

Mississippi Office of Homeland Security FY23 Sub-Recipient Grant Administrator's Guide



Sub-Recipient’s Grant Administrators Guide

Purpose.....3

Laws and Regulations.....3

MOHS Planning Calendar5

Grant Management and Administration.....7

Property Management/Purchasing8

Budget8

Non-Reimbursable/Unallowable Expenses15

Grant Reimbursement and Payments16

Modification of Grants.....17

Ownership18

Monitoring19

Sub-Contracts within the Grant Agreement.....21

Single Audit21

Records Keeping Requirements:22

Non-Compliance:22

Closeout:23

Appendix:

Instructions to Complete FY23 Award DocumentsA

Instructions to Complete FY23 Sub-Recipient FormsB

Purpose of the Sub-Recipient Grant Administrator's Guide:

The purpose of the Sub-Recipient Grant Administrator's (SGA) Guide is to establish consistent program and project management procedures for the Sub-Recipients of the Mississippi Office of Homeland Security (MOHS). This guide will enable sub-recipients to manage an awarded homeland security grant and help guide in compliance with U.S. Department of Homeland Security, Federal Emergency Management Agency (FEMA) and State regulations. This guide contains information, administrative, and financial procedures and will assist staff and administrators in performing their assigned functions.

This SGA Guide does not, however, specifically address all regulations which must be followed. References to other Federal and State manuals and policies will be included, if applicable. It is the responsibility of the SGA to review and comply with all federal and state regulations. This guide is intended for use by MOHS personnel, department employees, State and local government officials and anyone interested in the procedures which are followed by the MOHS.

This SGA Guide has been developed to provide Homeland Security grant programs with a comprehensive listing of Mississippi and Federal regulations governing the administration of approved homeland security projects. If questions arise, which are not covered by this SGA Guide, the questions should be directed to the Mississippi Office of Homeland Security (MOHS).

This guide is intended as a program guide for use by sub-recipients, and any others interested in procedures in support of the federal grant program administered through the MOHS. This guide should serve as a day-to-day management tool for the Sub-Recipient to administer grant programs funded through the MOHS.

Updating the Sub-Recipients Grant Administrator's Guide:

The MOHS will review this SGA Guide every grant fiscal year to ensure that procedures remain current and accurate. MOHS sub-recipients will be notified of any updates made to the SGA Guide.

Availability of Sub-Recipient Grant Administrator's Guide:

An electronic copy of the SGA Guide will be provided via email to each agency after Grant Orientation. For more information, contact the MOHS office at 601-987-1278 and at mohsgrants@dps.ms.gov.

Laws and Regulations:

Authority:

For a State to receive federal funds under Homeland Security Act, the Governor must establish a Homeland Security Agency that has adequate powers and is suitably and organized to carry out homeland security program to the satisfaction of the U.S. Department of Homeland Security (DHS) and the Federal Emergency Management Agency (FEMA). See Sections 2002 to 2004 of the Homeland Security Act of 2002 (Pub. L. No. 107-296), codified as amended (6 U.S.C. §§ 603-605) and the Department of Homeland Security Appropriations Act, 2021 (Pub. L. No. 116-260).

Uniform Administrative Requirements, Cost Principles, Audit Requirements for Federal Awards (Super Circular): 2CFR Part 200 and 1201: The Super Circular super-cedes 49 CFR Parts 18 and 19 (Common Rule). The Super Circular was adopted by the Department of Homeland Security on December 26, 2014. All grants will follow the requirements in the Supercircular, 2 CFR Parts 200 and 1201.

Internal Management Controls: The MOHS shall have policies and procedures to reasonably ensure that: (a) programs achieve their intended results; (b) resources are consistent with agency mission; (c) programs and resources are protected from waste, fraud, and mismanagement; (d) Federal laws and regulations are followed; (e) reliable and timely information is obtained, maintained, reported and used for decision making; and (f) reasonable measures are taken to safeguard protected personally identifiable information and other information designated as sensitive, see [2 CFR Part 200.303](#).

Other Applicable Office of Management and Budget Circulars: Federal regulations at 2 CFR Parts 200 and 1201 supersede OMB Circulars A-21, A-50, A-87, A-89, A-102, A-110, A-122 and A-133. FEMA recipients are responsible for following all standards in 2 CFR Part 200 as modified by 2 CFR Part 1201.

State Laws and Regulations: The laws and regulations of the State of Mississippi Department of Public Safety policy also govern the Mississippi Office of Homeland Security (MOHS). The Department of Public Safety was enacted and created by Mississippi statutes, *MCA, Section 45-1-2, et seq.*

The Mississippi Office of Homeland Security was established by Executive Orders [Executive Order 872](#) and repositioned under the authority of the Mississippi Department of Public Safety through [Executive Order 916](#). These orders give the MOHS the authority to monitor and evaluate programs; promote and coordinate homeland security activities; assist in the prevention of terrorist attacks within the State, reduce vulnerability to terrorism and or any disaster that may occur, minimize the damage, and recover from events that do occur.

Organization: The MOHS is located within the Mississippi Department of Public Safety. Homeland Security Programs are assigned to MOHS personnel and various State programs as necessary, may be assigned as required by State statute.

Governor's Homeland Security Representative/State Administering Agent: The Governor of Mississippi names a Homeland Security Advisor and a State Administering Agent (SAA) for Homeland Security to act as his or her representative for the State's homeland security program.

The Commissioner of the Department of Public Safety makes recommendations to the Governor regarding a selection for the SAA for the Mississippi Office of Homeland Security. The SAA is responsible for signature, authorization and certification of the annual Investment Justification, Threat, and Hazard Identification Risk Assessment (THIRA) and corresponding applications for funding to the Mississippi Office of Homeland Security.

Authority Delegation & Signatory Authority: The MOHS provides SAA authority documentation to FEMA's Region IV office. Authority documents shall be updated periodically to correspond with personnel changes within the MOHS.

NIMS Compliance: The State of Mississippi formally adopted ([Executive Order 932](#)) and follows the principles of the National Incident Management System (NIMS) as specific by the U.S. Department of Homeland Security (DHS).

- NIMS provides standards that ensure compatible equipment, training, and procedures for all Mississippi first responders.
- All recipients and sub-recipients will ensure that purchased equipment conforms to NIMS and if said equipment is identified in the NIMS Resource Typing Definition that it conforms as defined by Federal Emergency Management Agency (FEMA).
- Equipment, communications, and data systems acquired through State/Territorial and local acquisition programs are interoperable.
- Subrecipients must be NIMS compliant and must sign a compliance with the Grant Application. Non-Compliance can result in funds being withheld or reallocated.
- The training received will conform to the NIMS.
- FEMA Incident Management Systems Division publishes a NIMS five-year training plan.
- NIMS Information can be found at: <http://www.fema.gov/emergency/nims/>

MOHS Planning Calendar:

