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Prepared by
Mayor's Office
City Administrator's Team

Grants Management Compliance and Oversight



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Mayor



- I. Executive Grants Oversight
- II. Finance Department Grants Overview
- III. Agency Updates: BCHD, DHCD, MOHS, MORP

Grants Management Coordinating Committee



The CAO convenes a monthly Grants Coordinating Committee, supported by the Office of Performance and Innovation. During the meeting agencies address compliance and technology issues, track grant expenditures and identify opportunities for process improvement.

Agency CCH	Grants in workday	# of Individual AWD Numbers	Average completion	Line with lowest completion	Total of awards	Total Billed	Total spent
AGC4392 M-R American Rescue Plan Act	85	1	71.4%	71.4%	\$434,178,025	\$561,170,126	129.2%
AGC4301 Mayoralty	11	2	72.7%	71.4%	\$120,256,321	\$0	0.0%
<no agency listed>	1047	792	75.7%	14.3%	\$3,946,835,199	\$527,386,865	13.4%
AGC4381 M-R Office of Homeless Services	78	5	78.2%	71.4%	\$34,119,758	\$175,335	0.5%
AGC4500 M-R Office of Employment Develop	20	19	85.0%	71.4%	\$33,274,219	\$339,938	1.0%
AGC2500 Fire	13	13	85.7%	85.7%	\$9,390,076	\$2,335,215	24.9%
AGC2600 General Services	1	1	85.7%	85.7%	\$1,700,000	\$0	0.0%
AGC3500 Law	1	1	85.7%	85.7%	\$400,000	\$219,330	54.8%
AGC4303 M-R Office of Information and Ted	1	1	85.7%	85.7%	\$2,325,000	\$0	0.0%
AGC6100 Public Works	41	5	85.7%	85.7%	\$1,953,004,889	\$101,628	0.0%
AGC2700 Health	125	111	86.1%	71.4%	\$105,791,434	\$1,900,493	1.8%
AGC1311 Courts - Circuit Court	9	9	87.3%	85.7%	\$5,415,935	\$388,200	7.2%
AGC4309 M-R Office of Children and Family	8	4	87.5%	85.7%	\$45,918,497	\$6,216,532	13.5%
AGC4346 M-R Office of Neighborhood Safet	6	6	88.1%	85.7%	\$1,721,313	\$0	0.0%
AGC7000 Transportation	2	2	92.9%	85.7%	\$401,000	\$41,000	10.2%
AGC3100 Housing and Community Developr	13	13	93.4%	85.7%	\$72,603,787	\$18,000	0.0%
AGC6300 Recreation and Parks	48	48	98.2%	85.7%	\$38,959,174	\$624,938	1.6%

Finance Grants Management Overview



1. Grants Management
2. Grants Management –Technology
3. Training and Policies
4. Budget Planning and Process
5. Grants Management - Future path



Grant Accounting

- The Bureau of Accounting and Payroll Services (BAPS) and the Grants Management Office have been working with the Department of Audits and agencies proactively since last year to track audit findings and address throughout the year.
- Staffing – a review of organizational structure and roles within BAPS was conducted and a new role “Grant Accounting Manager” has been established and will reside within BAPS. An accounting system analyst, focusing on analytics and compliance, will also be hired. This role will serve as the functional lead for Workday Grants within BAPS.

Grants Management Team

- Initially focused on information and policy this team worked to provide policy direction, issue grant budget account numbers (now grant worktags) and serve as a resource for grant funded agencies.



Technology- Grant Accounting

- Implemented Grants Module
- Grant Awards are now set up with key grant information – UEI , Grant Award identifiers, Sponsor, award amount, term or length of grant award
- As costs are expended against a grant, the system can automatically recognize the revenue
- We have the capability to track the expenditures against the individual grant budget. Approvals are required if expenditures exceed the grant budget
- Post go live we added specific grant approval roles to Spend business process workflows to enable agency grant managers to see and approve expenses being charged to grants
- Further enhancements for sponsor billing and subrecipient monitoring are being reviewed
- Requests for new grant numbers are entered and tracked through WD

Finance Grants Management Overview



CONTROLS IMPLEMENTED	DESCRIPTION
Budget Check	Certain business processes include a budget check by the system which flags if there are errors for example, check Budget Financial for Supplier Invoice
Data Entry requirements	Certain data fields are required to be completed for certain requests- for example, ALN and UEI required fields for federal award Fund 4000/40001)
Custom Report Creation	For example, standardized agency report, to be used by agency grant users, BAPS, and BBMR, for users to see all revenues and expenditures to data for any grant and a current grant balance. Extract Award report
Grant Worktags	Worktags are identifiers that tracks spending on a grant, the grant worktag request process now occurs through WD
UEI Registration Process	GMO has been working with Agency Grant Managers to ensure that UEI numbers are current in SAM.gov; GMO accessed SAM.gov to verify CoB federal grant award recipients' registration – by UEI assignment; and to validate their registration status—I.e, active or Inactive. Agencies are asked to verify their UEI information and guidance was provided for registering and updating the registration status to Active.



