor Statistics \(BLS\)](#)
 - [Bureau of Transportation Statistics \(BTS\)](#)
 - [Department of Housing and Urban Development \(HUD\)](#)
 - [National Center for Education Statistics \(NCES\)](#)
 - [National Center for Health Statistics \(NCHS\)](#)
 - [The National Science Foundation \(NSF\)](#)
 - [The Social Security Administration \(SSA\)](#)



Why Census Data








Census data drives key elements of a grant proposal

- Describes target population, community, or neighborhood
- Helps substantiate problems facing target population
- Justifies needs for project
- Assists in project initial planning and design
- Establishes a baseline for measurable objectives and evaluation

Why Census Data

Census data helps to track trends

- Aging of the Population
- Declining Household Size
- Changing Household Composition
- Grandparents as Caregivers
- Mothers with Infants Returning to the Labor Force
- Children Living in Poverty
- Money, Marriage, and Millennials
- Growth of Racial and Ethnic Groups

	2016 E-Stats Report: Measuring the Electronic Economy May 24, 2018 2016 e-commerce statistics on shipments, sales and revenues from four sectors of the economy: manufacturing, wholesale, services and retail.
	Census Bureau Reveals Fastest-Growing Large Cities May 24, 2018 Eight of the 15 cities or towns with the largest population gains were located in the South in 2017, with three of the top five in Texas.
	Las ciudades más grandes de crecimiento más rápido May 24, 2018 Ocho de las quince ciudades y pueblos con el mayor aumento en el crecimiento de la población se ubicaron en el sur en 2017.
	School Spending Per Pupil Increased by 3.2 Percent May 21, 2018 The amount spent per pupil for public elementary-secondary education increased by 3.2 percent to \$11,762 during the 2016 fiscal year.
	Período de acceso restringido para nuevas estimaciones de población May 15, 2018 Habrá un período de embargo de medios de dos días para que los suscriptores vean las estimaciones de población de 2017
	New Local Population Housing Unit Estimates to be Embargoed May 15, 2018 The U.S. Census Bureau will offer a two-day media embargo period for subscribers to view the 2017 population estimates.
	Annual American Association for Public Opinion Research Conference May 14, 2018 Researchers along with many other survey research professionals, will present findings at the 73rd AAPOR Conference May 16-19, 2018, in Denver, Co.

Census Latest News:

<https://www.census.gov/newsroom.html>

Types of Census Data for Grant Writing

- **Demographics**

Population counts, estimates, projections, basic demographics (race, age, sex)

- **Socioeconomic Characteristics**

Education, income, poverty, health insurance, mobility, marital status, etc.

- **Housing**

Financial characteristics

Housing status (vacancy, occupancy, rent, own)

New housing (construction)

Physical characteristics

- **Business and Economic**

Firms and establishments

Construction

Finance, insurance, real estate

Manufacturers

Retail

Transportation

Trade

Decennial Census

- Age
- Sex
- Relationship
- Race
- Hispanic Origin
- Number of people living in housing unit
- Housing tenure

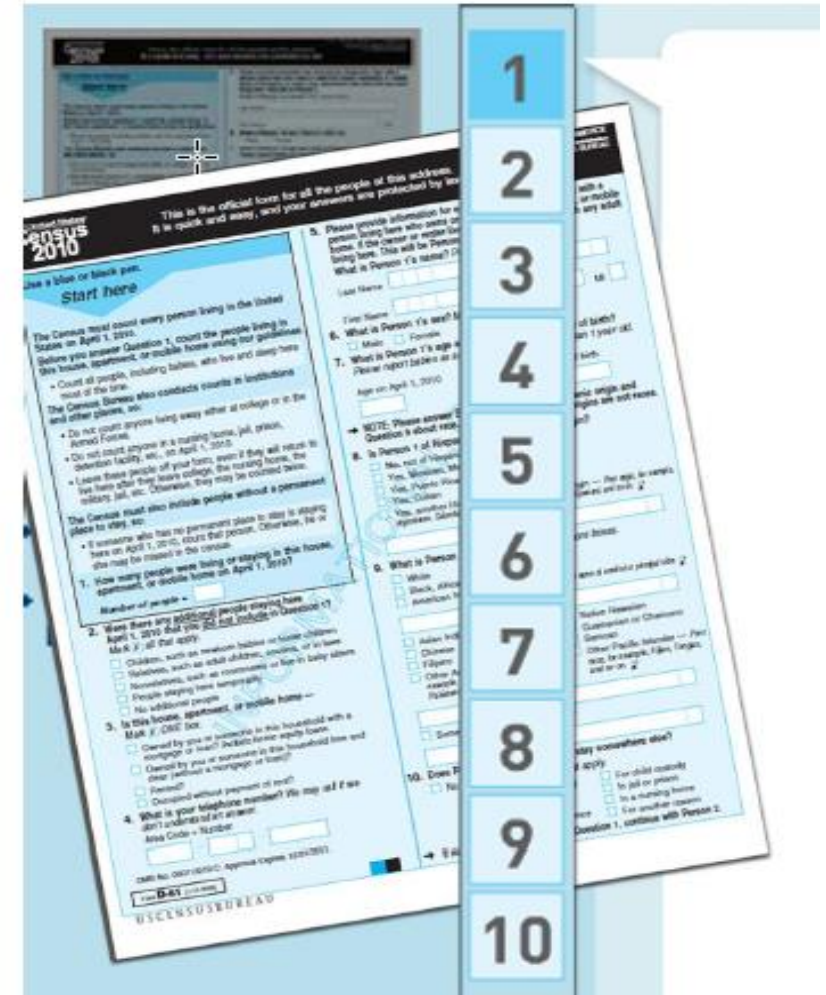
Every 10 years

100% or complete data

Point in time

Available at census block level

Establishes official count



2010 Census Data Products

Data Products	Data Being Released	Lowest Level of Geography
Redistricting Data (P.L. 94-171)	<ul style="list-style-type: none">•Total Population•Population 18 Years and Over•Race & Hispanic/Latino•Housing Counts by Occupancy Status (Occupied/Vacant)	Block
Demographic Profile (DP-1)	<ul style="list-style-type: none">•Selected population and housing characteristics•Includes Congressional Districts of the 111th Congress	Place Minor Civil Division Census Tract
Summary File 1	<ul style="list-style-type: none">•Population Counts for 63 Race Categories & Hispanic/Latino•Population Counts for Many Detailed Race & Hispanic Latino Categories, and American Indian and Alaska Native tribes•Selected Population & Housing Characteristics	Block Census Tract
Summary File 2	<ul style="list-style-type: none">•Population & Housing Characteristics Iterated for Detailed<ul style="list-style-type: none">•Race•Hispanic/Latino•American Indian and Alaska Native Tribes	Census Tract

American Community Survey (ACS)

- Ongoing monthly survey sent to 3.5 million addresses per year to produce detailed population and housing estimates each year
 - Visit 20,000 Group Quarter facilities and sample approximately 194,000 residents each year
- Designed to produce critical information on small areas and small population groups previously collected on the decennial long form
- Covers 35+ topics and supports over 300 known Federal Government uses
- Data released twice annually
 - 1-year estimates (12 months of data)
 - 5-year estimates (60 months of data)

A photograph of the American Community Survey (ACS) questionnaire booklet. The booklet is titled "THE American Community Survey" and includes the U.S. Department of Commerce and U.S. Census Bureau logos. It features a "Start Here" section with instructions on how to respond, either online at <https://respond.census.gov/acs> or by mail. The booklet also includes a section for providing contact information, such as the name and telephone number of the person who is filling out the form. A large "COPY" watermark is visible across the center of the booklet.

ACS Content

Demographic Characteristics

- **Age**
- **Sex**
- **Race**
- **Hispanic Origin**

(items in **RED** were also collected on the **2010 Census**)



Social Characteristics

- **Education**
- **Marital Status**
- **Fertility**
- **Grandparent as Caregivers**
- **Veterans**
- **Disability Status**
- **Place of Birth**
- **Citizenship**
- **Year of Entry**
- **Language Spoken at Home**
- **Ancestry / Tribal Affiliation**

Housing Characteristics

- **Tenure (Rent/Own)**
- **Occupancy**
- **Structure**
- **Housing Value**
- **Taxes & Insurance**
- **Utilities**
- **Mortgage/Monthly Rent**



Economic Characteristics

- **Income**
- **Benefits**
- **Employment Status**
- **Occupation**
- **Industry**
- **Poverty**
- **Commuting to Work**

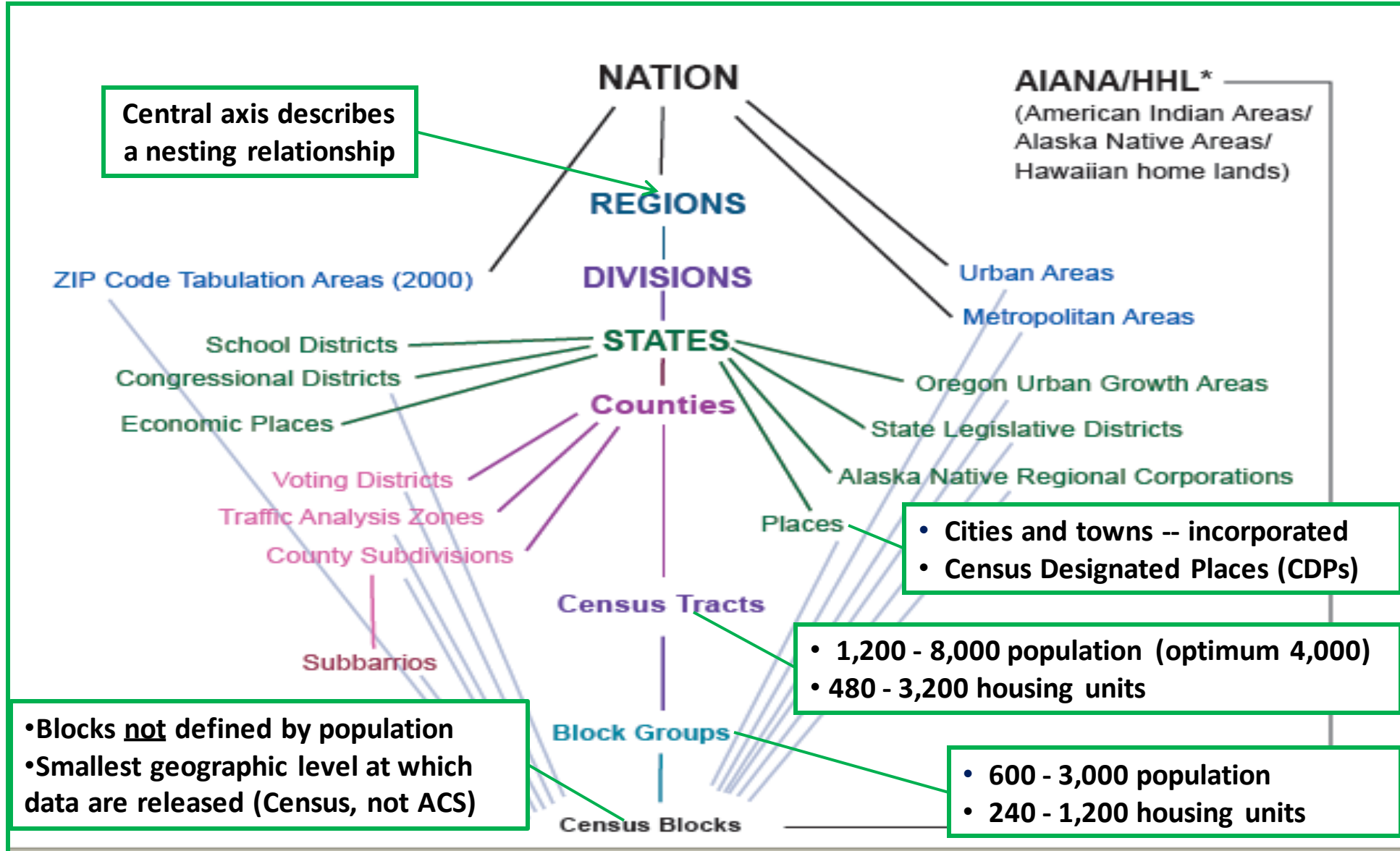


Availability of ACS Data Products

Period Estimates

1-Year Estimates	1-Year Supplemental Estimates	3-Year Estimates*	5-Year Estimates
12 months of collected data Example: 2016 ACS 1-year estimates Date collected between: January 1, 2016 and December 31, 2016	12 months of collected data Example: 2016 ACS 1-year supplemental estimates Date collected between: January 1, 2016 and December 31, 2016	36 months of collected data Example: 2011-2013 ACS 3-year estimates Date collected between: January 1, 2011 and December 31, 2013	60 months of collected data Example: 2012-2016 ACS 5-year estimates Date collected between: January 1, 2012 and December 31, 2016
Data for areas with populations of 65,000 +	Data for areas with populations of 20,000 +	Data for areas with populations of 20,000 +	Data for all areas
Smallest sample size	Smallest sample size	Larger sample size than 1-year	Largest sample size
Less reliable than 3-year or 5-year	Less reliable than 5-year	More reliable than 1-year; less reliable than 5-year	Most reliable
Most current data	Most current data	Less current than 1-year estimates; more current than 5-year estimates	Least Current
Annually released 2005-present	Annually released 2014-present	Annually released 2007-2013	Annually released 2009-present
Best used when	Best used when	Best used when	Best used when
Currency is more important than precision Analyzing large populations	Currency is more important than precision Analyzing smaller populations Examining smaller geographies because the standard 1-year estimates are not available	More precise than the 1-year Analyzing smaller populations Examining smaller geographies because the standard 1-year estimates are not available	Precision is more important than currency Analyzing very small populations Examining tracts and other smaller geographies because 1-year estimates are not available

Census Geography Hierarchy (with 2010 Statistical Area Criteria)



Economic Census

- County level
 - Employers
 - Number of establishments
 - Value** of sales, shipments, receipts, or revenue
 - Annual payroll
 - Number of paid employees
 - Nonemployers
 - Number of establishments
 - Value** of sales, shipments, receipts, or revenue
- ZIP Code level
 - Value** of sales, shipments, receipts, revenue
 - Number of establishments

About the Economic Census

The U.S. Census Bureau measures the nation's population once every 10 years. It also measures U.S. businesses every 5 years with the Economic Census.

The next Economic Census will be in 2018. Data collection starts in May, with a response deadline of **June 12, 2018**.

The census is conducted online, and response is required by law. Companies report their 2017 year-end numbers for each business location, including sales or revenue, employment, payroll, and industry-specific information. By law, all responses are kept confidential and company data are used for statistical purposes only.

Results from the Economic Census are free and available online to guide business decisions and policy-making.

By completing the census, companies are contributing to a wealth of valuable data—and sometimes surprising insights—that can help grow their business.



DATA FROM THE NATION'S BUSINESSES

+

STATS ON EVERY INDUSTRY AND GEOGRAPHY

=

ONE VALUABLE RESOURCE FOR YOUR BUSINESS

The Economic Census.
See how it all adds up.