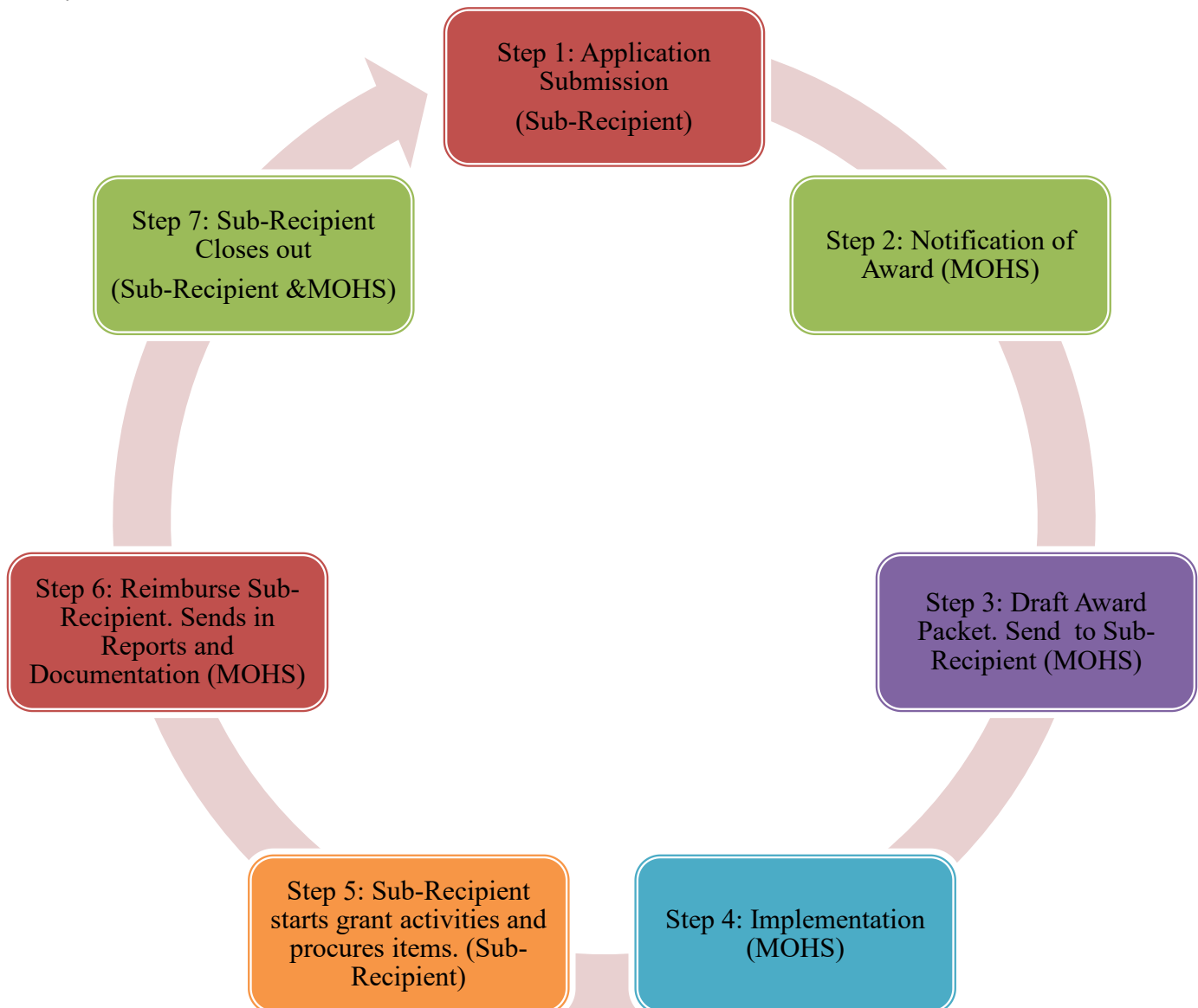
The MOHS Planning Calendar that is provided is a tentative calendar that is updated as needed. The calendar is an ever-evolving document with dates that are added and changed as deadlines, updates and changes become available. MOHS Sub-Recipient Grant Administrators (SGA) will notify sub-recipients of all changes as they become available, so that sub-recipients have time to make scheduling arrangements and make changes in program management.

MOHS 2023 Grant Cycle and Schedule- (Updated Annually)

The Mississippi Office of Homeland Security (MOHS) follows a management process that consists of the following major functions:

- Planning
- Programming
- Implementation
- Monitoring or Review
- Evaluation

Grant Cycle:



2023 Planning Schedule- (Updated Annually)

September	
September 1	New Grant Year Begins
September 15	4 th Quarter Report Due (If Sub-Recipient was funded during previous year).
October	
October 1	National Cybersecurity Review Opens (Federal Requirement)
October 15	Sub-Recipients Grant Closeouts Due (FY21)
October 15	Deadline for All Award Paperwork to be provided to MOHS Grants Dept.
November	
November 30	1 st Quarter Ends. Begin Preparation of 1 st Quarter Financial and Progress Report
December	
December	Strategic Planning Meetings (All Staff)
December 15	1 st Quarter Financial and Progress Reports Due to MOHS
January	
January	Strategic Planning Meetings
February	
February	Strategic Planning Meetings (All Staff)
February 1	Notice of Application Released for Upcoming Grant Funding
February 15	MOHS Homeland Security Grant Program Grant Released
February 28/29	National Cybersecurity Review Closes (Federal Requirement)
February 28/29	2 nd Quarter Ends. Begin Preparation of 2 nd Quarter Financial and Progress Report
March	
March	Strategic Planning Meetings (All Staff)
March 15	2 nd Quarter Financial and Progress Reports Due to MOHS
April	
April	Strategic Planning Meetings (All Staff)
April 1	MOHS Grant Applications are Due to mohsgrant@dps.ms.gov
April 1-30	MOHS-Staff: Application Financial Risk Assessment Review.
May	
May	Strategic Planning Meetings (All Staff)
May 1-May 31	MOHS-Peer Review: Peer Review of Applications
May 31	3 rd Quarter Ends. Begin Preparation of 3 rd Quarter Financial and Progress Report
May 31	Last day for Grant Modification or Grant Changes
May 31	Grant Extension Justifications are due to MOHS
June	
June 15	3 rd Quarter Financial and Progress Report Due to MOHS

July	
July	Grant Orientation Meetings
August	
August 30	4 th Quarter and Grant Year Ends. Begin Preparation of 4 th Quarter Financial and Progress Report. Begin Preparation of Closeout Paperwork.
September	
September 15	4th Quarterly Report Due to MOHS
October	
October 15	Closeout Paperwork Due to MOHS

Grant Management and Administration **Sub-Recipients Grant Administrator Responsibilities**

The agency staff member responsible for the day-to-day oversight of a grant is the Sub-Recipient Grant Administrator (SGA). The SGA is responsible for tasks associated with project management, correspondence, grant reimbursements and providing all documentation to support projects. Failure to perform these tasks correctly can result in significant grant management and financial concerns.

The SGA should read the Grants Agreement, federal Notice of Funding, and the federal Preparedness Manual for a working knowledge of the grant and the processes for the grant funding. All expenses incurred for the project must be within the specified period of performance of the grant award.

- Costs incurred before September 1st or after August 31st of the fiscal year are not eligible for reimbursement.

The SGA will expedite the Quarterly Financial Report, along with required documentation to be processed in accordance with the grant requirement without necessary delays.

The SGA will:

- Establish and/or use an accounting system that conforms to generally accepted accounting principles and ensures that source documents are developed which will reliably account for the funds expended.
- Establish the agency in the Mississippi Department of Finance, Mississippi Accountability System for Government Information and Collaboration (MAGIC). All reimbursements will be prepared and funded through the MAGIC accounting system.
- Maintain copies of job descriptions and resumes of persons hired for all project-related positions which are grant funded. (If applicable)
- Maintain records showing actual hours utilized in project-related activity by all grant-funded personnel and by all other staff personnel or volunteers. (If applicable)
- Any proposed changes in the project objectives, scope of work, key project personnel, time, budget or mailing address must be requested in writing and receive approval from MOHS.
- Maintain records, files and equipment purchased for all activities for the MOHS.
- Submit a claim for reimbursement no later than the 15th day of the following month, after the quarter ends, in which expenses were incurred, using the form provided by MOHS as follows:
 - Copies of invoices and/or receipts for all specified items must be submitted upon request with the claim for reimbursement.
 - Claims must be submitted quarterly, even if activity did not occur.
 - Claims must be signed by the authorized signatory official or designated representative of the grant.