Technology- Grant Accounting - Create New Grant Worktag

- Requests for new grant numbers are entered and tracked through WD
- Agencies that receive awards (federal/state) must first submit a request for a worktag through the “Create Request” task in Workday which is received by GMO staff
- Worktag creation involves the review of attached documentation and entering the relevant information from the request (grant name, grant hierarchy, cost centers, fund, Grant Manager and Grant Financial Analyst). If any information is missing or rejected by WD, requests are sent back to the requestor for revision and resubmission.
- Worktags numbers (GRTxxxxxx) are auto generated by Workday once processed by GMO. Notification via Workday is sent to the agency
- Since WD Phase II implementation in August 2022, the GMO has processed 1,283 grant worktags.

Finance Grants Management Overview



Create Grant

Grant Name *

Grant ID

Include Grant ID in Name

Inactive

Grant Hierarchy

Salary Cap for Grant

Related Worktags Assign Roles

5 items 🔍 📄 🗑️

Worktag Type	Allowed Worktags	Default Required	Default Worktag	Required on Transaction
Fund	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input checked="" type="checkbox"/>
Cost Center	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input checked="" type="checkbox"/>
Activity (8/1/2022)	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="checkbox"/>
Project Task		<input type="checkbox"/>	<input type="text"/>	<input type="checkbox"/>
Project		<input type="checkbox"/>	<input type="text"/>	<input type="checkbox"/>

Finance Grants Management Overview



Description FY24 award from Weinberg to support Brooklyn Homes mass shooting - \$75,000

15 items



Question	Answers
ENR002 memo showing the source approval of accepting the grant	
<p>Attach BOE Approval and all other relevant documentation that might be helpful in setting up the Grant worktag. Examples include:</p> <ul style="list-style-type: none">• Congratulatory email from sponsor (saved to .PDF format)• Notice of Award from sponsor	<div data-bbox="749 538 840 623">A red square icon with the letters "PDF" in white, indicating a document attachment.</div> <div data-bbox="884 538 1593 590"><p>08.03.23 Brooklyn Homes - Immediate and Ongoing Support.pdf Uploaded by Brianne Young (125868) 3 minutes ago</p></div> <div data-bbox="884 625 993 649"><p>Comment</p></div>





Approve

Send Back





Finance Grants Management Overview










MENU    






All Items 3 items



 [Advanced Search](#)

-  **Create New Grant Worktag: Request Process : Operational Grant Worktag Request : Brianne Young** 01/24/2024 
Due: 01/25/2024
-  **Request Process : Operational Grant Worktag Request : Brianne Young** 01/24/2024 
Due: 01/25/2024
-  **Set Content: Next Year Performance Objectives COB: Nichole Purcell (081926)** 01/01/2024 
Due: 01/03/2024

Complete To Do [Create New Grant Worktag](#) 

Created: 01/24/2024 | Due: 01/25/2024

For Request : Operational Grant Worktag Request : Brianne Young

Overall Process Request Process : Operational Grant Worktag Request : Brianne Young

Overall Status In Progress

Due Date 01/25/2024

[Create Grant](#)

[Submit](#) [Save for Later](#) [Close](#)



Training Sessions

- Operational Grants Workstream Meeting – weekly Sept 2022 - Sept 2023
- Operational Grants - Grants Data Conversion One-on-One Meetings – Jan - Sept 2023
- Capital Grants - Grants Data Conversion Group Meetings – Feb - Nov 2023
- Semi-Weekly Operational Grants Meeting – Sept - Dec 2023
- One-on-One Award Set up Meetings – as needed by agency, including agency intensives
- One-on-One Security Roles Training – Sept - Dec 2023
- Grant Program Manager Workday Training – 11/27/2023
- Sponsor Billing One-on-One Meetings – Aug - Dec 2023
- Schedule of Expenditures of Federal Awards (SEFA) Preparation – 1/18/24 and 1/23/24

Finance Grants Management Overview



Policies and Procedures-

- Current Grant Management Policies (AM-413-00 thru AM-413-70) are being rewritten to incorporate Workday business processes . A new policy on Subrecipient Monitoring is being finalized to incorporate DOA comments and will be going through final review by the DOF Director – February/March 2024 before submission to BOE

Grant Series – AM #	Policy Name
AM 413-00	Grants Management and Administration
AM 413-10	Grant Identification
AM 413-20	Grant Screening and Evaluation
AM 413-30	Grant Preparation and Application
AM 413-40	Grant Management Review
AM 413-50	Grant Award
AM 413-60	Grant Documentation
AM 413-61	Grant Management Financial Reporting
AM 413-70	Grant Closeout



