Nebraska Council on Developmental Disabilities

Subaward User Manual

Nebraska Council on Developmental Disabilities
Nebraska Department of Health and Human Services
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dhhs.ne.gov/ddcouncil

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STRUCTURE AND USE OF THIS MANUAL

Outlined in this manual are the reporting requirements and administrative guidelines for projects that have been awarded funding by the Nebraska Council on Developmental Disabilities (Council), a division of the Nebraska Department of Health and Human Services. These requirements and guidelines are based on Federal and State legislation, regulations, and policies. The DHHS General Terms and Assurances in the subaward and the Program Specific Requirements in the Request for Applications will govern the administration of Council-funded projects.

THINGS TO REMEMBER AS YOU READ THIS MANUAL

- All correspondence to the Council office should include your agency or organization name, subaward number, and project title. (Find the subaward number in the top right corner of the signed subaward that was emailed to you, ending with Y3.)
- The Nebraska Department of Health and Human Services requires federal documentation be used to administer subaward projects (see Financial Management).
- This manual is a living document. Updates and corrections will be made as needed.
- If you have questions, contact:

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INTRODUCTION

Administration of the Nebraska Council on Developmental Disabilities (Council) subaward projects is the responsibility of the Nebraska Department of Health and Human Services (Department) as the designated State Administering Agency. Within the Department, subaward management activities for the Council are the responsibility of the Council Program Specialist. Financial Services, which handles fiscal accounting and financial transactions, and Procurement, which handles the subaward agreements, also provide support for the subaward projects.

All applicable state policies, as well as other policies developed by the Council, are in compliance with current Health and Human Services regulations. Council staff have developed this Subaward Manual for use by subaward recipients (subrecipients). The manual identifies specific procedures to be followed by the subrecipient Project Director. Policies and procedures are developed to assure proper and efficient administration of funds awarded to subrecipients.

REPORTING REQUIREMENTS

Subrecipients are required to submit reports and documentation as indicated in the table below. All reports will be completed using DD Suite. It is important that all reports be submitted by their due dates. If you know that your report will be unavoidably late, contact the Council Program Specialist to negotiate a date for submittal. Subaward Monitoring documents will be requested by the Council Program Specialist and will be due as noted on the Request for Source Documents.

Report	Due Date
First Quarter • Quarterly Program and Key Performance Indicators Report • Expenditure Report	15th of the month following the first quarter of the project
Second Quarter • Quarterly Program and Key Performance Indicators Report • Expenditure Report	15th of the month following the second quarter of the project
Third Quarter • Quarterly Program and Key Performance Indicators Report • Expenditure Report	15th of the month following the third quarter of the project
Fourth Quarter • Quarterly Program and Key Performance Indicators Report	15th of the month following the fourth quarter of the project
Closing Reports • Final Expenditure Report • Final Program and Key Performance Indicators Report • Final Report of the Subaward Project Activities and Accomplishments	30 days after the end of the subaward

No more than 75% of Council funds will be disbursed through the third quarter unless the project is completed and all reports have been submitted. Final payment will be calculated according to actual subaward expenditures; therefore, final payment may not be the entire remaining subaward funds. All reports must be submitted before subaward funds will be disbursed.

ADVANCE OF FUNDS

Due to the strict regulations on the use of federal funds, the advancement of funds for subaward projects is limited to no more than 30 days' funding. An advance of funds is an exception and will be considered on a case-by-case basis. All advanced funds must be based on documented actual cash needs as provided by the subrecipient. If you require an advance, please contact the Council Program Specialist.

REIMBURSEMENT AND REPORTING PROCESS

You will be reimbursed for actual subaward expenditures related and essential to the project which are incurred during the reporting cycle based upon the Council-approved line item budget. To receive reimbursement for these expenditures, you are required to submit quarterly Expenditure reports. These reports should be completed and submitted in DD Suite with the Program and Key Performance Indicators Report following the schedule in the Reporting Requirements table. The fourth quarter expenditure report is the final expenditure report. If your subaward is approved for a no-cost extension, an additional quarterly expenditure report will be required with the final expenditure report due 30 days after the end of the extension.

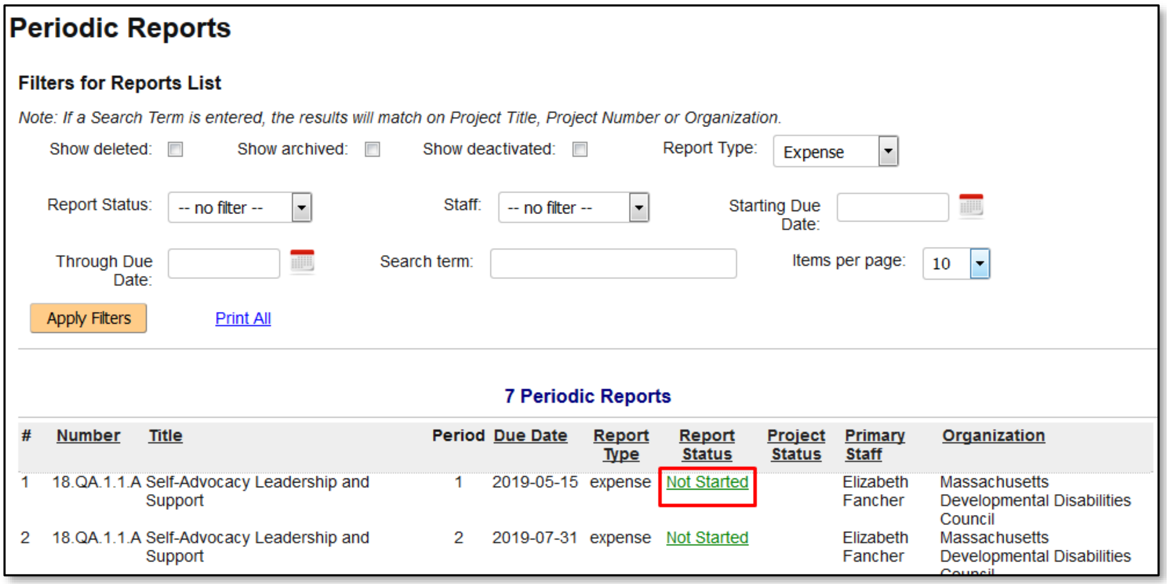
The Council Program Specialist will review and approve reimbursement documents to be submitted to the Department's Financial Services Division. The due date may be extended 30 days up to 60 days if additional time is needed at the end of the subaward to allow for all bills associated with project activities to pass through your agency's accounting system. **Final expenditure reports received after 60 days will not be processed.**

Completing the Expenditure Report

An Expenditure Report is required to be completed each quarter. All expenses charged to Council funds as well as all matching funds will be entered in DD Suite. If no expenditures were made and no match was used for the quarter, mark these with zeroes. If it is necessary for your organization, DD Suite allows you to limit staff access to prevent staff from seeing and accessing either work plan or budget information. To learn more, log in to your DD Suite account and go to the Grantees section in the Help tab.

To complete the Expenditure Report, follow the steps detailed below. These steps and screen shots are taken from the DD Suite Help tab.

1. On your dashboard, select the "Periodic Reporting" button.
2. Identify the expense report that needs to be completed and submitted (the status should read "Not Started" or "in progress") and select the appropriate link.

