



Accelerate Mississippi

Sub-recipient Reimbursement Training

January 25, 2023

Agenda:

- Subrecipient Overview & Monitoring
- GrantTrak Login
- Reimbursement Requests
- Subrecipient Expectations & Approval Process

The Accelerate MS Team

Meet the Team
HORNE Team:
Timothy Smith, Monitoring Executive
Ty Hardy, Monitoring Manager
Harrison Martin, Monitoring Supervisor
Accelerate MS Team:
Lori Nail, Program Manager for Career Coaches
Courtney Taylor, PhD Program Manager for Direct Training
Shelika Hooker, Program Supervisor for Direct Training
Nathan Oakley, PhD Program Manager for Specific Populations
Garrett McInnis, Program Manager for Specific Populations



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Sub-recipient Overview/Requirements

What is a Subrecipient?

- A **subrecipient** is "an entity, usually but not limited to non-Federal entities, that receives a subaward from a pass-through entity to carry out part of a Federal award," according to *Uniform Guidance (2 CFR 200)*, which establishes uniform administrative requirements, cost principles, and audit requirements for Federal awards to non-Federal entities.
- *2 CFR 200.1* states a **subaward** is "an award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a Federal award received by the pass-through entity. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract."
- In short, a subrecipient relationship is created when an entity receiving Federal funds makes a subaward as a pass-through entity. This is explained in both the *Uniform Guidance (2 CFR 200)* and the *U.S. Department of Treasury Final Rule*, a 437-page document adopted on January 6, 2022, which explains the eligible uses and guidelines for spending ARPA SLFRF funds.
- For these programs, Accelerate MS is the pass-through entity and all entities receiving ARPA SLFRF funds from Accelerate MS are subrecipients.

Subrecipient Monitoring: *Required by Federal Regulations*

- SLFRF recipients that are pass-through entities as described under *2 CFR 200.1* are required to manage and monitor their subrecipients to ensure compliance with requirements of the SLFRF award pursuant to *2 CFR 200.332* which details requirements for pass-through entities.
- Treasury states in the Final Rule, "recipients continue to be responsible for monitoring and overseeing the subrecipient's use of SLFRF funds and other activities related to the award to ensure that the subrecipient complies with the statutory and regulatory requirements and the terms and conditions of the award."
- It is a requirement to clearly identify the following to subrecipients:
 - The award is a subaward of SLFRF funds
 - Any and all compliance requirements for use of SLFRF funds
 - Any and all reporting requirements for expenditures of SLFRF funds

Sub-recipient Monitoring:

Objectives

The objectives to be met by the State through subrecipient monitoring include ensuring the subrecipient:

- Carries out program activities as stipulated by the subaward
- Has adequate internal controls to protect Federal funds
- Claims reimbursement/payment request for costs that are allowable, reasonable, allocable, and necessary under program guidelines
- Remains on track with planned project timeline
- Identifies any conflicts of interest that exist
- Maintains required supporting documentation
- Records and financial documents are made available upon request



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Sub-recipient: Key Reminders

Period of Performance

Period of Performance	
Career Coaching	September 1, 2022 – June 30, 2023
Direct Training	October 1, 2022 – June 30, 2023
Specific Populations	October 1, 2022 – June 30, 2023

- Funds must be fully expended by June 30, 2023.

Allowable Costs: *Cost Principles*

- The subrecipient assumes responsibility for administering Federal funds in a manner consistent with underlying agreements, program objectives, and the terms and conditions of the Federal award.
- Subrecipients should expend Federal funds compliantly for allowable costs related to Final Rule allowability as well as Uniform Guidance.
- Expenditures will be reviewed and monitored by HORNE/Accelerate MS teams monthly to ensure costs are allowable, reasonable, and necessary for the project.

Allowable Costs: *Cost Principles*

- Coronavirus State and Local Fiscal Recovery Fund (CSLFRF) is considered "other financial assistance" per ***2 CFR 200.1*** and is administered as direct payments for specified use. ***2 CFR 200, Subpart E*** is applicable to expenditures under CSLFRF unless stated otherwise.
- See ***2 CFR 200.400-476 – Cost Principles*** for further breakdown of allowable costs under SLFRF.

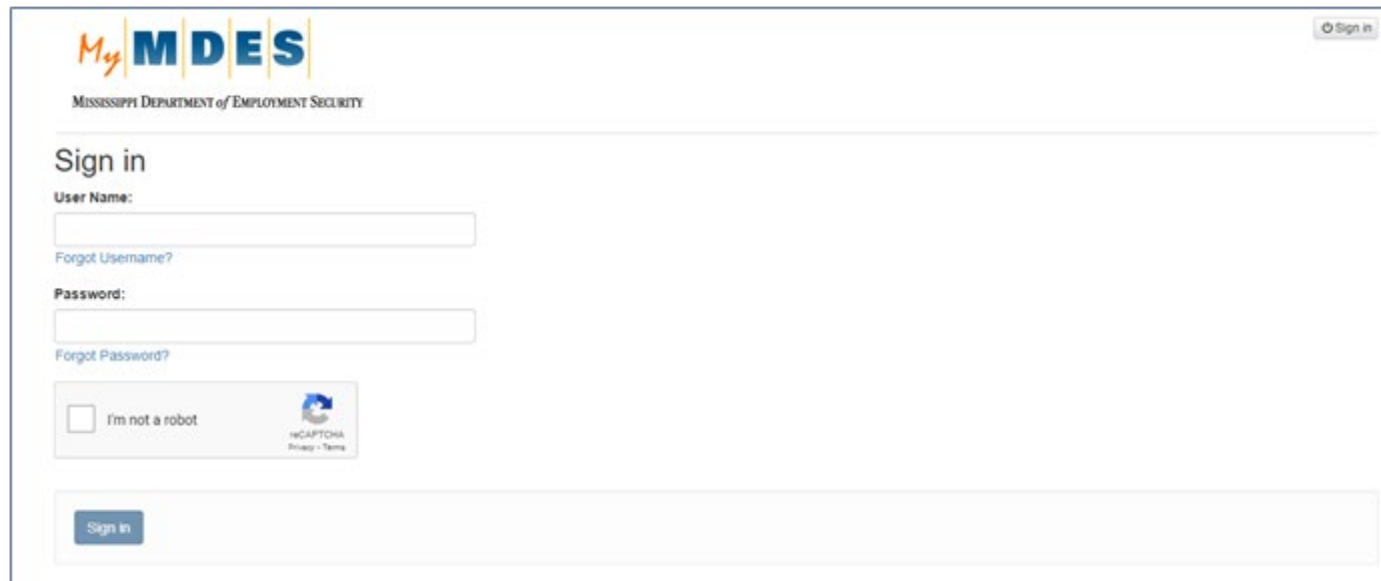


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Sub-recipient: GrantTrak Login

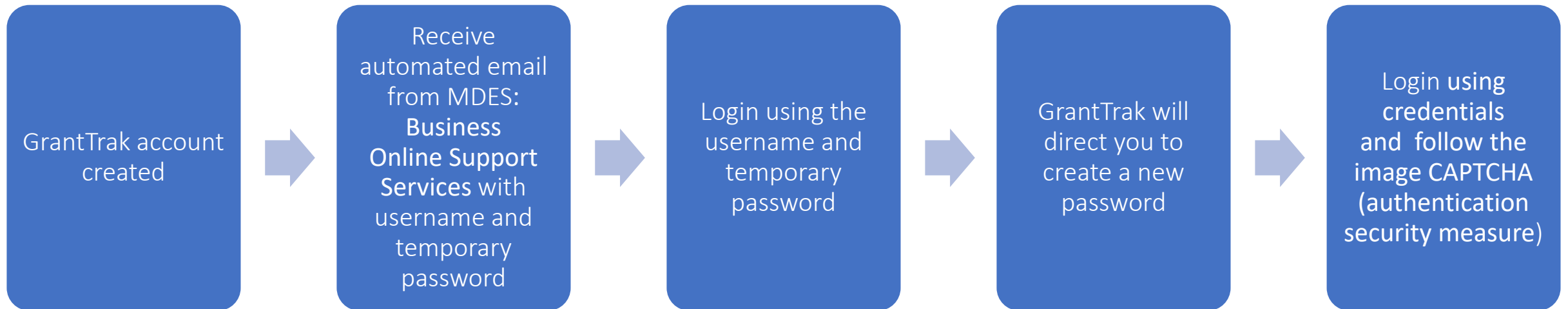
GrantTrak Login

- To begin working within GrantTrak, navigate to the GrantTrak login screen from an Internet browser (such as Google Chrome or Microsoft Edge), go to <https://grantrak.mdes.ms.gov/gtrak/login>



The screenshot shows the login interface for MyMDES, the Mississippi Department of Employment Security. At the top left is the logo "MyMDES" with "MISSISSIPPI DEPARTMENT of EMPLOYMENT SECURITY" below it. A "Sign in" link is in the top right. The main heading is "Sign in". There are two input fields: "User Name:" and "Password:". Below each field is a "Forgot" link. A checkbox labeled "I'm not a robot" is next to a reCAPTCHA widget. A "Sign in" button is at the bottom left of the form area.

GrantTrak Login



GrantTrak Dashboard

The screenshot shows the MyMDES dashboard for John White, an EA Organization. The top navigation bar includes a home icon, NFA, Cash Request, Transfer, and Worksheet, with numbers 1 through 5 above them. The dashboard displays the following data:

Category	Count
Available/Completed NFAs	7
Available/Completed Transfers	16
Available/Completed Cash Requests	20
Available/Completed Worksheets	9
Assigned To Me - Requests	7
Assigned To Me - Transfers	3
Assigned To Me - Worksheets	1

All GrantTrak features and functions can be reached from the top menus at any time during a session. The top menus are (1) Home, (2) NFA, (3) Cash Request, (4) Transfer, (5) Worksheet. Clicking each menu link will display the appropriate screen related to this menu.

NOTE: The number of available menus depends on your role in the system.



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Sub-recipient: Reimbursement Request Process

Reimbursement Request: *Overview*



Reimbursement Request:

Steps to follow for submission

- **Key Reminders:**

- Subrecipients may only submit reimbursement requests ONCE A MONTH
- Subrecipient reimbursements for the current month MAY NOT be submitted until the subrecipient's prior month's request has been approved for payment

- **Submission Steps:**

- Create a Cash Request in GrantTrak
 - Complete Reimbursement Request template
 - Upload completed Reimbursement Request template in .xlsx format
 - Attach all required Supporting Documentation
- Submit Cash Request
- Create a Worksheet in GrantTrak
 - Attach all required Supporting Documentation
- Submit Worksheet

Reimbursement Request Template

- Each Cash Request should include a completed **reimbursement request template** along with **supporting documents** and **proof of payment**
 - **Reimbursement Request Template:**
 - **Supporting Documents:**
 - Invoices
 - Purchase Orders
 - Payroll (including salary and fringe)
 - **Proof of Payment:**
 - Receipts
 - cancelled check (front & back)
 - confirmation of credit card or debit card payment
 - confirmation of wire or ACH transfer
 - any other information required to demonstrate that payment has been made
- *Supporting documentation & proof of payment should be included one PDF file and correspond to the items listed in the claimed expenditures column.*

Reimbursement Request Template

- Each cost item requested for reimbursement must have EACH of the following:
 - Document Date
 - Expenditure Description
 - Claimed Expenditure
 - Vendor
 - Budget Code
 - Expenditure Code

Document Date	Expenditure Description	Claimed Expenditure	Vendor	Budget Code	Expenditure Code

Reimbursement column requirements

- The Reimbursement Request Template must be uploaded in **.xlsx** format along with the Cash Request.

Reimbursement Request Template

- **Expenditure code:** Any expenditure considered a small purchase, formal procurement, or the creation of an additional Sub Award(s) will need HORNE'S approval.
 - Subrecipients are required to complete the procurement and subaward approval request form. A link to that Smartsheet form can be found in the reimbursement request template (pictured below)
 - Example: OX001, PR001, MP001, etc.

Federal Award Identification Number (FAIN)	SLFRP0003	Expenditure Code Instructions Items must begin with one of the following prefixes: "OX" = Operating Expense "PR" = Payroll Expense "MP" = Micro Purchase "SP" = Small Purchase* "FP" = Formal Procurement* "AS" = Additional Sub Awards* *Code must be followed by a Document ID that ties expenditure to a corresponding procurement or sub-award. (click below for detailed instructions). https://app.smartsheet.com/b/form/7bd3b09c63014b89aedd9b38cb955c92			
Subrecipient Name					
Subaward ID (Project ID)					
Project Name					
Reporting Period End Date	10/31/2022				
Total Expenditures					
Document Date	Expenditure Description	Claimed Expenditure	Vendor	Budget Code	Expenditure Code

Example of Reimbursement: Item Purchased with Credit Card

CARD Statement

Account Number 1234 1234 1234 1234
 Statement Closing Date 11/06/08
 Credit Line \$2,100.00
 Available Credit \$1,576.80

TERESA TORRES
 123 ANY STREET
 CITY CA 12345

Account Summary

Previous Balance	\$1,686.15
- Credits	\$0.00
- Payments	\$1,686.15
+ Purchases & Other Chgs	\$523.20
+ Cash Advances	\$0.00
+ FINANCE CHARGE	\$0.00
= New Balance	\$523.20

Payment Information

New Balance	\$523.20
Scheduled Minimum Payment	\$35.00
Scheduled Payment Due Date	12/01/08

Rate Information

YOU MAY PAY YOUR BALANCE IN FULL AT ANY TIME
 YOUR RATE MAY VARY ACCORDING TO THE TERMS OF YOUR AGREEMENT
 NOTICE: SEE REVERSE SIDE FOR IMPORTANT INFORMATION ABOUT YOUR ACCOUNT

Type of Balance	Corresponding ANNUAL PERCENTAGE RATE	Daily FINANCE CHARGE RATE	Average Daily Balance
PURCHASE(S)	19.80%	.05424%	\$0.00
CASH ADVANCE(S)	21.80%	.05972%	\$0.00

Composite ANNUAL PERCENTAGE RATE 21.80% Days in Billing Cycle 25

Transactions

Trans Post	Reference Number	Description	Credits	Charges
10/08	10/08	XXXXXXXXXXXXXXXXXXXXX MERCHANT NAME		523.20
10/08	10/09	XXXXXXXXXXXXXXXXXXXXX PAYMENTS	1,686.15	

Detach an mail with check so that your payment is received no later than the "Payment Due" date. See reverse for important additional information.

Account Number 1234 1234 1234 1234
 New Balance \$523.20
 Scheduled Minimum Payment \$35.00
 Scheduled Payment Due Date 12/01/08

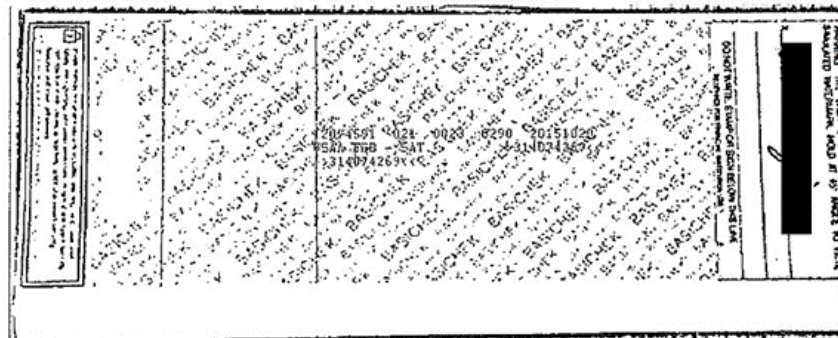
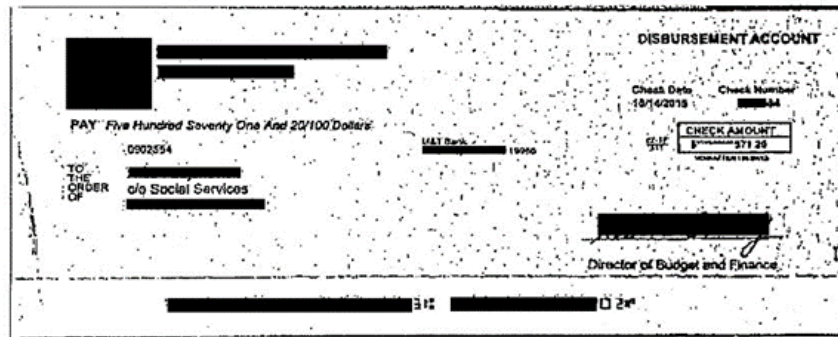
Amount Enclosed \$

PAYMENT ADDRESS
 123 ANY STREET
 LOS ANGELES, CA 90030-0086

TERESA TORRES
 123 ANY STREET
 CITY, CA 123456

- If items are purchased through a company credit card, Horne will need to see the receipt (proof of expense), the credit card statement, and proof that the credit card was paid. This can be through a canceled check, or bank statement showing the credit card was paid.
- If the purchase was made by an individual's credit card, Horne will still need receipts, proof the credit card was paid and proof the individual was reimbursed.