Budget Process and Planning – FY 25

- In prior years, BBMR had allowed agencies to budget "unallocated" grant funding in their budget, which was meant to speed the process of approval once a grant was awarded
- As part of the planning process for FY25, we have removed all grant funding and asked agencies to "rebuild" their grant budgets from the ground up
- This step is to ensure that the FY25 budget is accurate and reflective of any grant funds that are to be received
- It will also help build controls so that agencies cannot charge expenses to "unallocated" appropriations that are not backed by a revenue source

Finance Grants Management Overview



Grants Management- Future Path

For FY 25 the Grants Management Office and Grants stakeholders have identified opportunities for directing additional resources to enhance monitoring in key areas:

- Monitor City-wide revenue receipts, grant draw-downs, and spending patterns to ensure early identification of potential issues.
- Provide guidance to agency grant managers about best practices in managing grants for topics such as allowable costs, record-keeping, and sub-recipient monitoring.
- Develop a grant quarterly projection, like BBMR's quarterly General Fund projection, which shows actual and projected revenues and expenditures vs. budget and explains any key differences vs. budget. Report quarterly projection to the City Administrator and at the quarterly hearing of the City Council's Finance and Performance Committee.
- Develop a final fiscal-year closeout report on grant performance, like BBMR's final closeout report, which shows the grant results for the fiscal-year, any surplus/deficit recorded, and impact on the General Fund.
- Monitor the grant closeout process in Workday to ensure that, once a grant has been ended, all work-tags and account numbers have been closed so that no additional charges get posted incorrectly.
- Develop guidance for agency staff, Human Resources, and BBMR for how to abolish or move positions that are no longer needed once a grant has closed.

Finance Grants Management Overview



Training

- Develop a training manual for new agency grant managers.
- Conduct quarterly training for agency grant managers to ensure that all agency practices are current and aligned with central policies.
- Conduct any other required ad-hoc training to roll out significant changes in policies or practice.

Budget Development

- Provide guidance and oversight to agency staff for developing grant budgets as part of BBMR's annual budget process.
- Ensure that appropriated grant budgets are consistent with awards and within policy parameters.
- Provide guidance for agencies on how to handle differences in State and Federal fiscal years vs. the City's fiscal year.
- Serve as grant expert at agency budget-hearings and testify on grant policy and procedure questions.
- Initiate supplemental appropriation requests to City Council for any new grant that is accepted mid-year and is not part of the annual budget.

Agency Grants Management Updates: BCHD, DHCD, MOHS, MORP



BCHD Grants Management Overview



Background

- Grants overview
- Grants by service category
- Grants management process

Opportunities

- Opportunities for grants management

Improvements

- Grants management improvements made



BCHD Grants Overview

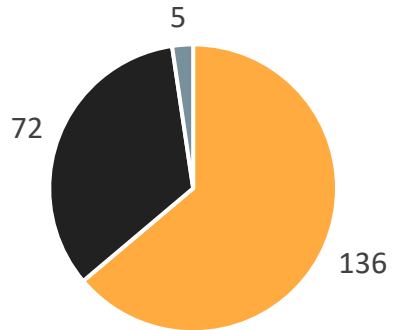
- BCHD is over 80% grant-funded
- In FY24, have 213 grants totaling over \$200 million
- 18 different funders
- 11 different grant cycle/reporting periods
- Process around 250 contracts

Total Grants: Breakdown by Fund Type



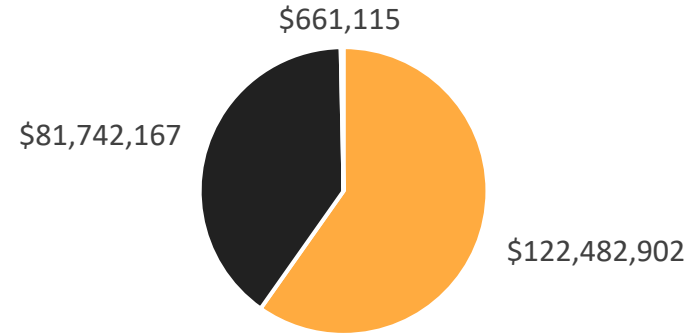
Number of Grants	Total Amount of Grants
213	\$204,886,184