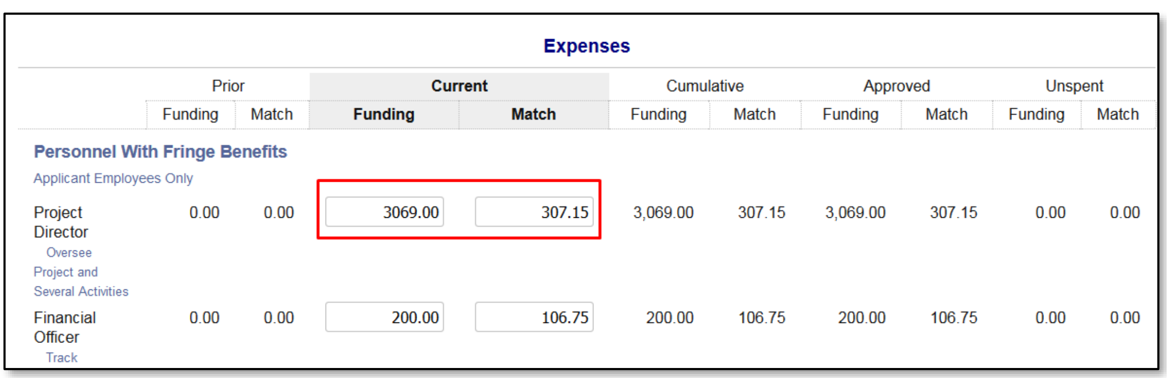


3. In the "Expense Report Narrative" field, describe any financial issues or achievements.
4. The system automatically provides the sum totals of the budget categories for the Budget Totals section generated from the approved Project Budget Plan (these fields are not editable).

A description of each column is provided below:

- **Prior** – The amount of funds spent that you have reported prior to the current reporting period.
- **Current** – The amount of funds that you spent during the current reporting period.
- **Cumulative** – The cumulative amount of funds spent through the end of the current reporting period (sum of Prior and Current columns).
- **Projected** – The amount for the project in your approved Project Budget Plan.
- **Unspent** – The amount of funds that have not yet been spent for the project.

5. In the "Current" column, itemize expenses directly incurred by grant activities under the appropriate categories (for example: personnel, travel, supplies, etc.) in accordance with your approved Project Budget Plan. Enter the amounts being charged to the project for the reporting period (for each category).



6. To add a new line for a specific budget category, select the "Add a line item to…" link.
7. For each additional budget line, fill in the proper information in the "Nature of Expense" and "Current" fields.
8. Remember to save your work by selecting the "Save Report Changes" button.

9. Select the "Save and Submit Report" button when you are ready to submit.

***Note:** A notification e-mail will be sent out to the staff member(s) to whom the grant is assigned.

10. The Funding Organization may allow its grantees to view internal comments in order to communicate with them. In this case, the "Funding Organization Comments" will appear at the top of the report overview page.

Questions Related to Reimbursement

Can I make changes in my line item budget? If so, how is this done?

It is possible to make revisions to the line item budget that was approved by the Council and noted in the subaward from DHHS. Minor changes as noted below may be made without seeking approval. Changes other than those listed below must be requested in writing for approval.

- The cumulative change of all line items is less than 10% of the total subaward budget (total subaward budget includes both Council subaward funds and matching funds); AND
- A change would neither add nor eliminate a line item; AND
- A change in the budget does not change the goals and objectives of the project.

Because subrecipients cannot make changes to their application in DD Suite once it has been awarded, a written request must be made to the Council Program Specialist for all line item changes. The Council Program Specialist will be responsible to make the changes in DD Suite. The subrecipient may be allowed to make the changes upon agreement between the subrecipient and the Council Program Specialist.

What if I have Project Revenue? How can it be used?

Project revenue is gross income received by a subrecipient that is directly generated by a project-supported activity, or earned only as a result of the subaward during the time between the effective date of the subaward and the ending date as stated in the subaward notice. Examples of typical project revenue include participant fees for training events and income from the sale of commodities or items fabricated under the subaward. Project revenue is <u>not</u> Council funds awarded for the project. The Council allows agencies to use the project revenue to finance part of or the entire cash match share of the project budget or to support additional project activities. Subrecipients may choose to use a combination of these options.

What kinds of documentation must be kept to track expenditures charged to the subaward project?
You are required to submit reports of project expenditures and activities using DD Suite. In addition, the Council Program Specialist will request source documents from each subrecipient at random during the subaward cycle to review source documents.

During the review, you will be asked to provide records that identify expenditures to the budget's line items. Examples of items that may be requested for review include time sheets and paystubs for all project staff, fees charged to the subaward, travel documentation, receipts, sales invoices, deposit slips, or any other original record that contains details to substantiate a financial transaction. A review of source documents can be conducted electronically by providing scanned documents via email, or by an on-site visit from the Council Program Specialist. Adequate time will be given for you to provide documentation for the period selected.

What kinds of records must be kept to track match resources for subaward projects?
You are required to maintain written records that fully document both cash and in-kind match. In the case of third-party in-kind contributions, records must show how the value of the contributions was derived. Whether or not costs reported as match will be allowed is determined in the same manner as are costs charged to the Council subaward funds. The budgeted line items must be necessary to accomplish program activities and allowable if you were required to pay for them. Federal funds, with the exception of Medicaid dollars received for services provided, are not allowable as match. In addition, resources that are used to match other federal or state subawards cannot be used as match for your project.

When requests for reimbursement are made to the Council office, how long does it take before my agency receives the funds?
On average, it takes approximately four weeks for reimbursement to be sent electronically to the agency/ organization. The process for reimbursement within DHHS is as follows:

- All required reports/documentation are reviewed by the Council Program Specialist. The Expenditure Report is checked for errors and over-expenditures in line items or unallowable costs. The expenditures are evaluated in relation to program activities to determine whether the expenses seem reasonable and are related and essential to the project. If there are any questions or clarification is needed, the Project Director or Financial Officer is contacted.
- An electronic payment request is completed by Council staff. A record is kept of all disbursements made to the subrecipient.
- The request is checked against the authorized amount of funds available by the Department's Financial Services Division and approved for payment.
- The request is then sent to the Department of Administrative Services for the State of Nebraska. It is here that the payment is authorized and sent to the subrecipient by electronic transfer.

What can I do to ensure timely reimbursement of program expenditures?
Complete and submit all reports on time in DD Suite. The Program and Expenditure reports are reviewed as a unit and reimbursement is not made if reports are missing or incorrect.

It is near the end of the subaward period and I want to buy a lot of office supplies, educational materials, etc., in order to use all the subaward funds allocated to the project. Are these expenses allowable?
The Nebraska DHHS policy is that services must be provided and goods received prior to claiming reimbursement. While the goods would be received during the subaward period, a substantial portion of the goods could not be consumed in the budget period. Therefore, this is essentially a short-term, non-interest bearing loan from the Federal Government. Purchase of consumable supplies either far in advance of using

them or near the end of the project is subject to disallowance as an expenditure that is not permitted for purchase using Council funds. If a disallowance is found, the dollar amount for the materials in question will be subtracted from the Expenditure Report and will not be reimbursed.

PERIODIC REPORTING

Periodic reporting will include a Program Report of the progress toward the project Objectives and Activities, the Key Performance Indicators for each, and the Expenditure Report.

Program Report

The Program Report is used by the subrecipient to evaluate progress on project Objectives and Activities, and by Council staff to complete the annual report required by the Administration on Disabilities (AoD), our federal agency. AoD requires all state Developmental Disabilities Councils to report on participant satisfaction and how we have addressed leadership, advocacy, and systems change. To do this, Councils must have specific data (Key Performance Indicators) from each subrecipient.

Key Performance Indicators are goals that each project should plan to meet or exceed as a result of the program activities that are conducted and measure participant satisfaction with the subaward project. The Project Director for your subaward should become familiar with these Key Performance Indicators to track the numbers of persons/programs/policies, etc., impacted by the project on an ongoing basis. This will help to ensure that all Key Performance Indicators are met. It is highly recommended that the Project Director initiate data collection methods before the project begins rather than collecting the data after the fact. A complete list of Key Performance Indicators and definitions can be found in Appendix A of this manual.