Example of Reimbursement: Canceled Check



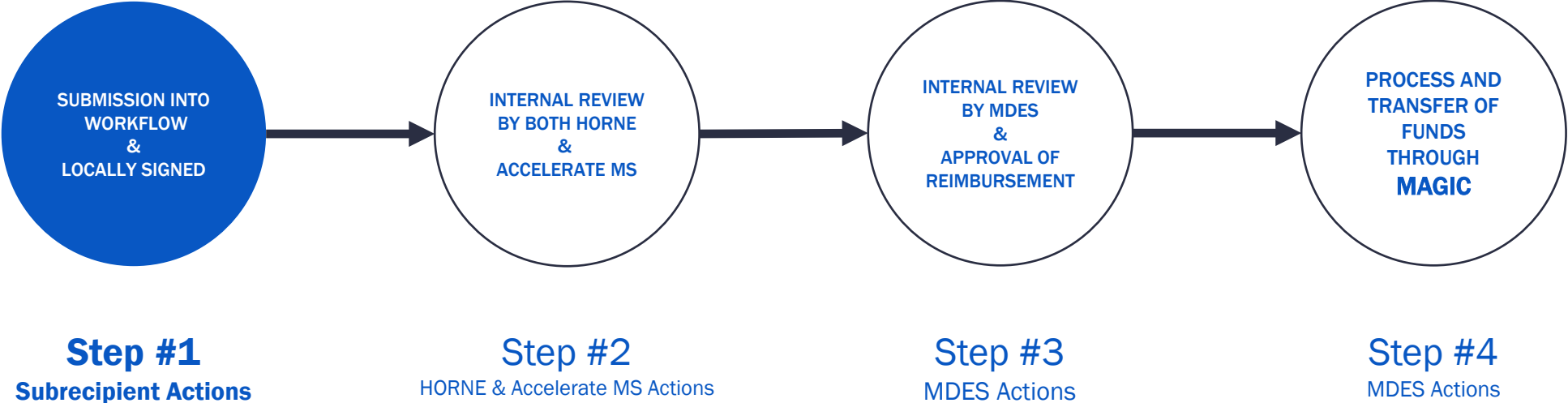
- If payments are made through a check, a copy of the canceled check will need to be provided.
- Both the front and back of the check will be needed.



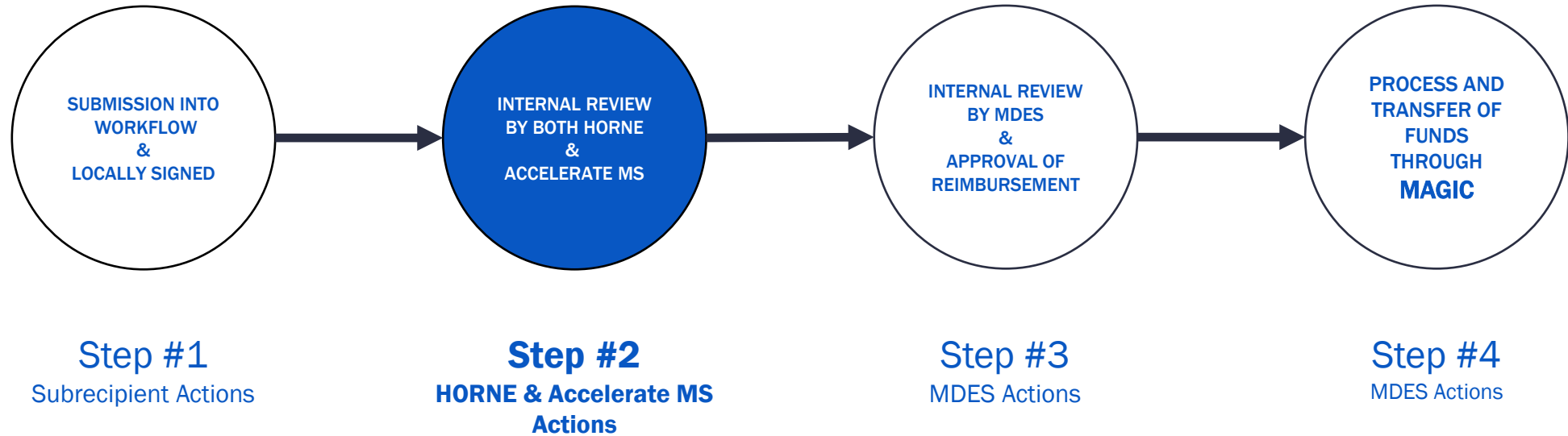
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Sub-recipient: Expectations & Approval Process

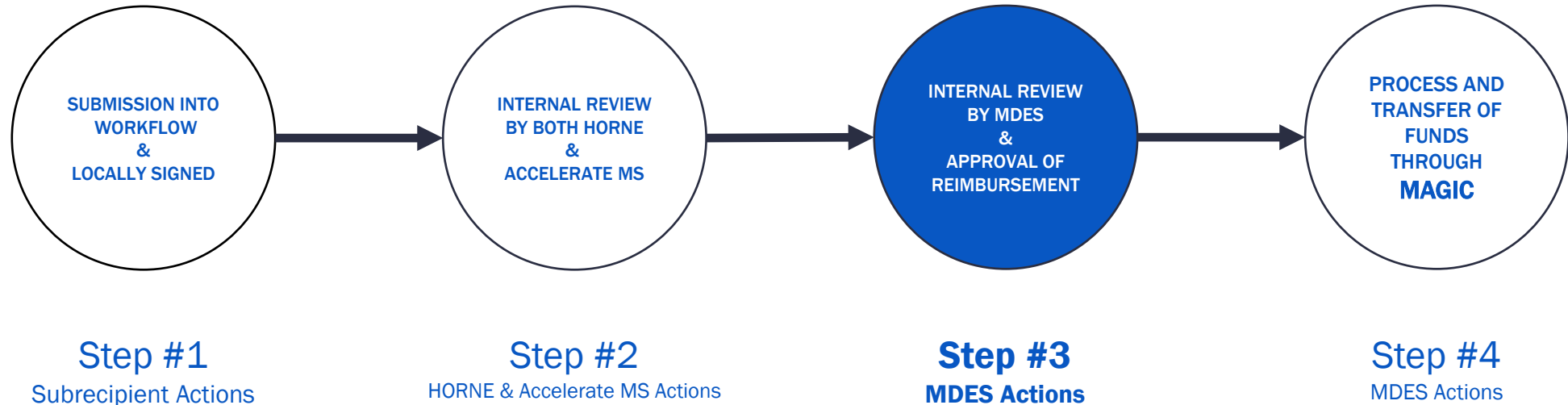
GrantTrak Approval Process



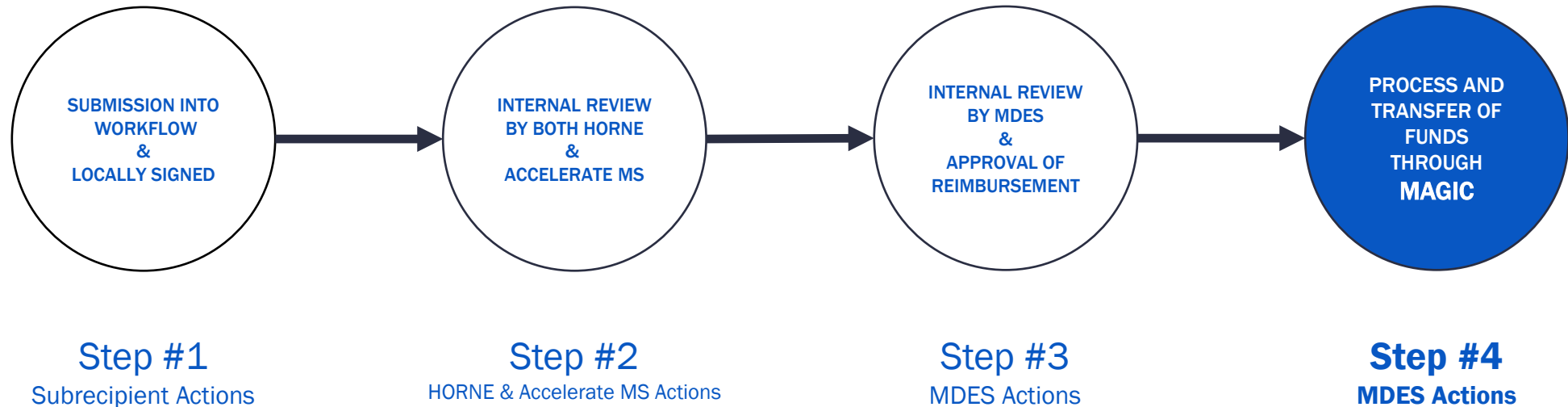
GrantTrak Approval Process



GrantTrak Approval Process



GrantTrak Approval Process



Expectations/Timeline

- 15 to 30 day reimbursement review process
- You can only submit one cash request and worksheet per month.
- Once you have submitted one reimbursement request, you cannot request another one until the prior request has been approved.

Approval

- If you are approved, you will be notified with an automated GrantTrak email once the cash request has been approved.

*If modifications are needed, the reimbursement request will be flagged by HORNE and sent back to the subrecipient for revision.

THANK YOU!

HORNE.COM

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