Total awards by fund type



■ Federal ■ State ■ Private

Total amounts by fund type



■ Federal ■ State ■ Private ■

Grants by Service Category: Number and Amounts



Service Category	Number of Grants	Funding Amount
Clinical Services	3	\$1,789,785
Healthy Homes	9	\$3,993,371
Substance Use Disorder and Mental Health	8	\$5,547,928
Maternal and Child Health	43	\$37,636,210
School Health Services	8	\$2,104,877
Emergency Services - Health	17	\$29,682,788
Youth and Trauma Services	9	\$3,882,552
Administration - Health	3	\$9,327,954
Chronic Disease Prevention	4	\$6,893,597
HIV Treatment Services for the Uninsured	34	\$70,837,482
Senior Centers	9	\$3,954,460
Advocacy for Seniors	24	\$4,481,597
Direct Care and Support Planning	13	\$11,002,300
Community Services for Seniors	29	\$13,751,283
Grand Total	213	\$204,886,184

Grants Management Process at BCHD



Grants management process has three phases

Pre-award phase:

- Grant identification
- Review RFA and seek leadership approval
- Prepare and submitting the application

Award phase:

- If awarded, receive notice of award (NOA)
- NOA goes through process for BOE approval
- Once NOA is approved, work can begin

Post-award phase:

- Monitor for progress and compliance
- Reporting on progress
- Award closeout



Opportunities

- Finalize and strengthen all Standard Operating Procedures (SOPs) related to grants management
- Further improve tracking system for NOAs and contracts
- Move to multi-year contracts when possible
- More training for staff and vendors
- Increase number of MBE/WBE businesses receiving contracts

BCHD Grants Management Improvements



Recent Improvements Made:

- Developed a tracking system for NOA approval and contracts
- Documented a clear SOP for processing NOA and contracts
- Reviewed process internally and with other agencies to identify areas we could improve efficiency
- Conversations with the Law Department and other agencies to be able to do multi-year contracts
- For contracts, developed an updated and streamlined budget template
- Brought on additional staffing support contracts, audits, and compliance
- Developed a specific email address for NOA and contracts as the single point of entry which accountants and contract administrators all have access to
- Restarted trainings for staff
- Drafted SOPs for sub-recipient monitoring

DHCD Grants Management Overview



Background

- 7 Grants for \$183,239,000

Grant	Active Grant Years	Amount
CDBG*	FY2018 – 2024	\$150.3M (average annual award \$21.4M)
HOME	FY2024	\$ 4.8M
Lead Hazard	FY2018-2025	\$ 15,560,000
Weatherization	FY2022-2025	\$ 9,579,000 (up to amount – not guaranteed funding)
Weatherization Demonstration	FY2022-2025	\$2,000,000
Older Adult Home Modification	FY2022-2025	\$1,000,000
Summer Food provided	FY24/25	\$Varies year to year based on number of meals provided

*CDBG awards have a 7-year spenddown window

- Grants are managed at the division/section level including compliance staff
- Divisions/sections work with DHCD Office of Fiscal Accountancy for financial reporting
- Neighborly Grants Management System

DHCD Grants Management Overview



Opportunities

- Improved, consistent communication with Fiscal re: Workday and other process improvements
- Change to HUD advance method for vouchering CDBG funds with HUD; this is HUD's preferred method.
- Celebrating 50 years of CDBG program in Baltimore

Improvements

- CDBG – streamlined board approval process, alignment of operating subrecipient periods of performance, timely submission of Annual Action Plan, implementing greater accountability for staff and subrecipients.
- New procurement staff and processes have moved key contracts related to grants



- MOHS administers over 150 contracts per year through our sub-recipients and contractors.

Most contracts following the process on the following slide with two exceptions:

- **Emergency contracts:** requires a written request by MOHS's Director from the head of the City's Department of Finance, with presentation to BOE after approval
- **Contracts less than \$25,000** utilize an abridged process

Two Primary Grant Cycles during Fiscal Year



Consolidated Funding Application (CFA)

Six grants/funding sources distributed via a local competition process hosted by MOHS to support a variety of projects in Baltimore City.

Project Start Dates: 7/1-6/30

Continuum of Care (CoC)* Program








One award through the Dept. of Housing and Urban Development, distributed in collaboration with the Continuum of Care/Journey Home via a local competition