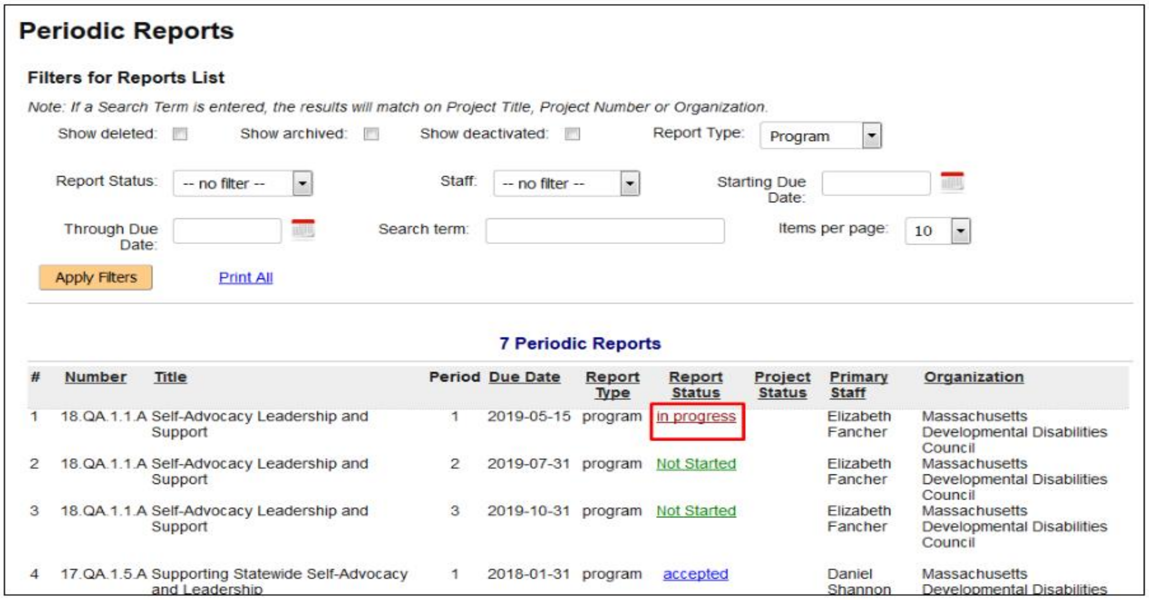
Each quarter, you will report the progress of the subaward project in the Work Plan tab of DD Suite. Key Performance Indicators for each objective's activity will be reported. If you have not already indicated the Key Performance Indicators for the activities, you will add them as you complete the reporting (follow the instructions under Completing the Program and Key Performance Indicators Report below). Subrecipients will collect and report the data from the Project Activity Satisfaction Survey. Subrecipients should keep completed individual survey forms as part of their onsite documentation. If you have questions on selecting the Key Performance Indicators or completing this portion of the reporting, please contact the Council Program Specialist for assistance.

As the project progresses, avoid duplication by reporting only new participants to project activities during the appropriate quarter. For example, if someone participates in the activities in more than one quarter or throughout the year, only count them in one quarter. Record only participants taking part in organized project activities. Participants must be identified and reported as individuals with developmental disabilities or family members/guardians of individuals with developmental disabilities, or professionals/other. People reached as part of publicity, social media campaigns, and other marketing efforts should be reported in the narrative portion of the Program Report.

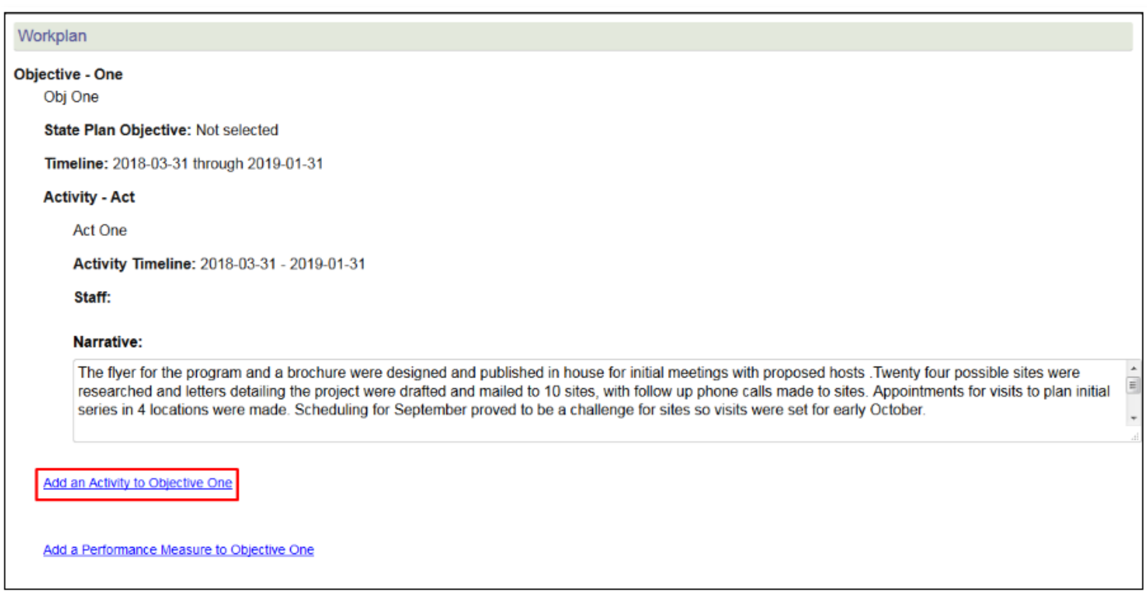
Completing the Program and Key Performance Indicators Report

The following was taken or summarized from the HELP button of DD Suite.

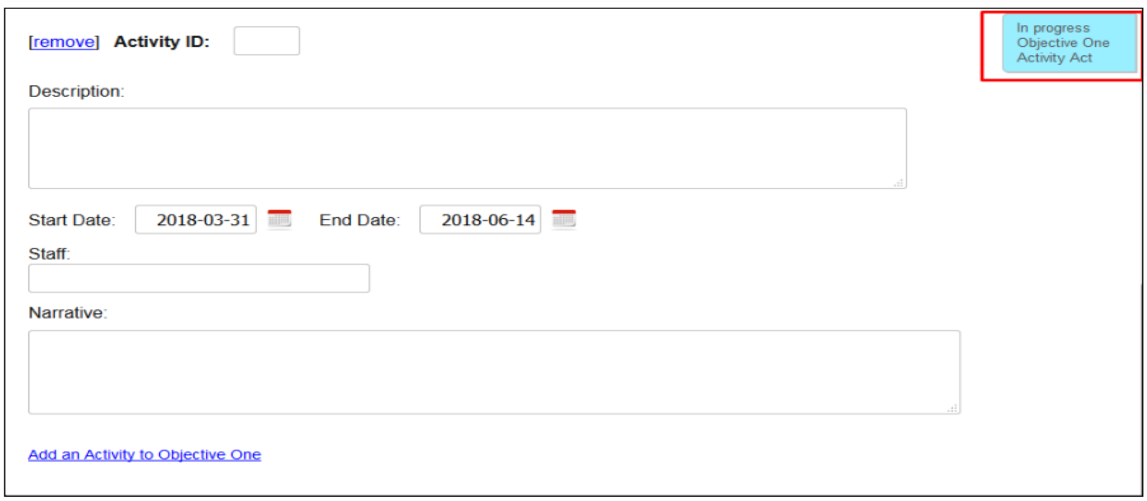
1. Log in to your DD Suite account and select the "Periodic Reporting" button on the dashboard for your project.
2. Identify the programmatic report that needs to be completed and submitted (the status should read "Not Started" or "in progress") and select the appropriate link.