The SGA will *not*:

- Impose any task or permit any substitute activity not specifically provided for in the project agreement.
- Approve expenses for activities that do not meet project performance specifications contained in the project agreement.

- Authorize expenditure of funds except in accordance with the specific terms of the project agreement.
- Offer advice that may adversely affect project performance, compromise MOHS’s rights, or provide the basis of a claim against MOHS that may affect any pending or future determination of fault or negligence.
- Authorize or agree to any change in the project agreement, standard provisions, certifications, project period, delivery schedule, maximum amount eligible for reimbursement, or other terms and conditions of the project agreement, unless such change is specifically authorized in the project agreement; or
- Promise or infer that a future agreement or extension of an agreement for another year is approved prior to MOHS approval.

Property Management
Purchasing:

All purchases regardless of cost must meet all state purchasing laws and regulations and be in accordance to Section 7-7-23, Miss. Code Ann. (1972), state in part: “Purchases of equipment, supplies, materials or services of whatever kind of nature for a department, officer, institutions, or other agency of the state, the cost of which is to be paid from funds in the State Treasury on State Fiscal Officer disbursement warrants, may be made only by written purchase orders duly signed by the official authorized so to do, on forms prescribed by the State Fiscal Officer.

Purchases of such equipment, supplies, materials, or services, as specified herein, made without the issuance of such purchase orders shall not be deemed to be obligations of the state unless the State Fiscal Officer, by general rule or special order, permits certain purchases to be made without the same.”

Required documentation: (See Purchasing Laws by State Auditor)

- 0-\$5,000. Requires one quote.
- Over \$5,000 to \$74,999. Requires two quotes. (Lowest and Best Bid Must be Documented)
- Over \$75,000. Requires advertising for bids. If bids are not received, bids must be rebid. (Lowest and Best Bid Must be Documented). Bid must be posted once each week for (2) two consecutive weeks.
- Over \$500,000 requires PPRB Approval.

Sole Source Vendors: Any purchases from a sole source vendor must be pre-approved by MOHS, prior to entering procurement. *Please see Sole Procurement Form.* Sole Source is not a preferred source.

Budget:

This section explains the requirements involved in administering the Grant Agreement budget.

Fixed Cost: The grant may authorize payment of an agreed upon fixed amount not subject to modification. Payments are made periodically at agreed upon intervals, or once - upon completion of the project. If this method is used, there must be a detailed and thorough cost analysis made during the negotiation process. **Reference 2CFR 200.201 and 2 CFR 200.333**

Maximum Amount Eligible for Reimbursement: MOHS policy requires all agreements include a ‘maximum amount eligible for reimbursement. This maximum amount is the grant reimbursable amount and is MOHS’s share of the estimated project cost. The budget specifies each line item and cannot exceed the specified line-item amount for reimbursement. A line item in the budget is the authorization for funds to be expended on the item.

Increased Costs: If costs exceed the awarded amount in the contract, reimbursement will not be authorized. The MOHS will send a letter notifying the Sub-Recipient. All Grant Agreement budgets must contain at a minimum, the following information:

Personal Services (if applicable): Salaries & Wages--The agreed amount to be paid by federal share and amount to be paid as state or local match. The personnel section lists each position by title, showing the yearly salary and the percentage of time to be utilized for the project. All time reported to conduct program activities must be specifically for the funded project and must be program activities only for reimbursement of salary. Documentation must be provided for any amount claimed.

Regular/Overtime Rate: Overtime hours for personnel is considered over and beyond normal shift hours. The overtime pay rate for personnel is based on actual cost per employee (including straight time hours if personnel does not qualify for overtime rate) in accordance with the Sub-Recipient's policy for payroll and salary rate.

Proof of Payment: Proof of Payment can include Time Sheets, Monthly Time Activity Reports, payroll registry, account ledger, copy of payroll checks/cancelled checks, bank statement, direct deposit statement.

Grant Activity Training: The MOHS will not reimburse the cost of the training, unless approved in the MOHS agreement. Any training or training assistance that is claimed and not listed in the approved MOHS agreement will not be reimbursed. Additional information may be requested.

Travel: Section 25-3-41, Mississippi Code of 1972, establishes guidelines for travel reimbursement of officers and employees of the State of Mississippi, and of any department, institution, board, or commission thereof. The MOHS follows guidelines from the Department of Finance and Administration, Department of Public Safety, and in-house guidelines for all travel. Documentation must be provided for any amount claimed.

The agreed amount to be paid by federal share of expected expenditures and balance is to be paid as state or local match. The travel section must include estimated costs associated with each travel identified and must include all costs associated with the travel. Travel costs must be specific to the program area and needed to carry out project activities.

Travel cost must coincide with all MOHS, state, and federal guidelines/policies/rates.

Travel Voucher: All expenses to be reimbursed must be reported on an approved MOHS travel voucher for reimbursement. A copy of the travel voucher can be found: <https://www.dfa.ms.gov/dfa-offices/purchasing-travel-and-fleet-management/bureau-of-purchasing-and-contracting/travel/>

- Travel Vouchers should be typed or completed in ink and signed by the employee. The signature is a certification by the traveler that reimbursement is being requested for actual expenses that are valid allowable business expenses.
- One state employee should not claim expenses for another state employee.
- Hotel/motel receipts must be itemized to be reimbursed.
- Express check-out receipts which do not provide an itemized hotel bill are not acceptable.
- The hotel bill submitted shall be the original form the hotel provides when the bill is paid.
- Necessary travel expenses do not include personal expense items such as entertainment and trip insurance.

Meal Reimbursement - Officers and employees of the state and political subdivisions shall be reimbursed the actual cost of meals incident to official travel, not to exceed the daily maximums for the specific location of assignment; except on travel days when / of the meal reimbursement is authorized.

The amount allowed for individual meals when traveling within the continental United States (including Alaska) shall be at the discretion of the governing authority or the department head, provided that the total does not exceed the maximum state reimbursement rate listed below. Meal reimbursements are not allowed within the official duty station. Alcoholic beverages are not reimbursable. Meals can only be claimed with an overnight hotel stay.

A list of the maximum state reimbursement rates for meals in high cost areas has been pre-calculated for your convenience and is available on the OPTFM Travel Information website at: <https://www.dfa.ms.gov/dfa-offices/purchasing-travel-and-fleet-management/bureau-of-purchasing-and-contracting/travel/hotels-meals-miles-reimbursements/meal-reimbursement/>

If you cannot find the city you are looking for, locate the county and use the amount listed. If neither the city nor county is listed, the maximum state reimbursement rate is \$46.00/day. The DPS policy for meal reimbursements for all Sub-Recipients and employees of the MOHS is as follows: Travel cost must coincide with all MOHS, state, and federal guidelines/policies/rates.

Meal Tips-Meal tips should be included in the actual meal expense unless the inclusion of the tips would cause the meals to exceed the maximum daily limitations placed on meals by the Department of Finance and Administration. Total meal tips shall not exceed 20% of the maximum daily meal reimbursement claimed.

Travel Receipts: All travel in-state must include itemized receipts for meal, lodging and mileage reimbursement.

Itemized receipts should be received with all meal reimbursements for in-state travel. Itemized receipts are not required for out-of-state travel.

To receive reimbursement for claims that include meals please remember the following:

1. All meal receipts must be itemized.
2. All meal receipts must be legible.
3. Itemized meal receipts should reflect only meals for (1) individual.
4. If purchasing a meal to consume for another mealtime later that day (and allowed under travel guidelines), purchases should be reflected on a separate itemized receipt.
5. The purchase of alcohol should not be included on itemized meal receipts.