Project Start Dates: Varies

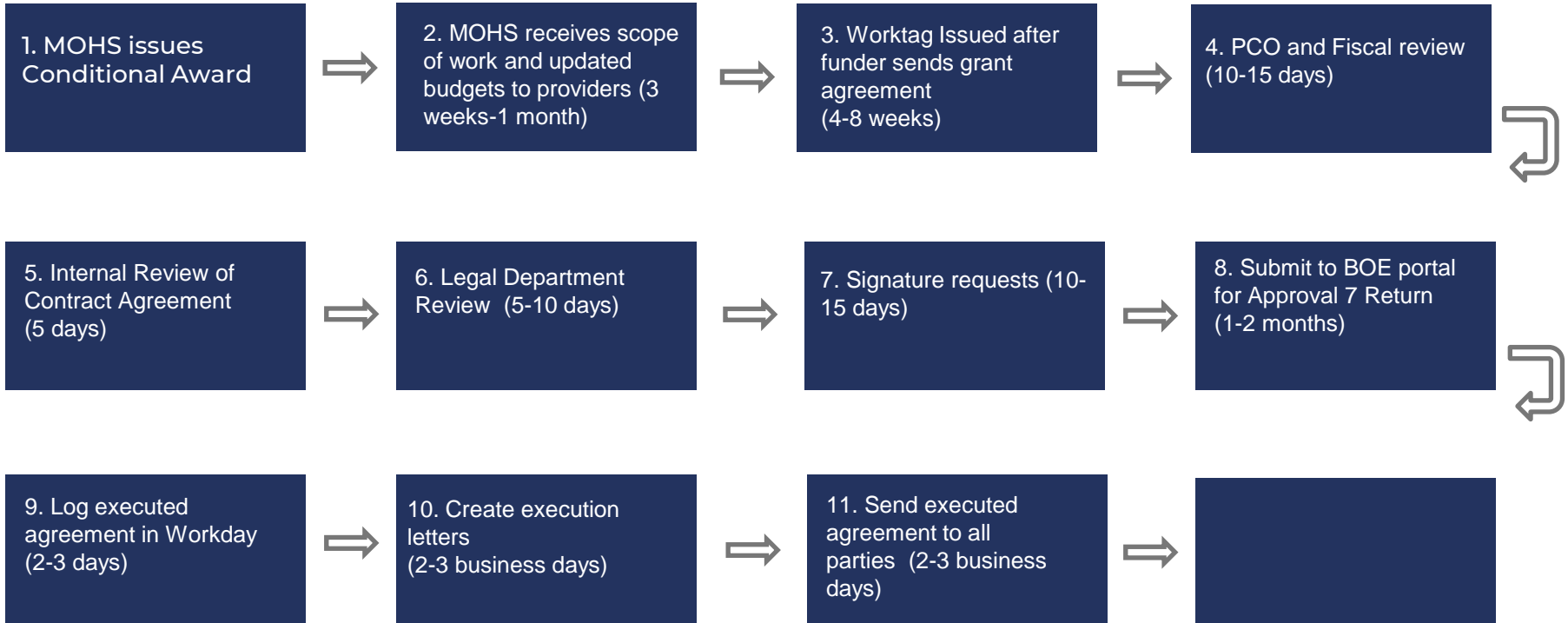
**The CoC is a U.S Department of Housing and Urban Development's (HUD) Program that promotes community-wide commitment to the goal of making homelessness rare, brief, and non-recurring in Baltimore City. Continuum members include government agencies, organizations that serve homeless persons, people with lived experience of homelessness, and other stakeholders.*

Funding Sources



Source	Grant Name	Approx. Funding
 HUD	Emergency Solutions Grant (ESG)*	\$1,800,000.00
 MD	Homelessness Solutions Program (HSP)*	\$3,300,000.00
 Baltimore	Department of Social Services (DSS)*	\$300,000.00
 HUD	Housing Opportunities for Persons with AIDS/HIV (HOPWA)*	\$6,600,000.00
 MD	Department of Health State Special Funds (MDH)*	\$700,000.00
 Baltimore	General Funds*	\$10,000,000.00
 HUD	Continuum of Care (CoC) Program**	\$29,000,000.00

Contracting Workflow



MOHS Grant Administration Workflow



- Schedule On-Boarding meeting with sub-recipients within 20 days of the contract start date to discuss contracted deliverables and expectations.
- Process Monthly Expenditures for Sub-Recipients by the 20th of each month.
- Quarterly Check-in meetings with sub-recipients to discuss expenditure submissions, spending, compliance and performance metrics.
- MOHS conducts Mid-Project Evaluation to assess sub-recipient's performance (Effective 7/1/2024).
- MOHS conducts Annual Monitoring for each sub-recipient.
- MOHS submits Annual Performance Reports (APR) as required by federal, state and local grant guidelines.