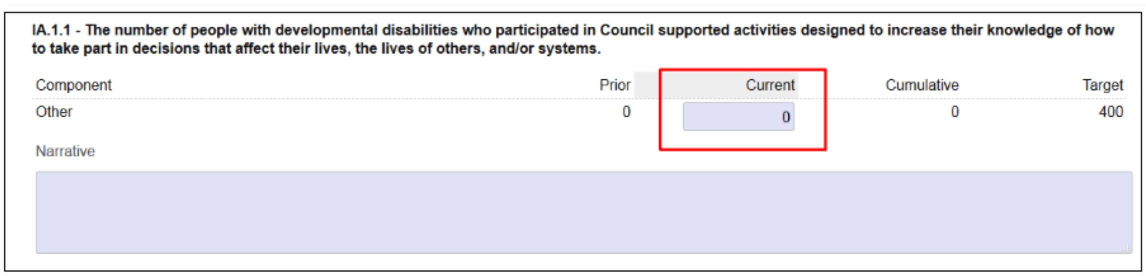
3. Include the following in the "Program Narrative" field:
   - A brief summary of the status of the project just for the quarter.
   - A description of any barriers that prevented or delayed the accomplishment of the objectives, activities and/or project performance indicators. Identify any strategies that will be used to overcome these barriers.
   - A brief description of the work to be accomplished during the next quarter.
   - Any additional information that is relevant to the project or that may be of interest to the Funding Organization. This may include changes in project methodology approved by the Funder, unanticipated accomplishments of the project, linkages with other organizations, or additional resources contributed to the project that were not originally identified.
4. The Objectives and Activities will be generated from the approved Project Work Plan. For each Activity, enter any developments corresponding to that activity in the "Narrative" fields. If you need to add an activity to an objective, select the corresponding link.



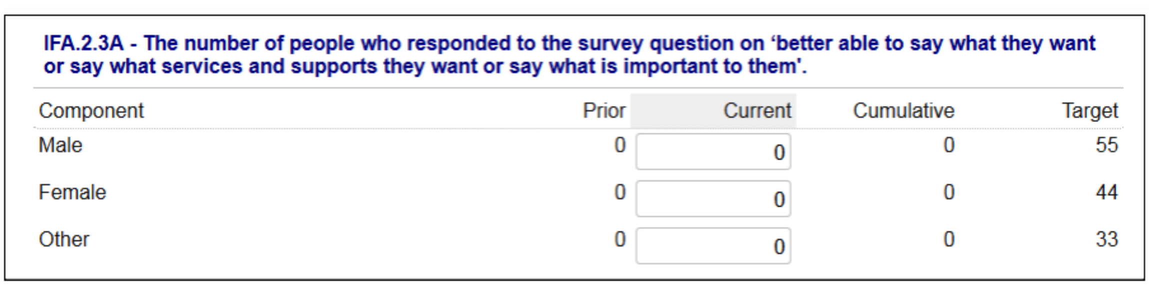
NOTE: A blue box will appear as you scroll down that will remind you of the report's status, as well as keep track of the objective and activity you are currently reviewing.



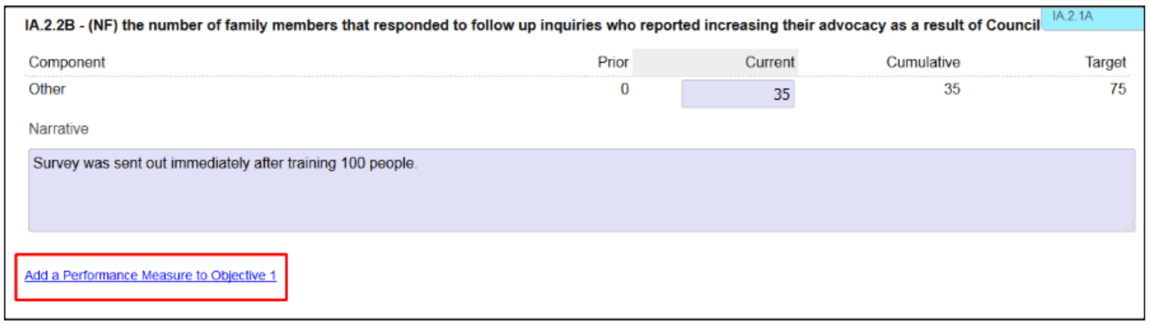
5. For each performance measure, specify numbers for the current period in the "Current" field.



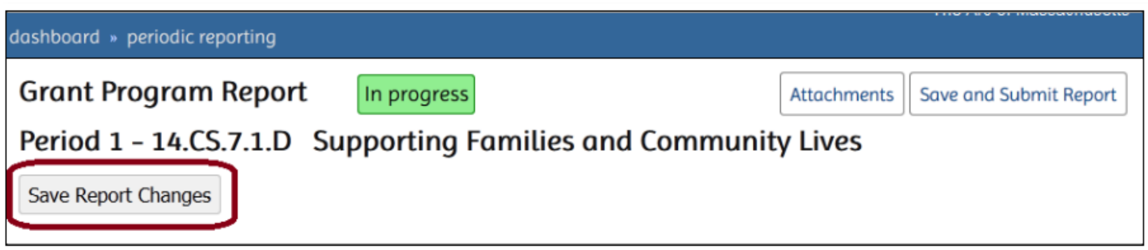
6. Key Performance Indicators may have sub measures. These sub measures allow breaking the values into more categories. Simply enter the appropriate numbers in the current column.



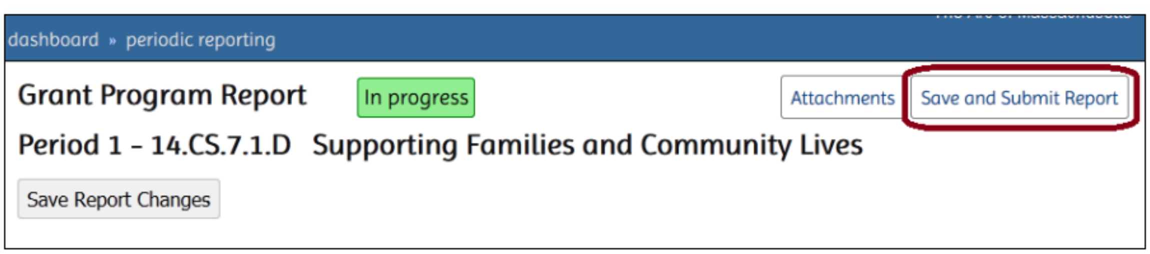
7. Funding organizations recognize that projects can generate Key Performance Indicators that were not anticipated. If there are additional Key Performance Indicators, include them by selecting the "Add a Key Performance Indicators to Objective…" link.



8. When adding another performance measure, select it from the drop down menu.
9. Select the "continue" link to add the performance measure or the "[x]" link to delete it.
10. Refer to Step 5 to report on this new performance measure.
11. Remember to save your work by selecting the "Save Report Changes" button.



12. Select the "Save and Submit Report" button when you are ready to submit.
    NOTE: A notification email will be sent to the staff member(s) to whom the subaward is assigned.



13. The Council may allow its subrecipients to view internal comments in order to communicate with them. In this case, the "Funding Organization Comments" will appear at the top of the report overview page.

Questions Related to Project Goals

Can I make changes in the Project Goals?

Project goals cannot be added to or deleted without prior approval from the Council office. To make a change, a letter requesting the change must be submitted to the Council Program Specialist. You will receive a written response regarding approval of the change. Proposed changes that significantly alter the direction of the project may not be approved. In addition, some changes may require a budget revision or new completion date. Approved changes will be made in DD Suite by the Council Program Specialist.

What do I do if the subaward cycle will be over before I accomplish the project goals?
In certain circumstances a **no-cost extension** may be granted. A no-cost extension is additional time (no more than three months past the end of the subaward cycle) to complete project activities utilizing remaining subaward funds. No additional funds are awarded. The no-cost extension is granted only when extenuating circumstances have prevented substantial progress in achieving project activities. You must submit a written request that describes the reason for the extension and how it will affect the project activities. This request must be received in the Council office <u>a minimum of eight weeks prior to the end of the subaward cycle</u>. If the no-cost extension is approved, you will receive information from the Council office outlining the additional reporting requirements. Contact the Council Program Specialist as soon as you know that you may be unable to complete your project by the end of the subaward period.