Mileage Reimbursement - The rate set forth per Section 25-3-41, Mississippi Code of 1972, which mandates that state officers and employees traveling on official state business in their private vehicle be reimbursed at the same rate federal employees are for official federal business in private vehicle. The current reimbursement rate is set forth in the Mileage Reimbursement Rate memo: <https://www.dfa.ms.gov/media/qfplg0td/01012022-mileage-memo.pdf>

The MOHS policy for mileage reimbursements for all Sub-Recipients and employees of the MOHS is as follows:

Proof of mileage should be received with all mileage reimbursement. Travel cost must coincide with all MOHS, state, and federal guidelines/policies/rates. {Ex. MapQuest} Grant approved surveyors may utilize vehicle odometer mileage readings (trip beginning and ending mileage readings).

When two or more employees travel in one private vehicle, only one travel expense at the authorized reimbursement rate per mile shall be allowed.

Local/Municipal-Owned Vehicle- Actual operating expenses incurred in the use of agency-owned vehicles for grant related travel will not be reimbursed by MOHS.

Taxi Fares-Fares for taxis or airport transportation services to and from a hotel require a receipt which must be attached to the Travel Voucher to receive reimbursement for that item. The MOHS policy for transportation reimbursements for all Sub-Recipients and employees of the MOHS is as follows: Transportation reimbursements will not be reimbursed for travel to/from personal entertainment during travel. Travel is only reimbursable for approved program related travel. Travel cost must coincide with all MOHS, state, and federal guidelines/policies/rates.

Hotel/Airport Parking: Itemized Receipts must be attached to the Travel Voucher.

Baggage Allowance: Charges for baggage at check-in may vary by airline. Baggage fees are reimbursable expenses according to the grant agreement; however, they may not be paid for with the Travel Card. A receipt is required for charges.

Lodging - If a member(s) of the grant funded employee's family travels with the grant funded employee, the employee shall claim reimbursement at the single hotel/motel room rate only. Express check-out receipts which do not provide an itemized hotel bill are not acceptable.

Official Duty Station: The city, town, or other location where the employee's regular place of work is located, or the city, town, or location where the employee's primary work is performed on a permanent basis. If the employee regularly works in two or more areas, his official duty station shall be where the regular place of work is located. The regular place of work should be determined by the entity head or authorized designee based on total time ordinarily spent working in each area and the degree of business activity in each area.

Contractual Services:

Communication & Freight--The actual cost of communication expenses, such as telephone service, internet service, postage expense, and freight expense for shipping equipment will be reimbursed, if applicable. A copy of the cost allocation must be submitted to the MOHS. Documentation must be provided for any amount claimed.

Printing – The actual cost of printing will be reimbursed, if applicable. Documentation must be provided for any amount claimed.

Fees, Professional & Other -- The actual cost of outside contractual services, if applicable. Any consultant contracts must follow the bid procedures required by the state, or local ordinance if more restrictive, and must follow federal guidelines. The duties and qualifications of the consultant should be detailed in a narrative along with itemized budget detail outlining cost for service and included with the subcontract agreement. Agreements and sub-contracts must have prior approval from MOHS. See Project Agreement/Contract Development above.

Installation cost – associated with equipment installation such as radio, camera, etc. Documentation must be provided for any amount claimed.

Commodities:

Office Supplies--The actual cost of office supplies (pencils, pens, paper, paper clips, etc.) and training materials will be reimbursed, if applicable. Documentation must be provided for any amount claimed.

Equipment Under \$1,000.00-- The actual cost of minor equipment will be reimbursed, if applicable. Documentation must be provided for any amount claimed.

Equipment: The actual cost for equipment necessary for the successful implementation of the project/program. Itemize each type of equipment and show cost per item. Provide information on why the equipment purchase is needed and how it will enhance the successful operation of the project activities. Documentation must be provided for any amount claimed.

Compliance with state laws regarding bidding and procurement is required. Equipment over \$1,000.00 must be maintained on MOHS property inventory. Please see State Property manual at <https://www.dfa.ms.gov/procurement-manual>

Equipment is eligible for reimbursement as a direct expense chargeable to a specific project agreement, provided the equipment is needed to perform that project. Equipment must be used, managed, and disposed of in accordance with applicable Federal requirements. All equipment must meet the requirements stated here, and all expenditures to purchase equipment are submitted to audit. (See **2 CFR 200.439**)

The **Mississippi Office of State Auditor** defines major equipment as “...each item *over \$1,000.00*” purchased with MOHS funds (Please refer to MS DFA website for more detailed information regarding policy and procedures at: <https://www.osa.ms.gov/documents/property/propoffman20.pdf>

When equipment is purchased, the Sub-Recipient must submit a MOHS Equipment Inventory Form. The form is provided in the Program Manager Workbook and at the Implementation of the grant, as well as posted on the MOHS website. The form must be returned to the MOHS, and when equipment is received by the agency. Once the form is received by the

MOHS, it is included in the file of record for the Sub-Recipient, a database entry is generated, and the equipment will be tracked for the full useful life of the item.

During monitoring visits of the grant, the MOHS Program Manager will inspect and tag all equipment purchases with a MOHS inventory tag for all items valued at \$1,000.00 or above. In addition to the \$1,000.00 threshold, additional equipment under the \$1,000.00 threshold may be deemed equipment and required to be tracked will also be tagged. Please see the State Auditors Procurement guide.

For the state property inventory manual and capital asset reporting, sub-section 23.10.30 (useful lives), see <https://www.osa.ms.gov/documents/property/propoffman20.pdf>

Property Disposition: Below please find the process for selling/disposing of equipment purchased with grant funds.

- Sub-Recipients are required to submit a letter to the MOHS requesting disposition or approval to remove equipment purchased from its inventory records.
- Letter must state the piece(s) of equipment, serial number(s), and the grant award number that the equipment was purchased under.
- State why the equipment is being sold or disposed of.

Once a letter is received from the Sub-Recipient, the MOHS will provide written guidance and direction to the Sub-Recipient. If any material or equipment ceases to be used in project activities, the Sub-Recipient agrees to promptly notify the MOHS. In such an event, the MOHS may direct the Sub-Recipient to transfer, return, keep, or otherwise dispose of the equipment.

Reporting Use of Equipment: Sub-Recipients are required to submit equipment/property reports as follows:

- Equipment purchased for a project funded by MOHS must be used for the intended project/program purpose. If used otherwise the jurisdiction must cover all costs incurred.
- Funds generated using the equipment purchased for specific programs must be reported as program income and must be expended on the specific program activities in which the funds were generated.
- Sub-Recipients are required to submit equipment reports on the equipment purchased with federal funds for the extent of the useful life of the equipment, even if the Sub-Recipient is no longer active in the grant program.
- Equipment can and will be monitored during the useful life of the equipment purchased with federal funds, even if the Sub-Recipient is no longer active in the grant program.
- Equipment can be retrieved from a Sub-Recipient at any time, if the equipment is not being used for the intent of the program, proper use within the agreement requirement, being used improperly or any other reason that equipment is not being used in accordance with the grant agreement.

Useful Life Schedule: The MOHS/Sub-Recipient property and equipment purchased in whole or in part with federal funds will be monitored for its useful life according to the following schedule. The MOHS uses several sources for the Useful Life Schedule for more information, please contact the MOHS.

Useful Life Schedule:

Equipment	Equipment & Property Cost Range	Useful Life Schedule
Building/Installation Items		
Intercom Systems/Public Announcement	No Threshold	25 Years
Ventilation Fans	No Threshold	5 Years
Propane Water Heater	No Threshold	20 Years
Security System	No Threshold	15 Years
Sound Systems	No Threshold	10 Years
Security Door	No Threshold	30 Years
Supply Cabinet	No Threshold	10 Years
Wall Cabinets	No Threshold	30 Years

Binoculars/Goggles:		
Binoculars	No Threshold	5 Years
Night Vision Goggles	No Threshold	10 Years
Camera/Presentation Equipment:		
Digital Camera	No Threshold	5 Years
DVR	No Threshold	3 Years
In Car Camera	No Threshold	5 Years
Video Camera	No Threshold	5 Years
Projectors	No Threshold	5 Years
Projection Screen	No Threshold	10 Years
Security Cameras	No Threshold	10 Years
Televisions	No Threshold	5 Years
Clothing/PPE:		
Bomb Suit	No Threshold	10-15 Years
Bullet Proof Vest	No Threshold	5 Years
Dry Suit	No Threshold	3-5 Years
Fire Fighting Equipment	No Threshold	10 Year
Tactical Vests	No Threshold	5 Years
Communication Equipment:		
Radios, Base Station	Up to \$2,000.00	10 Years
Radios, Mobile	Up to \$2,000.00	10 Years
Radios	Over \$2,000.00-Must have Executive Director Approval	
Computer Equipment/ Cyber-Security:		
Computer Monitor	No Threshold	5 Years
Computer Server	No Threshold	5 Years
External Hard Drive	No Threshold	5 Years
Laptop/Desktop Computer	No Threshold	3 Years
Mainframe Computer System	No Threshold	5 Years
Personal Minicomputers	No Threshold	5 Years
Printer	No Threshold	5 Years
Route Box/Ethernet	No Threshold	5 Years
Server	No Threshold	5 Years
Software	No Threshold	5 Years
Fencing/Security:		
Chain Length Fence	No Threshold	20 Years
Emergency Lighting	No Threshold	10 Years
Lighting	No Threshold	15+ Years
Portable Sign Machine	No Threshold	20 Years
Public Address Systems	No Threshold	25 Years
Wire Fence	No Threshold	10 Years
Wood Fence	No Threshold	15 Years
Yard/Athletic/Outside Lighting	No Threshold	20 Years
Specialty Program Tools:		

Air Compressors	No Threshold	12 Years
Air Cylinders-Metal	No Threshold	30 Years
Carbon Monoxide Monitor	No Threshold	10 Years
Cascade System	No Threshold	20 Years
Chainsaws	No Threshold	10 Years
Firefighting Equipment	No Threshold	14 Years
Defibrillator	No Threshold	7 Years
Diving Equipment	No Threshold	10 Years
Gas Detector	No Threshold	15 Years
Generator	No Threshold	10 Years
Hydraulic Tools	No Threshold	10 Years
Lift Bag	No Threshold	10 Years
Live Animals	No Threshold	3 Years
Mobile GPS	No Threshold	10 Years
Oxygen Tank, Motor System	No Threshold	10 Years
Reel Light	No Threshold	10 Years
Rescue Kit	No Threshold	10 Years
Safety & Rescue Equipment	No Threshold	19 Years
Stretcher, portable	No Threshold	15 Years
Sign Machine	No Threshold	20 Years
Training Aids	No Threshold	20 Years
Tripod Light	No Threshold	10 Years
Toolbox Chest	No Threshold	10 Years
Transportation Equipment:		
ATV	No Threshold	20 Years
Boats, Inflatable	No Threshold	5-10 Years
Boats, Small Craft	No Threshold	20+ Years
Car Jump Kit	No Threshold	3 Years
Ground Effect Vehicles	No Threshold	15 Years
Spike Strips	No Threshold	10 Years
Tractors	No Threshold	13+ Years
Trailers	No Threshold	10+ Years
Trailer Top	No Threshold	15 Years
Vehicles	No Threshold	10 Years

Equipment that has been purchased and is past the useful life of the item, please contact the MOHS to take the steps of property disposition. For any additional questions on Useful Life or Items that are on the MOHS Property Inventory, please contact your PM. *See Property Disposition above.*

Authorized Equipment List: All equipment must be approved by MOHS and be included on the Authorized Equipment List (AEL) and must be used specifically for the purposes for which is purchased. The AEL list can be found at:

<https://www.fema.gov/grants/guidance-tools/authorized-equipment-list>

Ensuring the Future is Made in All of America by All of America’s Workers: The Sub-Recipient must comply with the “Build America, Buy America” provisions of the Infrastructure Investment and Jobs Act and E.O. 14005 which provide that, as appropriate and to the extent consistent with law, the recipient must use all practicable means within their authority under a federal award to provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products.)

Procurement of Recovered Materials: States, political subdivisions of states, and their contractors must comply with Section 6002 of the Solid Waste Disposal Act, Pub. L. 89-272 (1965), (codified as amended by the Resource Conservation and

Recovery Act, 42 U.S.C. § 6962.) The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 C.F.R. Part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition.

Non-Reimbursable/Unallowable Expenses:

Limitations and Conditions: The provisions stated in the following section are not intended to deny flexibility in supporting potential accident and injury reduction activities; however, the conditions do serve as a guide in describing costs that are ***not allowable*** for Homeland Security funding. See FEMA Homeland Security Grant Preparedness Manual.

<https://www.fema.gov/grants/preparedness/homeland-security>

FEMA Approval: Grant funds may not be used for the purchase of equipment not approved by DHS/FEMA. Grant funds must comply with IB 426 and may not be used for the purchase of the following equipment: firearms; ammunition; grenade launchers; bayonets; or weaponized aircraft, vessels, or vehicles of any kind with weapons installed.

Unallowable Equipment Costs:

- Per FEMA policy, the purchase of weapons and weapons accessories, including ammunition, is not allowed with HSGP funds.
- Small, unmanned Aircraft (SUAS) Drones.
- Body worn cameras.

Maintenance Contacts: Maintenance contracts, warranties, repair or replacement costs, upgrades, and user fees are only allowable in the following circumstances:

- The use of DHS/FEMA preparedness grant funds for maintenance contracts, warranties, repair or replacement costs, upgrades, and user fees are allowable, as described in FEMA Policy FP 205-402-125-1 under all active and future grant awards, unless otherwise noted. Except for maintenance plans or extended warranties purchased incidental to the original purchase of the equipment, the period covered by maintenance or warranty plan must not exceed the POP of the specific grant funds used to purchase the plan or warranty.

Unauthorized exercise-related costs include:

Reimbursement for the maintenance or wear and tear costs of general use vehicles (e.g., construction vehicles), medical supplies, and emergency response apparatus (e.g., fire trucks, ambulances).

Equipment: Equipment that is purchased for permanent installation and/or use, beyond the scope of the conclusion of the exercise (e.g., electronic messaging sign).

In-Direct Costs: In-Direct costs are unallowable under these funds.

Personnel, Overtime and Backfill costs:

- Hiring of sworn public safety officers or supplant safety positions and responsibilities.
- Salaries and personnel costs of planners, equipment managers, exercise coordinators and/or training coordinators.
- Please note that overtime and backfill for training and exercise **are only allowable** in the following circumstances:
 - Training:
 - Overtime and backfill for emergency preparedness and response personnel attending DHS/FEMA-sponsored and approved training classes only.
 - Overtime and backfill expenses for part-time and volunteer emergency response personnel participating in DHS/FEMA training only.

The following are common requests that are unallowable and/or unfunded:

- Requests for equipment for routine/general use.
 - All SHSP equipment requested must assist recipients and subrecipients in achieving core capabilities related to preventing, preparing for, protecting against, or responding to acts of terrorism.
 - For more information refer to “Explain how applicants proposed project supports terrorism preparedness”

the of this RFP.

- Tactical law enforcement protective equipment for routine use or riot suppression. Items in this category are allowable only to supplement normal stores, to provide the surge capacity necessary for CBRNE terrorism response.
- Vehicles
 - While certain vehicles are allowable, applications for vehicles will be reviewed on a case-by-case basis based on need, use, and justification.
 - General purpose vehicles (patrol cars, executive transportation, fire trucks and tactical/assault vehicles, etc.)
 - Reimbursement for the maintenance and/or wear and tear costs of general use vehicles, medical supplies, and emergency response apparatus.

Unallowable Sub-Granting Funds: Sub-Recipients are not authorized or allowed to sub-grant funds. Per 2 CFR. Part 225 (OMB Circular A-87) contributions or donations, including cash, property and services made by the governmental unit, regardless of recipient, are unallowable.

Unallowable Promotional Items: The cost of promotional items and memorabilia, including models, gifts and souvenirs are unallowable advertising and public relations costs. **(2 CFR Part 200.421(e)(3))**. Promotional items that are unallowable can include t-shirts, hats, key chains, bumper stickers, etc.

Unallowable Program Administration:

- General costs of government. For States, local governments and Indian Tribes, the general costs of government are unallowable **(Reference 2 CFR § 200.444 and 2 CFR § 200.474)**
- Entertainment costs, including amusement and social activities and expenses directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities). **(2 CFR § 200.438)**

Lobbying: Federal - the cost of influencing the U.S. Congress and Federal agency officials for activities associated with obtaining grants, contracts, cooperative agreements, or loans.

State and Local - No Federal funds may be used for any activity specifically designed to urge or influence a State or local legislator to favor or oppose the adoption of any specific legislative proposal pending before any State or local legislative body. Such activities include both direct and indirect (e.g., grassroots) lobbying activities, with one exception. This does not preclude a state official whose salary is supported with federal funds to engage in direct contact with State or local legislative officials, in accordance with customary State practice, even if it urges legislative officials to favor or oppose the adoption of a specific pending legislative proposal.

Supplanting: Supplanting is the act of replacing existing funds with federal funds. Specifically, funding that is established for the payment of personnel or operations required in the normal and usual conduct of business may not be replaced using federal funds awarded via the grant.

Supplanting, including: (a) replacing routine and/or existing State or local expenditures with Federal grant funds and/or (b) using Federal grant funds for costs of activities that constitute general expenses required to carry out the overall responsibilities of State, local, or Federally recognized Indian tribal governments.

Grant Reimbursement and Payments:

Grant Reimbursement Process: Reimbursements shall be based upon authorized and allowable expenditures. Payment will be made for pending corrections of deficiencies and additional information may be requested. Reimbursements are due on a quarterly basis and as part of the Quarterly Reimbursement Claim and Progress Report.

- Must be permissible under MS and Federal law.
- Must not be allowable to or included as a cost of any other federally funded program.
- Must not result in a profit to the agency.
- Must be incurred on or after the 1st day of the approved grant period; and

- Must be adequately supported by source documentation.

MAGIC: For Sub-Recipients to receive payments and reimbursement, all Sub-Recipients must be set up in the Mississippi Accountability System for Government Information and Collaboration (MAGIC) as a vendor.

- Link to Vendor MAGIC Page: <https://www.dfa.ms.gov/mississippi-suppliersvendors>
- Link to Vendor MAGIC Setup: https://sus.magic.ms.gov/sap/bc/webdynpro/sapsrm/wda_e_suco_sreg?sap-client=100#
- Link to MAGIC Registration Form Instructions: <https://www.dfa.ms.gov/sites/default/files/Office%20of%20Purchasing%2C%20Travel%20and%20Fleet%20Home/Marketing%2C%20Travel%2C%20Card%20Program/Links/Vendor%20Information/supplier-registration-form.pdf>
- Link to MAGIC Request for Change Form: <https://www.dfa.ms.gov/sites/default/files/Office%20of%20Purchasing%2C%20Travel%20and%20Fleet%20Home/Marketing%2C%20Travel%2C%20Card%20Program/Links/Vendor%20Information/state-of-mississippi-supplier-form-extended.pdf>

Reimbursement Conditions: Reimbursement of costs under a MOHS grant is contingent upon the following conditions:

- The availability of appropriated funds.
- Actual costs having been incurred (that is, services provided, hours worked, etc.) in accordance with the approved grant agreement and associated budget.
- Compliance with applicable cost principles referenced in the Grant Agreement.
- Correct documentation and required forms included with the documentation.

Modification of Grants:

During the active period of a project, changing conditions may require that the original project agreement be modified. If both parties consent to altering the project in some way, then a modification request (either activity or budget or both) must be completed. **All budget modification requests must be submitted on the required MOHS forms, signed, and dated by the signatory official.**

Change in SGA: The Sub-Recipient agrees to notify in writing, the MOHS of any change and the reason for the request of change in personnel, no later than the submission of the next claim of reimbursement. Agency must resubmit an SGA form, if the SGA is changed from the responsibilities of grant activities.

Request for Change: The Sub-Recipient agrees to notify in writing, the MOHS of any changes and the reasons for the changes to any line items within the grant. This does not include any financial changes. Please use the Request for Changes form.

Request for Extension: The Sub-Recipient may request a Request of Extension in the case of the grant activities not be completed and/or equipment will not be received by the end of the grant performance period. Grant extensions will only be approved if the grant follows all requirements of reporting and programmatic activities.

Modification Request of the Grant: Some reasons for modifying the project agreement or contract might include:

- adding or deleting a performance goal
- increasing or decreasing the budgeted amount
- adding, deleting, or changing performance measures

Modifications are also executed to authorize a material change in other terms and conditions.

NOTE: Requests for modifications should be submitted for approval *before* the revision is implemented.

The Sub-Recipient will submit a copy of the Sub-Recipient Change Form to the MOHS for review and approval. If the cost, complexity, or scope of work authorized in the grant must be revised after the project agreement is signed, then a written amendment must be executed to authorize the change.

The PM will prepare the modification to the agreement and forward it to the Sub-Recipient for signatures. If additional tasks or costs are authorized in the amendment, the Sub-Recipient must not begin work on the additional tasks or incur the additional costs until the amendment is fully executed and approved.

The Sub-Recipient must submit the modification to the MOHS email address of mohsgrant@dps.ms.gov. An effective date will not be issued until both parties have executed the modification.

When an amendment is needed, sufficient time should be allowed for proper review and execution. With sufficient advance planning and ongoing monitoring, Sub-Recipients should have any amendments to a grant or Contract executed 90 days prior to the end of the grant or by May 31.

When a simple budget modification is needed, sufficient time (a minimum of two weeks) should be allowed for proper review and execution. Modifications must be signed by the parties who signed the original project agreement unless approval authority has been specifically retained or delegated to someone else in accordance with MOHS policy.

Modification Processing: A modification will follow the same approval processing procedures as the original agreement. The same signature authority that applies to the original agreement also applies for any modification to that agreement.

As with the original project agreement, the modification becomes effective only when all signatures have been obtained. **Sub-Recipient is allowed two (2) modifications per year and if any modifications are submitted for processing, then the last modification (#2) should be processed through the MOHS office no later than June 30th.** If any modifications are sent to be processed, the modification must be approved by the MOHS.

NOTE: MOHS Sub-Recipients are allowed (2) two budget modifications during the grant year. **Budget Modifications will not be accepted until the 2nd quarter, unless approved by the MOHS Grants Director.**

Ownership:

Intellectual Property (Patents/Copyright/Trademarks/Tangible Research Property (2CFR 200.315 and 200.448): The MOHS reserve a royalty-free, nonexclusive, and irrevocable license to reproduce, publish or otherwise use, and to authorize others to use, for federal and state government purposes the following:

- Intellectual Property in any work developed under a grant, sub-grant, or contract under a grant or sub-grant.
- Any rights of Intellectual Property to which grantee, Sub-Recipient, or a contractor purchases ownership with grant funds.

All records, reports, documents, or other material related to this sub-grant and or obtained or prepared by Sub-Recipient in connection with performance of the services contracted for herein shall become the property of MOHS, and shall upon request, be returned by MOHS to Sub-Recipient, at Sub-Recipients expense at termination or expiration of the sub-grant.

Materials, Discoveries, Inventions and Results Developed, Produced or Discovered: All records, reports, documents, and other material delivered or transmitted to Sub-Recipient by the MOHS shall remain the property of the MOHS, and shall be returned by Sub-Recipient to MOHS at the Sub-Recipient's expense, at termination or expiration of the sub-grant.

All records, reports, documents, or other material related to this sub-grant and or obtained or prepared by Sub-Recipient in connection with performance of the services contracted for herein shall become the property of MOHS, and shall upon request, be returned by MOHS to Sub-Recipient, at Sub-Recipients expense at termination or expiration of the sub-grant.

Use of DHS Seal, Logo, and Flags: All brochures; course, workshop, and conference announcements; and other materials that are developed and/or printed using grant funds must include a statement crediting the MOHS. The FEMA logo should not be used unless prior approval is received from the MOHS and or FEMA.

Reports, Studies, or Material Developed for Publication: Reports, studies or other materials approved for publication or printing are to be regarded as information in the public domain and their further use does not require approval. The Sub-Recipient agrees that the published versions of reports, studies or other materials shall not be copyrighted nor contain any restriction which prohibits distribution and reproduction. The Sub-Recipient will not sell copies of such reports or other materials prepared under the terms of this sub-grant.

Equipment and Supplies: Equipment and supplies purchased with grant funds are required to be used for the purpose of the grant only. If equipment and supplies are found to not be used for grant purposes, the MOHS may retrieve items or request items to be returned to the MOHS. Items may be transferred to other agencies with the use of equipment and supplies.

If an agency no longer participates in the grant program and its items are no longer in use or needed, the MOHS may retrieve or request items to be returned to the MOHS. Items retrieved or transferred will be used for other programming and grant activities.

All items that are purchased with federal funds can be used and repurposed, as needed for programs in need.

Monitoring:

Homeland Security grant project monitoring provides a method of tracking progress and achievement of grant objectives and performance goals. Since the process is ongoing throughout the duration of the project, it serves as a management tool for project control. Project monitoring also presents a good opportunity for sharing information and assistance. Project monitoring includes a set of procedures and forms for project review and documentation.

Monitoring and reporting program performance are both a State and Federal requirement of the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards. Monitoring is required to:

- Assure compliance with state and federal requirements.
- Assure that objectives and performance goals are being achieved.
- Detecting and preventing problems.
- Helping identify changes needed.
- Identifying training or assistance needed; and
- Providing data necessary for daily operations, planning, and evaluation.

Types of Monitoring: Monitoring is formal and informal, financial, and operational. MOHS will utilize the following types of monitoring:

- Ongoing contact with the Sub-Recipient through phone calls, meetings, and written/verbal correspondence.
- On-site monitoring reviews of project operations, management, and financial systems.
- Review and approval of Quarterly claims.
- Desk monitoring of grant files.
- Compliance monitoring of statewide homeland security activities and grant oversight.

On-site Monitoring and Evaluation: Pursuant to Federal guidelines, the State has developed a plan for evaluating all projects. Each Sub-Recipient will be required to have at least one (1) on-site monitoring visits during the grant year. All written documents will be reviewed to determine progress, problems, and reimbursements of the project. The State evaluates all Sub-Recipients' risk of noncompliance with Federal statutes, regulations and the terms and conditions of the sub-award for the purposes of determining the appropriate level of Sub-Recipient monitoring. **(2CFR 200.302 & 2CFR200.28-330)**

Monitoring Procedures:

Project Monitoring Policy: It is the responsibility of the MOHS to maintain oversight for all federally funded grants that are awarded to their Sub-Recipients. The MOHS will provide technical assistance as needed to assist the Sub-Recipient with fulfilling their project targets and performance measures. MOHS will ensure that the contract provisions comply. **(2CFR 200.329)**

Depending on the monitoring criteria and policy as stated above, each homeland security grant will be reviewed either by on-site monitoring, desk reviews, via telephone calls, monthly reimbursement processing, staff meetings, conference calls, and other correspondence, as appropriate. As a measure of quality assurance, the Mississippi Office Homeland Security must perform an on-site monitoring visit.

Corrective Action Plan (CAP): If a corrective action plan is warranted after a monitoring visit, the PM should note possible necessary solutions to the problems with an addendum to the monitoring report. The PM will supply a copy of the monitoring report and the CAP to the agency for their files.

Desk Monitoring:

Desk monitoring occurs every time a PM holds a discussion or communicates with a Sub-Recipient project director. Desk monitoring can occur daily, weekly, or monthly. Weekly phone calls may be appropriate if there are problems. Monthly status meetings might be needed for complex projects. If problems are identified, the project could require quarterly review meetings between the Sub-Recipient and the PM. This is left at the discretion of the PM and any additional monitoring requirements will be documented in the official file. PM will rely on regular correspondence and the annual on-site visit to handle routine project issues.

On-Site Monitoring:

The following documents must be provided at the beginning of the monitoring visit:

1. General Financial Documents

- a) Financial statements (Balance Sheet, Income Statement, Changes in Fund Balance, Cash Flow Statement).
- b) Chart of accounts.
- c) General ledger.
- d) Reconciliation of subsidiary ledgers to general ledgers.
- e) List of authorized check signers; and
- f) Payroll register

2. Grant Specific Financial (monitoring period only)

- a) Grant Application.
- b) Modifications, extension approvals.
- c) Original timesheets: functional timesheets/time logs/cards/attendance reports along with the applicable time study allocation plan (if applicable).
- d) Vouchers supporting all claimed operating expenses, including the following: purchase orders, receiving reports and vendor invoices.
- e) Canceled checks, check stubs, and/or cash receipts (ensure secondary signature, if applicable).
- f) Contracts: Services/Consultant contracts and lease agreements, sole source or open bid process documentation and rate of pay.
- g) If applicable, Project Income (PI): all source documents describing the type of PI earned, when PI was earned, how much was earned and how it was expended.
- h) Equipment Inventory list for grant funded purchases to include equipment description, identification number, source, title holder, acquisition date, cost, percentage of federal funds used in the cost, location, use, condition, and disposition date.
- i) Vouchers supporting all claimed equipment expenses, including the following: purchase orders, receiving reports and vendor invoices; and
- j) Indirect cost rate agreement (if applicable)

3. Program Related Source Documentation

- a) Reports: Project Agreement, Project Modifications, Sub-Recipient Monthly Report.
- b) Required certifications for activity, training certification reimbursed by the MOHS and/or additional certifications required by MOHS.
- c) Contracts: signed written contract(s).
- d) Documentation to support services provided by contractor including activities performed and evaluation services; and
- e) Equipment purchased with MOHS funds available for monitoring visit (current and past)

4. Other

1. Job description for grant funded positions: As it relates to overtime (if applicable)

Please be advised the monitor may request additional documentation as necessary at the time of the visit.

Additional Documents Reviewed During Monitoring:

Policies: Sub-Recipient must submit to the MS Office of Homeland Security a copy of the following policy and/or certification(s).

- NIMS Training Certifications (See Appendix B)
- Cyber-Security Assessment (See Appendix A)
- FFATA Compliance (See Award Packet)

A-133 Audit: Sub-Recipient must maintain a current copy of the A-133 Audit, so that it can be verified and reviewed.

Sub-Contracts within the Grant Agreement:

If the MOHS has approved grant funds from a sub-contractor within your agreement for services outside the grant agreement, all contracts for the sub-contractor(s), must be submitted to the MOHS for approval. Sub-contracts can include, but not limited to contracts, MOU's, personal services contracts, service agreements, conference facility requests, professional service agreements, rental space, etc.

Submission of Sub-Contract:

Submit sub-contract(s) a minimum of (60) sixty days before the event or service is provided, so that ample time is allowed for the contract process to be reviewed and approved. Submission of the contract must include justification of the contract, a memo explaining the need for the contract and how the contract will be funded. Submit all invoices, quotes and any information that may be needed for review of the sub-contract.

Approval/Disapproval:

If the sub-contract is approved, the MOHS will notify the Sub-Recipient of the approval as soon as the decision has been made. If a sub-contract is disapproved, the MOHS will notify the Sub-Recipient of the decline as soon as the decision has been made. Any services that are performed without the approval of the MOHS will not be eligible for reimbursement.

Single Audit Requirements:

The State of Mississippi requires a sub-recipient expending \$750,000.00 or more in federal funds in the organization's fiscal year to conduct an organization-wide audit in accordance with 2CFR200, Sub-Part F. The Sub-Recipient will permit the State of Mississippi project officials, program officials and auditors to have access to the Sub-Recipient's and third-party contractor's records and financial statements as necessary for the State of Mississippi to comply with the 2CFR200, Sub-Part F. Single Audit review will be performed by MOHS during the review process of the grant application submission.

Reference 2CFR 200.518

Single Audit Findings

Sub-Recipient should develop and issue corrective actions for findings within six months after receipt of the sub-recipient's audit report and ensure that the sub-recipient takes appropriate and timely corrective action. **Reference 2CFR 200.518**

Records Keeping Requirements:

Grant financial, programmatic, and administrative records shall be maintained for a period of three years following the date of the closure of the grant award, or audit if required. Property and equipment records shall be maintained for a period of three (3) years following the final disposition replacement or transfer of property and equipment. **Reference 2CFR 200.334**

Sub-Recipients are expected to keep records of different federal fiscal periods separately identified and maintained so that information can be readily located. Sub-Recipients are also obligated to protect records adequately against fire and damage.

Access to Sub-Recipients records must include the MOHS, federal granting agency, Office of the Inspector General, or any of agency requesting records, who shall have the right to access to any pertinent books, documents, papers, or other records of the Sub-Recipient, which are pertinent to the award, to make audits, examinations, excerpts, and transcripts. The right to access must not be limited to the required retention period but shall last if the records are retained. **Reference 2CFR 200.337**

Conditional Grant Requirements:

Conditional grants deemed for additional monitoring, assistance, and oversight. Conditional grants can be placed on conditional status for several reasons, which can include not meeting performance measures, lack of documentation and paperwork for grant activities, pattern of financial inconsistencies, late submission of monthly reimbursements, etc. Agencies will be informed of the conditional status and conditions prior to the conditional status being implemented.

Conditional grants will be monitored by MOHS to determine if grant requirements are being met and performed according to the grant agreement. After the 1st Quarter, failure to meet grant requirements set forth in the grant agreement will result in notification to signatory authority official stating, that the grant requirements have not been met. After the 2nd Quarter of failure to meet grant requirement, the conditional grant will be in penalty of non-compliance. (See Penalty for Non-Compliance section).

Penalty for Non-Compliance:

For the reasons listed below, special conditions may be imposed, reimbursements may be partially or wholly withheld, the award may be wholly or partly suspended or terminated, or future awards, reimbursements and award modification may be withheld. **Reference 2CFR 200.339**

The MOHS may institute the following but is not limited to withholding authority to proceed to the next phase of the project, requiring additional or more detailed reports, additional project monitoring, and/or establishing additional prior approvals.

The MOHS shall notify the Sub-Recipient of its decisions in writing stating the nature and reason for imposing the conditions, the corrective action required and timeline to remove the conditions and the method of requesting a reconsideration of the imposed conditions. **The Sub-Recipient must respond within five (5) days of receipt of notification of the reasons listed below.**

- **Unwillingness or inability to attain project goals, performance measures or strategies.**
- **Unwillingness or inability to adhere to the conditions of the grant agreement.**
- **Failure or inability to adhere to grant guidelines and federal compliance requirements.**
- **Improper procedures regarding agreements, contracts, and procurements.**
- **Inability to submit reliable, documented and/or timely reports; and**
- **Management systems do not meet State or federal required management standards.**

Termination of Agreement:

The MS Office of Homeland Security in the event of Sub-Recipient noncompliance with any of the provisions of this agreement may terminate this agreement by giving the Sub-Recipient thirty (30) day notice. The MS Office of Homeland Security, before issuing notice of termination of this agreement, shall allow the Sub-Recipient a reasonable opportunity to correct noncompliance issues. For noncompliance with the nondiscrimination section of this agreement or with any of the said rules, regulations or orders, this agreement may be canceled, terminated, or suspended in whole or in part.

The Sub-Recipient may terminate its participation in this agreement by notifying and submitting the required closeout documentation to the MS Office of Homeland Security, thirty (30) days in advance of the termination date.

Agreement Changes: Any proposed changes to the agreement that would result in changes in the scope, character, or complexity of the agreement, must be submitted with Budget Modification to the MS Office of Homeland Security, and shall require an approved Budget Modification prior to change being implemented.

Agreements: Unless otherwise authorized in writing by the MS Office of Homeland Security, the Sub-Recipient shall not assign any portion of the work to be performed under this agreement, or execute any agreement, amendment or change order thereto, or obligate itself in any manner with any third party with respect to its rights and responsibilities under this agreement without the prior written concurrence of the MS Office of Homeland Security. Any subcontract under this agreement must include all required and/or applicable clauses and provisions of this agreement.

Sub-Recipient failure to meet all reporting, attendance at meeting(s), scheduled events and timely submission of reimbursement requests set forth in the agreement by the MS Office of Homeland Security, will result in the withholding of reimbursement payments. **Reference 2CFR 200.339-343**

Closeout:

At the end of each grant year, completion of grant activities and grant funding, the Sub-Recipient should begin the process of closeout. A typical period of performance for a grant year is one (1) year but can allow for an extension to a period of performance, if approved. Closeout forms and required documentation are due forty-five days after the end of the grant period. If a Sub-Recipient does not complete all required paperwork for the proper closeout, the MOHS can perform an Administrative Closeout.

If a Sub-Recipient remains in non-compliance and has not met all requirements of the grant, performed grant activities or prepared required reports, the MOHS can also perform an Administrative Closeout. At the time of an Administrative Closeout or End of Year Closeout, the MOHS staff will close all financial documents in the MAGIC system, and no further financial reimbursements will be able to take place in the grant. **Reference 2CFR 200.344.**



Mississippi Office of Homeland Security Grants Department Contact Information

All Reports, Reimbursements and Grant Requirements should be emailed to the MOHS Grants Department email address:

mohsgrants@dps.ms.gov
[\(601\) 987-1278](tel:(601)987-1278)

Beth Loflin-Finance and Grants Director

Kayla Stewart (Grants Program Management Lead-Homeland/NP)

- Email Address: ksstewart@dps.ms.gov
- Phone Number: (601) 987-1217

Micheal Hall (Grants Program Management-Homeland and EOC)

- Email Address: mhall@dps.ms.gov
- Phone Number (601)987-1519

Kimberly Johnson (Grants Program Management-Non-Profit)

- Email Address: kjohnson@dps.ms.gov
- Phone Number: 601-987-1518

Catrina Stamps (Finance/Accounting Lead)

- Email Address: cstamps@dps.ms.gov
- Phone Number: (601) 987-1247

Orlando Hoard (Admin Specialist)

- Email Address: ohoard@dps.ms.gov
- Phone Number: 601-987-1278