MOHS' Systems Improvements



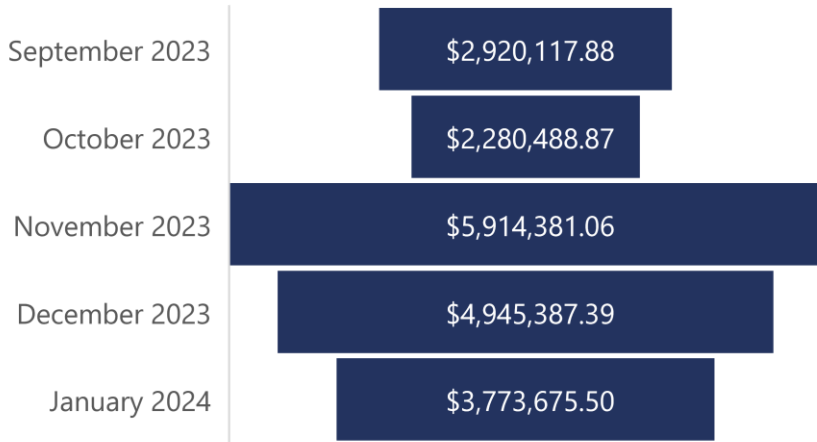
Since October, MOHS has focused on enhancing our service delivery in areas of program compliance, sub-recipient payments and implementing tools and practices that enables us to effectively serve Baltimore City. Our areas of focus include:

- Working with HUD Technical Assistance to create fiscal and program compliance standard operating procedures. MOHS administration, program compliance and fiscal teams continue to have weekly technical assistance training to assist with implementation of new tools and practices.
- Hired 5 additional program compliance officers to reduce portfolio sizes and increase collaboration with sub-recipients (10 FTEs) and an experienced CPA Accountant Supervisor along with a second accountant to reduce portfolio size and decrease processing time for payments (9 FTEs).
- Implemented a mid-project evaluation tool designed to assess sub-recipients' spending, performance and compliance.
- Implemented a data driven dashboard to track monthly expenditures, payments, program compliance, sub-recipient performance and annual monitoring.

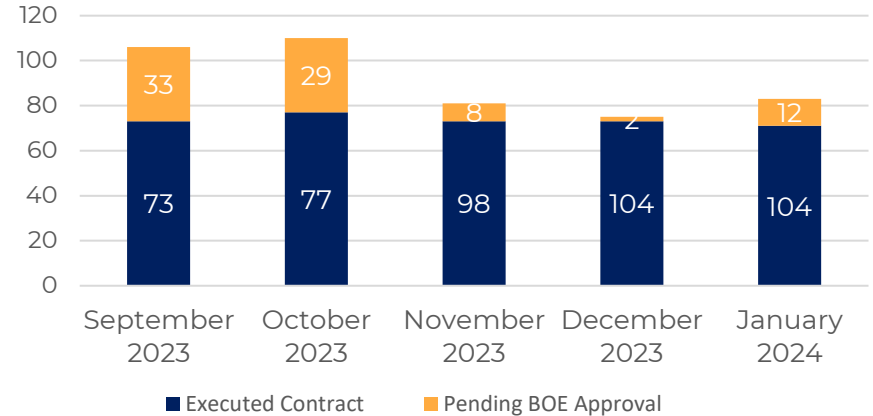
MOHS' Sub-Recipient Payment Updates



Subrecipient Payments



Subrecipient Contracts



Contracts that are pending BOE Submission are not reflected on the grid

- Payments to subrecipients have been higher for months succeeding October with November payments to subrecipients increasing by 159% from October.

MOHS' HUD Updates



- MOHS continues to hold bi-weekly meetings with the HUD Field Office to discuss all federally funded programs.
- On November 6, 2024, MOHS was approved to resubmit contracts from CoC FY2020 Vouchers for expenditures paid by the City of Baltimore.
- On January 5, 2024, submitted a request for all expenses paid in the amount of \$6,410,904.95 which is under review for reimbursement to the city with HUD.
- On January 20, 2024, HUD announced the Fiscal Year 202 Continuum of Care (CoC) funding awards. Baltimore City was awarded over \$29 million that will fund 43 projects across 19 homeless service providers.

MORP Grants Management Overview



Background

- On March 11, 2021, President Biden signed the \$1.9 trillion American Rescue Plan Act into law.
- In Spring 2021, the City of Baltimore received \$641 million from the State and Local Fiscal Recovery Fund (SLFRF), a portion of the enacted law that the U.S. Department of Treasury oversees.
- The Recovery Office has a dedicated Fund that is solely for the \$641M ARPA allocation. The entire allocation was appropriated to the Operating Fund (“4001”) with a Capital Fund counterpart (“9901”).
- City agencies and subrecipients charge against grant worktags that are specific to ARPA and centrally managed by the Recovery Office.
- As of January 2024, ARPA funds 113 projects across city agencies, quasi government agencies and nonprofits. Projects include: food insecurity, housing, homeless services, violence prevention, health initiatives, city infrastructure and services, broadband, and recreation and parks among others.