Questions Related to Key Performance Indicators Reporting

It is the first quarter and I don't have very many numbers to report. Will I be penalized?
It is understandable that during the first quarter of the subaward, some projects may have very few numbers to report. The important consideration is to be accurate in what you do report. There will be no penalty for lower numbers due to the expected time needed to get the subaward projects up and running. If, after a few quarters, progress continues to be slow, the Council Program Specialist may choose to contact you regarding the lack of expected progress.

How can I avoid counting someone more than once if they participate in more than one activity of the project?
Duplication occurs when someone or something has been counted twice under the same performance measure within the subaward year. This is true even in cases where a project goal has been structured to include the same performance measure under multiple objectives. For example, if a subaward includes the same performance measure under Objectives 1 and 2 of a project, a person or thing that has been included under one objective cannot be counted again under another objective. This also applies to objectives in all project periods within a project year.

Example: Project A plans to hold four trainings in the subaward year. At the first training, the sign-in sheet for Project A shows the following people attended the training:

Name	Address	Are you paid with federal funds to participate in this project?
Joe S.	123 High St., Omaha	N
Karen Carpenter	1340 S. Main St., Kearney	N
Holly Patterson		Y
Jeff Johnson	450 E. 10th St., Scottsbluff	N

At a different training the following period, Project A collects the following names on their sign-in sheet:

Name	Address	Are you paid with federal funds to participate in this project?
Kevin Wallace	239 Lincoln St., Norfolk	N
Joseph Smith	123 High St., Omaha	N
Molly Johnson	450 E. 10th St., Valentine	N
Cindy Smith	123 High St., North Platte	N

Based on the two sign in sheets, the project would count four participants in their training in the first period. However, the project would only count three participants in their training in the second period because it is evident that Joe S. and Joseph Smith are the same person.

Individuals who are paid with federal funds to participate in the project are allowed to be counted towards the output or performance measure. However, if the project is generating in-kind match through program participation, individuals who are paid with federal funds will need to be subtracted from the match calculation.

It is up to each subrecipient to ensure they have not duplicated their Key Performance Indicators. This is achieved through proper documentation.

When should I report on the Key Performance Indicators?
The Key Performance Indicators are reported in DD Suite each quarter with the Program Report.

PROJECT ACTIVITY SATISFACTION SURVEYS

The Developmental Disabilities Act of 2000 requires a process for surveying and reporting on the satisfaction of individuals with developmental disabilities with the advocacy, capacity building, and systems change activities provided by the Council directly or through funded projects. This includes the extent to which these activities result in improvements in the lives of individuals with developmental disabilities. The Council is required to submit a year-end report to AoD on progress made in achieving the goals in the state plan. This federal report must include information from individuals with developmental disabilities or family members/guardians regarding their satisfaction with Council-supported or conducted activities. The Project Activity Satisfaction Survey is found in Appendix B. Be sure to print enough copies to ensure everyone in attendance has the opportunity to complete the survey.

Completing the Project Activity Satisfaction Surveys

- Subrecipients must attempt to survey all individuals with disabilities and family members who participate in project activities for their satisfaction with the project.
- If your project has leadership and advocacy training components, you must survey individuals with disabilities and family members who participate AFTER they complete the training to report whether advocacy efforts have improved.
- Fill in your agency or organization name and the project name at the top of the survey so that people completing it understand what they are being asked to evaluate.
- You must use the survey questions exactly as they are written. Subrecipients may add questions or use additional surveys based on the needs of individual participants and organizations.
- You may administer the survey in a variety of ways: it can be handed out to groups of individuals, emailed or mailed to participants, or it can be completed through face-to-face or telephone interviews. It is permissible to make accommodations such as reading the questions to participants.
- All answers are confidential and no one should write their names on the form.
- Funding decisions are not based on survey responses.
- Survey results will be reported to Council staff using the Key Performance Indicators Report in DD Suite.

Questions Related to the Project Activity Satisfaction Survey

I have individuals with developmental disabilities, family members, and stakeholders in my audience. Should the Project Activity Satisfaction Survey be given to everyone?
Yes, the Project Activity Satisfaction Survey should be given to everyone. The survey asks participants to mark whether they are self-advocates, family members/guardians, or professional/other.

Can I change the wording of the questions?
No. AoD requires the demographic and satisfaction questions be asked as noted in the survey. However, subrecipients may add questions or develop an additional survey to gather data specific to their subaward project.

Do I have to get surveys from everyone who participates in my project?
Yes, to the best of your ability, gather satisfaction surveys from anyone involved in your project.

FINAL REPORT

A final report is due 30 days after the end of the subaward year. Information from the final report is used as the basis for the Council's annual report to the federal government. The purpose of this report is not simply to repeat information that has already been provided through other reporting requirements, but to draw conclusions about the success of the Council-funded project. Reflecting on the entire project, this report will summarize:

1. Project Accomplishments and Results
   Direct accomplishments attributed to the project will include a summary of the results of the project evaluation that was proposed in the approved project application.
2. Impact of Project Activities on Target Population
   Outcomes for the target population will include a description of before and after status of the target population and should be based on collected data or qualitative results of the project.
3. Barriers or Problems Encountered and Actions to Overcome
   Problem solving efforts as a result of barriers or problems will be described. It is expected that projects may encounter barriers or problems in implementing the project. Describing difficulties and successful actions to overcome difficulties will provide insight for future Council funded projects.
4. Project Sustainability
   You are expected to implement plans to sustain project activities or outcomes once subaward funds end. In the final report, you must provide details on what is being sustained and who is responsible
5. Personal Success Stories
   Include one or two stories of personal success by participants in the subaward project. These can be brief stories that show how the project positively impacted the participant(s).

Any materials such as training manuals that were developed during the subaward period can be uploaded into DD Suite or emailed to the Council Program Specialist if they have not previously been sent to the Council office.

SUBAWARD MONITORING

On December 26, 2014, the Office of Management and Budget (OMB) published new requirements for federal award programs entitled Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (also known as the Supercircular). The State of Nebraska audit office is requiring a process to gather source documentation from all subrecipients who receive federal funding. OMB developed the Supercircular in response to directives to strengthen accountability by intensifying efforts to eliminate payment error, waste, fraud, and abuse.

The Supercircular applies to federal agencies that make federal awards to non-federal entities, as well as to non-federal entities that receive federal subaward funds. Since the Nebraska Council on Developmental Disabilities receives federal funding mandated through the Developmental Disabilities and Assistance and Bill of Rights Act of 2000, all Council subrecipients must adhere to this requirement.

As a subrecipient of federal funding through the Nebraska Department of Health and Human Services (DHHS) Nebraska Council on Developmental Disabilities, you will be responsible for providing source documentation using the following procedures and forms, found in Appendix C:

- Subaward Monitoring Memo
- Procedures for Reviews of Subaward Funding
- Request for Source Documents
- Subaward Monitoring Review Report

The Council Program Specialist is responsible to select one subaward period at random from each subrecipient to complete a comprehensive review of source documents. Additional source documentation may be requested when needed for specific expenditures reflected in quarterly Expenditure Reports. This requirement to review source documents provides for consistent and transparent stewardship and accountability of federal funds.

During the review, you will be asked to provide records that identify the line items. Examples of items that might be requested for review include time sheets for all staff, paystubs, fees charged to the subaward, travel documentation, receipts, sales invoices, deposit slips, or any other original record that contains details to substantiate a financial transaction. Review of source documents can take place by providing scanned documents via email, or by an on-site visit from the Council Program Specialist. Adequate time will be given for you to provide documentation for the subaward period selected.

Questions Related to Subaward Monitoring

What is the purpose of the on-site visit?
The purpose of on-site visits is to review program activities and progress made in reaching the project goals. Site visits also are conducted to assist you by providing technical assistance in a particular area such as program reporting or documentation of in-kind match. In addition, site visits foster better working relationships between the Council Program Specialist and project staff.