For more information, please visit:
www.census.gov/EconomicCensus

Connect with us!
[@uscensusbureau](https://twitter.com/uscensusbureau)

United States Census Bureau

2017 Economic Census

Key Dates

- **Feb. 1, 2018:** Classification Initial Mail
- **May 1, 2018:** Main Mail
- **Jun. 12, 2018:** Main Mail Due
- **Sep. 2019:** Data Releases Begin
- **Dec. 2021:** All Data Releases Complete

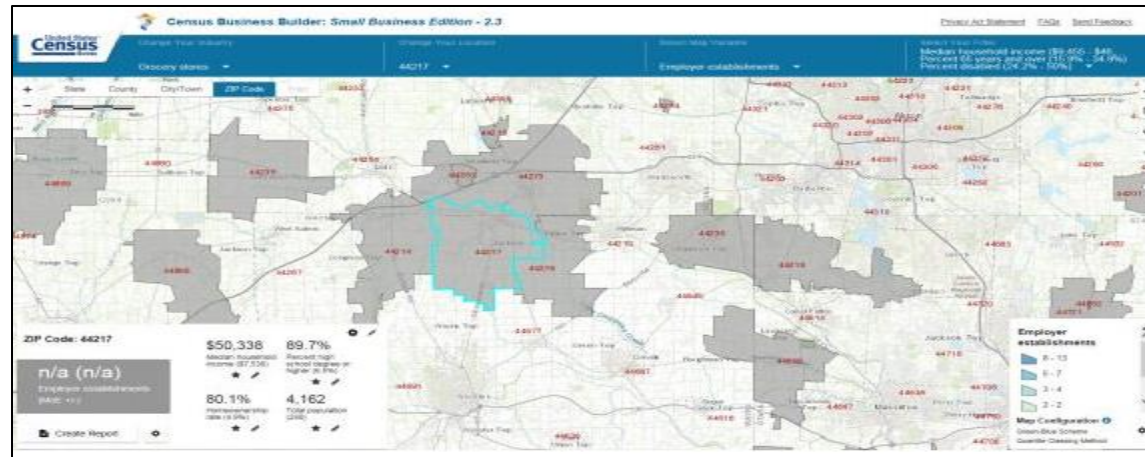
State	2017 NAICS code	Meaning of NAICS code	Number of firms	Number of establishments	Sales, value of shipments, or revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Number of employees
Ohio	442	Furniture and home furnishings stores	996	1,569	\$3,453,777	\$459,747	\$110,536	15,585
Ohio	445	Food and beverage stores	3,592	4,724	\$27,207,172	\$2,352,000	\$621,746	123,389
Ohio	446	Health and personal care stores	1,038	3,062	\$10,139,594	\$1,092,314	\$279,652	37,443
Ohio	44814	Family clothing stores	186	738	\$2,260,839	\$244,900	\$59,273	18,443
Ohio	451	Sporting goods, hobby, musical instrument, and book stores	1,007	1,529	\$2,631,659	\$320,323	\$74,440	18,285
Ohio	452	General merchandise stores	190	2,332	\$24,620,078	\$2,356,999	\$588,608	106,112

Economic Census

Real Grant Writer's Example

Promoting Economic Development – A Government Grant Writer in Ohio

A grant writer in Ohio prepared a request for funding to address “food deserts” (areas with no access to high-quality food) in her county and surrounding areas. She had anecdotal evidence of this issue in her area but needed clear and reliable government data to help her make the case in her grant request.



Using Census Bureau economic data, she identified zip codes in her area that had no grocery stores. She then used data from the American Community Survey (ACS) to refine these identified areas to just those with a vulnerable local population; areas with low median household income, high disability status, high population over 65, and limited access to transportation. She included these identified areas (and the demographic and business data for them) in her grant proposal and was awarded the grant to help fund entrepreneurs to open grocery stores in these areas.



census.gov

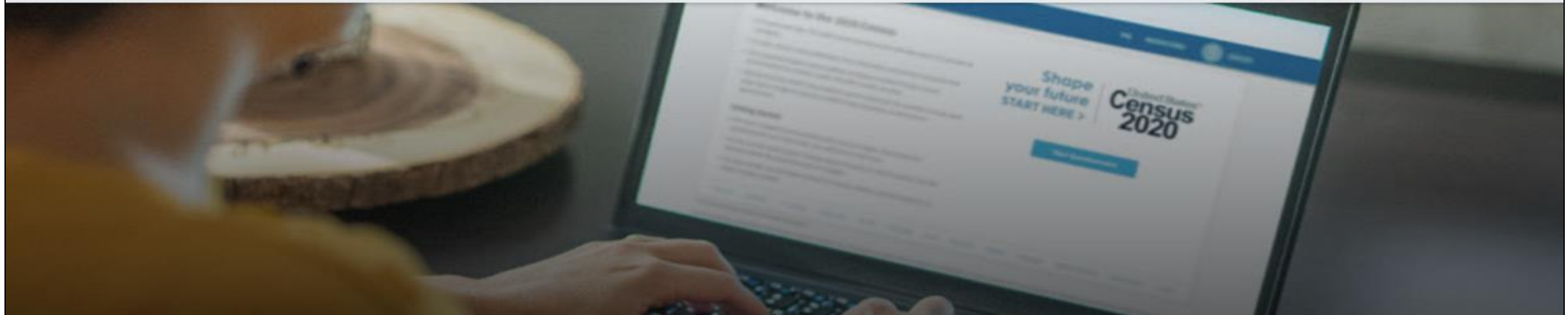
Data Tools and Apps

United States[™]
Census
Bureau

Search

BROWSE BY TOPIC **EXPLORE DATA** **LIBRARY** **SURVEYS/ PROGRAMS** **INFORMATION FOR...** **FIND A CODE** **ABOUT US**

Explore Data Main	Experimental Data Products	Visualizations
Census Academy	Related Sites	
Combining Data	Software	
Data Tools and Apps ←	Tables	
Developers	Training and Workshops	



Census Data Tools for Grant Writing

- **QuickFacts**
- **My Congressional District**
- **My Tribal Area**
- **OnTheMap for Emergency Management**
- **Census Business Builder**
- **Census Flows Mapper**
- **Application Programming Interface (API)**
- **data.census.gov**

[illegible]

Tell us what you think >

My Tribal Area

Enter name of Tribal Area

OR

- Arizona ▾
- Navajo Nation Reservation and Off-Reserve Trust Lands ▾

People
 Jobs
 Housing
 Economy
 Education

Navajo Nation Reservation and Off-Reservation Trust Land, AZ--NM--UT

Source: 2012-2019 American Community Survey 5-Year Estimates

	ACS Margin Estimate	Margin of Error
Sex and Age		
Total population	174,692 (+/- 802)	
Male	85,042 (+/- 1,067)	
Female	89,650 (+/- 1,131)	
Under 5 years	13,644 (+/- 470)	
5 to 9 years	15,376 (+/- 426)	
10 to 14 years	15,084 (+/- 428)	
15 to 19 years	15,028 (+/- 478)	
20 to 24 years	14,659 (+/- 517)	
25 to 34 years	22,279 (+/- 643)	

OnTheMap for Emergency Management

Search:

Filter ▾ U.S. Census Bureau data for disasters, natural hazards

Tell us what you think



My Congressional District

1

Arkansas

2

Congressional District 2



People

Workers

Housing

Socio-Economic

Education

Business

Congressional District 2, Arkansas

Source: 2015 American Community Survey 1-Year Estimates

Employment Status	Estimate
Population 16 years and over	600,965
In labor force	367,837
Civilian labor force	363,912
Employed	343,958
Unemployed	19,554
Armed Forces	4,025
Not in labor force	233,428
Civilian labor force	363,912
Unemployment Rate	5.4%

Commuting to Work

Workers 16 years and over

Car, truck, or van - drove alone



OnTheMap for Emergency Management | ECHO Home | OnTheMap Help and Documentation

Search:

Filter - U.S. Census Bureau data for disasters, natural hazards, and weather events. Click for more information on Pacific Storms.

Events as of 11/06/2017

- Hurricanes**
- Tropical Depression Nineteen
No data
Affected Population: 0
- Wildfires**
- Abeey Fire
California, Oregon
Affected Population: 7
- Trout Creek Fire
No data
Affected Population: 0
- Task Hollow Fire
Clark County, UT
Affected Population: 0
- CROWN Fire
No data
Affected Population: 0
- 2017 Windfall Mt Overwinter 1 Fire
CO, IDAHO
Affected Population: 0
- Bear Mountain Fire
No data
Affected Population: 0
- Federal Disaster Declarations
- DR-4305
Imperial County, CA, Kern County, CA, Riverside County, CA and 19 other Counties
Affected Population: 25,369,369
- DR-4337

Census Business Builder: Small Business Edition - 2.2

Your industry: Change Your Location: Farfax County, Virginia Select Map Variable: Average revenue per employee Select Your Filter: Not Applied

Privacy Policy Statement FAQs About Us Feedback

United States
Census
Bureau

Explore Census Data

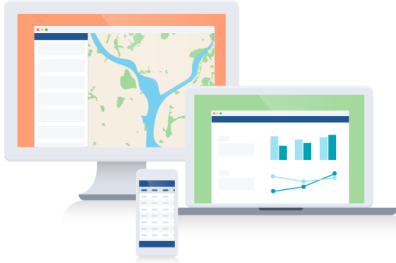
The Census Bureau is the leading source of quality data about the nation's people and economy.

I'm looking for ...

[Advanced Search](#)

Send Feedback

cedsci.feedback@census.gov



BizBuilder: Small Business Edition - 2.2

Change Your Location: **Fairfax County, Virginia** | Select Map Variable: **Average revenue per employee** | Select Your Index: **Not Applied**

Average revenue per employee

\$112,552
Median household income

92%
Percent high school degree or higher

67.7%
High unemployment rate

775
Employment establishments

Average revenue per employee

- \$65,000 - \$75,340
- \$75,341 - \$88,068
- \$88,069 - \$112,552
- \$112,553 - \$144,910
- \$144,911 - \$175,340

High unemployment rate

- 67.7%
- 67.7%
- 67.7%

Employment establishments

- 775
- 775
- 775

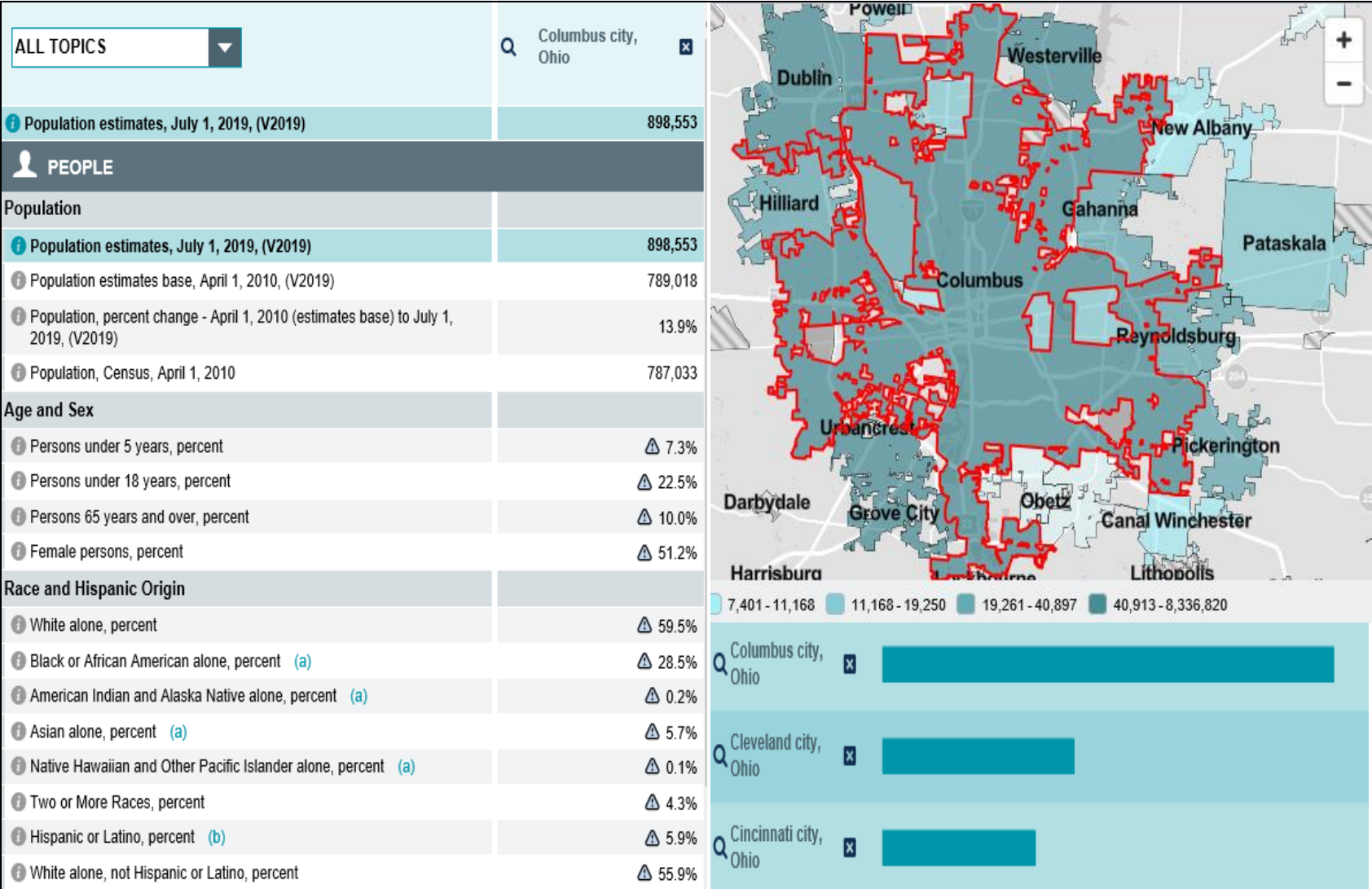
Map of Fairfax County, Virginia, showing various neighborhoods and their corresponding revenue per employee values.

Quickfacts

Statistics for all states and counties, and for cities and towns with a population of 5,000 or more.