Grants Agreement Components



- Every funding recipient is required to enter into a grant agreement with the Recovery Office.
- The grant agreement outlines many important aspects of the ARPA grant award including:



Term Start &
End Dates



Detailed
Budget



Performance
Measures



Points of
Contact



Requirements
& Assurances

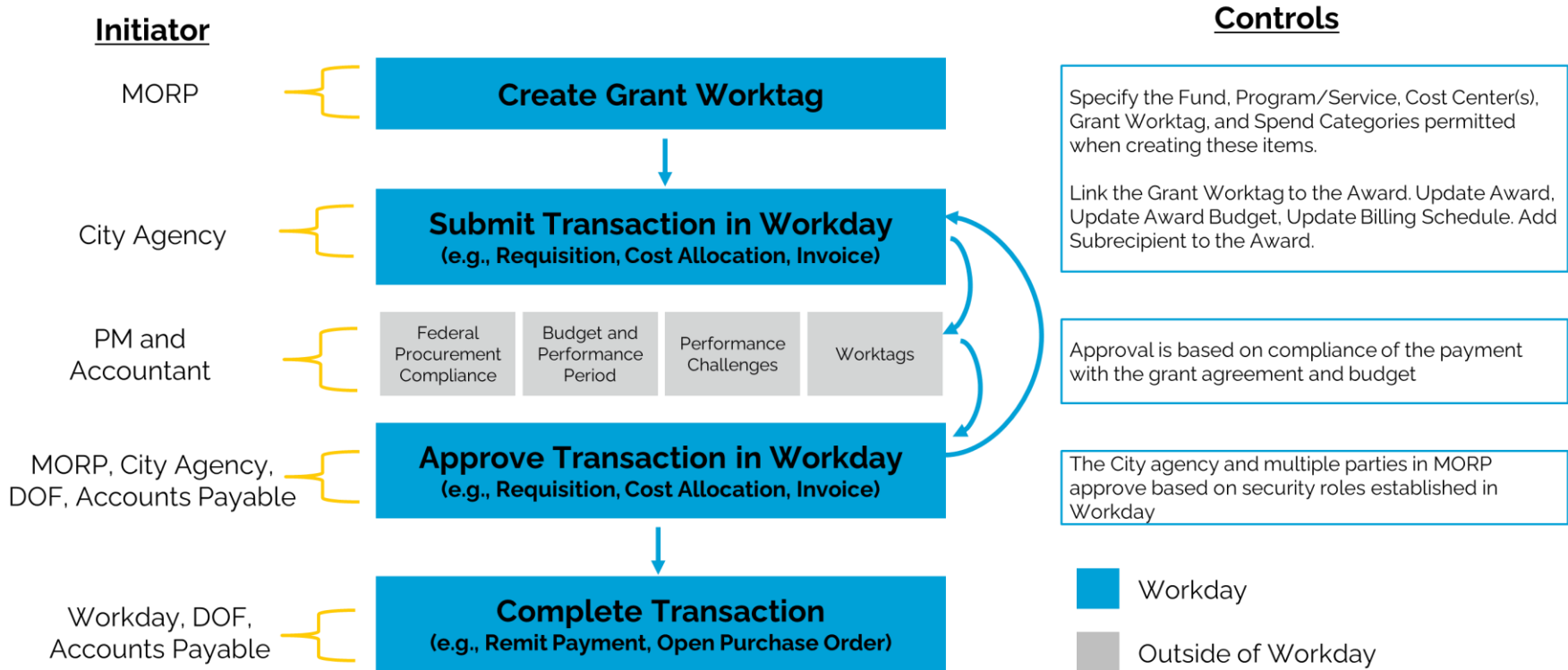


Note: all nonprofits
must have a Unique
Entity Identifier (UEI)
from SAM.gov



Invoicing and
Disbursement
(as applicable)

Workflow for City Agency Payments

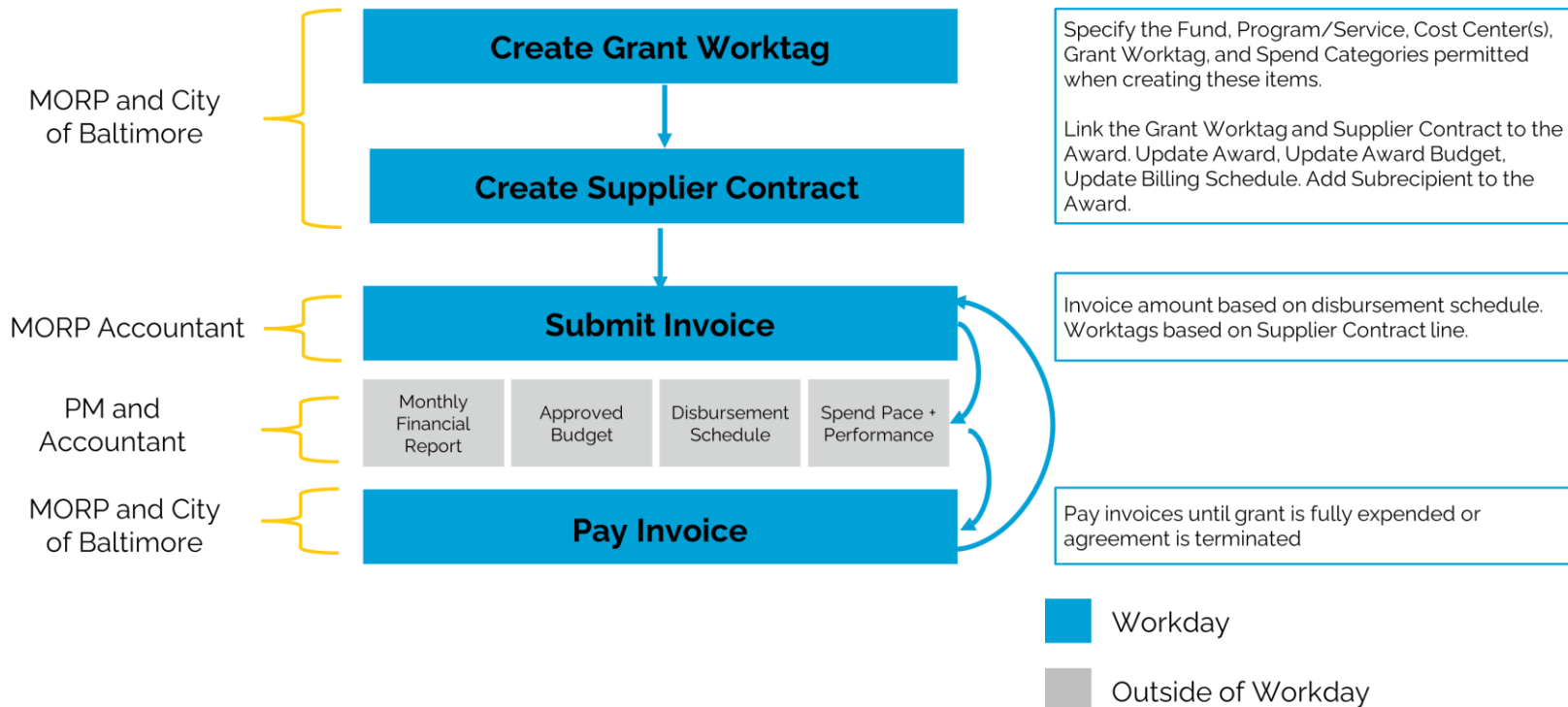


Workflow for Nonprofit Payments



Initiator

Controls



Payroll Reviews



Recovery Office Reviews Payroll Expense Ledger

Frequency: Monthly

Process: MORP will review a report showing which employees are being charged to ARPA worktags.



Recovery Office Shares List of ARPA-Funded Positions

Frequency: Monthly

Process: MORP will email an agency-specific list of all employees currently being charged to Fund 4001 or to an ARPA Cost Center.



City Agency Reviews List and Identifies Errors

Frequency: Monthly

Process: The City agency will identify errors such as: missing employees, incorrect Cost Centers, or employees with split-funding



City Agency Coordinates With Others to Correct Errors

Frequency: By end of month

Process: The City agency will 1) perform an assign costing allocation and 2) provide employee-level payroll data to MORP to allow MORP to process a journal entry for any payroll charged incorrectly.

Subrecipient Monitoring



1

Risk Assessment

Categorize projects as low or medium/high risk. Risk ratings determine the level of monitoring for each grantee

2

Financial & Performance Reports

Grantees submit a report with expenditure and performance data, and a project status narrative monthly or quarterly based on project risk level.

3

Project Milestone Report

Grantees submit information on project milestones. Information is used to gauge project progress and risk of noncompliance.

4

Program & Performance Meetings

Conduct monthly or quarterly meetings to discuss project progress, challenges and successes.

5

Desk Reviews or Onsite/Virtual Reviews

Conduct an annual review of grantees' policies, practices, and overall compliance with federal requirements. The depth of the review will be determined by risk level.

6

Single Audit Review

Annual review of grantees' single audits for any specific findings. Findings are analyzed, and corrective actions recommended..

7

Ad Hoc Monitoring

Additional ad hoc monitoring activities including regular monitoring of budgets and expenditures and ensuring the implementation of subrecipient monitoring tools.

Improvements and Opportunities



Improvements

- Centralized management of all ARPA funds improves accountability and transparency and assists in consistency of reporting to federal regulators
- Led mandatory training for funding recipients on federal grants management to minimize compliance risks
- Developed guidance documents and tools for compliance and subrecipient monitoring to benefit funding recipients

Opportunities

- Develop policies and processes for capital grant accounting
- Document all grants management processes to include infographics and process maps
- Develop training for the full grant lifecycle for grant management staff

Thank you!

Learn more at: baltimorecity.gov