How often should I expect an official site visit?
You may request a site visit any time during the project period. In addition, the Council Program Specialist may conduct an impromptu visit. As the Council Program Specialist travels across the state to visit other subrecipients or attend meetings, we may take advantage of the opportunity to drop by your agency/organization and visit about your project or answer any questions you may have. In return, if your agency/organization is conducting a workshop or a meeting that is part of your project, it would be appropriate for you to invite Council staff to attend. Opportunities to observe projects in action improve understanding of how the projects function.

Site visits make me nervous. What if I receive a report with many recommendations? Will funding for my project be in jeopardy?
Site visits should not be viewed as a win or lose situation. The Council Program Specialist works in partnership with you to make your project successful. Subaward funds are a limited resource in demand by many agencies. Recommendations made by staff for improvements or changes in your project help to ensure that Council funds are being put to the best use possible.

Only in the most serious of circumstances would staff recommend that project funding be terminated. (The final decision is made by the Director of the Department of Health and Human Services.) Potential reasons for termination are outlined in the Subaward General Terms, Addendum A of the subaward. Improper administration of the project or lack of performance to carry out the activities set forth in the project goals could result in termination of the subaward.

ADMINISTRATIVE PROCEDURES

Publications and Subaward Supported Conferences or Trainings

Written products developed with subaward funds shall be reviewed and approved by Council staff prior to their use or dissemination. The materials must acknowledge support of the Department and the federal granting agency by including the following statement: "This project is supported in part by the Nebraska Council on Developmental Disabilities and the federal Administration on Disabilities funds awarded to (subrecipient) by the Nebraska Department of Health and Human Services." Publicity concerning activities supported by subaward funds should also include this acknowledgment and be reviewed by Council staff prior to distribution.

You are required to submit an electronic copy (if available) or a hard copy of all work products developed with subaward funds. You may copyright any work developed under a Council subaward that is subject to copyright. The federal awarding agency and the Department reserve a royalty-free, nonexclusive and irrevocable right to reproduce, publish, or otherwise use the work for Federal and State purposes and authorize others to do so.

Subaward Closeout

Closeout activities are the final review of a Council-funded project. The Council Program Specialist checks to ensure that all required documentation and reports have been submitted in DD Suite. In order to close out subaward accounts, determine year-end balances, and submit federal reports, project final expenditure reports must be received within 60 days from the end of the funding period. Requests for reimbursement received more than 60 days after the end of the funding period will not be paid.

Termination and Suspension

Termination and suspension of a Council-funded project occur pursuant to the terms and conditions referenced in the General Terms and Assurances.

Personnel Policies

Each Council-funded project must have personnel policies and procedures in place for staff working on activities supported by subaward funds. Staff paid with subaward funds and persons donating time as match to the project must document the time they spend on project-related activities. Time and activity records must be kept on file. Current job descriptions of project staff also must be on file.

Financial Management

According to the General Terms (Cost Principles and Audit Requirements), the subrecipient shall follow all federal audit requirements, including but not limited to those in 2 CFR § 200 Subpart F federal audit requirements which are dependent on the total amount of federal funds expended by the subrecipient. Circulars pertaining to cost principles that must be followed by subrecipients are referenced on the internet:
http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl
http://www.gpo.gov/fdsys/pkg/FR-2013-12-26/pdf/2013-30465.pdf

Fiscal control and accounting procedures of subaward funds must be sufficient to allow preparation of required reports and permit the tracing of funds to source documentation. The system must provide for:

- Accurate, current, and complete disclosure of expenditures;
- Accounting records that adequately identify source of funds (federal, cash match, in-kind match) and purpose for expenditures;
- Effective internal controls to safeguard all cash, real and personal property and other assets, and to ensure that all such property is used for authorized purposes; and
- Budget controls that compare budgeted amounts with actual revenues and expenditures. OMB cost principles will be used to determine whether costs are allowable. Accounting records must be supported by

source documentation such as canceled checks, paid bills, paystubs, time and attendance records, and similar documents that would verify the nature of revenues and costs associated with the Council project.

Audits

Audit requirements differ based on the total amount of federal funds that your agency/organization receives from all sources. Please refer to the Audit and Accounting Responsibilities section of the General Terms and Assurances to determine what audit requirements apply to your agency/organization. All required audit information must be submitted directly to:

Nebraska Department of Health and Human Services
Financial Services
PO Box 95026
Lincoln, NE 68509-5026

Appendix A

Key Performance Indicators

Guidance Document for Subrecipients

Key Performance Indicators

The following guidance is provided to assist you as you complete your project that was funded by the Nebraska Council on Developmental Disabilities. Key Performance Indicators (KPI; formerly known as Performance Measures) are required for all Council subawards. Not all KPIs will apply to your project; however, you should review the list of KPIs and include those that are relevant to your project. Council staff may add or request changes to the project's KPIs.

When collecting data from people who have a developmental disability AND are family members of people with developmental disabilities, select the "best fit" category related to the activity for reporting purposes. For example, if a workshop was held to increase knowledge about a topic that is not specific to self-advocacy or family advocacy (for example a general health related training), the subrecipient would determine the "best fit" category for the participant(s).

Subrecipient will use all good data provided to them. For example, when collecting satisfaction and outcome data in a survey, if one survey had 5 questions about outcomes and a respondent only answered 3 of the questions, responses for those three questions filled out should be reported in the indicators.

Demographic data should report the number of individuals with DD and the number of family members (IFA 1.1 and IFA 1.2) who participated in the project activity. Effort should be made to collect surveys from all participants.

INDIVIDUAL and FAMILY ADVOCACY (IFA) KEY PERFORMANCE INDICATORS

IFA	Output Measures	Subrecipient Guidance
IFA 1.1 IFA 1.2 IFA 1.3	The number of people with developmental disabilities (1.1), family members (1.2), and "others" (1.3) who participated in Council supported activities designed to increase their knowledge of how to take part in decisions that affect their lives, the lives of others, and/or systems.	Collect the number of people with DD who participated in Council supported activities. *Definition:* *Supported:* To give resources to something/someone to enable it/them to exist, function, or act. Resources could include such things as staff or volunteer time, funding, technical assistance, and/or in-kind contributions. Examples of how to collect data: Attendance rosters, sign-in sheets, program roll sheets, registration forms, and other documents that document the number of people who participated in a Council supported activity.
IFA 2.1.A 2.2.A	After participation in Council supported activities, the number of people with developmental disabilities (2.1.A) and family members (2.2.B) who responded to follow-up inquiries about increasing their advocacy as a result of Council work.	Collect the total number of responses to the inquiries from people with developmental disabilities. This is a question asked after the project is completed when subrecipient contacts participants to follow up with them on how they used the information learned from the project. *Definitions:* *Advocacy: Speaking on behalf of or in support of another person and/or actively supporting a cause or proposal.* *Self-Advocacy: Speaking for yourself, making your own decisions, knowing your rights and responsibilities, problem solving, reaching out to others when you need help, learning about self-determination.*
IFA 2.1.B 2.2.B	The number of people with developmental disabilities (2.1.B) and family members (2.2.B) who responded to follow up inquiries who reported increasing their advocacy as a result of Council work.	Of the total responses from 2.1A and 2.2A, collect the number of positive responses.
IFA 2.3IND 2.3FAM	The number of people with developmental disabilities (2.3IND) and family members (2.3FAM) who are better able to say what they want or say what services and supports they want or say what is important to them.	Of the total responses from 2.1A and 2.2A, collect the number of positive responses.
IFA 2.4IND 2.4FAM	The number of people with developmental disabilities (2.4IND) and family members (2.4FAM) who are participating now in advocacy activities.	Of the total responses from 2.1A and 2.2A, collect the number of positive responses.

