

**First Responders  
Public Services Program  
Program Manual**

**Version 1.0  
September 2018**

**Louisiana Office of Community Development  
Disaster Recovery Unit**

# Table of Contents

I.	Program Description and Objectives .....	2
II.	Program Allocation and Administration.....	2
III.	Program Requirements .....	2
A.	Eligible Activity .....	2
B.	National Objective.....	2
C.	Disaster Tie-back .....	3
IV.	Applicant Eligibility Criteria.....	3
A.	Types of Agency or Organization .....	3
B.	Eligible Geographic Areas .....	3
C.	Dependence upon Ad Valorem Tax Revenue.....	3
D.	Reduction in Actual vs. Projected Ad Valorem Tax Revenue .....	3
E.	Impacts to Levels of Services .....	4
F.	Unmet Recovery Need .....	4
V.	Levels and Terms of Assistance.....	4
A.	Award Cap .....	4
B.	Terms of Assistance.....	4
1.	Award Terms .....	4
2.	Award Repayment .....	4
C.	Recapture.....	4
VI.	Program Outreach .....	5
VII.	Eligible and Ineligible Costs.....	5
A.	Eligible Costs .....	5
B.	Ineligible Costs.....	5
C.	Reasonable Cost Guidance.....	6
VIII.	Operating Procedures .....	6
A.	Application Intake .....	6
B.	Intake Period .....	7
C.	Eligibility Verification and Underwriting .....	7
1.	Types of Agencies or Organizations .....	7
2.	Geographic Target Areas .....	7
3.	Dependence upon Ad Valorem Tax Revenue .....	8

4.	Reduction in Actual vs. Projected Ad Valorem Tax Revenue .....	8
5.	Impacts to Levels of Services .....	9
6.	Unmet Recovery Need .....	9
D.	Activity Area Maps .....	10
E.	Duplication of Benefits .....	10
1.	Potential Sources of Funding .....	10
2.	Duplication of Benefits Verification .....	11
3.	Subrogation .....	11
F.	Award Calculation .....	11
1.	Award Cap .....	11
2.	Budget Justification .....	11
3.	Calculation Methodology .....	11
4.	Sample Award Calculations .....	12
G.	Environmental Review .....	12
H.	Award Acknowledgement Process .....	12
1.	Pre-Award Review and Final Approval .....	12
2.	Required Documentation .....	13
I.	Compliance Requirements .....	13
1.	Documentation of Expenditures .....	13
2.	Timeliness of Expenditures .....	14
3.	Capacity to Deliver Services .....	14
4.	Reporting .....	14
5.	Program Monitoring .....	14
6.	Closeout Procedures .....	15

**VERSION HISTORY**

9/26/2018	Version 1.0 Published

## **I. Program Description and Objectives**

The First Responders Public Services Program is created to address the unmet needs caused by a reduction in revenue received from ad valorem taxes following the reassessment of property values in the aftermath of the 2016 floods. This program will provide grants for operational assistance necessary for these types of service providers to provide the levels of service that were projected and provided before the Great Floods of 2016.

In the State of Louisiana, properties are assessed at least every four years by the assessor's offices to determine property value. The last statewide assessment that was conducted prior to the 2016 floods occurred in the 2012 tax year. A reassessment of properties took place after the flood and as a result, the value of the reassessed properties greatly reduced due to the damaged state of the properties affected by the floods. Consequently, the revenues of many first responder agencies dependent upon ad valorem revenues were impacted negatively due to the reassessed property values, which impacted the level of services these agencies provide. Preliminary research shows that these agencies had to reduce staff, reduce the purchase of necessary equipment and reduce staff training due to the reduced revenue that was projected to be higher based on pre-storm projected ad valorem taxes for the year.

For communities to recover from the long-term effects of the 2016 flood events, it is imperative for such emergency public services to be fully staffed and operational. Without fully operational first response services, the safety of homeowners and renters is at risk, which will have a direct impact on the recovery of Louisiana's impacted neighborhoods. Many homes remain partially improved or fully damaged, placing them at higher risk of break-in, vandalism and fire. Furthermore, as residents continue through the emotional and physical stresses caused by such a disaster, their personal safety and access to swift and responsive emergency services becomes more critical not only for their immediate health, but also as they make decisions about where to live.

## **II. Program Allocation and Administration**

In 2016 and 2017, Congress enacted Public Laws 114-223, 114-254 and 115-31. These laws appropriate monies targeted for disaster recovery to various federal agencies. Among those monies, the federal government allocated \$1.7 billion in HUD Community Development Block Grant – Disaster Recovery (CDBG-DR) funds to the State of Louisiana to unmet recovery needs from the great floods of 2016. The State of Louisiana Office of Community Development – Disaster Recovery Unit (OCD-DRU) is the entity tasked with administering the funds. Through Action Plan Amendment No. 8 (approved by HUD on July 12, 2018), OCD-DRU allocated \$8 million to the First Responders Public Services Program.

## **III. Program Requirements**

### **A. Eligible Activity**

All CDBG activities must qualify as an "eligible activity" as defined by HUD. The eligible activity for this program is Provision of Public Services, Section 105 (a)(8) of the Housing and Community Development Act.

### **B. National Objective**

All eligible CDBG activities must also meet one of three named national objectives: benefiting low to moderate income (LMI) persons; preventing or eliminating slums or blight; or meeting urgent needs

in the community. The National Objectives for this program are benefiting LMI persons and urgent need.

### **C. Disaster Tie-back**

Per FR-5989-N-01 and FR-6012-N-01 and FR-6039-N-01 “All CDBG-DR funded activities must clearly address an impact of the disaster for which funding was allocated.” Given the standard CDBG requirements, this means each activity must: (1) be a CDBG-eligible activity (or eligible under a waiver or alternative requirement in this notice); (2) meet a national objective and (3) address a direct or indirect impact from the disaster in a Presidentially-declared parish. A disaster related impact can be addressed by any eligible CDBG-DR activity.

In the case of the First Responders Program, the state will address unmet recovery needs and meet overall community development objectives by providing funding to first responder entities that were demonstrably negatively impacted by the effects of the disasters. Furthermore, this assistance will help protect and service the residents of impacted parishes by bringing the safety and well-being of those residents back to pre-storm anticipated levels.

## **IV. Applicant Eligibility Criteria**

Public first responder agencies and units of local government are eligible for funding. Applicants must meet the requirements below to be determined eligible for the program:

### **A. Types of Agency or Organization**

Eligible applicants are public first responder agencies and units of local government who implement first responder activities and are dependent on ad valorem taxes. These entities are responsible for going immediately to the scene of an accident or emergency to provide assistance and must provide a critical, first response public service to the public and local residents, such as sheriff’s offices, fire districts and emergency medical services providers.

### **B. Eligible Geographic Areas**

Only first responder agencies and the units of local government responsible for first response located within the ten most impacted parishes defined by HUD are eligible to apply to this program. Those parishes are Acadia, Ascension, East Baton Rouge, Lafayette, Livingston, Ouachita, St. Tammany, Tangipahoa, Vermilion and Washington.

### **C. Dependence upon Ad Valorem Tax Revenue**

Eligible participants must be organizations that are dependent upon ad valorem tax revenues as a source of revenue for operations.

### **D. Reduction in Actual vs. Projected Ad Valorem Tax Revenue**

Eligible participants must demonstrate a quantifiable decline in projected revenues, resulting directly from the decrease in projected ad valorem tax revenues in comparison to actual ad valorem tax revenues from FY 2017.

## **E. Impacts to Levels of Services**

With the reduction in revenue, many first responders were faced with the decision to cut critical components of their operations or services to communities impacted by the storms. Therefore, eligible participants in the program must demonstrate a quantifiable decline in the level of services provided, or the level of service which would have been provided if the ad valorem revenue would have remained at the budgeted projected level prior to the storm.

## **F. Unmet Recovery Need**

The impacts to the levels of service leave communities without fully operational first response services and the safety of homeowners and renters is at risk, which will have a direct impact on the recovery of Louisiana's impacted neighborhoods. This is a critical unmet recovery need for each community. CDBG-DR funds are used to meet the unmet recovery needs identified by the first responders.

# **V. Levels and Terms of Assistance**

## **A. Award Cap**

The program provides awards in the form of a grant, with a maximum grant of \$3 million to eligible participants. If the program is oversubscribed, the state may choose to prorate award amounts to eligible applicants.

## **B. Terms of Assistance**

### **1. Award Terms**

Funds are awarded as grants for reimbursement of eligible costs for up to one year. Recipients will have one year to expend the grant. At the end of one year, the service or activities funded by CDBG-DR funds must be fully operational and no longer dependent on CDBG-DR funds. Exceptions to the award terms will be made on a case-by-case basis.

### **2. Award Repayment**

The grant is disbursed on a reimbursement basis. OCD-DRU must ensure costs have been incurred and reviews invoices and/or receipts submitted prior to reimbursement. If at any time costs are deemed ineligible by OCD-DRU or HUD, the applicant is responsible for repayment.

## **C. Recapture**

OCD-DRU is responsible for ensuring that the CDBG-DR funds awarded by HUD comply with all federal, state and local requirements. Refer to OCD-DRU's Recapture Policy for guidance relative to how situations where funds are disbursed to applicants determined to be ineligible for assistance or are used for ineligible activities are handled.

## **VI. Program Outreach**

To understand the impact and determine the unmet need, OCD-DRU began outreach in early 2018 to the Sheriff's departments in the 10 most impacted and distressed parishes. The program has been engaged and in discussions with public first responders and units of local government to continue to quantify the impacts and determine the best method to provide assistance.

OCD-DRU will issue a Notice of Funding Availability (NOFA) that will be available on the Restore Louisiana and OCD-DRU's website. The NOFA, application and all supporting documents will be available for up to eight weeks once released. During this time, OCD-DRU will continue to market the program through the Restore LA website, Restore LA Task Force meetings, and other correspondence. Additionally, OCD-DRU will distribute the NOFA and all supporting documents to key stakeholders, such as parish leadership (for the 10 most impacted parishes) and public first responder agencies.

## **VII. Eligible and Ineligible Costs**

### **A. Eligible Costs**

The First Responders Public Service Program assists public first responder agencies in the ten (10) most impacted and distressed parishes from the Great Floods of 2016 with operational funding to provide pre-storm projected levels of service. To be considered eligible for funding, the uses must be related to the losses sustained by FY 2017 ad valorem revenue decline and address an unmet recovery need. Eligible uses include, but are not limited to, the following:

- Payment of salaries and benefits,
- Purchasing or leasing of moveable equipment,
- Costs associated with training staff (eligible training costs are limited to salaries and benefits, compliantly procured third party contractors, materials/supplies and travel (subject to PPM49); and
- Operational costs.

### **B. Ineligible Costs**

The following items are ineligible uses of program funding:

- Construction or construction-related activities, including capital improvements to existing facilities;
- Immovable equipment purchase, lease, or maintenance;
- Purchase of land and buildings;
- Political or religious activities;
- Entertainment, including amusement, diversion and social activities, food and beverages associated with training and other work activities;
- Costs associated with preparation of the grant application;
- Travel not associated with the training of staff;
- Donations and contributions, including cash, services or property;
- Fundraising activities;
- Investments in instruments or for the sole purpose of a return in investment; and



- Expenses for which private philanthropy, NFIP or private flood insurance, other insurance, or state or federal benefits have been or will be paid or financial assistance that has been approved or provided by federal, state, or other sources considered to be duplicative of CDBG-DR funds.

### C. Reasonable Cost Guidance

OCD-DRU only reimburses for eligible costs that are reasonable, as defined in 2 CFR 200.404. A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. OCD-DRU may choose to determine standard reasonable costs for the reimbursement of specific costs under this grant and will deny costs that are determined to not conform with the cost reasonableness requirements.

## VIII. Operating Procedures

### A. Application Intake

Applications must be submitted on the standard forms provided to each applicant to be accepted. Additional application forms are available from the Division of Administration, Office of Community Development, Disaster Recovery Unit, 617 N. Third Street, Baton Rouge, Louisiana 70802 or [Restore.la.gov](http://Restore.la.gov). Telephone number (225) 219-9600 or 866-272-3587, (800) 846-5277 (TTY Users), (800) 947-5277 (Voice Users).

Applications are “complete” when all appropriate documentation has been provided by the applicant by the deadline of November 12, 2018. Applications received after the deadline are disqualified and not eligible for assistance. Applications submitted prior to the deadline that are determined to be incomplete will be afforded an opportunity to provide additional or clarifying information at the discretion of OCD-DRU. Applicants who need to provide clarification or additional documentation will be notified by email requesting the information. Applications will be closed if there is no meaningful response within 14 days after the email has been sent. The review process will resume when the requested information has been provided.

One original and two copies of the completed application must be delivered, mailed or emailed to the addresses below.

**Mail to:**

Tomorr LeBeouf  
Office of Community Development  
Disaster Recovery Unit  
P.O. Box 94094  
Baton Rouge, LA 70804

**Deliver to:**

Tomorr LeBeouf  
Office of Community Development  
Disaster Recovery Unit  
617 North Third Street, 6th Floor  
Baton Rouge, LA 70802

**Email to:**

[DOA-2016FloodPublicService@LA.GOV](mailto:DOA-2016FloodPublicService@LA.GOV)

## **B. Intake Period**

OCD-DRU receives, reviews and processes applications. Subsequent application rounds may take place, contingent on the availability of funding.

## **C. Eligibility Verification and Underwriting**

### **1. Types of Agencies or Organizations**

Eligible applicants must provide a critical, first response public service to the public and residents. First responder public entities are responsible for going immediately to the scene of an accident or emergency to provide assistance. Examples of such agencies or organizations include:

- Sheriff's offices
- Fire districts
- Emergency medical services providers

OCD-DRU confirms that the type of agency or organization that the applicant represents is either one of the types listed above, or is a unit of local government that is applying on behalf of one of the type of service providers listed above with which the unit of local government is contracted.

Applicants that are not a Sheriff's office, fire district, or emergency medical services provider (or a unit of local government representing same) will be evaluated to determine if they meet the established definition of a first responder. Additional documentation and/or clarity from the applicant will be requested when needed.

### **2. Geographic Target Areas**

The public first responder agency or unit of local government must be located within the ten (10) most impacted and distressed parishes from the Great Floods of 2016:

- Acadia
- Ascension
- East Baton Rouge
- Lafayette
- Livingston
- Ouachita
- St. Tammany
- Tangipahoa
- Vermilion
- Washington

In addition, applicants are required to provide the census tract numbers for the areas served by their organizations as well as the specific location of each proposed activity, where applicable (see Section 9.D for additional information).

For verification purposes, the applicant’s location and proposed service area are reviewed to confirm that they are within the ten parishes listed above.

**3. Dependence upon Ad Valorem Tax Revenue**

Applicants must demonstrate a dependence upon ad valorem tax revenues as a source of income for operations for the 2016 and 2017 fiscal years. OCD-DRU will review the applicant’s 2016 and 2017 financial statements to verify ad valorem tax revenue was received by the applicant in both fiscal years to represent its dependence before and after the 2016 storm and flood events.

First responder agencies who do not have a dependence on ad valorem tax revenues are not eligible for assistance under this program.

**4. Reduction in Actual vs. Projected Ad Valorem Tax Revenue**

Applicants must demonstrate that they experienced a quantifiable decline in projected ad valorem revenue in comparison to actual ad valorem revenue collected from FY2017. Supporting documentation requested from applicants includes the organization’s FY2016 and FY2017 fiscal audit or audited financial statements, tax commissions report, and/or approved (by board, council or official publication) budget to support projected and actual revenue numbers.

Applicants are to provide a breakdown of the projected versus actual ad valorem tax revenue the agency anticipated for each of the 2016 and 2017 tax years and the percentage of the total budget provided by ad valorem tax revenue. Applicants will complete the table below in the application form.

Tax Year	Projected Tax Revenue	Actual Tax Revenue	Projected (vs) Actual	Projected Total Budget	Actual Total Budget	Projected (vs) Actual % Decline of Total Budget
2016			\$ -			
2017			\$ -			

OCD will examine the aforementioned financial documents to verify the provided figures and confirm the decline in FY 2017 ad valorem tax revenue. If there are other factors that contributed to a decline in the overall revenues for FY 2017, applicants must provide information on the causes and impacts of the additional sources of decline. The verified figures will be used to populate the award calculator form (see Section 9.F).

## **5. Impacts to Levels of Services**

The decrease in ad valorem tax revenue must have caused impacts to the agency or organization. Applicants will be required to clearly cross-walk the budget items that were reduced or removed as a result of the decrease in ad valorem tax revenue. Furthermore, the applicant must describe its plan to use CDBG-DR funds to expand the impacted services or operational functions and those uses must be related to the losses sustained by the ad valorem revenue decline. The FY2017 projected budget and FY2017 actual revenue and expenditures will be reviewed as verification of the impact.

While the specific types and levels of impacts may differ between applicants, there must be a connection between the impacts sustained and the organization's ability to serve the public in its capacity as a first responder. The application form includes requests for descriptions of impacts, the plan to use CDBG-DR funds to address the impacts, and how the funds will be used to affect the communities served by the applicant in a positive manner.

The information provided through the application is reviewed to establish tie-back to the disaster and confirm that the applicant has a plan in place to use CDBG-DR funds to address disaster-related impacts in line with its role as a first responder.

## **6. Unmet Recovery Need**

The CDBG-DR funds must be used to meet an unmet recovery need (i.e. a gap between the quantified impacts and the funding available to address those impacts). Applicants must provide details of federal, state, local or philanthropic funding to address the decline or loss of ad valorem revenue as a result of the disaster.

Sections 9.E and 9.F outline the processes for confirming that there is no duplication of benefit and calculating the award amount.

## **7. Determination of Satisfaction of the Criteria of 24 CFR 570.209:**

- a) That project costs are reasonable;
- b) That all other sources of project financing are committed;
- c) Documentation of need and that CDBG funds are not substituted for non-Federal financial funding or support;
- d) That the project is financially feasible;
- e) That to the extent practicable, the return on the applicant's equity investment will not be unreasonably high; and
- f) That to the extent practicable, CDBG funds are disbursed on a pro-rata basis with other finances provided to the project.

## D. Activity Area Maps

Applicants are required to provide a map (or maps) that delineates the following items for activity area with their application package:

1. Census tracts and/or block groups (by number) and/or logical record numbers;
2. Boundaries of areas that the organization serves; and
3. The specific location of the activity (if applicable).

The map(s) provided is reviewed to confirm the applicant's location and proposed service area in accordance with Section 9.C.ii above.

## E. Duplication of Benefits

A duplication of benefits occurs when financial assistance is received from another source that is provided for the same purpose as the CDBG-DR funds. The following are potential sources of funding provided to address disaster impacts to first responders that are considered a duplication of benefits and under federal law must be deducted from the award amount. The list is not intended to be all-inclusive and applicants are required to disclose all local, state, federal, or philanthropic funding received to address the impacts for which they are seeking CDBG-DR assistance. Failure to provide full disclosure of all duplicative assistance received will result in recapture of funds for those amounts that are determined to be duplicative.

### 1. Potential Sources of Funding

#### a. FEMA Public Assistance

**Definition:** Public Assistance (PA) is FEMA's largest grant program providing funds to assist communities responding to and recovering from major disasters or emergencies declared by the President. The program provides emergency assistance to save lives and protect property and assists with permanently restoring community infrastructure affected by a federally declared incident.

**Verification:** FEMA PA will be determined and verified by OCD-DRU through information gathered directly from FEMA and the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) as well as documentation provided by the applicant. If an applicant can provide documentation demonstrating that the FEMA PA amount provided by FEMA or GOHSEP includes amounts not paid to account for the impacts covered through this program, OCD-DRU does adjust the FEMA PA payout amount in the award calculation. The documentation provided by the applicant must come from FEMA or GOHSEP.

#### b. Local or State Funding

**Definition:** Local or state funding sources made available to public first responders to address the impacts of the disaster.

**Verification:** Local and state funding for the same purpose as the funding provided through this program are verified through applicant provided information.

### **c. Private insurance**

**Definition:** Private insurance settlement amounts to address disaster impacts.

**Verification:** Insurance proceeds are determined and verified through applicant provided information. Insurance agents may be contacted to verify insurance proceeds received by the applicant.

### **d. Other Funding**

Funding received for the same purpose of as the funding provided through this program, such as funding provided by another federal agency, non-profit or philanthropic organization, must be accounted for by the program. Funding from other funding sources is verified through applicant provided information.

## **2. Duplication of Benefits Verification**

Applicants are required to provide support documentation, including award letters, declined letters and other documentation supporting the amount, sources and uses of funding received to assist in the recovery from the 2016 flood events. OCD-DRU may contact other funders directly to confirm information submitted by applicants. See Section 9.F below for a description of the award calculation.

## **3. Subrogation**

Subrogation is the process by which applicants who receive additional funding for the same purpose as this program after an award is received are required to remit the additional funding to the program. All duplicative funding received must be remitted to OCD-DRU regardless of when it is received.

## **F. Award Calculation**

### **1. Award Cap**

The maximum grant award amount is \$3,000,000. If the program is oversubscribed, OCD-DRU will prorate eligible award amounts to eligible applicants.

### **2. Budget Justification**

Applicants are required to provide a total budget for the organization. The budget should include the total sources and uses for each line-item. Within that budget, the applicant should also identify the line-items that are being requested for funding from this program. Those items should depict actual costs for all items-that will be requested for reimbursement.

### **3. Calculation Methodology**

The award calculation starts with the lesser of the difference in FY 2017 projected versus actual tax revenue and the amount requested in the applicant's detailed budget. Other sources of funding received for the same purpose (i.e. duplication of benefits) is subtracted from the resulting figure to determine the total potential award amount. If the total potential award is less than \$3,000,000 (i.e. the award cap), it is the final award amount. If

funding is available and the program is not oversubscribed, the total potential award is greater than the award cap, the final award is \$3,000,000.

#### 4. Sample Award Calculations

##### a. Sample Calculation 1

1	Projected v. actual ad valorem tax revenue	\$2,000,000
2	Requested amount from budget justification	\$2,100,000
3	Lesser of lines 1 and 2	\$2,000,000
4	Other sources of funding (DOB)	\$350,000
5	Total potential award	\$1,650,000
6	Maximum award amount	\$3,000,000
7	Lesser of lines 5 and 6	<b>\$1,650,000</b>

##### b. Sample Calculation 2

1	Projected v. actual ad valorem tax revenue	\$5,000,000
2	Requested amount from budget justification	\$4,500,000
3	Lesser of lines 1 and 2	\$4,500,000
4	Other sources of funding (DOB)	\$1,000,000
5	Total potential award	\$3,500,000
6	Maximum award amount	\$3,000,000
7	Lesser of lines 5 and 6	<b>\$3,000,000</b>

#### G. Environmental Review

Every project undertaken with CDBG-DR funds and all activities related to that project are subject to the provisions of the National Environmental Policy Act, as well as HUD environmental review regulations at 24 CFR Part 58. The HUD environmental review process must be completed before any funds may be committed for program-eligible activities. A violation of this requirement may jeopardize federal funding for the project and disallow all costs that were incurred before the completion of the Environmental Review. OCD-DRU will perform the environmental review for this program after all uses of funds have been approved. OCD-DRU will notify grant recipients of when they can proceed with incurring costs associated with this program.

#### H. Award Acknowledgement Process

Once the application has been determined to be complete and all documentation has been provided, the applicant has been determined to be eligible for the program, the duplication of benefits analysis has been performed and verified, and the award amount has been calculated, OCD-DRU will issue an award letter and will contact the applicant to discuss next steps.

##### 1. Pre-Award Review and Final Approval

Prior to approving an application and issuing an award letter, a review is completed to ensure all program requirements have been met and all required processes have been completed, including, but not limited to, eligibility verification, and duplication of benefits calculation.

## **2. Required Documentation**

Documents that will need to be signed include, but are not limited to, the following:

- CDBG-DR First Responders Public Services Program Grant Agreement (Cooperative Endeavor Agreement with the state)
- Statement of Assurances
- Authorized Signature form
- HUD 2880
- W-9
- Electronic Funds Transfer Enrollment Form
- Resolution/Authority to execute a grant agreement and/or enter into a binding agreement

OCD-DRU will provide these documents to the awardee for signature. The documents are to be returned to OCD-DRU to execute the CEA approval process. Please note: it can take multiple months to process a cooperative endeavor agreement (CEA) with the state. This time can be reduced by promptly responding and providing requisite documentation.

## **I. Compliance Requirements**

### **1. Documentation of Expenditures**

Grant recipients are required to provide documentation to OCD-DRU to demonstrate that the committed funds have been used for eligible purposes. To receive reimbursement for eligible expenses recipients will be required to submit draw requests that include the following support documents:

- Salaries: Timesheets demonstrating allocation of time and effort, activity reports or employee job descriptions and payroll registers
- Benefits: Invoices or receipts from insurance providers and/or approved benefit rates reflecting the employer's contributions
- Moveable Equipment: Invoices or receipts (must be approved equipment), procurement documentation (if applicable) and/or lease agreement (if applicable)
- Training Supplies/Materials: Invoices or receipts and procurement documentation (if applicable)
- Training: Invoices or receipts from contracted provider(s), procurement documentation for contractor, vendor contract and training attendance logs
- Travel: Travel Expense form detailing odometer reading or trip mileage using MapQuest or Google maps, time traveled, all points traveled, meals, lodging, tolls and parking, tips, purpose of trip and other expenses. See the State's Policy and Procedure Memorandum (PPM49) for travel.



## **2. Timeliness of Expenditures**

Committed funds must be expended within one year of the start date within the cooperative endeavor agreement. Applicants are required to submit a plan that details how it will expend 100% of the award within one year of the award date. Program staff verifies that the plan is feasible prior to award and on an ongoing basis post-award. Applicants will define their CEA start date to best fit the needs of the organization. Exceptions to the one year expenditure deadline will be made on a case-by-case basis.

## **3. Capacity to Deliver Services**

Applicants must identify the personnel who will perform services, such as trainings, if funding for such services is being sought through this program, and indicate if they are staff or whether contracted personnel will need to be procured.

OCD-DRU evaluates the qualifications and experience (if the staff are already identified) to confirm that applicants have the capacity to deliver the services for which funding is being provided.

## **4. Reporting**

OCD-DRU and recipients will establish program targets and benchmarks and the recipient will be required to report data on a quarterly basis to OCD-DRU. Recipients must submit the information electronically.

## **5. Program Monitoring**

Recipients are responsible for carrying out approved activities in a compliant manner, per the program policies and procedures and all applicable state and federal regulations.

OCD-DRU will monitor recipients for compliance with program guidelines and all applicable state and federal regulations. OCD-DRU Program Managers and Program Monitors, will make scheduled visits to the recipients to ensure program compliance and accuracy of information sent to OCD-DRU.

Recipients will maintain comprehensive and accurate program records, including, but not necessarily limited to, the following:

- Financial records (budget, general ledger, bank statements, cancelled checks, supporting invoices, financial statements, procurement documentation, etc.).
- Programmatic records for approved activities carried out, which shall include, but not be limited to: salaries and benefits payroll documentation; equipment tracking log; and, training attendance logs.
- Where applicable, monitoring reports of recipients' monitoring of program contractors and/or subgrantees;
- Any other documents that the recipient considers material to a potential audit;

Recipient agrees to the completion of an annual audit or financial report (at the recipient's expense), the level of which is determined by the total funding awarded to the recipient by all state and/or federal resources, as required by state and federal regulations. Recipient also agrees to provide copies of requisite audits or financial reports to the Louisiana Legislative Auditor (LLA) and OCD-DRU. Failure to do so may place the recipient on the LLA's or OCD-DRU's non-compliance list, which may result in the inability to fund the recipient.

Recipient agrees to maintain all books and records for five (5) years following the final closeout of the grant from HUD to OCD-DRU. Recipients are encouraged to convert all paper files to electronic files. However, if any litigation, claim, negotiation audit or other action involving the records has been started before the expiration of the five-year period, the records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular five-year period, whichever is later.

In addition, the recipient shall allow OCD-DRU, HUD, the LLA and any other state or federal agency seeking to monitor the recipient access to all books, accounts, records, reports, files, and other electronic or paper documentation pertaining to the administration, receipt and use of federal funds necessary to facilitate such reviews and audits.

## **6. Closeout Procedures**

OCD-DRU will closeout each project after completion of the project and/or CEA expiration. Each recipient will receive a closeout packet to complete and provide back to OCD-DRU within the specified timeframe.