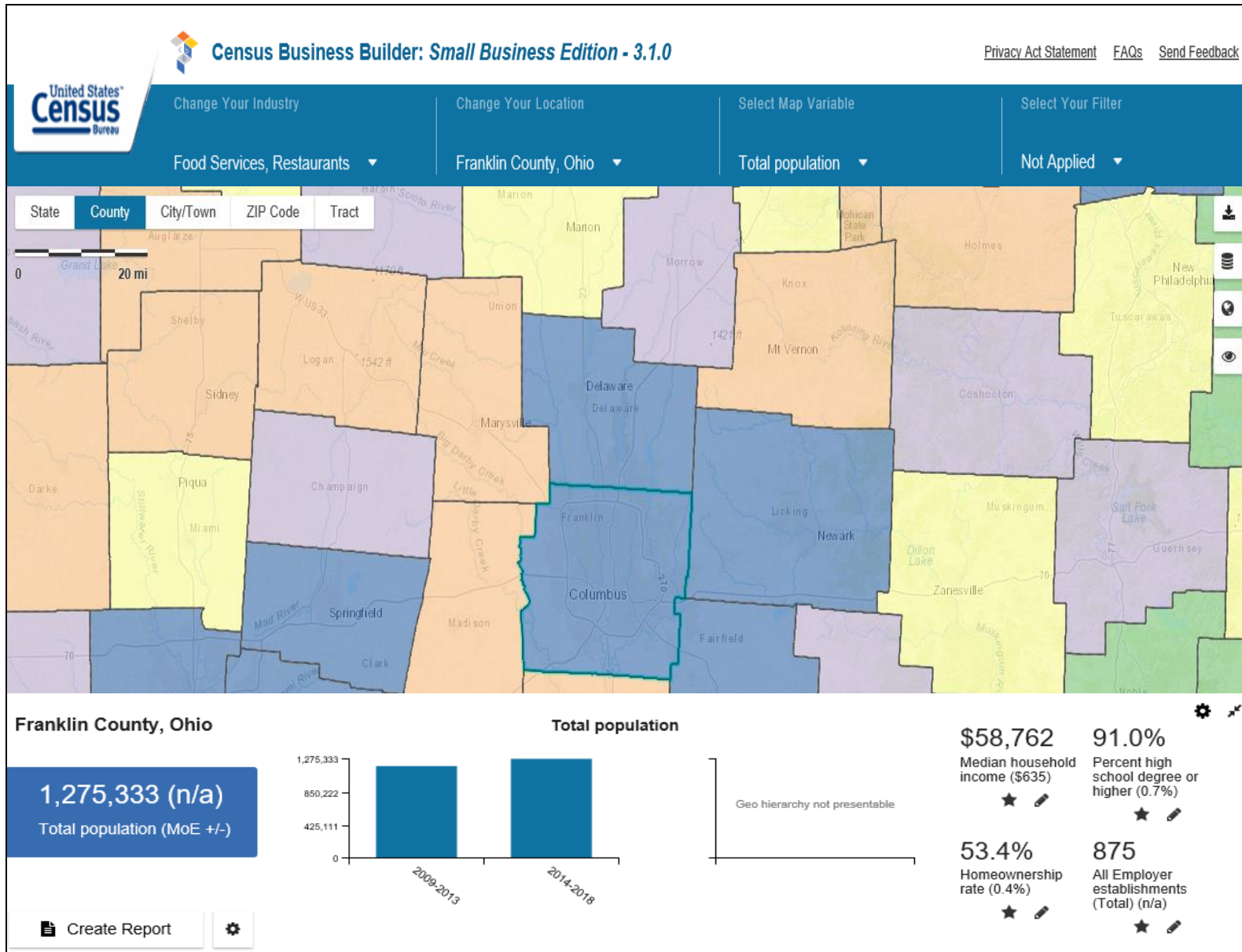
- **Tables**
- **Maps**
- **Charts**
- **Customize**
- **Share**
- **Embed**
- **Download**

census.gov/quickfacts



Census Business Builder

- Open or expand a small business
- Easy to use customer focused
- Economic and demographic data viewable in a map, report, or table
- Trend charts to identify changes over time
- Compare data to neighboring counties, state, and national averages
- Downloadable and printable business reports.



<https://cbb.census.gov/sbe/#>

My Congressional District

**116th Congress**
My Congressional District

1 Ohio

2 Select a District

People

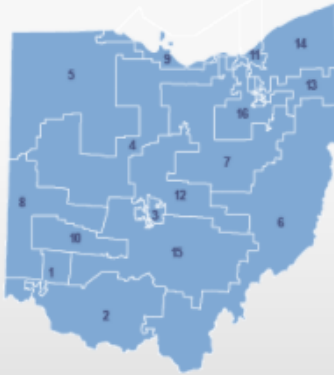
Workers

Housing

Socio-Economic

Education

Business



My Congressional District gives you quick and easy access to selected statistics collected by the U.S. Census Bureau through the [American Community Survey \(ACS\)](#) and [County Business Patterns \(CBP\)](#). The ACS provides detailed demographic, social, economic, and housing statistics every year for the nation's communities. CBP provides annual statistics for businesses with paid employees at a detailed geography and industry level. My Congressional District is powered by ACS and CBP data through the [Census Application Programming Interface \(API\)](#).

Sources: 2018 American Community Survey 1-Year Estimates and 2018 County Business Patterns

Need help finding your Congressional District?


Enter ZIP code

GO

Window opens in new tab.

U.S. Department of Commerce
U.S. CENSUS BUREAU
census.gov

POWERED BY
The **American Community Survey** and **County Business Patterns**

**116th Congress**
My Congressional District

1 Ohio

2 Congressional District 3

People

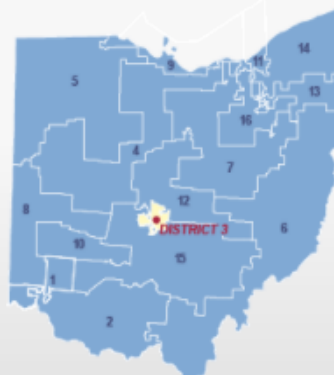
Workers

Housing

Socio-Economic

Education


Business



Congressional District 3 (116th Congress), Ohio
Source: 2018 American Community Survey 1-Year Estimates

Income and Benefits (In 2018 inflation-adjusted dollars)	Estimate
Total households	316,981
Less than \$10,000	27,353
\$10,000 to \$14,999	15,458
\$15,000 to \$24,999	34,158
\$25,000 to \$34,999	38,618
\$35,000 to \$49,999	40,763
\$50,000 to \$74,999	63,748
\$75,000 to \$99,999	34,827
\$100,000 to \$149,999	37,104
\$150,000 to \$199,999	9,981
\$200,000 or more	7,951
Median household income (dollars)	\$47,980
Mean household income (dollars)	\$62,355
Health Insurance Coverage	Estimate
Civilian noninstitutionalized population	807,263

☐ Display ACS Margin of Error




Need help finding your Congressional District?

Enter ZIP code

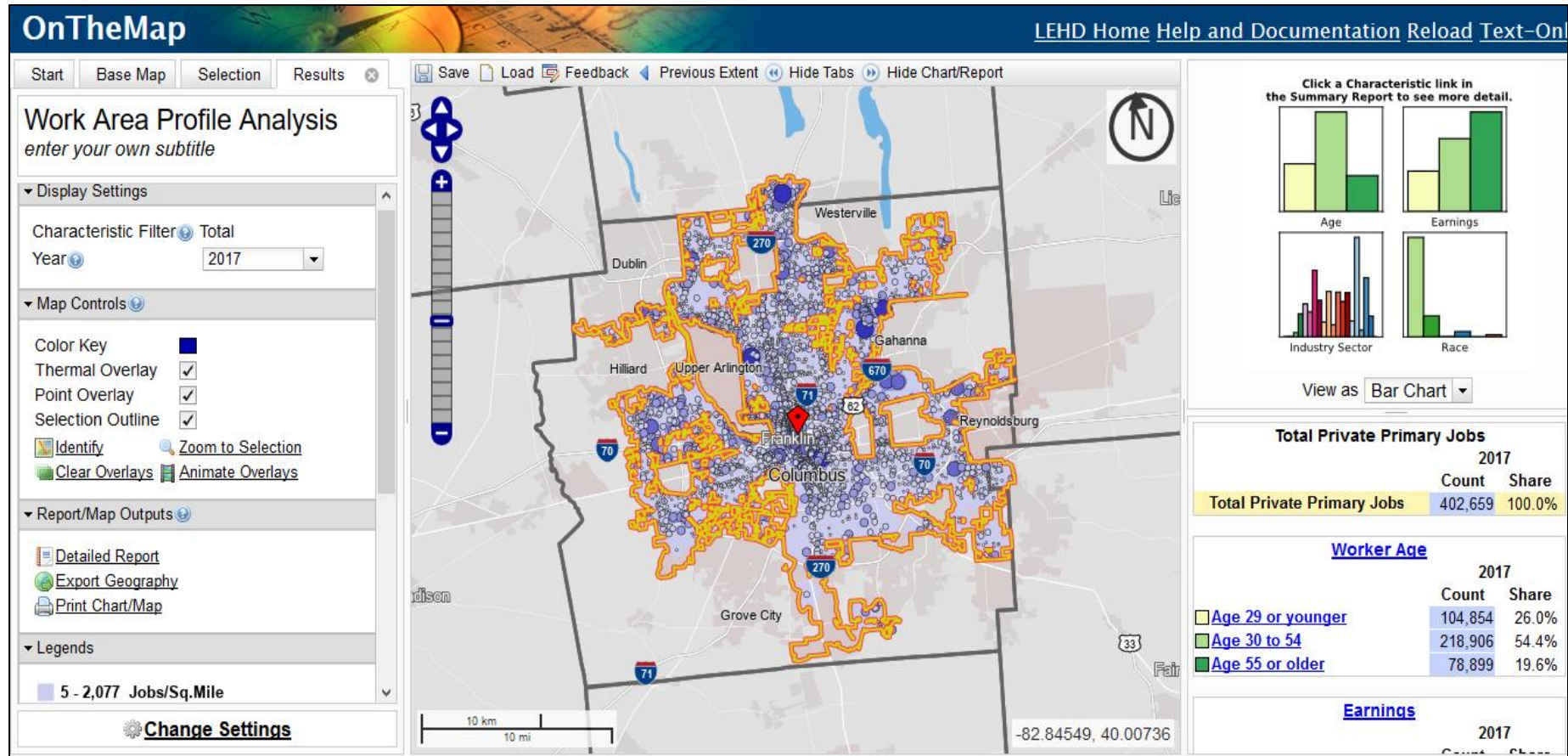
GO

Window opens in new tab.

U.S. Department of Commerce
U.S. CENSUS BUREAU
census.gov

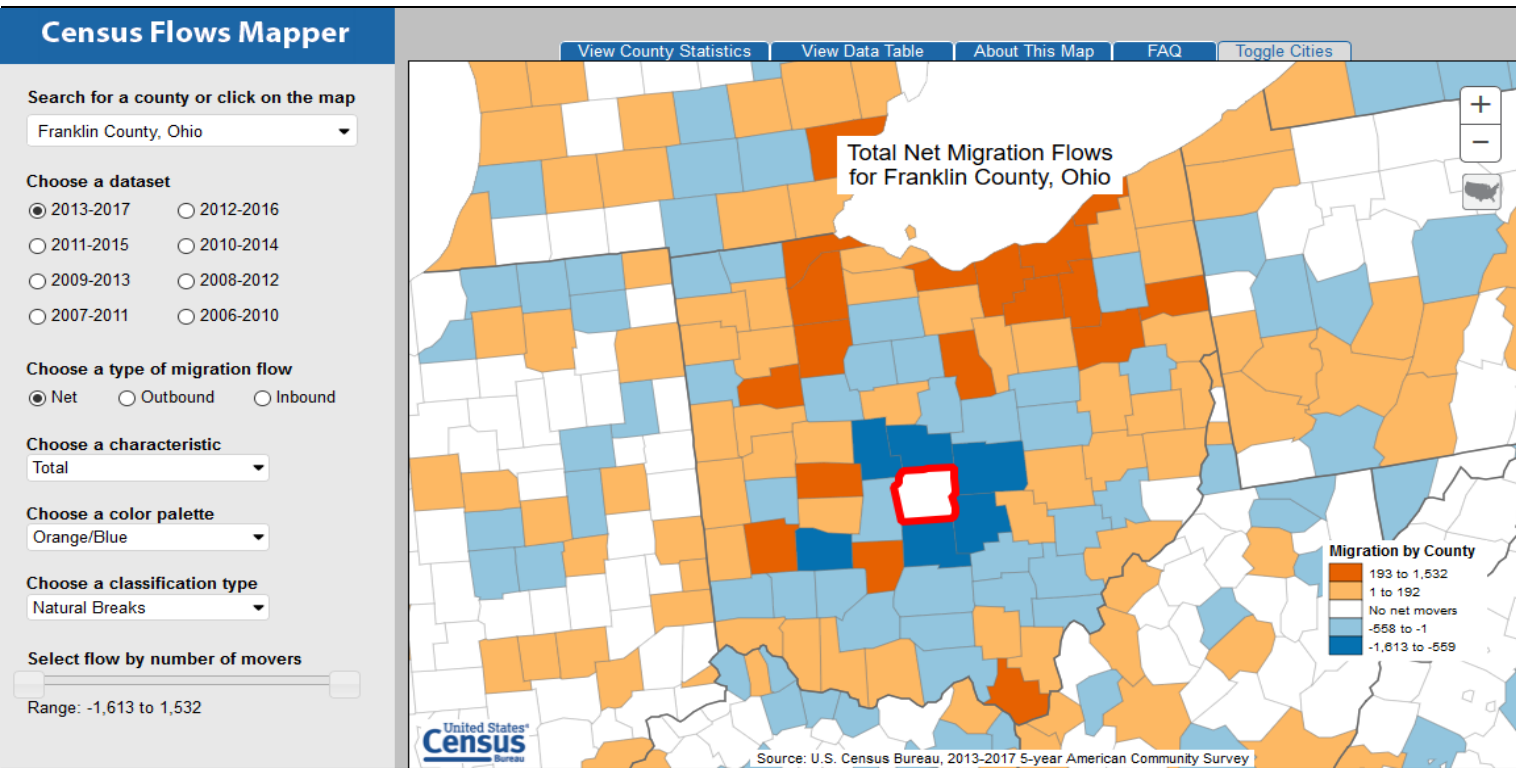
POWERED BY
The **American Community Survey** and **County Business Patterns**

OnTheMap



- Web-based mapping and reporting application that shows where workers are employed and where they live.
- It also provides companion reports on age, earnings, industry distributions, race, ethnicity, educational attainment, and sex.

Census Flows Mapper



- A simple interface to view and save county-to-county migration flows maps.
- Uses American Community Survey estimates.
- Also gives some characteristics of movers such as age, sex, race, Hispanic origin

Data Table for Franklin County, Ohio - Click on a record to zoom to that county

Search by County Name:

Record Count: 769 records

Export to CSV

State/County FIPS	State FIPS	County FIPS	County Name	State Name	Total	Margin of Error (+/-)
'39035'	'39'	'035'	Cuyahoga County	Ohio	1532	523
'39153'	'39'	'153'	Summit County	Ohio	774	297
'39113'	'39'	'113'	Montgomery County	Ohio	696	534
'48141'	'48'	'141'	El Paso County	Texas	490	637
'39139'	'39'	'139'	Richland County	Ohio	489	478

data.census.gov

Explore Census Data

The Census Bureau is the leading source of quality data about the nation's people and economy.

SEARCH

[Advanced Search](#) [? Help](#) [Feedback](#)

Guidance for Data Users

- **Comparing Datasets: ACS (characteristics) vs. Decennial (official counts and basic demographics)**
- **Compare non-overlapping ACS datasets (example: 2005-2009 to 2010-2014)**
- **Differences in the universe, question wording, residence rules, reference periods can impact comparability of datasets**
- **Population Alone, In Combination, Or Any Other Combination**
- **Neighborhood, Community are not Census geographic terms**
- **Geographic boundaries may change over time**
- **Lowest level of geography on Decennial Census is Block; ACS is Block Group**
- **When to use 1-year, 3-year, or 5-year estimates**
- **Which data table or tool to use**

Live Demo

Resources: Need Assistance?

U.S. Census Bureau
Data Dissemination Specialist (DDS)

Tim Sarko

614-600-6161

timothy.a.sarko@census.gov



Contact your local DDS

Toll-free number:

1-844-ASK-DATA (1-844-275-3282)

census.askdata@census.gov



Next Presentation: 11:30 am to 12:30 pm

Brian Jones, Ohio Department of Education
Donna Albanese, Ohio Department of Higher Education
Marnie Fredrickson, Ohio Auditor of State

Melissa Darby, Ohio Department of Public Safety, Office of Criminal Justice Services

Navigating Grants During COVID-19 and What Subrecipients Should Know

Ohio Grants Summit

#OhioGrantsPartnership

Brian Jones

Ohio Department of
Education, Director of the
Office of Grants
Administration

@OHEducation 

- Director of the Office of Grants Administration at the Ohio Department of Education for the last 18 years
 - The Office of Grants Administration is responsible for managing 80+ federal and state grants totaling \$2 billion. This includes, but not limited to, reviewing cash requests and final expenditure reports, providing technical assistance, agency-wide risk assessment and subrecipient monitoring.
 - Is responsible for financial aspect of the department's the e-grant system, (Comprehensive Continuous Improvement Plan - CCIP).
 - His office has developed an online monitoring system (Compliance and Tracking System) which interact with other systems with the department.
 - Part of the agency's leadership team to work with the state and federal audits and monitoring.
- Prior to joining the department, he served as an Audit Supervisor with the Auditor of State and the Ohio Department of Development



The Ohio Grants
Partnership



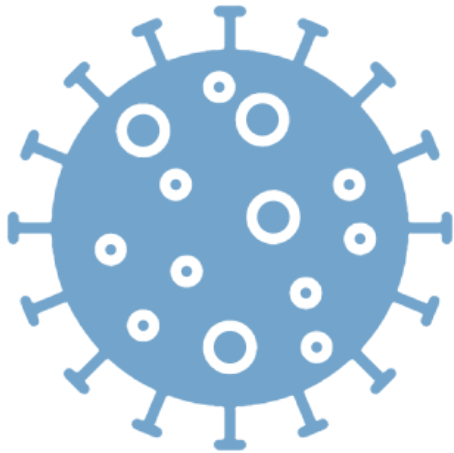
**The Ohio Grants
Partnership**

Managing the Grant

Brian Jones

Ohio Department of Education

CRF Parameters

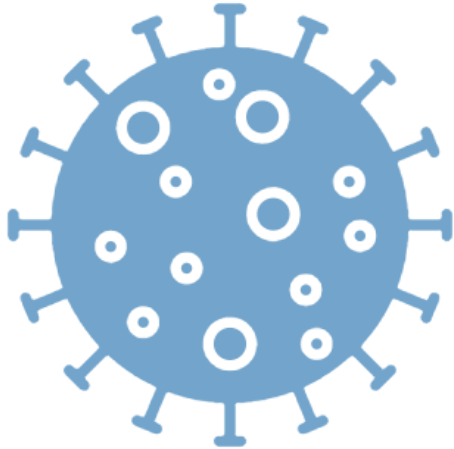


The CARES Act only be used to cover expenses that -
Are **necessary** expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);

Were **not accounted** for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the government; **AND**

Were incurred during the period that **begins on March 1, 2020** and ends on **December 30, 2020**

When Planning Look at the Big Picture



Be creative but not too creative

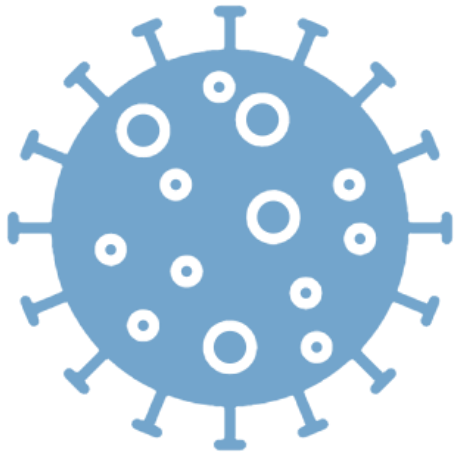
- Be able to communicate the use of the CRF funds simply
- Try not to overthink

Remember CRF covers costs that were not planned during your original budgeting process

Different frame of mind –

- Not to develop or supplement a program
- Easy to maintain Purchase orders and Invoices and supporting documentation, but will need to explain the “How”

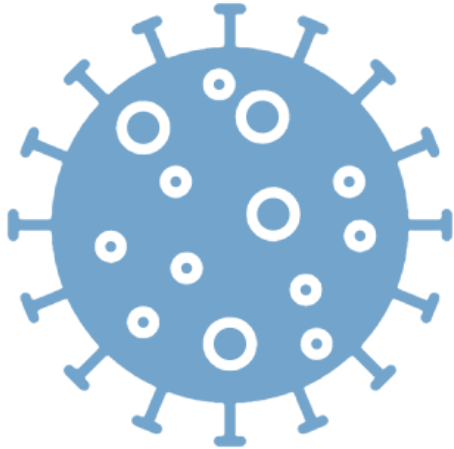
When Planning Look at the Big Picture



What to Consider,

- Other grants you may have received, is there overlap in eligible expenses?
- What are their program periods?
- Are the requirements the same?
 - Uniform Guidance – Internal Controls, Financial Management and Single Audit (CRF);
 - Other grant CARES grant maybe full Uniform Guidance

Oversight and Audits –



Make sure you can demonstrate “How” the expense incurred was due to the Public health Emergency

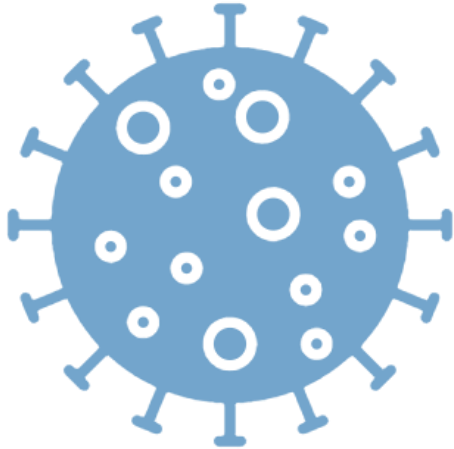
Maintain proper documentation to evidence the expenses

Make sure you’ve coded the expense

- Properly and consistently
- Can be easily traced and identified

If you are charging prior fiscal year expenses (FY20) in FY21, maybe have a conversation with your auditor if necessary.

Audits & Reporting

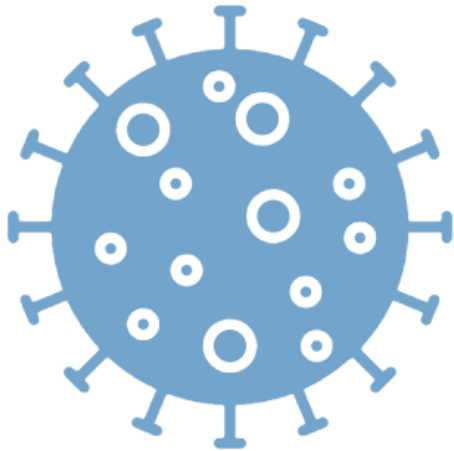


Single Audit Requirement applies

Proper Internal Control and Financial Management maintained

If you are charging prior fiscal year expenses (FY20) in FY21, maybe have a conversation with your auditor if necessary.

Reporting



Financial Status Reporting will be completed on the OBM grants portal

Please Important to report timely,

- Obligations (encumbered amounts), expenditures, activities, and job metrics (jobs created or retained)
- Detailed list of all projects or activities to include name of project and description
- Detailed information on loans issued, contracts or grants awarded, transfers made to other governments, and direct payments greater than \$50,000

Ohio Grants Summit

#OhioGrantsPartnership



**Donna
Albanese**

State Director of Aspire,
Ohio Department of Higher
Education

@OhioHigherEd 

- The State Director for Aspire, the Ohio Adult Workforce Readiness Education program, at the Ohio Department of Higher Education.
- Has worked in the field of adult education as a teacher, administrator, and state consultant, including her work at the Ohio Department of Education and Department of Higher Education for the past 17 years.
- Holds a bachelor's degree in Elementary Education and a master's degree in Adult Education and Workforce Development from The Ohio State University.



**The Ohio Grants
Partnership**

Managing the Grant

Donna Albanese

Ohio Department of Higher Education

Aspire Adult Workforce Readiness Program



- Literacy
- High School Equivalence Test Prep
- English for Speakers of Other Languages
- Workforce Preparation
- Occupational Skills Training
- Bridge to Postsecondary Education

FY 2019 Annual Performance Report

U.S. Department of Education
Office of Career Technical and Adult Education

Ohio Department of Higher Education
Aspire Adult Workforce Readiness Program

47 Grantees

27 Ohio Technical Centers
8 school districts
7 community colleges
3 community-based organizations
1 library
1 university

1 Professional Development
Resource Center
at Kent State University

Response to COVID

Flexibility

- Performance measures – USDOE “will not calculate states’ performance success or failure based on FY20 data.”
 - * programs can mark students as covid-exempt from testing – updated policies
- USDOE lowered our statewide performance target (63% student achievement to 60%)
- Increased administrative cost cap if reasonable and necessary
- Waived the 15% max carryover

Clarity

- USDOE provided timely, relevant FAQs
- Revised intake forms and practices to collect student info without PII
- Peer sharing through Promising Practices webinars

Support

- Administrator, Teacher, and Support Staff Office Hours
- Listservs to share resources, post questions and responses

What's Next

- Determine which performance metrics to use for accountability (desk review, competitive grant performance and demonstrated effectiveness sections, risk assessment for monitoring)
- Revise our on-site monitoring practices to more virtual monitoring
- Encourage subrecipients to set local policies for loaning computers and hot spots to students without access
- Silver lining due to the pandemic – teachers were forced to offer remote classes which is crucial for adults with barriers to employment such as transportation, childcare, and health problems
- More adults now have options to attend in person or online

Ohio Grants Summit



**Marnie
Fredrickson**

Assistant Chief Deputy
Auditor, Ohio Auditor of
State

@OhioAuditor 

- The Assistant Chief Deputy Auditor for the Auditor of State's Office, where she has proudly served the Office for more than 23 years.
- Specialties include: Implementation and interpretation of Government Auditing Standards (the "Yellow Book") and application of the federal Uniform Guidance Act.
- Most recently, she has been very involved in special projects pertaining to the CARES Act and federal COVID-19 funding. In a similar role, she lead the audit implementation of the American Recovery and Reinvestment Act of 2009 for the Auditor of State's Office.
- Has Bachelor of Arts Degrees in Accounting and Business Administration, with a concentration in Management, from Mount Vernon Nazarene University.
- Serves on the AICPA's Single Audit Roundtable and the National Association of State Auditors, Comptrollers, and Treasurer's (NASACT) Single Audit Committee
- A member of the Association of Government Accountants (AGA) and Ohio Government Finance Officers Association (GFOA)

OHIO AUDITOR OF STATE
KEITH FABER



AOS Update

Ohio Grants Partnership Summit September 15, 2020

Presented By: Marnie Fredrickson
Assistant Chief Deputy Auditor

www.ohioauditor.gov

OHIO AUDITOR OF STATE
KEITH FABER

Search Site Search Audits

[Audits](#) [Local Government](#) [Open Government](#) [Resources](#) [Contact Us](#) [Quick Links](#)





HAVE YOU RECEIVED INACCURATE COVID-19 RESULTS? [LET US KNOW HERE](#)

COVID-19 Resources for Local Government

Recommended practices and information from the Auditor of State to help local governments manage the financial effects caused by the coronavirus. [Read More](#)

COVID-19 Resources for Local Government

The Auditor of State (AOS) is working to help local governments manage the financial impact of COVID-19. The resources on this page are a response to the questions and concerns Auditor Faber has heard from our local partners, and we hope they will help our clients better understand and use available resources.



Federal Financial Assistance

- ★ CARES Act and Federal Assistance Spreadsheet (updated 7/15)
- ★ How to Use the Spreadsheet
- ★ Summary of UG Applicability (new 7/14)
- ★ Deadline Extensions (updated 7/2)
- ★ Jobs and Family Services List of Federal Guidance for Local Agencies
- ★ CARES Act USAS Fund Numbers and Accounting Guidance for Schools (updated 7/29)
- ★ CARES Act UAN Client Fund Numbers (new 8/5)



Guidance for AOS Clients

- ★ Advisories and Policy Updates
- ★ View AOS Teleconferences
- ★ GASB Emergency Toolbox
- ★ AICPA State and Local Government Expert Panel (SLGEP) FAQ (new 7/16)
- ★ Deadline Extensions (updated 7/2)
- ★ What Is a Single Audit? (new 7/14)
- ★ COVID-19 and the Impact on Single Audits (new 7/17)



AOS Efforts to Assist Clients

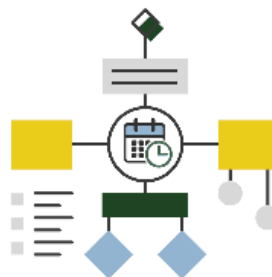
- ★ AOS Free Training Programs
- ★ UAN "Fee Holiday" Info
- ★ LGS Assistance for Clients Experiencing Fiscal Distress

http://www.ohioauditor.gov/resources/COVID19_assistance.html



Federal and State FAQs

- [Ohio Public Meetings Guidelines](#)
- [OBM's Ohio Grants Partnership](#)
- [Additional Federal and State Information](#)
- [General Auditor of State FAQs](#) (updated 7/2)
- [Federal OMB FAQs & COVID-19 Assistance Listing](#) (new 7/2)



Track the Money

- [The U.S. Pandemic Response Accountability Committee](#)



Contacts

- [How to Reach AOS and Other Offices](#)

AOS COVID-19 Page – Free Training



AOS Efforts to Assist Clients

- [AOS Free Training Programs](#)
- [UAN "Fee Holiday" Info](#)
- [LGS Assistance for Clients Experiencing Fiscal Distress](#)

AOS COVID-19 Page – Free Training

- ★ Coronavirus Funding Tracker
- ★ COVID-19 & the Impact on Single Audits
- Internal Controls
- Common Audit Comments
- Understanding Your Financial Audit Results
- Resources Available on the Auditor of State Website
- ★ What is a Single Audit?

AOS COVID-19 Page - Federal



Federal Financial Assistance

- [CARES Act and Federal Assistance Spreadsheet](#) (updated 7/15)
- [How to Use the Spreadsheet](#)
- [Summary of UG Applicability](#) (new 7/14)
- [Deadline Extensions](#) (updated 7/2)
- [Jobs and Family Services List of Federal Guidance for Local Agencies](#)
- [CARES Act USAS Fund Numbers and Accounting Guidance for Schools](#) (updated 7/29)
- [CARES Act UAN Client Fund Numbers](#) (new 8/5)

Federal Financial Assistance Spreadsheet

	CFDA No	Federal Program Name	Type	Legislative Authority	Awardees	Federal Office	Info. on Allocations	Eligib
4	10.551	Supplemental Nutrition Assistance Program	Flexibilities / Waivers	Division B of I 6201, Families First Coronavirus Response Act 2301-2302	<div> Sort A to Z Sort Z to A Sort by Color Clear Filter From "Awardees" Filter by Color Text Filters Search <input checked="" type="checkbox"/> (Select All) <input checked="" type="checkbox"/> 501(c)(3) Non-profit Corporations <input checked="" type="checkbox"/> 501(c)(3) Non-profit Corporations and <input checked="" type="checkbox"/> Airports <input checked="" type="checkbox"/> All state and local governments <input checked="" type="checkbox"/> Appropriated by Ohio Controlling Boa <input checked="" type="checkbox"/> Appropriated by Ohio Controlling Boa </div>	USDA Food and Nutrition Services		
5	10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) (Includes "Pandemic EBT")	Grants - Expanded Assistance	Division A of I 6201, Families First Coronavirus Response Act 1101 (PL 116		USDA Food and Nutrition Services	http://education.ohio.gov/getattach ment/Topics/Student-Supports/Coronavirus/Supporting-Whole-Child-Nutrition/PEBT-Flyer.pdf.aspx?lang=en-US http://ifs.ohio.gov/ocomm/pdf/JFS-Coronavirus-QA-Local.pdf	https://th-cor
6	10.568		Grants - Expanded Assistance	Division A of H.R. 6201, Families First Coronavirus Response Act, Sec. 1101 (PL 116-136)	States	USDA, Food and Nutrition Services	https://www.fns.usda.gov/search?keywords=coronavirus+TEFAP	https://keyw
7	10.569	TEFAP - Emergency Food Asst. Administration	Grants - Expanded	Division A of H.R. 6201 - Families First	States	USDA, Food and Nutrition Services	https://www.fns.usda.gov/search?keywords=coronavirus+TEFAP	https://keyw

AOS COVID-19 Page –FAQ'S



Federal and State FAQs

- [Ohio Public Meetings Guidelines](#)
- [OBM's Ohio Grants Partnership](#)
- [Additional Federal and State Information](#)
- [General Auditor of State FAQs \(updated 7/2\)](#)
- [Federal OMB FAQs & COVID-19 Assistance Listing \(new 7/2\)](#)

AOS COVID-19 FAQ'S

What will be the AOS audit approach to compliance leniency and what documentation will AOS expect for various issues that may arise out of COVID-19?

- Document, document, document -- documentation is the key!
- AOS will give all due consideration to a well-reasoned legal opinion provided by the District's legal counsel and documented decisions about spending, compliance, etc., to the greatest extent possible.

Are there resources available to help local governments recognize, arrest, and reverse patterns of financial decline?

- Yes, many associations offer tools to assist local government deal with the tenuous financial situation.
- www.gfoa.org/fiscal-first-aid
- <http://www.ohioauditor.gov/fiscaldistress.html>



AOS COVID-19 FAQ'S

How do I reimburse expenditures made out of other state and local funds with my COVID-19 federal funding?

- For those accounting systems that accommodate it, AOS prefers local governments utilize a Reduction of an Expenditure or Negative Expenditure line-item to move the eligible expenditure out of the fund that originally paid for it and record the expenditures in the appropriate federal fund.

- However, some accounting systems do not include these options. Therefore, alternatively, entities may use the transfer line-items to reimburse eligible expenditures made in state and local funds with an allowable federal fund.

- Local govts. should work with their legal counsel to determine whether interfund reimbursements related to federal COVID-19 funding constitute reimbursements of allowable expenditures under the applicable COVID-19 federal program. If so, see AOS Bulletin 98-013 and page 50 of the Ohio Compliance Supplement Implementation Guide ("Interfund Reimbursements") for guidance.




New!

AOS COVID-19 FAQ'S

The CARES Act Coronavirus Relief Fund (CRF) allows for reimbursement of exp.'s made from 3/1/20-6/30/20. Certain other federal programs appropriated by the CARES Act provide a similar opportunity for local gov's to reimb. exp's since various points in time near the beginning of the pandemic. If the federal funding is not awarded by the fed. agency or state pass-through agency until after fiscal year end, would the allocable exp's be reported on the FY 20 or FY 21 Federal Schedule?

- Expenditures should be reported on the Federal Schedule based on the date the expenditure was incurred, regardless of when reimbursement was received.

AOS COVID-19 Page – Other Guidance



Click to add text
Click to add text

Guidance for AOS Clients

- [Advisories and Policy Updates](#)
- [View AOS Teleconferences](#)
- [GASB Emergency Toolbox](#)
- [AICPA State and Local Government Expert Panel \(SLGEP\) FAQ \(new 7/16\)](#)
- [Deadline Extensions \(updated 7/2\)](#)
- [What Is a Single Audit? \(new 7/14\)](#)
- [COVID-19 and the Impact on Single Audits \(new 7/17\)](#)

OHIO AUDITOR OF STATE KEITH FABER



AOS Update

Marnie Fredrickson
Assistant Chief Deputy Auditor

FACCR@ohioauditor.gov

88 E. Broad St.
Columbus, Ohio 43215

OHIO AUDITOR OF STATE **KEITH FABER**



88 E. Broad St.
Columbus, Ohio 43215
Phone: (800) 282-0370

www.OhioAuditor.gov


Ohio Grants Summit

#OhioGrantsPartnership



Melissa Darby

Office of Criminal Justice
Services, Grants
Administrator Director

@Ohio_OCJS 

- Serves as the Grants Administrator for the Office of Criminal Justice Services (OCJS) and has been the director of the Grants section since 2016.
- Previously managed the Edward Byrne Memorial Justice Assistance Grant program and the Residential Substance Abuse Treatment Grant program for the office.
- Prior to joining OCJS, worked as an editor for McGraw-Hill Education and was a reporter and editor for the Circleville Herald in Circleville, Ohio for five years before that.
- Has a bachelor's in journalism from The Ohio State University and a master's in marketing and communication from Franklin University.



The Ohio Grants
Partnership

FY 2020 Coronavirus Emergency Supplemental Funding

The Ohio Office of Criminal Justice Services (OCJS) is a division of the Ohio Department of Public Safety.

By statute, OCJS is the lead justice planning and assistance office for the state and is responsible for administering millions of dollars in state and federal criminal justice funding every year.



How to Apply

Read the CESF RFP

Verify organization eligibility

Develop project strategy

Write application

Submit application

Applicants must submit an electronic version through
www.ocjsgrants.com


Eligibility

- A unit of local government
- State agencies, state-supported university law enforcement
- Statewide and local nonprofit or faith-based associations

Eligibility

- ✓ Ohio Incident-Based Reporting System or Uniform Crime Reporting Summary System, per Ohio Revised Code Section 5502.62(C)(6).
- ✓ System for Award Management Profile (SAM.gov)
- ✓ Reporting Requirements Federal Funding Accountability and Transparency Act

Program Areas

- 
- Law Enforcement Programs (LEF)
 - Adult and Juvenile Corrections, Community Corrections (CCF)
 - Probation and Parole Programs (PPF)

Program Areas



- Court Programs (CTF)



- Victim Services Programs (VSF)



- Other (OTH)

Funding Information

- OCJS grants are reimbursement grants
- All costs must directly relate to preparation for, prevention of and/or response to the Coronavirus
- OCJS reserves the right to modify project budgets or provide partial funding
- Funding of projects through OCJS is subject to availability of federal pass-through funding resources

Funding Requirements

- Additional funding requirements will be issued as Pre-Award Conditions if funding is approved
- A list of the requirements is provided in the RFP under the Notification section
- Failure to complete forms and/or properly complete forms could result in funding being revoked
- Review the Federal Subgrant Conditions Handbook on www.ocjs.ohio.gov

Narrative

Provides relevant local data/statistics, as well as agency statistics related to the Coronavirus. Identify a target population and detail the demographics

Identifies other resources in the community that are currently available to address the problem and/or explains why existing resources are not sufficient and discuss the gaps in services

Describes proposed activities and approach to be taken

Narrative

Describes how the activities will be reasonably achieved

Provides details of the organization and staff responsible for implementing the project

Describes collaboration with local emergency management agencies

Describes how various parts of project looks for larger agencies


Budget

Presents a clear and detailed budget with a narrative that explains and justifies

Justifies the costs of the proposed program and that the costs are considered reasonable and cost-effective in view of the types and range of activities to be conducted, the number of participants to be served, and the expected results and benefits

Includes information on related funding the agency may be applying for or receiving

Grantee Selection Process



- Internal Compliance Review

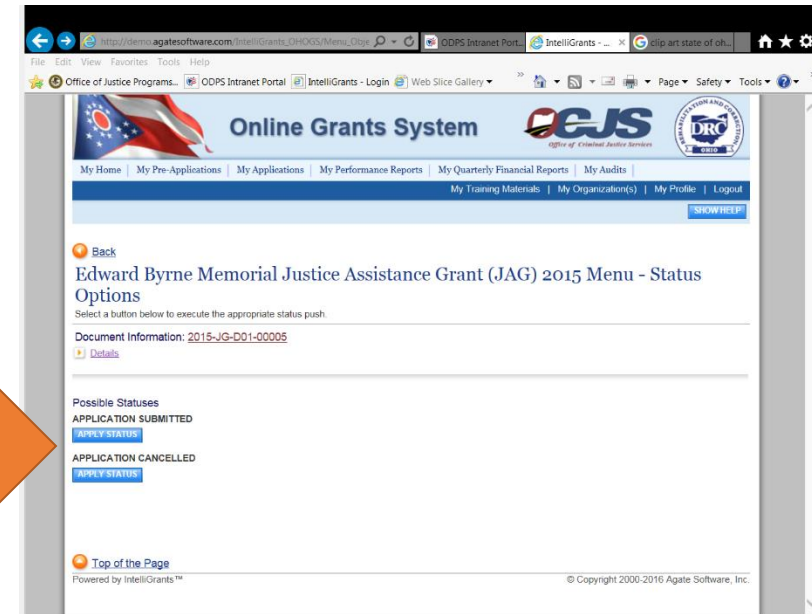
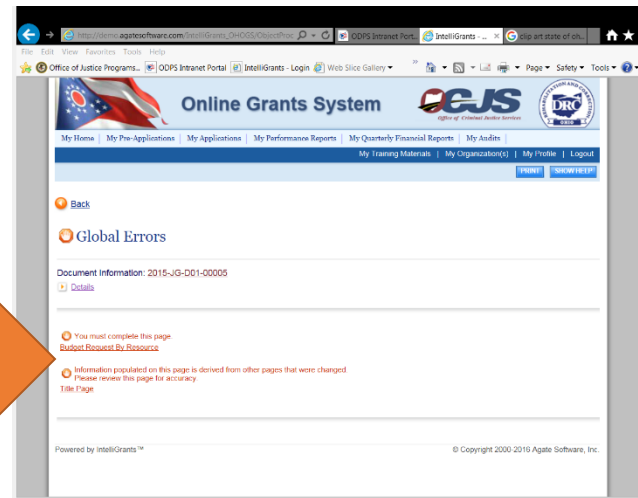
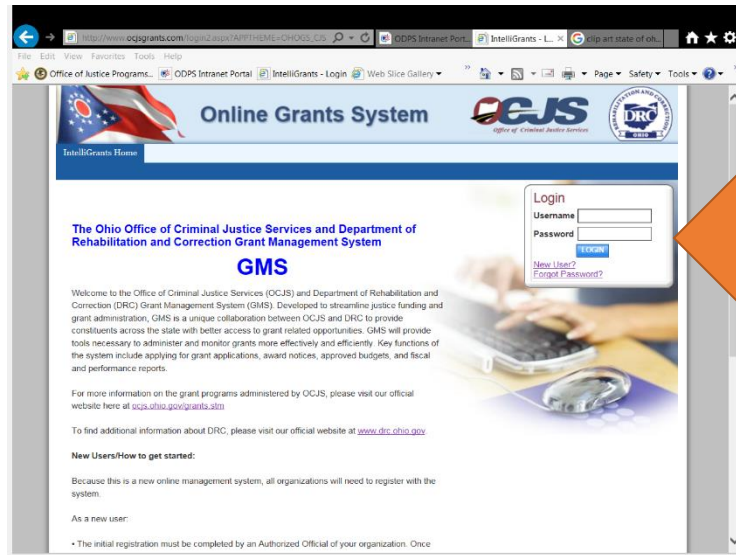


- Internal Subject Matter Expert



- OCJS Director's Review

Format and Submission



Submission

- **There is no deadline**
 - Proposals must be in **Application Submitted** status to be considered for review
 - OCJS will be accepting applications on a continual basis

Additional Questions?

Melissa Darby

MBDarby@dps.ohio.gov

OCJS Grants Coordinators

Regional Contacts: <http://www.ocjs.ohio.gov/grants.stm>





Break: 12:30 pm to 1:00 pm
Next Presentation: 1:00 pm to 1:45 pm

Stacie Massey, MBA
Ohio Grants Partnership
Office of Budget and Management

The Auditor Says You Need Grants Policy and Procedures – Now What?



Director Kimberly Murnieks, OBM



Ohio Grants Summit


#OhioGrantsPartnership



Stacie Massey

Office of Budget and
Management, Senior
Financial Manager

@Ohio_OBM 

@in/stacie-massey- 
7878a753/

- Senior Financial Manager for the Ohio Office of Budget and Management.
- Lead of the Ohio Grants Partnership team within the budget office.
- Over the last twenty plus years, she has developed a unique background in grants management from conducting single audits as an auditor for the Ohio Auditor of State, to working on developing subrecipient monitoring at the Ohio Department of Public Safety, to becoming an Administrative Officer at the Ohio Emergency Management Agency overseeing fiscal and grants administration.
- In her current role, she is working to spearhead a statewide grants effort to standardize, streamline processes, and realize efficiencies shifting resources from administration back to the core program effort.
 - Currently working to coordinate and administer COVID related funding to include the Coronavirus Relief Fund program.
- Has a Bachelor of Science in Accounting from The Ohio State University and a Master of Business Administration from Ashland University.
- Co-chair of the Columbus Chapter of the National Grants Management Association and is a member of the Association of Governmental Accountants.



The Ohio Grants
Partnership



**The Ohio Grants
Partnership**

The Auditor Says You Need Grant Policies and Procedures – Now What?

Stacie Massey, MBA
Ohio Office of Budget and Management

So you had a visit from the auditors?



Policies versus Procedures

Policies

Defines a set of rules
(authoritative)

Procedures

Defines the steps
you should take



Policies versus Procedures

Policies	Procedures
Widespread application	Narrower focus
Non-negotiable, change infrequently	Subject to change and continuous improvement
Expressed in broad terms	Detailed description of activities
What and/or why	How, when, and/or who and sometimes what
Defines operations	Details the process

Policies or Procedures Required by Uniform Guidance

Financial management – 200.302(b)(6) (200.305 – Payment)

Federal Payment – 200.305

Allowable costs – 200.302 (b)(7)

General procurement standards – 200.317 and 200.318 (proposed section 200.316 and 200.317)

Competition – 200.319 (c) (proposed section 200.318 (d))

Methods of procurement to be followed – 200.320 (proposed section 200.319)

Compensation – 200.430

Travel costs – 200.474

Highly Recommended Areas to Address

Conflicts of interest – 200.112

Mandatory disclosures – 200.113

Internal controls – 200.303

Equipment – 200.313 (proposed section 200.312)

Requirements for pass-through entities - 200.331

Retention requirements for records – 200.333



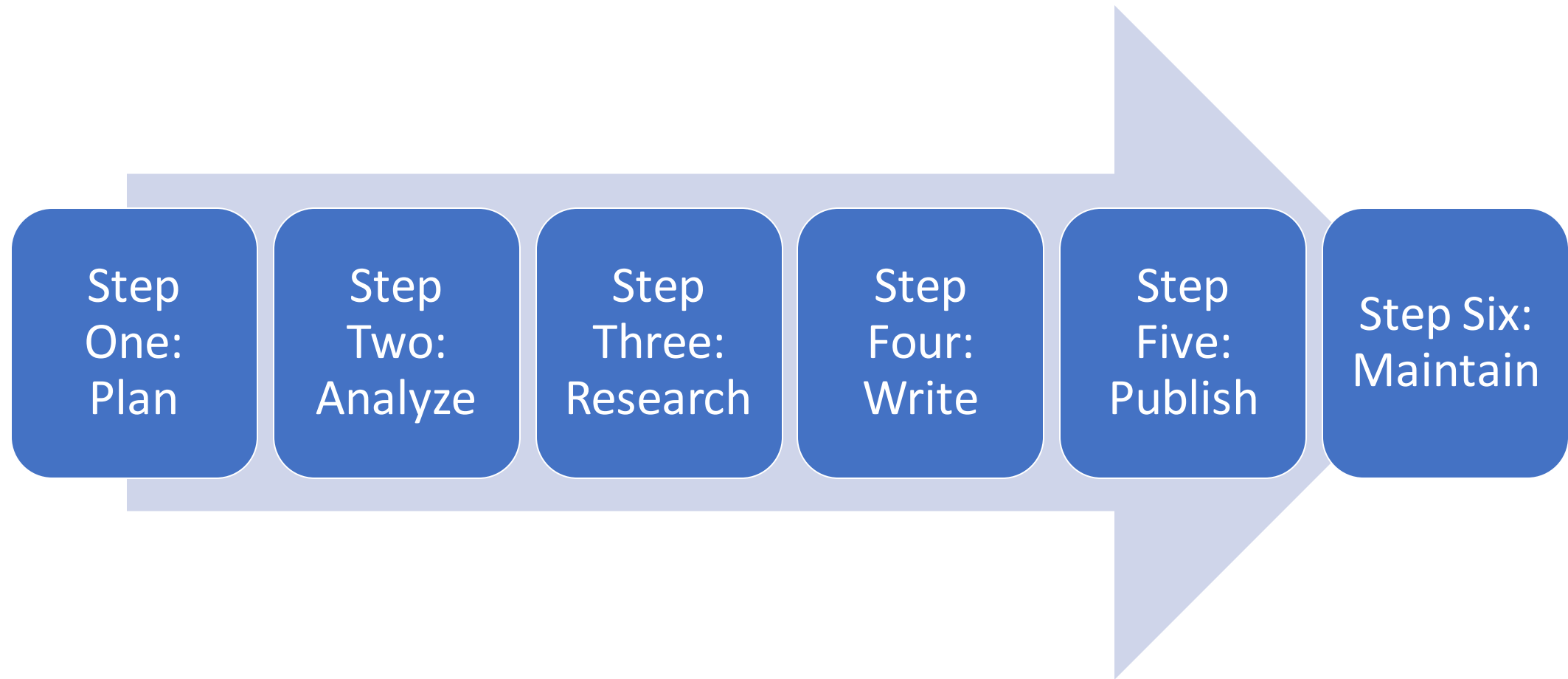
First Things First – The Master Plan



Develop an overall master plan

- Who is responsible for writing and reviewing?
- Where will policies and procedures be published?
- What is the standardized structure?
- Is there an agency style guide?
- How will policies be aligned with procedures?

Six Step Process



Step One - Plan



Identify the development team

Identify key stakeholders

Determine timelines and planned activities

Step Two - Analyze

Reason

Current versus future state

Identify all inputs and outputs of the process

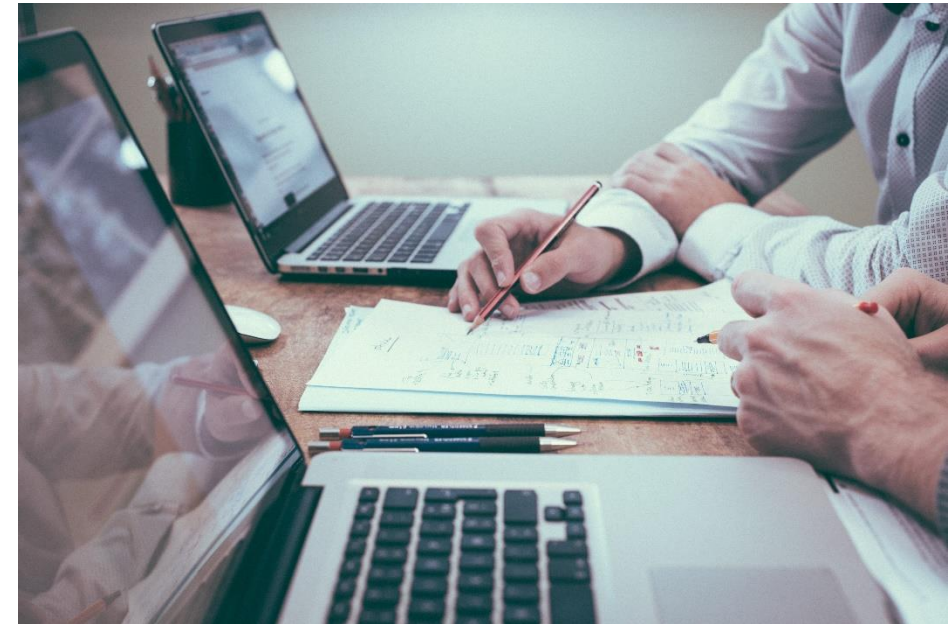


Step Three - Research

- Review and understand all applicable laws, rules, and regulations
- Examine current process
- What are others doing?
- Determine the desired policy and/or procedure

“Don’t reinvent the wheel; steal the wheel”

-Carol Kraus, State of Illinois



Step Four - Write



The Most Important Part!

Find the best technique to capture all the details and start the draft

Follow pre-planned organization

- Consistent structure and location
- Contains key elements
- Both policies and procedures map or align to each other
- Change controls – revision history

Step Four – Writing Policies



Key Policy Sections to Include:

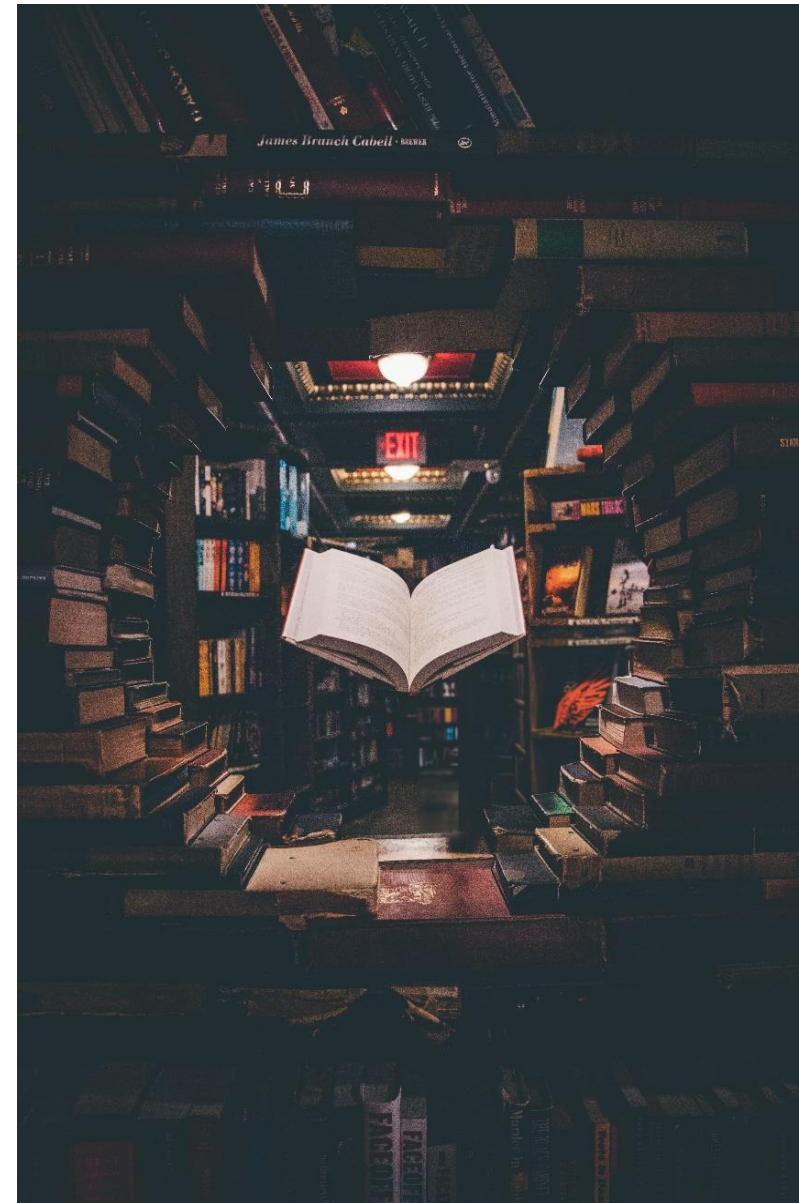
- Objective/Purpose
- Scope (who it applies to)
- Authority (related compliance)
- Definitions
- Provisions and Prohibitions
- Responsibilities
- Related Documents
- Effective Dates (to include revision dates)

Step Four – Writing Procedures

Tell the complete story about the process start to finish

Things to consider:

- Avoid policy statements; stick to the actual process
- Be mindful of fluid information
- Include overviews, flowcharts, and other references
- Include screen shots when necessary
- List positions, not specific people
- Test the procedure with less experienced staff



Step Four – Writing Considerations

Approval process

- Does it require legal review?

Make it “audit worthy”

- Be Realistic; do not write anything that is not intended to be enforced or followed

Living documents

- Establish a review cycle
- Update or change as needed
- Be cautious on making too many policy changes

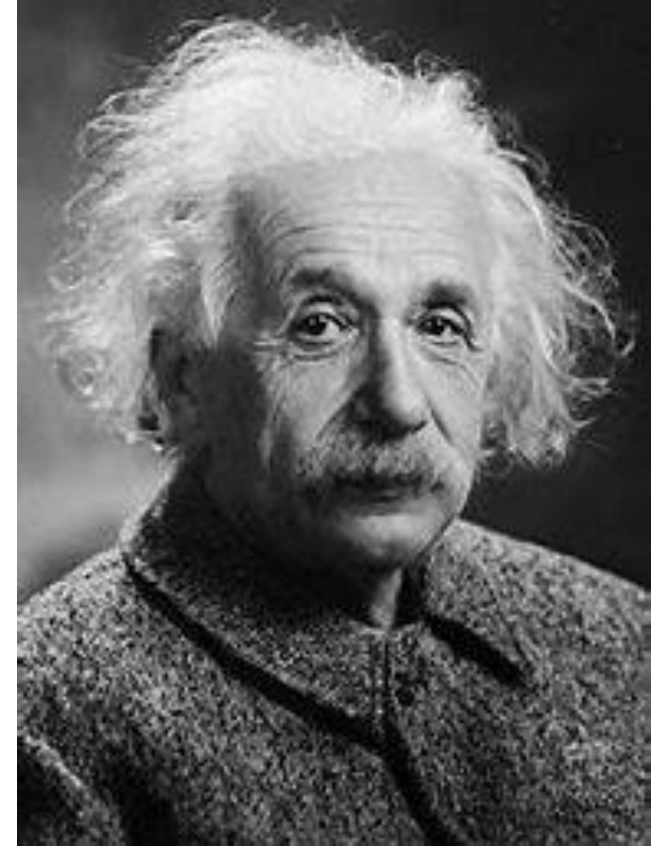
APPROVAL
PROCESS



Step Four – Write (continued)

“If you can’t explain it simply, you don’t understand it well enough.”

-Albert Einstein



Balance the Need to be Concise

Shrinking Attention Span

- The average professional gets over **300 emails/text messages a day** and **spends over 20 hours a week** responding to them.
- The average attention span in an office environment is **less than 8 minutes**.

Source: <https://www.thebookdesigner.com/2015/05/short-is-the-new-black-your-shrinking-reader-attention-span/>

Use Plain Language

1. Know your audience
2. Organize your thoughts
3. Summarize main points
4. Write short sentences and paragraphs
5. Use everyday phrases and words
6. Minimize “agency-speak”
7. Use strong subjects and verbs
8. Define uncommon terms
9. Use headings, lists, and tables
10. Proofread



Source: https://www.census.gov/about/policies/plain_writing/ten_simple_steps.html

Be Alert to Word Choice and Meaning



Page 10, *Alison County Times*

Outdoors

Outdoors Outpost

By KENDAL HEMPHILL

Breathing oxygen linked to staying alive

The other day I walked into my bedroom and glanced over into the corner, where my desk is supposed to be, and it wasn't there. My desk had been rearranged again. She does that, although I've told her that if God had wanted furniture he would have my chest and pants that my up in back. I always sing into walls and ceilings when I get up in the night after one of her "accidents."

One of the letters I found in from a company called Oxygenation Systems of Texas, which is based in Anaheim (civic motto: "Y'all Come Back To Anaheim").

The letter is an ad for something called The Oxygen Edge, which is a device invented by a fellow named David Kinser, who obviously has a great deal of spare time. The Oxygen Edge is supposed to help fishermen keep fish alive in live wells, which is evidently a problem, especially during the hot summer months.

If you're not a fisherman, this probably requires an explanation. See, when a bass fisherman is exposure to sunlight and fishing shows on TV.

The problem is that, when the weather gets extremely hot, the fish in the live well tend to go belly up, due to a shortage of oxygen in the water, which causes the fish to have to quit fishing. It would seem, to most people, a blessing, but bass fishermen hate to be to quit fishing. I guess they believe that sooner or later, if they keep it long enough, they'll start to have it. This is called dreaming.

Another important reason to keep fish alive in live wells is that in order to be a valid entry in a fishing tournament, a fish cannot

IBA: Former Leuzinger High standout Dorell Wright signs \$3 million deal with Heat./D2

SPORTS

Section D

Rangers get whiff of Colon



AL WEST: Angels starter Luis eight Texas batters, combines with two relievers on a one-hit shutout.

By The Associated Press

Berndt Colon's aggressive pitching took all the fight out of the Texas Rangers. Colon combined with two relievers on a one-hitter, and the Angels beat the AL West leaders, 2-0, Tuesday night after the team cruised during spring training at Angel Stadium.

The eight-incher American League pitcher, Colon, started with two relievers on a one-hitter, and the Angels beat the AL West leaders, 2-0, Tuesday night after the team cruised during spring training at Angel Stadium.

TUESDAY: Angels 2, Rangers 0. Texas Rangers 2, Angels 1 p.m.



Word Choice Considerations



Use “**Must**” to create mandates

Use “**Must Not**” for prohibitions

Avoid the following that imply suggestions:

- Shall
- Should
- May

Step Five - Publish

Consider the need for training

Use the same form of communication to stakeholders each time

Publish a path for questions or concerns



Step Six - Maintain



Develop a regular review cycle

Keep it up to date!

Helpful Resources

<https://www.coso.org/Pages/default.aspx>

<https://www.gfoa.org/materials/disaster-recovery-cost-documentation>

<https://www.gfoa.org/materials/policies-and-procedures-documentation>

<https://www.gfoa.org/materials/grants-administration>

<https://www.gao.gov/greenbook/overview>

<https://www.plainlanguage.gov/>



Questions?

Stacie L. Massey, MBA
Office of Budget and Management
Ohio Grants Partnership
stacie.massey@obm.ohio.gov
(614) 338-4795



Common Compliance Issues to Avoid

Next Presentation: 1:45 pm to 2:35 pm

Eric Russell, CIA, CGAP, CGMS, MPA
Crowe LLP

Ohio Grants Summit

#OhioGrantsPartnership



Eric Russell

Crowe, LLP, Senior
Manager

@CroweUSA 

- Senior Manager in Crowe's Public Sector Consulting practice. Eric is a regulatory compliance specialist focusing primarily on the management and audit of Federal awards and contracts on behalf of Federal agencies and various non-profit and commercial recipients and subrecipients.
- His efforts have included the planning and execution of audits in accordance with Government Auditing Standards, conduct and facilitation of organizational risk assessments, Uniform Guidance audit preparation activities, and the design, documentation, and implementation of internal controls over compliance and financial reporting.
 - In addition, he has worked with clients to assess and enhance their internal controls, to plan for the procurement and implementation of financial management systems, and to evaluate and enhance business processes.
- A Certified Internal Auditor, Certified Government Auditing Professional, and a Certified Grants Management Specialist.
- Holds a Master of Public Administration from The Ohio State University and a Bachelor of Business Administration in Economics from Stetson University.
- Currently serves as President of the Board of Alumni Advisors at OSU's John Glenn College of Public Affairs and serves as Vice President of the National Grants Management Association's Board of Directors.



The Ohio Grants
Partnership



**The Ohio Grants
Partnership**

Common Compliance Issues to Avoid

Eric J. Russell, CIA, CGAP, CGMS, MPA

Crowe LLP – Senior Manager

Agenda

Risk Management

Common Compliance Issues

Other Management Considerations

Questions

Adjourn

It's All About Risk Management!

What has changed to result in new risks?



- Turnover and Retirements
- New awards with project-specific requirements
- Financial system changes
- Reductions in administrative budgets resulting in greater reliance on project controls
- Lack of training resulting in errors
- CARES Act brings relief and new challenges
- Others?

Third Party Risks

We often focus on internal operations, finances, and other matters that address internal risk.

Significant risk exists as a result of third parties, including but not limited to:



- Contractors;
- Subrecipients of Federal Financial Assistance;
- Vendors within the supply chain; and
- Service Providers responsible for hosting and/or storing information and data.

Risk Management

We will discuss some items that demonstrate specific risks.

However, we must understand that risk exists in each phase of the grants life cycle.



Risk Management (Continued)

What is being done currently to mitigate risk?



- Risk assessments during the pre-award process;
- Audits, reviews, and assessments of contractors and financial assistance recipients and subrecipients;
- Incorporation of applicable regulations within the terms and conditions of subaward agreements;
- Requiring and enforcing requirements pertaining to monitoring;
- Internal audits; and
- Much, much more!

Risk Management (Continued)

Audit Readiness



- Given the high-profile nature of coronavirus-related matters, the CARES Act, and the nature and quantity of risks, it would be prudent to have an audit readiness assessment completed.
- The assessment may occur prior to the end of your current fiscal year and should consider addressing:
 - Adequacy of controls and monitoring of programs not subject to Single Audit and/or the Uniform Guidance;
 - Revenue and expenditure recognition and accuracy of accounting entries in advance of preparation of the Schedule of Expenditures of Federal Awards (SEFA);
 - Adequacy of supporting documentation for expenditures;
 - Assess documentation and memoranda assembled and developed to address costs incurred prior to adoption of the CARES Act;
 - Appropriate classification of sub awardees, contractors, and beneficiaries and
 - Accuracy and completeness of reporting.

Polling Question

Has your agency or organization conducted an audit readiness assessment for CARES Act funding?

Yes

No

Not sure



**The Ohio Grants
Partnership**

Common Compliance Issues

Observations from the Field



Audits of federal and state awards subject to the Uniform Guidance and state requirements serve as the primary source of this information. These engagement types include:

- Traditional single audits;
- Program-specific audits; and
- Audits conducted on behalf of offices of inspectors general.

In addition, consulting engagements that include subrecipient monitoring, follow-up on reported findings, and audit readiness have provided insight.

Let's discuss some of the recurring issues and CARES-Act-specific items.

CARES Act-Related Risks



The Coronavirus Relief Fund (“CRF”) has received the most public attention, but – as discussed – there are significant dollars flowing from other funds – and the funding source dictates restrictions and compliance requirements.

There are, of course, unique risks related to the CARES Act. Consider:

- Certain program are subject to the Uniform Guidance while others are subject to the full post-award Uniform Guidance requirements – and others are only subject to a portion of the Guidance.
- Federal guidelines and interpretations are being provided, in many instances, via Frequently Asked Questions. This presents a documentation and management challenge.

Polling Question

Has your agency or organization analyzed each CARES Act-related award to understand whether it is subject to Single Audit and/or the Uniform Guidance provisions?

Yes

No

Give me a second, I'm going to do that right now!

CARES Act-Related Risks (Continued)

Compliance	Operational	Technology and Reporting
Providing funds to ineligible recipients due to misunderstandings regarding proper classification of subrecipients, contractors, and beneficiaries and their corresponding eligibility requirements.	Application of incorrect eligibility requirements due to failure to identify the correct funding source or comingling existing grants with CARES Act funding. (May result in lost revenue or over-recovery)	Insufficient information technology system or employee capacity to support data requests and automated reporting.
Potential for over- or duplicate recovery of costs	Over-reliance on Single Audits due to either entities' not triggering the audit or audit scope.	Penetration, disaster recovery, and vulnerability scanning and testing
Failure to implement adequate supporting documentation requirements and monitoring efforts.	Identifying and classifying costs as direct costs, indirect costs, and – where applicable – administrative costs – to provide for consistent treatment.	Failure to properly determine when funds received from governments are taxable and to notify and report such to the beneficiaries or grantees

Subrecipient Monitoring



Requirements under 2 CFR Part 200.331 include:

- Incorporation of certain data elements into subawards (e.g., indirect cost rates and closeout requirements);
- Conduct of a risk assessment;
- Execution of monitoring procedures based on risk; and
- Verifying that subrecipients are audited in accordance with Subpart F.

Note: 2 CFR Parts 200.330 – 332 are applicable to the CRF.

Subrecipient Monitoring (Continued)



- What are we seeing?
 - Lack of documentation showing that risk assessments are occurring
 - Inadequate support to understand if a subrecipient's total Federal expenditures met the audit threshold or not versus disbursements from the prime recipient for a single subaward
 - Failure to execute subrecipient monitoring activities
 - Lack of training or experience with indirect cost rate negotiations
 - Misclassifications of subrecipients and contractors

Subrecipient Monitoring (Continued)



Negotiating indirect cost rates with subrecipients

- 2 CFR Part 200.332, *Requirements for pass-through entities*, previously required PTEs to include the applicable indirect cost rate for sub awardees.
- The previous requirement was silent on the approach to take when a negotiated indirect cost rate agreement (NICRA) did not exist.
- The new requirement clarifies that, when a NICRA does not exist, the PTE **must** identify the appropriate rate in collaboration with the sub awardee.
- What does this mean for you as a PTE?
- What steps should be taken in preparation?

Internal Controls

2 CFR Part 200.303 requires that the non-Federal entity:



- Establish and maintain effective internal control over Federal awards that provide reasonable assurance that the entity will comply;
- Evaluate and monitor its compliance with Federal awards;
- Take prompt action of instances of noncompliance; and
- Take reasonable measures to safeguard personally identifiable information (PII) and other sensitive information.

This is one of the Uniform Guidance sections that applies to the CRF.

Internal Controls (Continued)

We are frequently seeing:



- Lack of awareness of the requirements;
- Organizations lacking an internal monitoring or audit process, or otherwise being unable to provide documentation showing that the evaluation and monitoring efforts occur;
- Written procedures or periodic evaluations of controls over PII and sensitive information are absent or individuals do not understand what constitutes PII or sensitive information; and
- Entities are not executing disaster recovery, penetration, and vulnerability testing, which are arguably more critical now than before.

Procurement



Some issues that we are consistently seeing are:

- Written procedures have not been revised to reflect current Uniform Guidance requirements and revised thresholds for the micro-purchase and simplified acquisition thresholds;
- Micro-purchases have not been assessed for equitable distribution;
- Instances where the Federal requirement applicable to small purchases is more restrictive than the entity's standard procedures creates a risk of questioned costs; and
- Independent estimates have not always been completed **before** receiving bids and quotes.



**The Ohio Grants
Partnership**

Other Management Considerations

Management Considerations



Importance of internal controls over timekeeping in the remote work environment;

Understanding and modifying procedures for the revised Uniform Guidance;

Documenting policies and procedures in anticipation of transitions and retirements; and

Revenue Maximization.

What is Revenue Maximization?

As recipients are awarded grants, revenue may be earned and funds received.

Grant revenue is typically recognized when costs are incurred for eligible services rendered or eligible goods provided that benefit the applicable funded project.

Many organizations have multiple grants that may cover the same or similar programmatic activities. Consider non-profit organizations supporting public housing initiatives may receive funds through:

- State pass-throughs of Hardest Hit Fund monies;
- The Community Development Block Grant;
- The CARES Act; and
- Private sources.

Grant Funding Strategy

To maximize revenue, deliver the greatest value to constituents and customers, and avoid leaving cash on the table, having a clear strategy for the use of funds is essential.

Each recipient will need to determine how to best leverage available resources and consider which funding sources are most flexible.

Identify long-term and short-term goals, priorities, expected liabilities and expenditures that are accounted for in the proposed budget.

Use analytical planning and grant tracking models to ensure long-term and short-term goals and priorities are consistently met.

All of the above will lead to an improved management of grant funded costs.

Other Management Considerations

In our experience, grant recipients often do not re-assess their indirect cost calculation methodologies to ascertain whether a different methodology is appropriate and would result in better alignment of actual indirect costs incurred and amounts recovered.

- An analysis should occur as your cost model changes and re-organizations occur.
- There are a variety of methodologies that may be appropriate and acceptable under regulation.
- A lower rate applied to a larger base may result in greater indirect cost recovery and reduce the amount of indirect costs that are unrecovered.

Other Management Considerations (Cont.)

During the application phase, recipients are expected to build and submit project budgets. The more accurate the budget – the more likely your organization is to maximize revenue and not have unreimbursed program expenses.

Execute and monitor the budget

- Develop a budget-to-actual tracking model.
- Periodically review the budget-to-actual status to ensure project expenses are staying on-budget.

Encouraging and ensuring accurate timekeeping

- Establish and enforce timely review and approval processes for employee timesheets.
- Hold employees accountable for incorrect or late entries.
- Personnel and associated fringe benefit and indirect costs are dependent upon time records.

Polling Question

Are you excited about grants management?!

Yes

Bazinga! (This means “Yes” as well)



**The Ohio Grants
Partnership**

Questions

Thank you!

Eric Russell, CIA, CGAP, CGMS, MPA

Senior Manager

Columbus, Ohio Office

Direct 202.552.8022

Eric.russell@crowe.com



Break: 2:35 pm to 2:50 pm
Next Presentation: 2:50 pm to 3:30 pm

Laura Adcock-Elder
Disaster Recovery Branch Chief/State Public Assistance Officer
Ohio Emergency Management Agency

COVID-19: Disaster Funding Process During a Pandemic

Laura Adcock-Elder

Ohio Emergency
Management Agency,
Disaster Recovery
Branch Chief

@Ohio_EMA 

- Has been employed by the Ohio Emergency Management Agency (Ohio EMA) since 1992.
- Currently the Disaster Recovery Branch Chief where she oversees state and federal recovery programs focused on individual and public assistance.
 - Provides training on damage assessment, the recovery process, cost documentation and debris management and assists local governments with debris management and recovery planning.
 - Responsible for the administration of the FEMA Public Assistance Grant Program following Presidential disaster declarations in Ohio and has implemented the Program for 30 Presidential disaster declarations.
- Graduated magna cum laude in 1994 from The Ohio State University with a Bachelor of Arts degree in Anthropology.



COVID-19: DISASTER FUNDING PROCESS DURING A PANDEMIC





EMERGENCY MANAGEMENT



The Ohio Grants
Partnership

- **Local, state and federal emergency management agencies**
- **Phases of EM: Preparedness, Response, Recovery and Mitigation**
- **Preparedness – Planning, training and exercising**
- **Response – State Emergency Operations Center**
- **Recovery – Short and long term efforts to address the needs of disaster survivors and local/state governments**
- **Mitigation - Resiliency**



**OHIO DEPARTMENT
OF PUBLIC SAFETY**
SAFETY • SERVICE • PROTECTION



OHIO EMA RECOVERY BRANCH



The Ohio Grants
Partnership

- Laura Adcock, State PA Officer
- Brock Metzger, Deputy PA Officer
- Address: Ohio EMA, 2855 West Dublin Granville Road
Columbus, Ohio 43235
- Phone: (614) 799-3665
- Email: emarecovery@dps.ohio.gov
- Website: <https://oh.emgrants.com>
- Fax: (614) 791-0018



OHIO DEPARTMENT
OF PUBLIC SAFETY
SAFETY • SERVICE • PROTECTION



FEMA RECOVERY PROGRAMS



Under the Robert T. Stafford Act, FEMA is directed to coordinate disaster response and recovery efforts at the federal level

Regulation and policy for FEMA programs were developed assuming natural and human-made disasters, not pandemics

By law, there can be no duplication of benefits





FEMA RECOVERY PROGRAMS



The Ohio Grants
Partnership

Individual Assistance – Grants and low interest loans for disaster survivors and businesses

- **Housing repairs and replacement of personal property (FEMA/SBA)**
- **Disaster Unemployment Assistance (Labor Dept.)**
- **Crisis Counseling Programs (HHS)**
- **Disaster Case Management (FEMA)**



**OHIO DEPARTMENT
OF PUBLIC SAFETY**
SAFETY • SERVICE • PROTECTION



FEMA RECOVERY PROGRAMS



The Ohio Grants
Partnership

Public Assistance (PA) – Grants to state and local governments and certain private non-profit organizations

- **Debris Operations**
- **Emergency Protective Measures – Category B**
- **Road Systems**
- **Water Control Facilities**
- **Equipment, Buildings and Content**
- **Utilities**
- **Parks and Recreation**



**OHIO DEPARTMENT
OF PUBLIC SAFETY**
SAFETY • SERVICE • PROTECTION



FEMA RECOVERY PROGRAMS AUTHORIZED FOR COVID-19



The Ohio Grants
Partnership

Public Assistance – Emergency Protective Measures Category B

Individual Assistance – Other Needs Assistance (Lost wages)



**OHIO DEPARTMENT
OF PUBLIC SAFETY**
SAFETY • SERVICE • PROTECTION



FEMA PA AUTHORIZED FOR COVID-19



Public Assistance – Emergency Protective Measures Category B

- **Measures taken to protect public health and safety or protect improved property**
- **Includes:**
 - **Fire/Police/EMS**
 - **Critical Medical Care**
 - **Sheltering**
 - **Feeding**
 - **Emergency Operations Centers**





FEMA PA PROCESS FOR COVID-19



- All virtual
- Submission of one page application
- Streamlined project application
- Currently, no deadline to apply, submit projects or complete eligible work
- Slow.....?





FEMA PA AND CARES ACT FUNDING



The Ohio Grants
Partnership

There is a great amount of overlap between what is eligible under FEMA PA and the CARES Act funding.

Leverage the dollars the best you can.



**OHIO DEPARTMENT
OF PUBLIC SAFETY**
SAFETY • SERVICE • PROTECTION



FEMA PA TIMELINE



The Ohio Grants
Partnership

- **President issues an emergency declaration for all states and territories on March 13, 2020**
- **Governor requests and receives a major disaster declaration for Public Assistance on March 31, 2020**
- **After the emergency declaration, FEMA issued fact sheets related to the COVID-19 pandemic – these fact sheets were a summary of work already eligible under the PA Program**
- **On September 1, FEMA issued COVID-19 specific guidance removing from eligibility some work that is traditionally eligible under the PA Program**



**OHIO DEPARTMENT
OF PUBLIC SAFETY**
SAFETY • SERVICE • PROTECTION



OTHER CHALLENGES FROM EMA PERSPECTIVE



The Ohio Grants
Partnership

- **Recovery efforts from older natural disasters**
 - Local recovery efforts in Miami Valley area
 - Rebuilding critical infrastructure following previous flood disasters
- **Response and recovery efforts for natural disaster occurring since the COVID-19 pandemic**
 - Mass care
 - Damage assessment



**OHIO DEPARTMENT
OF PUBLIC SAFETY**
SAFETY • SERVICE • PROTECTION



LOCAL LONG TERM RECOVERY PLANNING



The Ohio Grants
Partnership

- No different for a pandemic outside of the loss of infrastructure
- Engage with local governmental agencies, non-governmental organizations and businesses to address the long term impacts of the COVID-19 pandemic
- Partners you work with following natural disasters are also those you can lean on during COVID-19 (just through Teams or Zoom 😊)





Next Presentation: 3:30 pm to 4:30 pm

Stacie Massey, MBA
Ohio Grants Partnership
Office of Budget and Management

Coronavirus Relief Fund and OBM's Ohio Grants Partnership

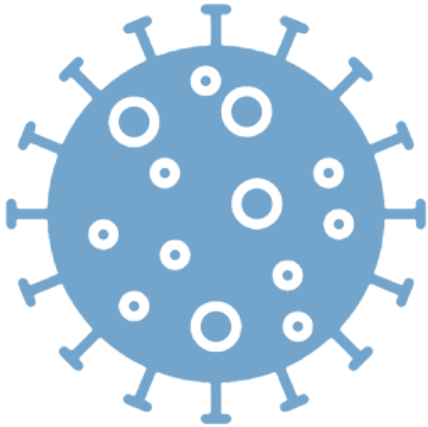


**The Ohio Grants
Partnership**

Coronavirus Relief Fund

Stacie Massey, Ohio Grants Partnership

CARES Act - Coronavirus Relief Fund



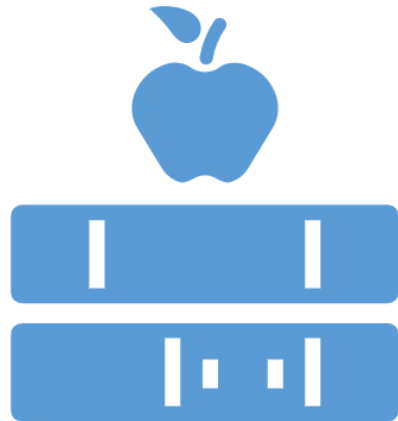
- The CARES Act established the \$150 billion Coronavirus Relief Fund (CRF)
- Money was allocated by the federal government to state, local, and tribal governments to assist with response to the COVID-19 public health emergency
- Funds allocated directly to local governments with a population of 500,000+
- Additional allocations were made to the state to distribute to local governments with a population under 500,000
- Funds provided from the US Department of the Treasury
- Ohio Office of Budget and Management (OBM) is administering the funds

CARES Act - Coronavirus Relief Fund



- Ohio was allocated \$4.5 billion in Coronavirus Relief Funds
- Direct allocations to local governments totaled \$778.5 million
 - Cuyahoga County \$215.5M
 - City of Columbus \$156.79M
 - Franklin County \$76.3M
 - Hamilton County \$142.6M
 - Montgomery County \$92.7M
 - Summit County \$94.4M
- \$1.2 billion remained to be distributed to local governments
 - HB 481 distributed \$350M in June
 - Controlling board authorized \$176M distributed in August
 - SB 357 pending to distribute \$650M

Funding has supported a variety of needs including:



- K-12 Education
- Higher Education
- Childcare Grant Support
- Public Libraries
- Domestic Violence Crisis Centers
- PPE Manufacturing
- Small Business Economic Relief
- Veterans Homes
- Veterans Posts
- School Connectivity Grant
- Growers Workforce Safety
- Medicaid Provider Relief

Overarching Cost Eligibility Criteria



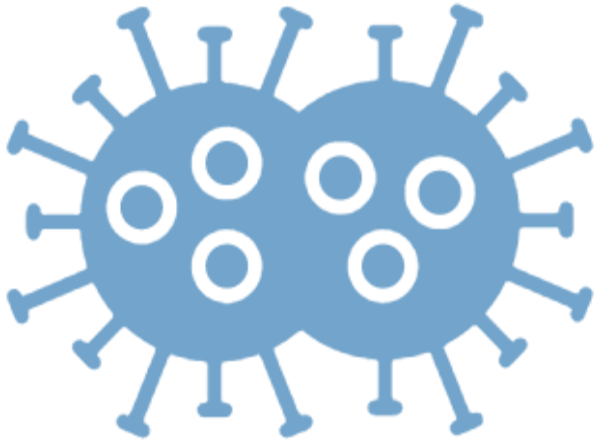
The CARES Act requires that the payments from the CRF only be used to cover expenses that -

(1) are **necessary** expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);

(2) were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the government; **AND**

(3) were incurred during the period that begins on March 1, 2020 and ends on December 30, 2020

Criteria #1 - “Necessary”



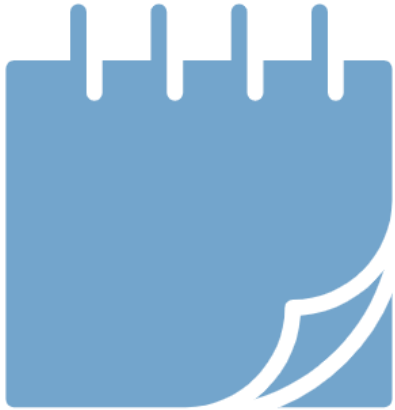
- Incurred **due to** the COVID-19 public health emergency meaning actions taken to respond to the public health emergency
- Expenditures incurred to allow government to respond directly to the emergency and includes second-order effects of the emergency such as economic support of individuals suffering or business interruptions due to COVID-19 related business closures
- Necessary is a key component and is very broad
- Expenditure is reasonably **necessary** for its intended use in the reasonable judgement of the government officials responsible for spending fund payments
- Documentation of decisions can assist to later justify expenditures

Criteria #2 - Costs Not Accounted for in Budget



- Budget as of March 27, 2020 to include any previously approved budget amendments or supplemental appropriations. A temporary budget as allowed by Ohio law passed prior to March 27, 2020 is considered the approved budget.
- “A cost is not considered to have been accounted for in a budget merely because it could be met using a budgetary stabilization fund, rainy day fund, or similar reserve account”
- A cost meets this requirement if either:
 - the cost cannot lawfully be funded using a line item, allotment, or allocation within the budget **OR**
 - the cost is for a **substantially different use** from any expected use of funds in such a line item, allotment, or allocation.

Criteria #3 – Costs Incurred During the Period



- May only be used to cover costs that were incurred during the period that begins on March 1, 2020 and ends on December 30, 2020 (“covered period”)
- For a cost to be **incurred**, performance or delivery must occur during the “covered period” however payment of funds need not be made during that time

Personnel Costs Continue to Evolve



Supplemental guidance from US Treasury addressed personnel costs by the following areas:

- Substantially Different Use
- Substantially Dedicated
- Public Health and Public Safety
- Not Substantially Dedicated

US Treasury OIG released an FAQ document a few days prior to the US Treasury guidance update with some conflicting guidance on level of documentation

Substantially Different Use



- Employees that were repurposed to perform other unbudgeted, substantially different duties to respond to or mitigate COVID-19
 - Examples-manning COVID related call centers, cleaning playgrounds or other public areas, performing screening for public entering a facility, etc.
- Performing a function in another location such as from home does not make it a substantially different use
- Unless personnel in this area are a “presumed” substantially dedicated employee, then actual time worked in substantially different capacity should be tracked and charged for that specific time
- Fringe or benefits is a part of personnel costs and should be charged in the same allocation as the time

Substantially Different Use - Documentation



Be prepared to show support at a minimum of:

- Previous job duties in comparison with substantially different (personnel records such as position descriptions may provide proof);
- Tracking of activities and actual time for employees whose substantially different use hours are charged;
- Payroll records and ledgers showing costs charged to the fund match the time tracked; and
- Fringe allocations based on actual time charged

Substantially Dedicated



- Falls in the category of ***substantially different uses***
- Includes public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to COVID-19 public health emergency
 - These positions are called out as “presumed” to be dedicated by Treasury
- Full amount of payroll and benefits of substantially dedicated employees may be covered
- Caveat – Treasury does not define “substantially dedicated”

Public Health and Public Safety



- As an administrative accommodation, may presume that public health and public safety employees meet the substantially dedicated test unless the chief executive determines otherwise
- If the presumption applies, work performed by these employees is considered to be ***substantially different use***
- Clarified the following positions:
 - Police officers (including state police officers), sheriffs and deputy sheriffs, firefighters, emergency medical responders, correctional and detention officers, and those who directly support such employees such as dispatchers and supervisory personnel
 - Public health employees would include employees involved in providing medical and other health services to patients and supervisory personnel, including medical staff assigned to schools, prisons, and other such institutions, and other support services essential for patient care (e.g., laboratory technicians) as well as employees of public health departments directly engaged in matters related to public health and related supervisory personnel

Substantially Dedicated - Documentation



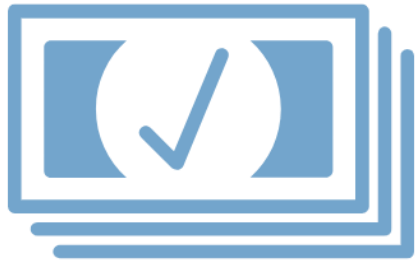
- Must maintain documentation of the “substantially dedicated” conclusion with respect to its employees
 - Recommended this is done through the governing body such as a council or board
 - Recommended specific employees or positions are defined as part of the conclusion
- Treasury OIG FAQ indicates must document the substantially different uses/tasks being performed to respond to or mitigate COVID-19
 - Unsure how the administrative accommodation for public safety and public health works with the OIG FAQ
- Conflicting guidance - Treasury OIG FAQ indicates the need for “documentation that support an employee’s time dedicated to mitigating COVID-19”
- Employees not substantially dedicated may not be covered in full, but can cover relevant portion

Not Substantially Dedicated



- May track time by public safety, public health, health care, human services, and similar employees related to COVID-19 and apply to funds on an actual hourly basis
- Meant to support those that have many employees with a minority of their time dedicated to the public health emergency, versus having a few substantially dedicated
- Incremental positions and overtime costs specific to responding to or mitigating COVID-19 that were beyond budgeted levels continue to be allowable
- Documentation of time, activities, supporting payroll records, and budget records would be required

Covered Benefits



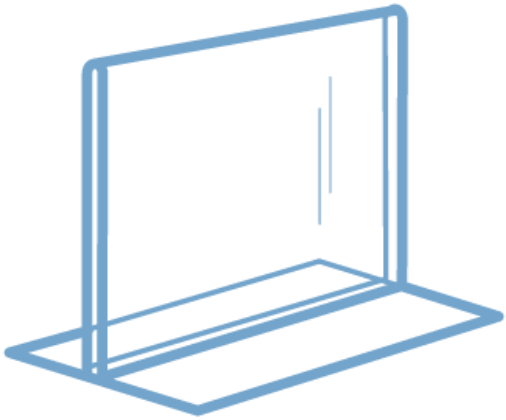
- Payroll and benefits of a substantially dedicated employee may be covered
- Payroll includes hazard pay and overtime, but **not workforce bonuses**
- Hazard pay may not be a bonus or across the board
- Hazard pay is defined by Treasury as “performing hazardous duty or work involving physical hardship that in each case is related to COVID-19”
- Covered benefits include, but are not limited to, costs of all types of leave, employee insurance, retirement, unemployment benefit plans, workers compensation insurance, and FICA taxes
- Benefits must be allocated based on eligible personnel costs

Avoid Red Flags



- Personal Protective Equipment and supplies to address more than the current pandemic
 - Be able to justify stockpiles with surge predictions and/or estimated needs if necessary
- Replacement of current equipment and/or major facility updates or replacement (update or upgrade should have direct tie to need due to COVID-19)
- Permanent, long-term purchases such as land or property
- Avoid schemes that have loose ties to COVID to fund items that were already planned but could not be done because of lack of funding
- Be able to defend necessity with every expenditure of funds and document decisions on use of funds

Considerations on Uses



- Preparing to handle needed PPE
 - Rearrange current space or expand
 - May require some equipment to manage shipments of PPE
- Public Social Distancing Measures
 - Plexiglass or touchless transitions
 - Remote or online services that were not previously planned to be offered
- Increased costs in cleaning and sanitizing areas
 - Areas that are not traditionally cleaned like parks and playgrounds
- Transfer to another government or non-profit in community for COVID-19
 - Fire districts, schools, etc. are allowable
 - Remember subrecipient responsibilities will apply
 - Revenue replacement is still not allowed if you are transferring to another government

Considerations on Uses



- Economic Relief Programs
 - Need to establish criteria and ensure funding is going to those that have economic hardship related to COVID-19
 - Must be for essential services, but cannot direct to a specific purpose that would be viewed as revenue replacement (i.e. funds only to pay City water bill)
 - May need to issue 1099-MISC or 1099-G
- Touchless features in public facilities
 - Automatic doors, faucets, etc.
- Telework Costs

Considerations on Uses



- Local Court Remote Technology Grants
 - CRF reimbursed the Supreme Court for the initial wave of these grants to local courts
 - More need than what was funded
- Examples include:
 - Remote technology enablement projects;
 - Technology to enable public access to online hearings/trials;
 - Online dispute resolution technology;
 - Online notarization technology;
 - Digital scan fingerprinting technology;
 - Form templates for domestic violence;
 - Guardianship and estate technology solutions;
 - Minor building modifications to ensure the safety of the public and staff (plexiglass or glass barriers, disinfecting services, etc.);

Key Takeaways



Documentation is critical

- Payment documentation
- Personnel documentation
- Support showing the nexus to the COVID-19 public health emergency
- Documentation justifying decision and necessity of expenses



Remember overarching criteria for eligible costs

- Necessary
- Not previously budgeted
- Incurred March 1, 2020 through December 30, 2020



When in doubt, ask

- Utilize your legal counsel
- Contact the Ohio Grants Partnership



**The Ohio Grants
Partnership**

Question and Answer Session Coronavirus Relief Fund



**The Ohio Grants
Partnership**

Closing Remarks Ohio Grants Partnership

About the Ohio Grants Partnership



- Created by the Ohio Office of Budget and Management to provide support to Ohio's grant management community
- The partnership's vision is to be the leading resource for the Ohio grants community to help build the capacity of its partners to successfully apply for and manage grant programs; and in doing so ensure Ohio maximizes the amount of federal funds awarded while optimizing the use of funds received and prioritizing to achieve the greatest result
- Key component of the partnership's mission is to assist the local grants community

Ohio Grants Partnership Resources



- The Ohio Grants Partnership website is grants.ohio.gov and contains resources to help in managing grant funds
 - Helpful links
 - DUNS and SAM Registration instructions
 - Grants Training
 - Funding Opportunities and links to agency sites
- Resources to manage CRF funds such as:
 - OBM guidance document (applies to funds allocated from OBM);
 - US Treasury guidance and frequently asked questions links;
 - CRF presentations;
 - Guide to Subgranting Funds; and
 - Eligible uses

Contact Us with Questions

Ohio Grants Partnership

E-Mail grants@obm.ohio.gov

[#OhioGrantsPartnership](#)

Ohio Grants Partnership Team

- Stacie Massey, Senior Financial Manager
- Gene Berry, Financial Manager
- Jessica Martin, Financial Manager
- Neal Bucklew, Program Administrator
- Paul Mann, Program Administrator
- Merrilie Munsey, Program Administrator
- Kim Berryman, Program Administrator

Thank You
#OhioGrantsPartnership



The Ohio Grants
Partnership