IFA 2.5IND 2.5FAM	The number of people with developmental disabilities (2.5IND) and family members (2.5FAM) who are on cross disability coalitions, policy boards, advisory boards, governing bodies and/or serving in leadership positions.	Of the total responses from 2.1A and 2.2A, collect the number of <u>positive responses</u>.
IFA 3.1A 3.1B	The number of people with developmental disabilities (3.1A) and family members (3.1B) who are satisfied with a project activity.	Collect the number of satisfied responses to the question.

<u>SYSTEMS CHANGE KEY PERFORMANCE INDICATORS</u>

Systems change efforts are intended to be viewed as a continuum and could reflect community systems, statewide systems, or one agency - systems from small to most broad.

Output measures are numbers that reflect efforts related to policy and/or procedures changed or created. Systemic change activities (as defined in the DD Act Final rule, 2015) is defined as a sustainable, transferable, and replicable change in some aspect of service or support availability, design or delivery that promotes positive or meaningful outcomes for individuals with developmental disabilities and their families.

SC OUTPUT MEASURES

		Subrecipient Guidance
SC 1: Output Measure		
The number of efforts <u>to transform fragmented approaches</u> into a coordinated and effective system that assures individuals with developmental disabilities and their families participate in the design of and have access to needed community services, individualized supports, and other forms of assistance that promote self-determination, independence, productivity, and integration and inclusion in all facets of community life.		
SC 1.1	The number of policy and/or procedures created or changed.	*Definitions:* *Policy*: A statement of how an organization or entity intends to conduct its services, actions, or business. Policies provide a set of guiding principles to help with decision making. *Procedure*: A description of how each policy will be put into action. Procedures often outline who will do what; what steps will be taken, and which forms to use. *Policy and/or procedure change:* A policy and/or procedure change reflects a course of action that has the potential to create or improve policies and/or procedures regarding services and supports that promote self-determination, independence, productivity, and integration and inclusion in all facets of community life. *Created:* To cause to come into being.

		Change: The act of making or becoming different. *Implement: To put into action, carry out.* *Improve: To make or become better.* Example: A subrecipient has planned to implement a project to improve services at one specific agency or organization. It is expected that the existing policies of the specific agency or organization will be improved. The expected number of policy changes would be reflected as an Output. Note: See definition of systemic change activities to help guide decisions about what types of policies/procedures results to count. If a subrecipient expected to draft a policy and/or procedure, but there was no draft or creation of a policy and/or procedure realized during the project period, subrecipient would include an explanation of the barriers or other circumstances in the objective narrative of the periodic report.
SC 1.2	The number of statute and/or regulations created or changed	*Definitions:* *Statute*: A law or other enactment made by a legislature and expressed in a formal document. *Regulation*: A rule or administrative code issued by governmental agencies at all levels, municipal, county, state, and federal. Regulations are not laws, but have the force of law since they are adopted under authority granted by statutes. *Statute and/or regulation change:* A law and/or rule or administrative code that has the potential to improve laws, rules, or administrative codes regarding services, supports, and other assistance that promote self-determination, independence, productivity, and integration and inclusion in all facets of community life. *Created:* To cause to come into being. *Change:* The act of making or becoming different. Example #1: A subrecipient is implementing a project and part of the project is to research, analyze, and recommend regulation changes for a specific issue. A regulation change (drafted, created, or changed) would be reflected in this category as an output.

SC 1.3.1	The number of promising practices created	*Promising Practice:* a practice with an innovative approach that improves upon existing practice and positively impacts the area of practice. The practice should demonstrate a high degree of success and the possibility of replication in other agencies or settings, but has not been tested. Example #1: A project implements a proven leadership training program for people with developmental disabilities and their families. As part of the implementation, the subrecipient plans and expects to improve part of the training program with a new approach that positively impacts the overall leadership training program. The expected Output for creating a promising practice would be reflected.
SC 1.3.3	The number of best practices created	*Definitions:* *Best Practice:* A technique, methodology, or program that has proven to reliably lead to a desired result can be considered a best practice. *Created:* To cause to come into being. Example #1: A subrecipient implements a project that uses a technique to positively impact people with developmental disabilities and their families. The Council expects to demonstrate the technique to be a best-practice through experience. The Output of creating a best practice would be reflected.
SC 1.4	The number of people trained or educated through Council systemic change initiatives	*Definition:* *Trained or educated:* Training is an organized activity designed to give information and/or instructions to improve performance or help attain knowledge or skill. Educated means to give information about something. This number would not include public education, marketing, tabling, web-site hits, newspaper subscribers, social media likes, tweets, retweets, etc.) • The output number would reflect "others trained/educated" such as service providers, policymakers, direct support professionals, other stakeholders; this Output number would not include people with developmental disabilities or family members of people with developmental disabilities as those Output numbers would be reported under IFA 1.1 and 1.2.

SC OUTCOME MEASURES

SC 2.1.1	The number of policy, procedure, statute, or regulation changes ***improved*** as a result of systems
Outcomes and outputs will align on many items. For example, if the subrecipient planned to improve one policy, procedure, statute, or regulation, the Output (of one policy, procedure, statute, or regulation) would be reported in the Output section, but also as a short term (or immediate) Outcome. The Outcome would be the result of engaging in the activity – in this case one policy, procedure, statue, or regulation was improved. *Note: Outcomes would be considered short-term or immediate. Data could include statewide changes and local or organizational level changes. Improvement could be a result of the creation of, or a change to, a policy, procedure, statute, or regulation.*	
SC 2.1.2	The number of policy, procedure, statute, or regulation changes ***implemented***
Outcomes and outputs may align. For example, if the subrecipient planned to improve one policy, procedure, statute, or regulation and the policy <u>was also implemented</u> during the reporting period, the policy, procedure, statute, or regulation would be reflected as an output and the policy, procedure, statute, or regulation implemented would be reflected as an outcome in this section.	
SC 2.1.3	The number of promising and/or best practices ***improved*** as a result of systems change activities
Outcomes and Outputs will align on many items. For example, if the subrecipient planned to improve a promising or best practice, the Output (of one promising or best practice) would be reflected in the Output section, but would also be reflected as a short term/immediate Outcome. The Outcome would be the result of engaging in the activity – in this case one best or promising practice was improved. *Note 1: Outcomes would be considered short-term or immediate. Data could include statewide changes and local or organizational level changes. Improvement could be a result of the creation of, or a change a promising or best practice.* *Note 2: If a subrecipient is replicating the promising or best practice several times during a reporting period, the promising or best practice would be counted once in the data section. However, the replication information could be included in the narrative section of the periodic report.*	
SC 2.1.4	The number of promising and/or best practices that were ***implemented***
Outcomes and Outputs may align. For example, if the subrecipient planned to implement a promising or best practice, the Output would be reflected in the Outcome section as one promising or best practice – if the promising and/or best practice was also implemented during the reporting period, the promising and/or best practice implemented would also be reflected as an outcome.	

Appendix B

Project Activity Satisfaction Survey

Project Activity Satisfaction Survey

This project is supported with funds from the Nebraska Council on Developmental Disabilities. Please complete this survey to help the Council develop and strengthen programming for individuals with intellectual and developmental disabilities and their families. You may request assistance with completing this survey. This survey is anonymous and completely voluntary. Thank you for your participation.

Agency Name: ____________________________________ Project Name: _______________________________

Please check the ONE statement that describes you best.	
☐ I am a person with a developmental disability.	*IFA 1.1*
☐ I am a parent, family member, or guardian of a person with a developmental disability.	*IFA 1.2*
☐ I do not have a developmental disability and I am not a family member of a person with a disability. I am participating in this activity for the following reasons: ______________________________ ______________________________	

Race	Gender	Geographic Area
☐ White, alone	☐ Female	☐ Urban (over 50,000 people)
☐ Black or African American, alone	☐ Male	☐ Rural (under 50,000 people)
☐ American Indian or Alaska Native, alone	☐ Other	
☐ Hispanic/Latino		
☐ Asian, alone		
☐ Native Hawaiian or Other Pacific Islander, alone		
☐ Two or more races		
☐ Race unknown		

Ethnicity
☐ Hispanic
☐ Non-Hispanic

Please circle a Thumbs Up (for Yes) or a Thumbs down (for No) for each of these questions:	
	My advocacy skills and abilities have increased because of this activity. *IFA 2.1A/2.2A*
	I know more about the topics that were talked about at this activity.
	Before I came to this activity, I was able to say what I want and what is important to me.
If you circled Yes, please tell us about a time you told someone what you needed or what was important to you. ______________________________ ______________________________ ______________________________ ______________________________ ______________________________	
	After being at this activity, I am able to say what I want and what is important to me. *FA 2.3IND/2.3FAM*
	Before I came to this activity, I was participating in advocacy activities.

		Because of this activity, I am now participating in advocacy activities. *IFA 2.4IND/2.4FAM*

		I am currently serving on a cross-disability coalition, policy board, advisory board, board of directors, or am a leader in disability advocacy. *IFA 2.5IND/2.5FAM*
If you circled Yes, please tell us what group or agency you are working with or about your leadership activities.		
		Being at this activity makes me feel connected to other people like me.
		I learned about activities or other things in the community that can help me or my family member.
		I am satisfied with my experience at this activity. *IFA 3.1B/3.2B*
		This activity helps people with developmental disabilities and their families.

What was your favorite part of this activity?

Is there something you would change about this activity next time?

How will you use what you have learned at this activity? (Examples: I will speak up and advocate for myself or someone else, I will become involved in more activities, I will participate on a board or coalition, or something else.)

If you have additional comments, please write them here.

Thank you for your sharing your opinions with us!

Appendix C

Subaward Monitoring

To: DD Council Subrecipients

From: Kristen Larsen, Executive Director
Nebraska Council on Developmental Disabilities

Re: Subaward Monitoring Requirement

The Office of Management and Budget (OMB) published new requirements for federal award programs entitled Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200, also known as the Supercircular). The State of Nebraska audit office is requiring a process to gather source documentation from all subrecipients who receive federal funding. OMB developed the Supercircular in response to directives to strengthen accountability by intensifying efforts to eliminate payment error, waste, fraud, and abuse.

The Supercircular applies to federal agencies that make federal awards to non-federal entities, as well as to non-federal entities that receive federal grant funds. Since the Nebraska Council on Developmental Disabilities receives federal funding mandated through the Developmental Disabilities and Assistance and Bill of Rights Act of 2000, all Council subrecipients must adhere to this requirement.

As a subrecipient of State of Nebraska Department of Health and Human Services, Nebraska Council on Developmental Disabilities funding, you will be responsible for providing source documentation for this requirement. For your reference, the forms and procedures listed below will be used in reviewing source documents. Copies of these documents are included with this memo.

- Procedures for Reviews of Subaward Funding
- Request for Source Documents
- Subaward Monitoring Review Report

The Council Program Specialist is responsible to select one quarter at random from each subrecipient's subaward cycle to review source documents. During the review, subrecipients will be asked to provide records that identify the line-items. Examples of items that might be requested for review include time sheets for all staff, fees charged to the grant, travel documentation, receipts, sales invoices, deposit slips, or any other original record that contains details to substantiate a financial transaction. Review of source documents can take place by providing scanned documents via email or by an on-site visit from the Council Program Specialist. Adequate time will be given for you to provide documentation for the quarter selected.

This requirement to review source documents provides for consistent and transparent stewardship and accountability of federal funds. Please feel free to contact Joni Dulaney at joni.dulaney@nebraska.gov if you have any questions.

Nebraska Council on Developmental Disabilities
Subaward Monitoring: Procedures for Reviews

These procedures summarize the subaward monitoring review process for federal funds awarded by the Nebraska Council on Developmental Disabilities and monitored by the Nebraska Department of Health and Human Services. These reviews will be conducted either at the project site (on-site monitoring) or through a review of requested documents received by the Council Program Specialist (desk monitoring). The Council Program Specialist will follow these procedures when conducting all reviews.

The subaward cycle selected for source document review will be chosen at random; subsequent reviews will be based on findings of the first review. If there are red flags or the subrecipient is determined to be high risk, source document reviews will need to be conducted more often.

1. Choose the subaward cycle to test source documents.

2. Determine line items to test for source documents.
   Determine the source documents to request for the desk or on-site review based on several considerations. If concerns have been identified from a quarterly report review, select the transactions to test based on the specific area of concern. If there are no specific concerns from a report review, identify the line items to sample.

   Items to be requested for source document review:
   - Time sheets and paystubs for all staff, fees charged to subaward, and accompanying payments;
   - Documentation of travel expenses applied to the project including verification of attendance, need for travel, and expenses;
   - Office expense invoices;
   - Other items such as receipts, sales invoices, deposit slips, or any other original records that contain the details to substantiate a financial transaction.

   Generally, the method to prioritize and select subrecipient reports for testing within a subaward cycle and the specific transactions to test is dependent upon risk-based methodology, e.g., new subrecipient, dollar value of award, limited progress and/or over-budget expenditures from the report review, follow-up from prior review, and history of issues with internal control, financial management, and/or performance.

3. Review source documents of the selected transactions.
   Test the selected transactions for being necessary, reasonable, allowable, allocable, and actual. The following examples are provided for testing transactions. These are examples only, and not an exhaustive list.
   a. Necessary and Reasonable – Accounting records must be supported by source documentation such as canceled checks, paid bills, timesheets and paystubs (showing the amount of time that staff worked on the subaward), and similar documents that would verify the nature of costs associated with the subaward project. Common forms of documentation include mileage or travel logs for mileage expenses claimed, and office receipts or records showing subaward related expenses of rent, utilities, and communication along with the percentage charged to the subaward.
   b. Allowable – All line items listed must be allowable under federal subaward guidelines. All claimed operating expenses must be related and essential to the subaward project. Review documents to determine whether reporting of personnel time was accurately charged to the subaward.
   c. Allocable – Nebraska Department of Health and Human Services policy is that services must be provided and goods received prior to claiming reimbursement. Therefore, if it is near the end of the subaward period, the subrecipient should not purchase a lot of office supplies, educational materials, etc.
   d. Actual – Receipts support the exact cost or percentage of cost.

Nebraska Council on Developmental Disabilities
Subaward Monitoring: Request for Source Documents

Subrecipient:

As a subrecipient of the Nebraska Department of Health and Human Services (DHHS) Nebraska Council on Developmental Disabilities funding and as part of our subaward compliance, please submit source documents for federal subaward funds as well as cash and in-kind match for the reporting period indicated below. These source documents will be used for transaction testing.

Subaward Cycle: ______

Quarter Reviewed: ☐ 1st ☐ 2nd ☐ 3rd ☐ 4th

The approved budget and reimbursement request for the above-specified quarter will be tested against the source documents submitted for the following line items:

☐ Payroll expenses for all project staff (copies of time sheets, verification of payment)

☐ Office expenses (copies, mail, phone, rent)

☐ Travel expenses (agendas for meetings/trainings/conferences, travel logs, receipts for expenses)

☐ Consultants (invoices, payments or receipts)

☐ Other: _____

Date due to Council office: ______

Submit source documents to:

Nebraska Council on Developmental Disabilities
PO Box 95026
Lincoln, NE 68509-5026

Or

dhhs.ddcouncil@nebraska.gov

Nebraska Council on Developmental Disabilities
Subaward Monitoring: Review Report

Subrecipient: ______

Subaward Cycle: ______

Quarter Reviewed: ☐ 1st ☐ 2nd ☐ 3rd ☐ 4th

Type of Review: ☐ Desk ☐ On-Site

Date of Review: ______

Names and titles of on-site review participants:

NAME	TITLE

Review Summary:

Strengths:

Action Needed/Further Recommendations:

Report completed by: