

Internal Audit Report #2023-005
Grant Management Follow-Up
Release Date: December 7, 2023



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DIRECTOR OF INTERNAL AUDIT | JEFFERSON PARISH

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OVERVIEW

BACKGROUND

Internal Audit conducted a Grant Management Performance Audit in fiscal year 2021, issued on October 5, 2021 (See Attachment A). The report focused on effective Parish-wide grant management and administration and contained five recommendations (shown in the “Objectives” section). This audit is a follow-up to the previous engagement as called for in the Jefferson Parish Code of Ordinances, Sec. 2-162.3 9(e), which states, “Further follow-up engagements will be conducted as determined and recommended by the director, the parish president, and the council as approved by the council.”

As expressed in the previous audit, grants are funds given by an entity – frequently a public body, charitable foundation, or a specialized grant-making institution – to an individual or another entity for a specific purpose linked to public benefit. Unlike loans, grants are not to be paid back. Grants most often come from various government Departments or public and private trusts and foundations.

Jefferson Parish (the Parish) receives grant funding for various purposes, such as affordable housing, early childhood education, workforce development, senior services, transportation, and homeland security. The Parish benefited from over \$60 million in federal award funding during 2018 and 2019, increasing to \$99 million in 2020 and \$121 million in 2021. The increase in 2020 was due largely to grants from the Department of Interior and the Department of Treasury; in 2021, an increase was mainly due to grants from the Department of Homeland Security and the Federal Emergency Management Agency (FEMA).

A federal award expenditure history by year¹ is shown in the table below.

GRANTOR	2018	2019	2020	2021
Corporation for National and Community Service	\$ 28,428	\$ 43,858	\$ 75,385	\$ 47,678
Department of Agriculture	\$ 353,859	\$ 581,060	\$ 462,608	\$ 556,099
Department of Commerce	\$ 71,417	\$ 22,756	\$ 142,653	\$ 184,747
Department of Energy	\$ 3,663,458	\$ 1,446,511	\$ -	\$ 251,438
Department of Health and Human Services	\$ 9,330,376	\$ 9,630,474	\$ 12,469,774	\$ 13,563,407
Department of Homeland Security	\$ 435,767	\$ 20,645,499	\$ 326,786	\$ 67,944,070
Department of Housing and Urban Development	\$ 9,585,739	\$ 9,503,551	\$ 9,162,494	\$ 5,551,648
Department of the Interior	\$ 258,433	\$ 91,887	\$ 2,983,533	\$ 1,329,353
Department of Justice	\$ 16,790	\$ 5,738	\$ 27,840	\$ 42,758
Department of Labor	\$ 2,649,506	\$ 2,788,807	\$ 2,302,969	\$ 2,048,573
Department of Transportation	\$ 10,054,325	\$ 15,609,711	\$ 23,880,315	\$ 17,912,941
Department of Treasury	\$ -	\$ -	\$ 34,670,316	\$ 12,263,335
Environmental Protection Agency	\$ 1,657,859	\$ 62,291	\$ 3,290,772	\$ 186,821
Federal Emergency Management Agency	\$ 25,211,383	\$ -	\$ 9,236,519	\$ -
TOTAL	\$ 63,317,340	\$ 60,432,143	\$ 99,031,964	\$ 121,882,868

Includes FEMA funds. See Attachment D for more information.

The Parish also receives non-federal grants from entities such as non-profits, community groups, organizations, and individuals. Expenditures for non-federal grants and donations are not included in the table above.

¹ Extracted from the respective Schedule of Expenditures of Federal Awards contained within the Single Audit Report. These numbers are expenditures on the accrual basis of accounting and do not include the expenditure of non-Federal matching funds. The totals represent Federal awards only. Single Audit Reports are on file with the Department of Accounting.

OBJECTIVES

The objectives of this engagement were to follow up on the Findings and Recommendations documented via Internal Audit Report 2021-004: Grant Management Performance Audit, review any new policies and procedure documents placed into effect since the previous audit, and provide relevant comments and recommendations.

A summary of recommendations made via Internal Audit Report 2021-004 is as follows:

- 1) Internal Audit recommends that a Parishwide grants policy be put in place and that all applicable Departments are advised of such policy. The grants management policy should: a) outline the steps for identification and application of grants; b) include a requirement that Parish personnel obtain a solid understanding of grant terms and conditions, including multi-year benefits and cost-benefit analyses; c) require Departments to create a grant plan with timelines and parties responsible for implementing the steps of the plan; and d) require the Departments' staff to identify and attend appropriate grant training when available. Periodic training and dissemination of the policy itself will help ensure understanding and compliance.
- 2) Internal Audit recommends that a Grants Committee be formed and that Council grant authority to the committee to approve the submission of grant applications within guidelines set forth by the Council, collaboratively with the Administration. The Committee should meet monthly or on a frequency as necessary and include the following:
 - a) Department of Budget representative or equivalent;
 - b) Department of Public Safety Grants and Administration;
 - c) Department of Research and Budget or equivalent; and the
 - d) Department representative (rotating in for each grant).
- 3) Internal Audit recommends that a grant manager position be formally identified for each grant award (federal or non-federal) the Parish receives. Whether the grant manager identified is an employee of the Parish or a contracted individual or organization, the Parish remains responsible for managing the grant funds.
- 4) Internal Audit recommends that all Departments who receive federal (and non-federal) grant awards have written policies and procedures in place. This action can be achieved with the assistance of the Departments that have written policies and procedures in place.
- 5) Internal Audit recommends that the Parish Administration and PSG&A continue reassessing the duties of the Department of Public Safety Grants & Administration and include an assessment of expanding to all Departments.

SCOPE

The scope of this engagement included a 4-year history of federal grant awards (2018-2021), a look back on policies and procedures in place at the time of the previous audit, and policies and procedures placed in effect from that time through 2022.

PROCEDURES

Internal Audit reviewed a four-year federal expenditure history of grants awarded to various Departments within Jefferson Parish. Included in the scope were fiscal years 2018 up to and including 2021. Policies and procedures, along with department practices, were evaluated through 2022.

Internal Audit utilized the following basic procedures in analyzing the data.

- a) Reviewed documentation and updated relevant industry standards and best practices.
- b) Collected information regarding grant management via the 2024 Internal Audit Risk Assessment Questionnaire.
- c) Obtained updated Departmental grant management policies and procedures in effect based on historical data and responses to the questionnaire mentioned above.
- d) Documented the federal award expenditure history based on the Schedule of Expenditures of Federal Awards prepared for the Parish's external audit.
- e) Retrieved financial data from the Parish's budgets, audit reports, and AS/400 Financial Management System.
- f) Created charts and tables illustrating historical grant data obtained.
- g) Communicated with Department personnel via email, phone, and in person.
- h) Performed other procedures as deemed necessary to satisfy the objectives.



There are at least six (6) types of grants that require management. They are:

1. Capital grants that are generally for endowment, building, equipment, or construction.
2. General operating grants that are for the everyday operations of an organization.
3. Program/project grants that are for a specific activity or plan within an organization that are usually time-limited.
4. Start-up grants that cover the costs of starting a new project or organization.
5. Technical assistance grants that support an organization's development or infrastructure needs.
6. Planning grants that support the planning stages of a future project.

Grant activities are typically characterized as one of three phases: Pre-Award, Award, and Post-Award.

GRANT STATISTICS

During the previous audit, Internal Audit evaluated forty-one (41) Parish Departments to determine if they received grant funding. Information collected related to such items as having a dedicated grant manager and grant accountant, written grant management policies and procedures in place, and utilization of the Department of Accounting in a consultative role. Internal Audit updated this same information for the current period and documented the results as shown in the graphs on the pages to follow.

Of the Departments surveyed, nineteen (19) received the benefit of grant funding during Fiscal Years 2021 and 2022. This number has decreased by one (1) since Fiscal Year 2019. (See Attachment B for more details.)

Most of the grant funds Jefferson Parish receives, either directly or indirectly (as sub-recipients), are from federal sources. During the prior audit, Internal Audit focused on Fiscal Year 2019 to determine the number of active federal grant awards and the amount of grant funds expended within that year. The total federal grants expended in 2019 was \$60,432,143 per the Schedule of Expenditures of Federal Awards contained within the Single Audit Report². This amount represents one hundred thirteen (113) separate grant awards directed to twelve (12) different Jefferson Parish Departments. For this follow-up engagement, Internal Audit focused on federal grant funds expended in Fiscal Year 2021. The total federal grants expended in 2021 was \$121,882,868, more than double the amount in 2019. The 2021 amount represents one hundred forty-one (141) separate grant awards across the same twelve (12) departments. The table shown below illustrates these statistics.

# OF AWARDS	FY 2019 EXPENDITURES	DEPARTMENT	FY 2021 EXPENDITURES ³	# OF AWARDS
23	\$ 9,503,551	Community Development	\$ 17,883,582	29
1	5,738	Community Justice Agency	42,758	2
5	176,934	EcoSystem and Coastal Management	1,700,921	10
7	100,340	Emergency Management	527,460	8
7	6,406,023	Engineering	3,828,190	8
22	19,307,467	Floodplain Mgmt. - Hazard Mitigation	12,725,091	28
14	9,824,512	Jeff Community Action Programs	13,714,323	23
1	428,106	Juvenile Services	434,285	1
1	1,240,499	Public Safety Grants & Admin.	54,641,496	6
2	1,446,478	Sewerage	251,438	1
22	9,203,688	Transit	14,084,751	19
8	2,788,807	Workforce Connection	2,048,573	6
113	\$ 60,432,143	TOTAL	\$ 121,882,868	141

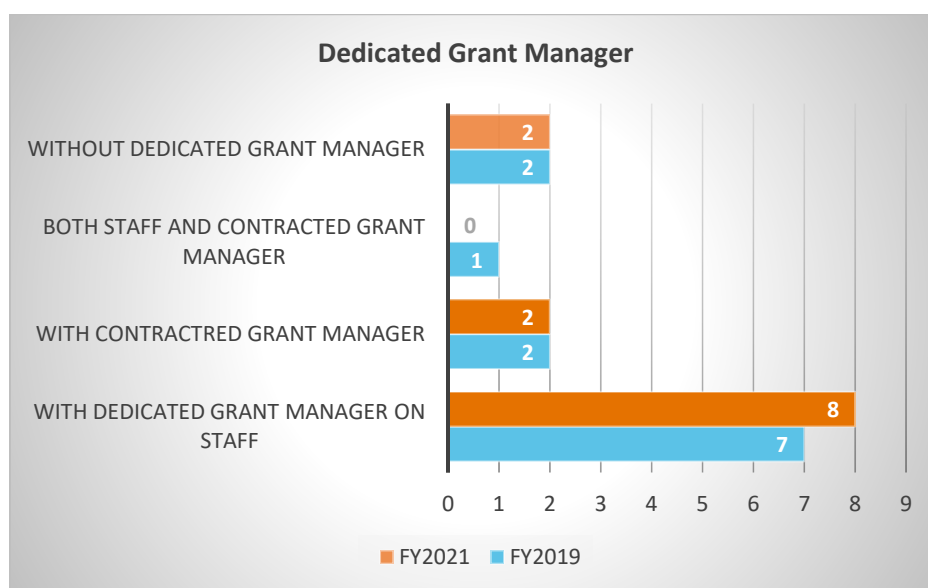
² These numbers are expenditures on the accrual basis of accounting and do not include the expenditure of non-Federal matching funds. The totals represent Federal awards only.

³ See Attachment D for the 2021 Schedule of Expenditures of Federal Awards.

Grant funding is increasing, making the grant management function even more important.⁴ Managing grants efficiently and effectively is critical to ensure that the money is used appropriately and has a positive community impact. Grants are contracts that stipulate the intended use of funds, implementation procedures, reporting requirements, and timelines. Grant management ensures that all parties follow through on these conditions.

The reader should note that the statistics shown below and on the following pages are meant to document the Departments' understanding as indicated via responses to the grant-related questions on the Risk Assessment Questionnaire. Internal Audit suggests that the Administration address any discrepancies that do not reflect the full scope of grant management. Additionally, while the charts represent elements of sound grant management, the need to formalize each component depends on the size and complexity of respective departments and the grants received by each. For example, a small department with modest grant funding may designate a grant manager who also fills other roles within the department.

Of the twelve (12) Departments that receive federal grants directly, eight (8) indicated they have a dedicated grant manager on staff, and two (2) contract the grant management function. Without a dedicated grant manager, the two (2) other Departments expended \$17,542,513 in grant awards during 2021. This compares to \$6,582,957 in 2019.

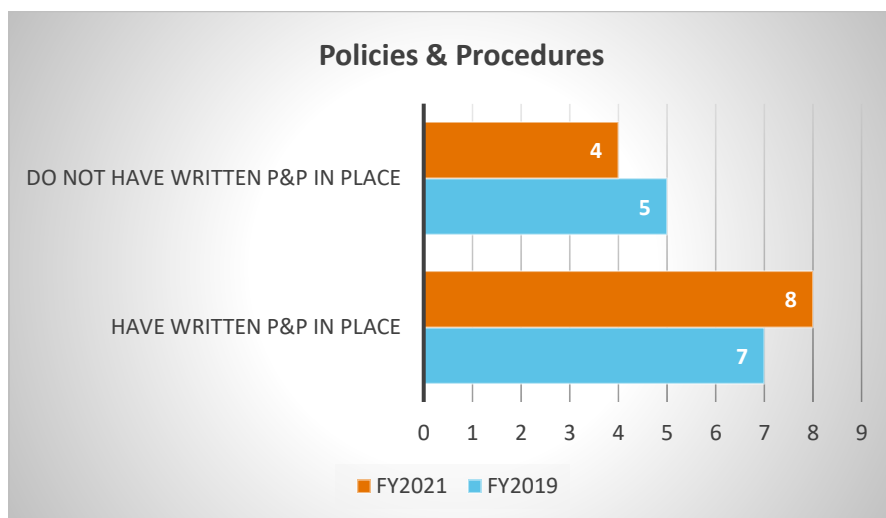


The previous audit recommended that a grant manager position be formally identified for each grant award. This recommendation remains unchanged via this current report.

(See "Status of Recommendations from Prior Audit" on page 14.)

⁴ Excerpts from OmniStar, June 15, 2022 | <https://www.omnistar.cloud/insights/why-is-grant-management-important/>

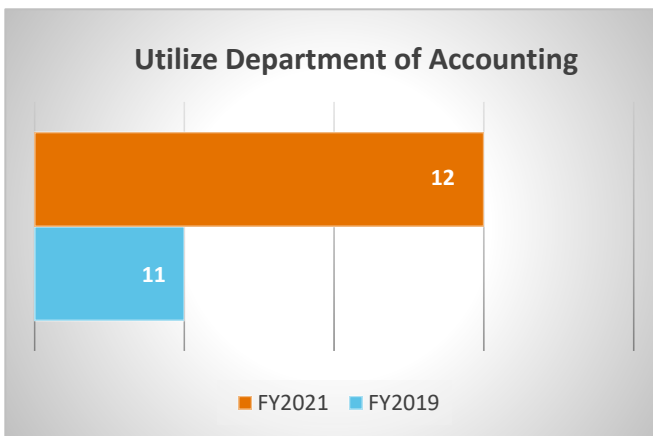
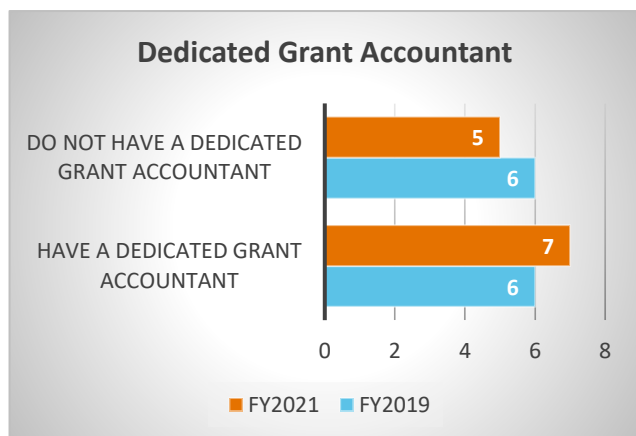
Eight (8) of the twelve (12) Departments indicated they have written policies and procedures, and four (4) did not as of the timing of this report. This remained unchanged since the prior audit. A total of \$6,490,856 of federal grant expenditures were managed without written policies and procedures in 2021.



Internal Audit reviewed the listing of policies and procedures in effect during the prior audit and obtained revised policies from the respective directors. Updates since May 2021 and policy status are documented in Attachment E. The reader should note that some departments that identified policies and procedures in place during the prior audit did not indicate the same during this follow-up audit.

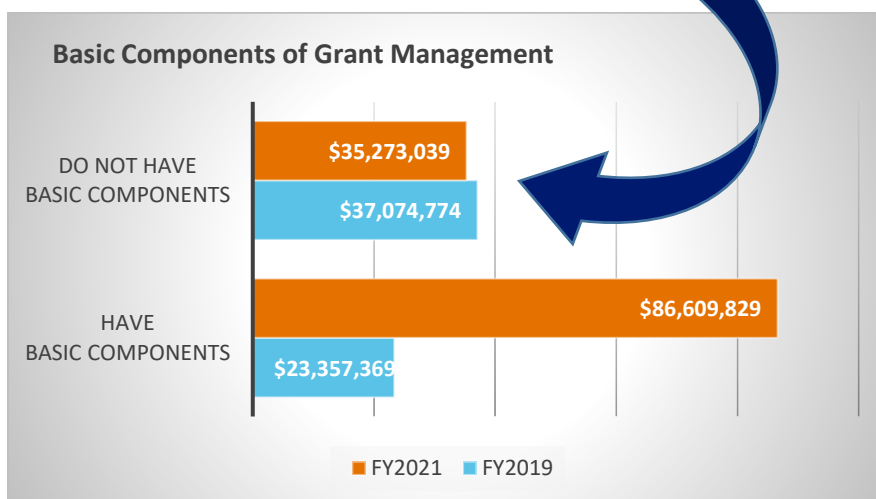
The previous audit recommended that all Departments that receive federal (and non-federal) grant awards have written policies and procedures in place. This recommendation remains unchanged via this current report since not all Departments have such policies and procedures in place. (See “Status of Recommendations from Prior Audit” on page 14.)

Seven (7) Departments indicated they have a dedicated grant accountant, and five (5) do not. This statistic improved by one (1) in the current audit and represents \$20,345,533 in grant expenditures for 2021 without a dedicated grant accountant. All twelve (12) Departments that directly received federal grant funds in 2021 indicated that they utilize the Department of Accounting, in some capacity, to assist with grant management.



Overall, three (3) Departments affirmatively responded that they have the basic components of sound grant management (dedicated grant manager, written policies and procedures, dedicated grant accountant, utilized accounting). Those Departments were Community Development, Public Safety Grants & Administration, and Transit. Together, they managed \$86,609,829 of grant expenditures in 2021, representing seventy-one percent (71%) of the dollar total. The remaining nine (9) Departments did not have one or more elements, leaving \$35,273,039 or twenty-nine percent (29%) at risk. Risks include the loss of funding from current and potential grantors, the requirement to pay back previously granted funds, and damage to the Parish's reputation.

Given the overall increase in federal grant expenditures during the fiscal year 2021, the dollar amount of grants being managed with basic components of grant management in place increased. However, the dollar amounts not being managed as such decreased marginally.



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PARISH-WIDE POLICY AND GRANTS COMMITTEE

Grant activities are typically characterized as one of three phases: Pre-Award, Award, and Post-Award. During the Pre-Award phase, a potential grantee must identify a grant opportunity and ensure it is consistent with the organization's (the Parish's) mission. They must then evaluate the grant feasibility and determine the organization's ability to meet any matching funds⁵ requirements that the grantor may require. The grantee must also determine if the organization can meet future financial obligations if the grant calls for the unfunded continuation of a program or maintenance of an asset. Once those items are considered, the grantee must prepare and submit a proposal, abiding by all submission requirements.

When a grant award is accepted, the grantee must manage the award from both a programmatic and financial standpoint. Each grant is different but has commonalities in requiring the grantee to follow all the terms and conditions of the award and meet reporting requirements throughout the grant period.

The grants management process concludes at the end of a specified period when all funds have been spent. Grant funds must be accounted for through the end date of the grant. Projects may continue beyond that date with the assistance of funds from other sources.⁶

The previous Internal Audit recommended the implementation of a parish-wide grants policy and the formation of a grants committee based on two different best practices according to the Government Finance Officers Association (GFOA) as follows:

1. Governments should develop a **formal grants policy**, and such a policy should address steps to take prior to applying for or accepting grants.
2. Governments should create a **grant oversight committee** to ensure adherence to the formal grants policy. The GFOA recommends that the oversight committee be involved before applying for, accepting, renewing, or continuing a grant.

Via the response to the prior audit recommendations, the Parish Administration indicated they “will explore the adoption of specific grant-related post-award policies and procedures by each Department and Parishwide policies and procedures applicable to applying for and accepting grants.”

The Director of Public Safety Grants & Administration, Nichole Gaubert, indicated that the department has “added an additional position for “non-FEMA grants” that works to assist parish departments in compiling and submitting grant applications.” This position does not involve grant management but rather focuses on the pre-award phase. Ms. Gaubert also indicated that the department had created written internal procedures to be completed before pursuing grant opportunities. The procedures are in the form of a checklist and can be found in Attachment C. While a formal policy has not been placed into effect, Internal Audit believes that the addition of a dedicated staff position, along with the implementation of the Grant Checklist, embraces the spirit of the previous recommendation. Since these steps have been taken, Internal Audit considers the previous recommendation to be resolved. (See “Status of Recommendations from Prior Audit” on page 14.)

⁵ Matching funds are financial contributions to a project made by the grantee and/or collaborative partners.

⁶ Information on this page is extracted from Introduction to Grant Management, published by Jones and Bartlett Publishers, LLC.

As relates to a grant oversight committee, Internal Audit made the following recommendation during the last audit on this topic.

Internal Audit recommends that a Grants Committee be formed and that the Council grant authority to the committee to approve the submission of grant applications within guidelines set forth by the Council, collaboratively with the Administration. The Committee should meet monthly or on a frequency as necessary and include the following:

- a) Department of Budget representative or equivalent;
- b) Department of Public Safety Grants and Administration;
- c) Department of Research and Budget or equivalent; and
- d) Department representative (rotating in for each grant).

The Parish Administration indicated that “Council and Administration collaboration is appropriate relative to creation of a Grants Committee, with the Council granting authority to that Grants Committee as it determines appropriate.” Internal Audit maintains that a focused grant oversight committee would be a worthy effort by the parish; however, it will not reiterate the same recommendation. (See “Status of Recommendations from Prior Audit” on page 14.) The additional position the Department of Public Safety Grants & Administration added and implementing a pre-award checklist helps mitigate risk.



CENTRALIZED AND DECENTRALIZED GRANT MANAGEMENT

As documented in the previous audit, it is not only essential to have a grants policy and committee in place and a systematic approach to accepting grant awards, but it is also important for a government to ensure the appropriate administration of grants after their acceptance. Inappropriate administration may not serve in meeting all requirements for grants that a government receives. In such cases, the result can be a need to return some or all of the resources to the grantor. Typically, not meeting all grant requirements is not intentional. Instead, the problem is often caused because all appropriate parties within the government are unaware of all the requirements or the conditions at the proper time. The Government Finance Officers Association (GFOA) recommends that governments establish processes to promote awareness throughout the government that grants typically come with significant requirements. Such a process should ensure that this awareness exists throughout the life of the grant.

The Parish created the **Department of Public Safety Grants and Administration** (PSG&A) on September 23, 2015, via Ordinance Number 25017. The department is responsible for the management and oversight of the Federal Emergency Management Agency (FEMA) Public Assistance grants. During the previous engagement, Internal Audit recommended evaluating the expansion of this department to provide a centralized grant management function to all departments. The Parish Administration indicated that “the Department must be prepared for disaster-related comprehensive and extensive workload occasioned upon it as a result of hurricanes, pandemics, etc., which will be considered in the future development of this Department.” However, as indicated earlier in this report, Nichole Gaubert, Director of Public Safety Grants and Administration, conveyed that PSG&A added an additional position for “non-FEMA grants” that works to assist parish departments in compiling and submitting grant applications. Again, this does not involve grant management. In essence, the Department provides centralized grant management solely for disaster-related federal grants.

Other grants the parish receives are varied in nature, and grant management is decentralized relative to each department grant recipient. While collecting data on this follow-up engagement, Ms. Gaubert indicated a risk area associated with disaster-related grants. She conveyed that “training in regulation is key to retaining funding and decreasing financial risk to the parish.” She further stated that “training and certifications are key to reducing risk in the grant area. Knowledge of compliance is also important to this department.” The risks identified translate to other grant areas as well.

The **Department of Accounting** also plays a role in the grant cycle. All twelve (12) departments that directly receive federal grant funding indicated that they utilize Accounting, in some capacity, as part of grant management. Departments that received grants indirectly or from non-federal sources indicated the same. There are two (2) Grant Accountant positions within the Department of Accounting. Grant Accountants communicate with the grant departments to set up projects and subprojects, review proposed budgets created by the grant departments, and assist with journal entries for their respective grant programs. The Grant Accountants review and approve direct expenditures for the grant departments and periodically review the grant budget to actual activity. The Grant Accountants review and set up receivables for drawdown requests and set up and update contracts in the AS/400 Financial Management System related to grants for various departments. The grant departments record and monitor grant activities that occur throughout the Parish. They utilize internal policies and procedures to guide them, along with a checklist for setting up grant budgets.

The Director of Accounting, Mr. Eric Chi, started his role with the parish on April 1, 2023. According to Mr. Chi, "So far, I have noticed that some grant departments may not be reviewing documentation sufficiently before sending payment/funding requests to my department. We are having to continuously double-check to ensure these departments have met the requirements of their grants."

Both directors either stated or implied that training is paramount in the grant management process. Internal Audit concurs with this assessment. Training has many benefits, including strengthened program oversight, better grant outcomes, and potential access to additional funding.

Of the twelve (12) departments that receive grants, seven (7) indicated they received formalized training on grant management. Some departments who confirmed this referenced Federal Emergency Management Agency (FEMA) training facilitated by the Department of Public Safety Grants & Administration (PSG&A) during this audit. (See below.) This is a great example of proactive training efforts by PSG&A for federal grants.


Fri 7/14/2023 2:55 PM


NG Nichole Gaubert

FEMA EMI L0705: Fundamentals of Grant Management Training - September 12-14, 2023 - EB Regional Library

To: ☐ Frances Turner; ☒ Christi Langoni; ☐ Stephanie Brumfield; ☒ Michelle Gonzales; ☒ Maggie Talley; ☐ Matt Villic; ☒ Ronald Lampard; ☐ Joe Valente; ☒ Chris Trosclair; ☒ Bryan J. Adams; ☒ Sarah Babcock

Cc: ☐ Vanessa Zimmerman; ☒ Juliette Cassagne; ☒ Steve Lachute; ☒ Melissa Ovalle; ☒ Timothy Palmatier

 This message was sent with High importance.

 GMTA_Fundamentals of Grants Management_Flyer_Mar2023.pdf
214 KB

Good afternoon,

PSG&A has coordinated with the **FEMA Region 6 Grant Management Division** at **EMI** to bring federal grant training to Jefferson Parish at no cost. This course will be advertised nationwide, but will first be offered to Jefferson Parish staff. I have designated two spots for each grant department in the list below.

- Emergency Management
- Juvenile
- Community Justice
- EB Consolidated Fire
- JeffCAP
- Workforce
- Community Development
- Public Health
- Floodplain
- Ecosystem
- Transit

See attached flyer for an overview of the course. Even if your department is not involved in FEMA grants, this course still gives the basics for **FEDERAL** grant management.

Please respond with the names of applicants for your area **by COB Wednesday, July 19th**. Once I have final responses I will send the link to sign up through the **FEMA Application Portal**. If you have any questions on which employees or how many should attend from your department, please call me to discuss further.

Internal Audit recommends that along with grant managers being identified for each grant, such managers should be required to receive regular, formalized training from either internal resources or qualified external organizations. This applies to both FEMA and non-FEMA grants. An example of general training can be found on the United States Chief Financial Officers Council website at <https://www.cfo.gov/grants-training/>. One should note that such general training should be supplemented with training specific to grants being managed.

The screenshot shows the official website of the United States Chief Financial Officers Council. The header includes the CFO logo and a search bar. The main navigation menu lists: About Us, Priority Areas, Policies & Guidance, Knowledge Sharing, JFMIP, FRPC, and CXO Fellows. The page title is "Grants Training". A light blue informational box contains an information icon and the heading "PDF Version of the Grants Training Modules". The text in the box states: "We recently upgraded the website platform for our website. As part of that transition, we identified technical issues with the original Grants Training Modules that have prevented us from restoring it in its interactive format. We're looking into mid-term solutions to redesign the modules and make them better. In the short term, below you will find the PDF version of the Grants Training Modules. Please note, there is no completion certificate with this PDF format." Below this box, the heading "GRANTS TRAINING" is followed by a paragraph: "AS A PART OF THE CFO COUNCIL'S MISSION TO FOSTER MORE EFFICIENT AND EFFECTIVE FEDERAL GRANTS MANAGEMENT SYSTEM, THE COUNCIL COORDINATES TRAINING ON KEY ISSUES RELATED TO THAT MISSION." A "Please Note" section follows, advising users to use Google Chrome or Microsoft Internet Explorer and to enable Flash. The "GRANTS TRAINING 101 MODULES" section states that training modules are available on the page, with a link to the "Introduction to Federal Financial Assistance" to help guide users. The final paragraph explains that the training is designed for basic knowledge and that it should be supplemented by materials specific to agency guidance and requirements.

An official website of the United States government [Here's how you know](#)

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Grants Training

i PDF Version of the Grants Training Modules

We recently upgraded the website platform for our website. As part of that transition, we identified technical issues with the original Grants Training Modules that have prevented us from restoring it in its interactive format. We're looking into mid-term solutions to redesign the modules and make them better. In the short term, below you will find the PDF version of the Grants Training Modules. Please note, there is no completion certificate with this PDF format.

GRANTS TRAINING

AS A PART OF THE CFO COUNCIL'S MISSION TO FOSTER MORE EFFICIENT AND EFFECTIVE FEDERAL GRANTS MANAGEMENT SYSTEM, THE COUNCIL COORDINATES TRAINING ON KEY ISSUES RELATED TO THAT MISSION.






Please Note: To properly view all Grants 101 Training Modules, please use either Google Chrome or Microsoft Internet Explorer. Please also make sure that Flash is enabled for your selected browser. All training modules will open in new tabs.

GRANTS TRAINING 101 MODULES

Grants Training 101 Modules are available on this page. Here is the [Introduction to Federal Financial Assistance](#) to help guide what you will learn.

The training is designed to provide Federal officials a basic knowledge training on grants and cooperative agreements. The training is not designed to provide detailed administrative, accounting and audit requirements that are specific to programs based on their statutory provisions, agency regulations and guidance. Thus, **this training should be supplemented by materials that are specific to agency guidance and requirements.**

STATUS OF RECOMMENDATIONS FROM PRIOR AUDIT

#	Recommendation from 2021-004 (excerpts)	Unchanged	Revised	Resolved
1	Internal Audit recommends that a Parishwide grants policy be put in place and that all applicable Departments are advised of such policy.			
2	Internal Audit recommends that a Grants Committee be formed and that Council grant authority to the committee to approve the submission of grant applications within guidelines set forth by the Council, collaboratively with the Administration.			
3	Internal Audit recommends that a grant manager position be formally identified for each grant award (federal or non-federal) the Parish receives.			
4	Internal Audit recommends that all Departments that receive federal (and non-federal) grant awards have written policies and procedures in place.			
5	Internal Audit recommends that the Parish Administration and PSG&A continue reassessing the duties of the Department of Public Safety Grants & Administration and include an assessment of expanding to all Departments.			

RECAP OF RECOMMENDATIONS FROM THIS FOLLOW-UP AUDIT

#	Page	Recommendations from 2023-005
1	6	Internal Audit recommends that a grant manager position be formally identified for each grant award (federal or non-federal) the Parish receives.
2	7	Internal Audit recommends that all Departments that receive federal (and non-federal) grant awards have written policies and procedures in place.
3	13	Internal Audit recommends that regular, formalized training be instituted for all grant managers.



SUMMARY & REPORT WRAP UP

The number of grant awards has increased from 2019 to 2021, nearly doubling in dollar amount. The Parish has taken steps to effectively manage grants across its departments, particularly by adding a dedicated position to assist departments with “non-FEMA grants.” Such a position is resident in the Department of Public Safety Grants & Administration (PSG&A) and works to assist Parish departments in compiling and submitting grant applications. However, the position does not assist with grant management.

Grant management continues to be decentralized throughout the Parish, with individual departments identifying, securing, and managing their grants until grant closeout or renewal. While decentralization may be effective and necessary due to the varied service programs, the opportunity remains to strengthen the grant management processes.

This follow-up engagement identified that not all grant-receiving departments have formally identified a grant manager at the onset of each grant period. Additionally, written policies and procedures are not in place for each department and grant award. Further, while some departments arrange for grant-specific training, and the Department of PSG&A helps to facilitate grant training, there is no requirement for departments to have regular, formalized grant training.

The Parish should continue to focus on the grant management process and life cycle so that grants are effectively and efficiently managed and risks are minimized. Risks include the loss of funding from current and potential grantors, the requirement to pay back previously granted funds, and damage to the Parish's reputation.

Internal Audit would like to thank all grant-receiving Departments involved in providing information for this report for their professionalism and responsiveness during this process, along with the various Jefferson Parish Directors and team members who contributed time and attention to this review.

****END REPORT****

ATTACHMENT A

INTERNAL AUDIT REPORT 2021-004

Internal Audit Report #2021-004
Grant Management Performance Audit
Release Date: October 5, 2021



Tara Hazelbaker, CPA, CIA
DIRECTOR OF INTERNAL AUDIT | JEFFERSON PARISH

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OVERVIEW

BACKGROUND

Grants are funds given by an entity – frequently a public body, charitable foundation, or a specialized grant-making institution – to an individual or another entity for a specific purpose linked to public benefit. Unlike loans, grants are not to be paid back. In the United States, grants most often come from a wide range of government Departments or an even wider range of public and private trusts and foundations.¹

Jefferson Parish (the Parish) receives grant funding for various purposes such as affordable housing, early childhood education, workforce development, senior services, transportation, and homeland security. The Parish benefited from over \$60 million in federal award funding during 2018 and 2019, increasing to \$99 million in 2020 due to the COVID-19 pandemic². A federal award expenditure history by year³ is shown in the table below.

GRANTOR	2018	2019	2020
Corporation for National and Community Service	\$ 28,428	\$ 43,858	\$ 75,385
Department of Agriculture	353,859	581,060	462,608
Department of Commerce	71,417	22,756	142,653
Department of Energy	3,663,458	1,446,511	0
Department of Health and Human Services	9,330,376	9,630,474	12,469,774
Department of Homeland Security	435,767	20,645,499	326,786
Department of Housing and Urban Development	9,585,739	9,503,551	9,162,494
Department of the Interior	258,433	91,887	2,983,533
Department of Justice	16,790	5,738	27,840
Department of Labor	2,649,506	2,788,807	2,302,969
Department of Transportation	10,054,325	15,609,711	23,880,315
Department of Treasury	0	0	34,670,316
Environmental Protection Agency	1,657,859	62,291	3,290,772
Federal Emergency Management Agency	25,211,383	0	9,236,519
TOTAL	\$ 63,317,340	\$ 60,432,143	\$ 99,031,964

The Parish also receives non-federal grants from such grantors as the Humane Society of the United States, Keep America Beautiful, and the Louisiana Endowment for the Humanities. Expenditures for non-federal grants are not included in the table above.

¹ [https://en.wikipedia.org/wiki/Grant_\(money\)](https://en.wikipedia.org/wiki/Grant_(money)) as of June 10, 2021.

² The COVID-19 pandemic is an ongoing pandemic of coronavirus disease 2019 caused by severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2). It was first identified in December 2019 in Wuhan, China. The World Health Organization declared the outbreak a Public Health Emergency of International Concern in January 2020 and a pandemic in March 2020. – Wikipedia as of January 21, 2021.²

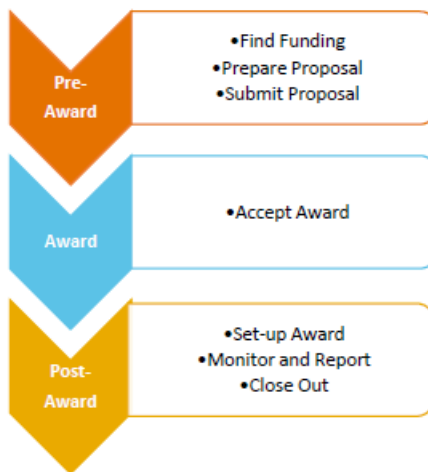
³ Extracted from the respective Schedule of Expenditures of Federal Awards (SEFA) contained within the Single Audit Report. These numbers are expenditures on the accrual basis of accounting and do not include the expenditure of non-Federal matching funds. The totals represent Federal awards only. Single Audit Reports are on file with the Department of Accounting.

Jefferson Parish receives a significant amount of federal grant funding. Effective and efficient administration of grant funding is of paramount importance to ensure the Parish can retain (does not have to give back) the funding received and remain eligible for future funding. This audit focuses on effective Parishwide grant management and administration.

There are at least six (6) types of grants that require management. They are:

1. Capital grants that are generally for endowment, building, equipment, or construction.
2. General operating grants that are for the everyday operations of an organization.
3. Program/project grants that are for a specific activity or plan within an organization that are usually time limited.
4. Start-up grants that cover the costs of starting a new project or organization.
5. Technical assistance grants that support an organization's development or infrastructure needs.
6. Planning grants that support the planning stages of a future project.

Grant activities are typically characterized as one of three phases: Pre-Award, Award, and Post-Award. The following graphic illustrates the primary activities within each phase.



A potential grantee must first identify a grant opportunity and ensure that it is congruent with the organization's (the Parish's) mission. Next, the grantee must evaluate the grant feasibility and determine the organization's ability to meet any matching funds⁴ requirements that the grantor may require. Finally, the grantee must also determine if the organization can meet future financial obligations if the grant calls for the unfunded continuation of a program or maintenance of an asset.

The grantee must prepare and submit a proposal, abiding by all submission requirements.

When a grant award is accepted, the grantee must manage the award from both a programmatic and financial standpoint. Each grant is different but has commonalities in requiring the grantee to follow all the terms and conditions of the award and meet reporting requirements throughout the grant period.

The grants management process concludes at the end of a specified period when all funds have been spent. Grant funds must be accounted for through the end date of the grant. Projects may continue beyond that date with the assistance of funds from other sources.⁵

⁴ Matching funds are financial contributions to a project made by the grantee and/or collaborative partners.

⁵ Information on this page is extracted from Introduction to Grant Management, published by Jones and Bartlett Publishers, LLC.

OBJECTIVE

The objective of this performance audit was to evaluate Parishwide grant management and administration to determine its effectiveness.

SCOPE

Internal Audit reviewed a three-year expenditure history of grants awarded to various Departments within Jefferson Parish. Included in the scope were fiscal years 2018, 2019, and 2020. In addition, vital operational data were analyzed, such as:

- 1) AS/400 financial data,
- 2) Adopted budgeted information,
- 3) Comprehensive Annual Financial Reports, including Single Audit Reports, and
- 4) Parishwide and Departmental Policies and Procedures.

PROCEDURES

Internal Audit utilized the following basic procedures in analyzing the data.

- a) Reviewed documentation to establish industry standards and best practices.
- b) Obtained example policies and procedures.
- c) Developed a questionnaire regarding grant management and collected responses from all Jefferson Parish Department directors.
- d) Collected Departmental grant management policies and procedures in effect based on responses to the questionnaire mentioned above.
- e) Retrieved financial data from the Parish's budgets, audit reports, and AS/400 Financial Management System.
- f) Created charts and tables illustrating historical grant data obtained.
- g) Communicated with Department personnel via email, phone, and in-person.
- h) Performed other procedures as deemed necessary to satisfy the objective.

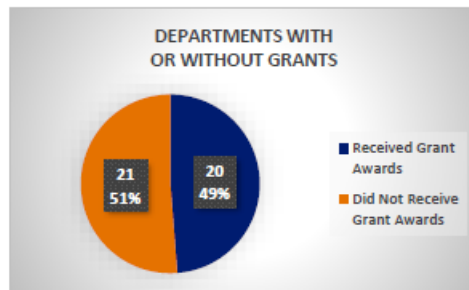


GRANT STATISTICS

Internal Audit evaluated forty-one⁶ (41) of the Parish's Departments to determine if they receive grant funding. Internal Audit developed a Grant Management Questionnaire⁷ and solicited responses from each of the Departments. As a starting point for this audit, five (5) basic questions were asked of the Departments. Follow-up questions and procedures were then performed by Internal Audit based on the responses. The questions asked were:

1. Did you receive grant funds in 2018, 2019, or 2020?
2. Do you have a dedicated grant manager(s)?
3. Do you have written grant management policies and procedures in place? If yes, please send them.
4. Do you have a dedicated grant accountant(s) within the Department?
5. Do you utilize or consult with a Department of Accounting grant accountant?

Of the Departments examined, twenty (20) or nearly half of the Departments received the benefit of grant funding.



Of the twenty (20) Departments who benefitted from grant funding, twelve (12) received Federal funding directly from the grantor, five (5) Departments were sub-recipients of Federal grant funding from other Jefferson Parish Departments, two (2) were sub-recipients of grants funding from entities other than Jefferson Parish Departments, and three (3) Departments received grant funding from non-federal sources.

DESCRIPTION	# OF DEPTS
Direct Federal funding	12
Sub-recipient of JP Direct Federal funding	5
Sub-recipient of Non-JP Federal funding	2
Non-Federal funding	3
Departments in more than one of the above	(2)
DEPARTMENTS WITH GRANTS	20

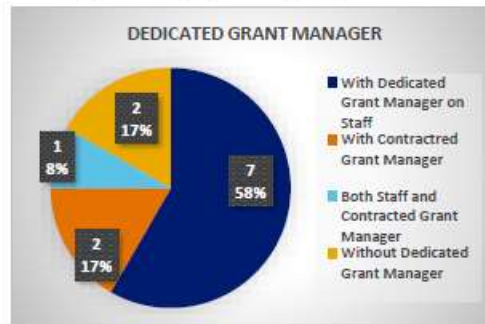
⁶ See Attachment A for Jefferson Parish Departments evaluated.

⁷ See Attachment B for Grants Management Questionnaire.

Most of the grant funds received by Jefferson Parish, either directly or indirectly (as sub-recipients), are from federal sources. Therefore, Internal Audit focused on Fiscal Year 2019 to determine the number of active federal grant awards, amount of grant funds expended within that year, and percent to total expenditures by Department. The total federal grants expended in 2019 was \$60,432,143 as per the Schedule of Expenditures of Federal Awards contained within the Single Audit Report⁸. This amount represents one hundred thirteen (113) separate grant awards directed to twelve (12) different Jefferson Parish Departments. The following table contains more details of these statistics.

DEPARTMENT	# OF AWARDS	EXPENDITURES	% OF TOTAL (EXP)
Community Development	23	\$ 9,503,551	15.7%
Community Justice Agency	1	5,738	0.0%
EcoSystem and Coastal Management	5	176,934	0.3%
Emergency Management	7	100,340	0.2%
Engineering	7	6,406,023	10.6%
Floodplain Mgmt and Hazard Mitigation	22	19,307,467	31.9%
Jefferson Community Action Programs	14	9,824,512	16.3%
Juvenile Services	1	428,106	0.7%
Public Safety Grants & Administration	1	1,240,499	2.1%
Sewerage	2	1,446,478	2.4%
Transit	22	9,203,688	15.2%
Workforce Connection	8	2,788,807	4.6%
TOTAL	113	\$ 60,432,143	100.0%

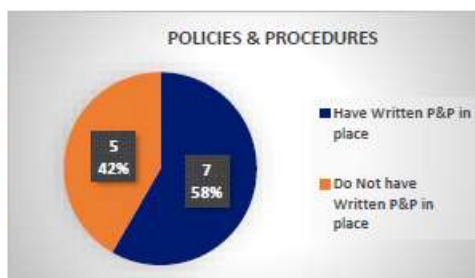
Of the twelve (12) Departments who receive federal grants directly, seven (7) indicated they have a dedicated grant manager on staff, two (2) contract the grant management function, one (1) has both in house (staff) and contracted grant management, and two (2) Departments do not have a dedicated grant manager. Without a dedicated grant manager, the two (2) Departments⁹ expended \$6,582,957 in grant awards during 2019.



⁸ These numbers are expenditures on the accrual basis of accounting and do not include the expenditure of non-Federal matching funds. The totals represent Federal awards only. Single Audit Reports are on file with the Department of Accounting.

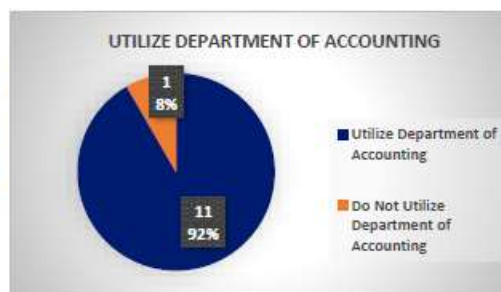
⁹ The Department of EcoSystem and Coastal Management, and Department of Engineering indicated that they did not have a dedicated grant manager.

Seven (7) of the twelve (12) Departments indicated they have written policies and procedures, five¹⁰ (5) did not have written policies and procedures as of the timing of this report—a total of \$26,324,268 of federal grant expenditures that were managed without Policies & Procedures in 2019.



Six (6) Departments indicated they have a dedicated grant accountant¹¹, six (6) do not. This statistic represents \$35,527,956 in grant expenditures for 2019 without a dedicated grant accountant.

Eleven (11) Departments indicated that they utilize the Department of Accounting¹² to assist with grant management, while one (1) Department with \$100,340 in grant award expenditure in 2019 indicated they do not.



¹⁰ The Departments of Community Justice, EcoSystem and Coastal Management, Engineering, Floodplain, and Juvenile Services indicated that they did not have written policies and procedures in place.

¹¹ The Departments of Community Justice, EcoSystem and Coastal Management, Engineering, Floodplain, Juvenile Services, and Transit indicated that they did not have a dedicated grant accountant.

¹² The Department Emergency Management indicated that they did not utilize the Department of Accounting for assistance with grant management.

Overall, four (4) Departments affirmatively responded that they have all basic components of sound grant management in place (dedicated grant manager, written policies and procedures, dedicated grant accountant, utilize accounting). Those four (4) Departments were Community Development, JeffCAP, PSG&A, and Workforce Connection. Together they managed \$23,357,369 of grant expenditures in 2019, representing 39% of the dollar total. The remaining eight (8) Departments did not have one or more elements, leaving \$37,074,774 or 61% at risk. Risks include the loss of funding from both current and potential grantors, the requirement to pay back funds previously granted, and damage to the Parish's reputation.

The reader should note that the statistics on the previous page are meant to document the Departments' understanding as indicated via responses to the Grant Management Questionnaire (see page 5). Internal Audit suggests that the Administration address any discrepancies that do not reflect the full scope of grant management. Additionally, while the charts on the previous two (2) pages represent elements of sound grant management, the need for formalization of each component depends on the size and complexity of respective Departments and the grants received by each. For example, the Department of EcoSystem and Coastal Management is a small Department comprised of one (1) director, two (2) dedicated staff, and two (2) shared staff members who collectively managed five (5) grant awards, totaling \$176,934 in expenditures in 2019. Therefore, informal and verbal policies and procedures in place may be effective in managing the grant awards.

Internal Audit obtained authoritative sources regarding best practices of grant management and compared actual policies and procedures to best practices. Sources used include but are not limited to the Government Finance Officers Association (GFOA) Best Practices Guidelines related to grants; the Committee of Sponsoring Organizations (COSO) comprehensive framework of internal controls; and various textbook concepts such as those published by Jones & Bartlett Learning.

Best practices evaluated are delineated on the following pages and are characterized as the same three phases as highlighted earlier in this report: Pre-Award, Award, and Post-Award. Results of the analysis for each of the three phases are shown on the following pages.



GRANT PHASE: PRE-AWARD

BEST PRACTICES

According to the Government Finance Officers Association's (GFOA) Best Practices on Establishing an Effective Grant Policy, "Governments should develop a formal grants policy and that such a policy should address steps to take prior to applying for or accepting grants." At a minimum, the policy should contain the following components¹³:

1. Grants identification and application. A grants policy should require that the Department or agency seeking a grant provide advance notice to appropriate authority, such as finance, so that the effects on the government, for example, budget, cash flow, procurement requirements, financial reporting, or compliance requirements can be reviewed and understood beforehand.
2. Strategic alignment. A grants policy should include a requirement for assessing the extent to which a grant is consistent with the government's mission, strategic priorities, and/or adopted plans as opposed to simply constituting additional funding for a Department or agency of the government. Accepting a grant that is not consistent with the overall strategic direction of a government creates the risk that the government will spend its own funds to support a grant inconsistent with overall strategic direction or commit the government to own-source spending beyond the grant period.
3. Funding analysis. Along with a review of strategic alignment, a grants policy should require a multi-year cost/benefit analysis prior to application or acceptance. The analysis should include matching funds (and whether or not they will need to be set aside) and any other direct costs associated with a grant, the extent to which overhead costs will be covered, in-kind contributions, audit and close-out costs, and potential costs that might need to be incurred by the government beyond the grant period.
4. Evaluation prior to renewal or grant continuation. A grants policy should include an overall approach to grant renewals. Additionally, a grants policy should require an evaluation of the impacts of the grant-funded program or asset prior to deciding whether to continue a grant at the end of the initial grant period.
5. Administrative and operational support. A grants policy should also include a requirement that the government obtain a detailed understanding of grant terms and conditions and specify how the grant will be monitored.

Governments should incorporate the most widely recognized source of guidance on internal controls into its formal grants policy components, the Committee of Sponsoring Organizations (COSO). Accordingly, the GFOA¹⁴ has organized the following best practice steps for grant internal control into COSO's five essential components of a comprehensive framework of internal controls: 1) Control Environment; 2) Risk Assessment; 3) Control Activities; 4) Information and Communication; and 5) Monitoring.

¹³ The minimum policy components were excerpted from the GFOA Best Practices on Establishing an Effective Grants Policy. The full verbiage is located in Attachment C.

¹⁴ Internal Control components were excerpted from the GFOA Best Practices on Internal Control Grants. The full verbiage is located on Attachment D. More information on the COSO Internal Control – Integrated Framework Principles is located on Attachment G.

Additionally, the Government Finance Officers Association (GFOA) recommends that governments create a **grant oversight committee**¹⁵ to ensure adherence to the formal grants policy. The GFOA recommends that the oversight committee be involved before applying for, accepting, renewing, or continuing a grant. The composition of the oversight committee should be as follows:

1. Representatives on the committee should include at a minimum the chief financial officer (CFO), budget manager, assistant city/county/town manager, or equivalent, internal auditor, or equivalent, grants administrator/coordinator, and at least one Department head (selection can be done on a rotating basis after a minimum term is served).
2. In addition to the permanent members of the committee there should be flexibility to appoint subject matter experts on an ad hoc basis to help address specialized situations. As an example, there may be a need to deliberate human resources or legal issues. Depending on the need for these ad hoc members they may only need to be included for a short period of time.

Note: According to the International Professional Practices Framework published by the Institute of Internal Auditors, "the internal audit activity must be independent, and internal auditors must be objective in performing their work." Independence is achieved by assuring that Internal Audit has no management responsibility for any organization's non-audit functions subject to internal audit review. Essentially, internal audit cannot audit its own work. For this reason, the JP Department of Internal Audit suggests that the Department of Research and Budget or other appropriate Department (not Internal Audit) hold a seat on the Grant Oversight Committee.

Once the project or program idea has been formed, funding options have been researched, and committee approval has been obtained, the Department develops the proposal following any grantor requirements. The proposal, grant application, and any other required documentation are submitted to the potential grantor. Grant cycles vary from a grantor to grantor. The time before award notification is typically defined by the grantor, particularly in the case of federal funding.

JEFFERSON PARISH PRACTICES

Internal Audit obtained information regarding the existence of any Parishwide grant management policy (policies) and any pre-approvals necessary to submit grant applications. Of the twelve (12) Parish Departments who received federal funding, none of the Departments knew of a Parishwide grants management policy or grants committee. However, a committee created in February 2011 by Parish Ordinance exists for the Department of Emergency Management grants. The committee's purpose is to advise the Administration and Council on how to expend funds after they are received.¹⁶ (See the Post-Award section, page 18, for more information about this committee.)

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¹⁵ Verbiage regarding grant oversight committee best practices was excerpted from the GFOA Best Practices on Establishing a Grants Administration Oversight Committee. The actual policy is located in Attachment E.

¹⁶ JPCO Section 2-796, Ordinance 23956 (February 2, 2011)

The Departments' general practice(s) is that they individually determine grants for which they apply. Six¹⁷ (6) of the twelve (12) Departments indicated that they obtain council approval prior to submitting grant applications; however, the approval does not include an obvious, in-depth funding analysis, formalized evaluation before renewal or grant continuation, or specify who will monitor the grant. These three (3) components are Best Practices as outlined by the GFOA's suggestion for a grants policy.

The Council essentially acts as a Grants Committee; however, they are not comprised of the recommended disciplines of budget manager, designated research and budget representative, grants administrator, and Department head.

Two (2) Departments indicated that they place an "All grants" resolution on the Council agenda for approval. Such a resolution gives the Departments authority to apply for and accept all existing (known) grants awards along with any future (unknown) grant awards. This type of Resolution authorizes signatory powers and is updated as necessary to include new funding sources.¹⁸

For example, the Jefferson Community Action Programs (JeffCAP) obtained an "All grants" approval on December 9, 2020, via Council Resolution Number 136792. This Resolution gave JeffCAP the authority to submit and accept grant awards totaling approximately \$19 million (based on prior awards) plus any future not yet known awards. See Attachment H, Example 1, for the Resolution. Included in the \$19 million was the Head Start programs, which historically has received \$2,000,000 per year on average in support from the Parish's General Fund. (See Internal Audit Report #2020-006, page 20, for more details.¹⁹) Another example relates to the Department of Community Development. Some grant applications are approved explicitly via Council resolution, and some are approved via the general authority of the Director to act on behalf of the Parish. See Attachment H, Examples 2 and 3, for examples of referenced resolutions.

Six (6) Departments indicated that they generally work with Council and consult with the Department of Budget and/or Accounting before submitting a grant application. Some of these Departments responded that they do not need Council approval before submitting a grant application; however, they work with their designated Chief Administrative Assistant to receive approval. The general rule of thumb is that Federal grants needing matching funds call for Council approval before applying for grants, whereas grants that do not need a match do not require council approval. One should also note that the Parish receives entitlement grants, in some cases, for which a grant application is not necessary.

According to the Department of Budget, "Typically the Departments do not reach out during the application process but will when it comes time to accept the grant should it reach that level. The Code [of Ordinances] requires a funding source for Ordinances and Resolutions that authorize the use or disbursement of funds. At that time, we are typically involved in the routing process of the necessary legislation and amending the budget to provide any matching funds as well as the grant budget provided by Accounting."

¹⁷ The Departments of Community Development, Emergency Management, Engineering, JeffCAP, PSG&A, and Transit indicated that council approval is required to submit a grant application.

¹⁸ If the Council or the Parish President are designated as the recipient on behalf of the Parish, the grant agreements and contracts cannot be executed through the "All grants" resolution.

¹⁹ Internal Audit Reports can be found on the Parish's website at www.jeffparish.net.

Click path: Departments >> Internal Audit >> Audit Reports

FINDINGS AND RECOMMENDATIONS

1. The Parish does not have a Parishwide grants management policy, as recommended by the Government Finance Officers Association (GFOA), under which all Departments operate. A Parishwide policy would assist Departments in identifying and exploring grants that are consistent with Parish initiatives. The grants management policy would also help improve and embrace the control framework for grants administration and provide clear guidance to Parish personnel on effectively managing grants.

Internal Audit recommends that a Parishwide grants policy be put in place and that all applicable Departments are advised of such policy. The grants management policy should: a) outline the steps for identification and application of grants; b) include a requirement that Parish personnel obtain a solid understanding of grant terms and conditions, including multi-year benefits and cost-benefit analyses; c) require Departments to create a grant plan with timelines and parties responsible for implementing the steps of the plan; and d) require the Departments' staff to identify and attend appropriate grant training when available. Periodic training and dissemination of the policy itself will help ensure understanding and compliance. An example Grants Management Policy is on file with the Department of Internal Audit and available for reference.

2. The Parish does not have a Grants Committee in place as recommended by the GFOA, ensuring that a grants management policy is being upheld. Establishing a centralized grant oversight committee to review grant requirements, multi-year benefits, and cost-benefit analyses before applying for a grant would avoid the risk of unexpectedly spending the Parish's funds due to a grant award. In addition, committee involvement may reduce the risk of encumbering future Parish funding for items such as ongoing operating and maintenance costs.

Internal Audit recommends that a Grants Committee be formed and that Council grant authority to the committee to approve submission of grant applications within guidelines set forth by the Council, collaboratively with the Administration. The Committee should meet monthly or on a frequency as necessary and include the following:

- a) Department of Budget representative or equivalent;
- b) Department of Public Safety Grants and Administration (See the Post-Award section, page 18 for more information about this Department.)
- c) Department of Research and Budget or equivalent;
- d) Department representative (rotating in for each grant).

An example Grants Management Committee Policy is on file with the Department of Internal Audit and available for reference.

Pre-Award: Before the Grant Application is Submitted

GRANT PHASE: AWARD

BEST PRACTICES²⁰

Grant award offers can be made by letter or through a form, or in an informal way. In some cases, grantors will notify applicants of a grant award via a telephone call or email message. Once a Department receives a notice of a grant award and the grant agreement, they negotiate the grant budget as necessary, confirm the timeline, objectives, and requirements. When a grant award is accepted, the implementation of the project begins on a specific date. Then the grantee has to manage the grant from both a programmatic and financial standpoint until the final date of the grant award period.

Grantees should determine how tracking and reporting will work and assign a specific person for a grant manager. Finally, the agreement is signed, and the Parish becomes legally obligated to carry out the full terms and requirements of the grant. In exchange for financial support (the grant award), grantees promise that they will honor the project's intent and implement it to the best of their ability as outlined in the proposal submitted.

JEFFERSON PARISH PRACTICES

According to the Jefferson Parish Code of Ordinances, Section 2-36(b)(10)b3, the order of business during a Council meeting calls for a consent agenda to include grants authorization.

- b. *Consent agenda part one.* This segment in the order of council business shall be for resolutions which do not necessarily require individual debate, discussion or consideration. The consent agenda shall be in two (2) parts. The consent agenda shall include:
1. Approval of minutes;
 2. Approval of alcoholic beverage permit applications;
 3. Resolutions, correspondence and reports such as authorization for the advertisement for bids, acceptance of streets and/or utilities, **authorization of grants**, authorization for overhead service, and correspondence and reports from the parish president and directors;

The authorization verbiage must include a description, amount of allocation, the source of the funding, the purpose of the project, and the council member (s) supporting the request. This requirement is not explicitly stated in Section 2-36(b)(10)b3; instead, it is gleaned from the budget amendment from the floor requirement outlined in the Jefferson Parish Code of Ordinances, Section 2-35(d), "For amendments to an ordinance amending the parish's operating or capital budget, the written or electronic amendment must include a description of the amendment, which description shall include the amount of the allocation; the source of the funds for the amendment; the purpose and/or project for which the funds are to be used; and the councilmember or councilmembers requesting the amendment."

The Ordinances specify that amendments to the operating budget shall include the source of the funds for the amendment, the purpose or project for which the funds will be used, but not a requirement to specify a grant manager (name or position) who will manage the grant award.

²⁰ Best practices verbiage for the Award phase is excerpted from Introduction to Grant Management by Jones and Bartlett Publishers, LLC.

Grant funds are not included in the budget until such time that they are awarded. The Jefferson Parish Code of Ordinances, Section 2-879(a), calls for budget amendments to be approved by the Council.

Sec. 2-879. Duties concerning budget amendments; requirements for budget transfers, etc.

- (a) The council's research and budget analysis staff shall be notified in writing by the initiating parish department or agency of any proposed amendment to the operating budget of the parish together with justification for the amendment, a copy of the proposed ordinance amending the budget and identification of the revenue source permitting the amendment if an increase in the budget is being proposed.

Once a grant is awarded, Departments work with the Departments of Budget and Accounting to develop the program or project budget and amend the budget to provide for any matching funds.

Aside from a Resolution to apply for grants as described in the Pre-Award section, the recipient Department essentially needs two (2) approvals from Council once a favorable award notification is received:

- An Ordinance routed via the Department of Budget to amend the necessary budget items, and
- a Resolution routed via the recipient Department to approve acceptance of the grant award.

FINDINGS AND RECOMMENDATIONS

3. The practices of the Parish call for approval of the grant award along with the related budget amendment. The budget amendment calls for key items such as the funding source and the account number from which the program or project will be funded. However, it does not call for the specification of a grant manager. Clearly defined roles and responsibilities can mean the difference between successful grants management and losing grant funding.²¹

Internal Audit recommends that a grant manager position be formally identified for each grant award (federal or non-federal) the Parish receives. Whether the grant manager identified is an employee of the Parish, or a contracted individual or organization, the Parish remains responsible for managing the grant funds.

Award: The program or project will receive funding.

²¹ Quoted from "Four Keys to Successful Grant Management" published by GrantChat (April 23, 2021).

GRANT PHASE: POST-AWARD

BEST PRACTICES²²

While it is essential to have a grants policy and committee in place and a systematic approach to accept grant awards, a government must also ensure the appropriate administration of grants after their acceptance. Inappropriate administration may not serve in meeting all requirements for grants that a government receives. In such cases, the result can be a need to return some or all of the resources to the grantor. Typically, not meeting all grant requirements is not intentional. Instead, the problem is often caused because all appropriate parties within the government are not aware of all the requirements or are not aware of the conditions at the proper time.

The Government Finance Officers Association (GFOA) recommends that governments establish processes to promote awareness throughout the government that grants typically come with significant requirements. Such process should ensure that this awareness exists throughout the life of the grant and should address the following areas and include the following elements:

1. To ensure the efficient administration and operation of grant programs, the government should:
 - maintain a process to monitor for changes in grant terms and conditions that occur after the acceptance of a grant;
 - establish a project plan with timelines and parties responsible for implementing the steps of the plan;
 - provide initial training for new and unfamiliar programs and continuing training, in general, for the government (both for oversight agencies, such as finance and Department/program staff that directly administer the grants) and others involved with the grant program (e.g., sub-recipients); and
 - maintain a process to address specific personnel issues related to grants (e.g., whether salaries and/or benefits are eligible expenditures and if so, what are the related time-keeping requirements);
2. To ensure the efficient financial management of grants, a government should:
 - develop appropriate cash management procedures for drawdown and receipt of funds as well as disbursement of funds;
 - develop procedures to reconcile internal records with federal and state reports;
 - maintain a process to ensure that costs charged to grants are allowable, necessary and reasonable, and properly allocable and that these determinations are consistently applied;
 - determine whether indirect costs will be allocated to grant programs and, if so, maintain an appropriate process to make the allocation;
 - maintain a process to track information about local matching funds, including identification of the continuing source of such funds;
 - integrate grants in the annual budget process;
 - integrate grants in the government's cash flows planning; and
 - develop a contingency plan for funding services that will be continued even if the grant funds terminate.

²² Verbiage regarding grant administration activities and best practices was extracted from the GFOA Best Practices on Grant Administration. The actual policy is located in Attachment F.

3. Governments should maintain proper systems to support grants that:
 - ensure that systems will provide information to all involved parties to allow them to comply with both GAAP and grant requirements;
 - identify and segregate costs as necessary for the grant (e.g., separate allowable and unallowable costs, separate direct costs from indirect costs, and separate administrative costs);
 - develop systems and methods to account for and track capital items;
 - include the capability to track information for non-cash grants; and
 - develop a methodology to store and provide information electronically so that it is available to multiple users.
4. Maintain proper internal controls that:
 - document grant procedures;
 - maintain internal controls over accounting, financial reporting, and program administration;
 - maintain internal controls to identify and adhere to Federal and State compliance requirements, such as those relating to contracting;
 - consider the level of program risk (e.g., high, medium, low) when establishing internal controls; and
 - establish internal control procedures to ensure the reliability of information obtained from third parties (e.g., jobs, Buy America).
5. Maintain processes for sub-recipient monitoring that:
 - provide for programmatic monitoring, including requirements for sub-recipients to submit progress reports;
 - provide for administrative monitoring, including timely reporting and adherence to compliance requirements;
 - provide for financial monitoring, including an understanding of and adherence to cost principles;
 - establish periodic monitoring meetings;
 - provide for the receipt, review, and appropriate follow-up of single audit reports, when applicable; and
 - develop contacts with the state for funds that pass-through the state.
6. Establish continuous communication that:
 - develops a communication process with the sponsor/provider;
 - develops a communication process with those that have oversight responsibility including, when applicable, the Federal Cognizant Agency;
 - develops a communication process with external auditors;
 - develops a communication process with auditors engaged for single audit purposes; and
 - develops an interdisciplinary implementation task force within the government that meets regularly to discuss changes and how they should be implemented.
7. Processes to meet various specialized reporting requirements that:
 - maintain a comprehensive list of reporting requirements and a reminder system for meeting the reporting deadlines;
 - develops the methodology for the preparation of specialized reports;
 - develops an approval process for certifying specialized reporting; and
 - develops a process to aggregate all of the information needed for the schedule of expenditures of federal awards.

8. Ensure the completion of auditing requirements for grants that:
- develops an understanding of audit requirements unique to the grant, including those in Generally Accepted Government Auditing Standards (GAGAS), Generally Accepted Auditing Standards (GAAS), and applicable Office of Management and Budget (OMB) circulars;
 - develops an understanding of audit requirements that may be necessary for grant close-out; and
 - ensures the completion of audit procedures relating to the information to be included in GAAP-basis financial statements.

JEFFERSON PARISH PRACTICES

Seven (7) Departments reported having written policies and procedures (P&P) in place. Internal Audit obtained and reviewed the following:

DEPARTMENT	P&P DESCRIPTION
Community Development	1) Departmental Policies and Procedures Manual; 2) First Time Home Buyer Program – P&P and Lender Guidelines; 3) Replacement Housing Guidelines; 4) Owner Occupied Rehabilitation Program Guidelines; 5) Hurricane Isaac Disaster Recovery Guidelines; 6) Emergency Solutions Grant Guidelines; and 7) Jefferson Joining Forces Program Guidelines.
Emergency Management	1) Jefferson Parish Security Committee Standard Operating Procedures
Jefferson Community Action Programs (JeffCAP)	1) JeffCAP Cost Principles and Allowability; 2) Procurement for Federal Grants; 3) Financial System Account Set-Up; 4) Revenue and Payment Receipt Management; 5) Employees Social Service Benefits Policy; 6) Records Retention Policy; 7) Head Start Non-Federal Share (In-Kind) Policy; and 8) CACFP Reimbursements and Receipt Verification
Public Safety Grants & Administration (PSG&A)	1) Public Assistance Program and Policy Guide (FEMA); 2) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200); 3) Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) Sub Recipient Monitoring
Sewerage – provided policy listing only	1) Project eligibility and conformance with national objectives; 2) Compliance reviews of bid documents and contract documents; 3) Environmental reviews; 4) Labor compliance, including David Bacon; 5) Section 3 compliance; 6) Invoice review and documentation; and 7) Recordkeeping
Transit	1) Federal Transit Administration Drawdown Procedure
Workforce Development	1) Supportive Services Procedures for LWDA 11; and 2) WIOA Youth Work Experience Policy

Both **Community Development and Jefferson Community Action Programs'** policies were reasonably comprehensive in terms of GFOA recommended elements. For example, the policies included such items as procedures for drawdowns, processes for ensuring costs charged to grants are allowable, and methodologies for providing reports to grantors. The two (2) Departments expended \$19,328,063 in federal award funds in 2019, representing thirty percent (30%) of the total spent.

The Department of **Emergency Management** policy is related to the Jefferson Parish Homeland Security Committee placed in service via a Jefferson Parish Ordinance²³. The committee's purpose is to "offer advice and counsel to the Parish or Policy Jury President on homeland security and emergency management issues." In addition, responsibilities include making "recommendations to the Jefferson Parish Council regarding the expenditures of Federal Homeland Security grants awarded to Jefferson Parish."

The **Department of Public Safety Grants and Administration** (PSG&A) is staffed by two positions, including its Director. This Department is responsible for assisting Parish Departments, mainly in the public safety areas, with grant opportunities in the application process. PSG&A researches and notifies other Departments of available grant funding, facilitates and assists with grant writing and application submission. Approval from the Administration or Council is obtained before grant application submission. Once awarded, the recipient Department is responsible for managing the grant under the monitoring of the Department of Accounting (see page 19 for more detail). One exception is that PSG&A manages Federal Emergency Management Administration (FEMA) Public Assistance grants. The Department also monitors grant activity, affects drawdowns of grant funds, and assists with compliance reviews and closeout of the grants, utilizing the policies and procedures listed in the table on the previous page. This Department also indicated having plans to draft an "Inter-Departmental monitoring policy." PSG&A operates more in a consultative and advisory capacity rather than being a direct recipient of funding. According to its Director, "This position is in a transitional stage of reassessing duties, including changes to the notification and assistance process expanding to all Departments in the parish."

Transit and Workforce Connections provided policies and procedures related to grantor program or project requirements. The policies generally contained a few elements as recommended by the GFOA but were not comprehensive. One should note that the Department of **Sewerage** did not provide actual policy documents. Instead, they offered a listing of policies in effect. For this reason, Internal Audit could not review such policies.

The **five (5) Departments** who received federal grant awards that reported they **do not have policies** and procedures in place were²⁴: 1) Community Justice - \$5,738; 2) EcoSystem and Coastal Management - \$176,934; 3) Engineering - \$6,406,023; 4) Floodplain \$19,307,467; and 5) Juvenile Services - \$428,106. Collectively they expended \$26,324,268 in federal award funds in 2019. Collectively the Departments represent forty-three point six percent (43.6%) of the total grant award expenditures.

*** The remainder of the page was intentionally left blank. Please proceed to the next page. ***

²³ JPCO Section 2-796, Ordinance 23956 (February 2, 2011)

²⁴ Amounts following each Department name represent respective federal award expenditures in 2019.

The Department of Accounting also plays a role in grant management. There are two (2) Grant Accountants within the Department of Accounting. One of those positions is vacant as of the writing of this report. Grant Accountants communicate with the grant Departments to set up and process budget entries and journal entries for their respective grant programs. The Grant Accountants review and approve direct expenditures for the grant Departments and periodically review the grant budget to actual activity. The Grant Accountants also assist in preparing drawdown requests for various Departments and setting up and updating contracts related to the grants. The Department records and monitors grant activities that occur throughout the Parish. They utilize internal policies and procedures to guide them, along with a checklist for setting up grant budgets.

FINDINGS AND RECOMMENDATIONS

4. Five (5) Departments that received federal grants reported that they do not have written policies and procedures in place. Lack of written policies and procedures can lead to inappropriate administration, resulting in not meeting all requirements for grants that a government receives. In such cases, the result can be a need to return some or all of the resources to the grantor.

Internal Audit recommends that all Departments who receive federal (and non-federal) grant awards have written policies and procedures in place. This action can be achieved with the assistance of the Departments that have written policies and procedures in place.

5. The Department of Public Safety Grants and Administration (PSG&A) assists Parish Departments, mainly in the public safety areas. The Department is in a transitional stage of reassessing duties, including changes to the notification and assistance process expanding to all Departments in the Parish.

A centralized grant management function can help ensure a consistent approach to grant management and aid in sharing resources such as policies and procedures and lessons learned in managing grants. Therefore, Internal Audit recommends the Parish Administration and PSG&A continue reassessing duties of PSG&A and include an assessment of expanding to all Departments.

Post-Award: Administration of Grants after Acceptance of the Grant Award.

RECAP OF RECOMMENDATIONS

#	Page	Recommendation
1	12	Internal Audit recommends that a Parishwide grants policy be put in place and that all applicable Departments are advised of such policy. The grants management policy should: a) outline the steps for identification and application of grants; b) include a requirement that Parish personnel obtain a solid understanding of grant terms and conditions, including multi-year benefits and cost-benefit analyses; c) require Departments to create a grant plan with timelines and parties responsible for implementing the steps of the plan; and d) require the Departments' staff to identify and attend appropriate grant training when available. Periodic training and dissemination of the policy itself will help ensure understanding and compliance.
2	12	Internal Audit recommends that a Grants Committee be formed and that Council grant authority to the committee to approve submission of grant applications within guidelines set forth by the Council, collaboratively with the Administration. The Committee should meet monthly or on a frequency as necessary and include the following: <ul style="list-style-type: none"> a) Department of Budget representative or equivalent, b) Department of Public Safety Grants and Administration (See the Post-Award section, page 18 for more information about this Department.) c) Department of Research and Budget or equivalent; d) Department representative (rotating in for each grant).
3	14	Internal Audit recommends that a grant manager position be formally identified for each grant award (federal or non-federal) the Parish receives. . Whether the grant manager identified is an employee of the Parish, or a contracted individual or organization, the Parish remains responsible for managing the grant funds.
4	19	Internal Audit recommends that all Departments who receive federal (and non-federal) grant awards have written policies and procedures in place. This action can be achieved with the assistance of the Departments that have written policies and procedures in place.
5	19	Internal Audit recommends the Parish Administration and PSG&A continue reassessing duties of the Department of Public Safety Grants & Administration and include an assessment of expanding to all Departments.

SUMMARY & REPORT WRAP UP

Grant management is decentralized throughout the Parish with individual Departments who identify and secure their grants and manage such grants until grant closeout or renewal. While decentralization may be effective and necessary due to the varied service programs, there is an opportunity to strengthen the grant management processes. For example, grants share commonalities in requiring the grantee to follow all the terms and conditions of the award and meet reporting requirements throughout the grant period. Additionally, similarities exist in processes to manage grants effectively.

A Parishwide grants policy should be put in place, along with a grants committee to help solidify and strengthen the grants management process and procedures. Additionally, a grants manager should be formally identified at the onset of each grant period. Written policies and procedures specific to each Department and grant award should be developed and maintained. The Parish can benefit from a more proactive approach to grant management related to grant identification and attainment.

The Department of Public Safety Grants and Administration is already in place to assist Parish Departments, mainly in the public safety areas, with grant opportunities, grant monitoring, compliance reviews, and closeout of grants. Internal Audit supports the expansion of this Department's role to assist on a Parishwide basis, share knowledge and best practices, and help develop Department-specific policies and procedures throughout all Departments. The Parish should continue working with the Departments to unify the grants management process while still maintaining Departmental focus on respective grants.

Internal Audit would like to thank all grant receiving Departments involved in providing information for this report for their professionalism and responsiveness during this process, along with the various Jefferson Parish Directors and team members who contributed time and attention to this review.

****END REPORT****

The following attachments have been excluded from this report for brevity purposes. The entire report can be found on the parish’s website at www.JeffParish.net Click path: Department >> Internal Audit >> Audit Reports.

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ATTACHMENT 1

AUDITOR INDEPENDENCE STATEMENT

According to Ordinance No. 26063 (September 16, 2020), Sec.2-162.2(a) and (d), the Director of Internal Audit "shall engage in internal audit activities and complete engagements in an independent manner, free of any organizational or personal impairment. The Director shall attest in writing that all activity was concluded with independence, free from organizational or personal impairment."

Sec. 2-162.2. - Independence and objectivity; professional standards.

(a) The department function must be independent to retain objectivity, and the department's independence allows the director to make assessments impartially and without bias while avoiding conflicts of interest. In furtherance of the operation of an independent and objective department, the department shall use the following standards in the completion of all engagements and in the conduct of all activity:

- (1) The standards and code of ethics produced by the Institute of Internal Auditors and published in the *Professional Practices Framework*;
- (2) The standards and principles produced by the Government Accountability Office and published in the *Government Auditing Standards*; and
- (3) The professional and ethical standards issued by the American Institute of Certified Public Accountants.

(d) The director shall engage in internal audit activities and complete engagements in an independent manner, free of any organizational or personal impairment. The director shall attest in writing that all activity was concluded with independence, free from organizational or personal impairment. Any impairment to independence, organizational or personal, shall be reported in writing to the council and copied to the parish president and the inspector general within seven (7) business days of discovering the impairment, organizational or personal.

The following is the required attestation meant to comply with both professional standards and Jefferson Parish Ordinance No. 26063.

ATTESTATION:

Internal Audit Report #2021-004 was conducted with independence and free from organizational or personal impairment.



TARA HAZELBAKER, CPA, CIA
DIRECTOR OF INTERNAL AUDIT



ATTACHMENT #2

RESPONSE FROM PARISH ADMINISTRATION



JEFFERSON PARISH
OFFICE OF THE PRESIDENT

CYNTHIA LEE SHENG
PARISH PRESIDENT

October 4, 2021

Via Electronic Mail

Tara Hazelbaker, Director
Internal Audit Department
Joseph S. Yenni Building
1221 Elmwood Park Blvd., Suite 306
Jefferson, LA 70123

RE: Internal Audit Report #2021-004
Grant Management Performance Audit

Dear Ms. Hazelbaker:

In accordance with Sec. 2-162.5(b), Jefferson Parish Code of Ordinances, the Administration provides the following response to Internal Audit Report #2021-004: Grant Management Performance Audit ("Report"), received by the Administration on August 10, 2021.

The Report contains five (5) "Recommendations" each of which is addressed below.

Recommendation: 1. Internal Audit recommends that a Parishwide grants policy be put in place and that all applicable Departments are advised of such policy. The grants management policy should: a) outline the steps for identification and application of grants; b) include a requirement that Parish personnel obtain a solid understanding of grant terms and conditions, including multi-year benefits and cost-benefit analyses; c) require Departments to create a grant plan with timelines and parties responsible for implementing the steps of the plan; and d) require the Departments' staff to identify and attend appropriate grant training when available. Periodic training and dissemination of the policy itself will help ensure understanding and compliance.

Response: As noted in the Report, Page 6, in 2019 Jefferson Parish received one hundred thirteen (113) Federal grants directed to twelve (12) different Jefferson Parish Departments. Each of those grants possesses specific post award financial and programmatic requirements. Accordingly, a single Parishwide grants policy to address each grant's post award requirements would be impracticable and infeasible given those post grant award imposed financial and reporting requirements. Notwithstanding, the Administration will explore the adoption of specific grant related post award policies and procedures by each Department and Parishwide policies and procedures applicable to periods prior to applying for, and accepting, grants.

Recommendation: 2. Internal Audit recommends that a Grants Committee be formed and that Council grant authority to the committee to approve submission of grant applications within guidelines set forth by the Council, collaboratively with the Administration. The Committee

should meet monthly or on a frequency as necessary and include the following: a) Department of Budget representative or equivalent, b) Department of Public Safety Grants and Administration (See the Post-Award section, page 18 for more information about this Department.) c) Department of Research and Budget or equivalent, d) Department representative (rotating in for each grant).

Response: As noted in the Recommendation, Council and Administration collaboration is appropriate relative to creation of a Grants Committee, with the Council granting authority to that Grants Committee as it determines appropriate.

Recommendation: 3. Internal Audit recommends that a grant manager position be formally identified for each grant award (federal or non-federal) the Parish receives. Whether the grant manager identified is an employee of the Parish, or a contracted individual or organization, the Parish remains responsible for managing the grant funds.

Response: Agreed. Such designation by Council Resolution at the time of Council, or Grants Committee, authorization of grant application may be appropriate.

Recommendation: 4. Internal Audit recommends that all Departments who receive federal (and non-federal) grant awards have written policies and procedures in place. This action can be achieved with the assistance of the Departments that have written policies and procedures in place.

Response: See Response to Recommendation 1 above.

Recommendation: 5. Internal Audit recommends the Parish Administration and PSG&A continue reassessing duties of the Department of Public Safety Grants & Administration and include an assessment of expanding to all Departments.

Response: The Department of Public Safety Grants & Administration ("PSG&A") has, since its creation, been a one-person Department. (See Ord. No. 25017, Section 1, September 23, 2015). In 2021, the Administrative Specialist IV, Finance Department, accepted appointment to the PSG&A Directorship. Subsequently the duties and responsibilities of the Administrative Specialist IV position, especially those related to FEMA disaster recovery grants including and not limited to, application, program and financial reporting, and compliance, were transferred to PSG&A. The transfer of duties and responsibilities from one Department to another does not necessarily provide for expansion to "all Departments". This Department must be prepared for disaster related comprehensive and extensive workload occasioned upon it as a result of hurricanes, pandemics, etc. which will be considered in the future development of this Department.

Thank you for your assistance, and for providing us an opportunity to respond.

If you have any questions, please contact me at your earliest convenience.

Sincerely,


Cynthia Lee Sheng
Parish President

cc: Honorable Ricky Tempier, Councilman at Large, Div. A
Honorable Scott Walker, Councilman at Large, Div. B
Honorable Marion Edwards, Councilman, Dist. 1
Honorable Deane Bonano, Councilman, Dist. 2
Honorable Byron Lee, Councilman, Dist. 3
Honorable Dominick Impastato, Councilman, Dist. 4
Honorable Jennifer Van Vranken, Councilwoman, Dist. 5

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ATTACHMENT B

GRANT STATISTICS COLLECTED

Grant statistics were collected from each department as listed below. The information collected relates to whether or not the department 1) receives grant funds, 2) has a dedicated grant manager, 3) has a dedicated grant accountant, 4) has written grant management policies and procedures in place, 5) utilizes the Department of Accounting in a consultative role relative to grants, and 6) receives regular grant training. The results are shown next, along with 2021 Federal grant expenditures by department according to the 2021 Schedule of Expenditures of Federal Awards.

Department Name:	Grant Funds?	2021 SEFA \$
Alario Center	Yes	
Engineering	Yes	\$ 3,828,190
Environmental Affairs	Yes	
JPAWS	Yes	
Lafreniere Park	Yes	
Library	Yes	
Parks & Recreation	Yes	
Drainage	Yes	
Juvenile Services	Yes	\$ 434,285
Ecosystem and Coastal Mgmt	Yes	\$ 1,700,921
Emergency Management	Yes	\$ 527,460
JeffCAP	Yes	\$ 13,714,323
Community Justice Agency	Yes	\$ 42,758
Transit	Yes	\$ 14,084,751
Floodplain Mgmt/Hazard Mit	Yes	\$ 12,725,091
Public Safety Grants & Admin	Yes	\$ 54,641,496
Community Development	Yes	\$ 17,883,582
Workforce	Yes	\$ 2,048,573
Sewerage	Yes	\$ 251,438
Count of "Yes" responses	19 Any grants	12 Federal grant depts

Department Name:	2021 SEFA \$	Grant Mgr	Written P&P	Accountant	Dept of Acct	<-- All 4 Yes	Training for Fed
Engineering	\$ 3,828,190	No	No	No	Yes	No	Yes
Juvenile Services	\$ 434,285	Yes	No	Yes	Yes	No	No
Ecosystem and Coastal Mgmt	\$ 1,700,921	Yes	No	No	Yes	No	Yes
Emergency Management	\$ 527,460	Yes	No	Yes	Yes	No	Yes
JeffCAP	\$ 13,714,323	No	Yes	Yes	Yes	No	No
Community Justice Agency	\$ 42,758	Yes	Yes	No	Yes	No	No
Transit	\$ 14,084,751	Yes - contracted	Yes	Yes	Yes	Yes	No
Floodplain Mgmt/Hazard Mit	\$ 12,725,091	Yes	Yes	No	Yes	No	Yes
Public Safety Grants & Admin	\$ 54,641,496	Yes	Yes	Yes	Yes	Yes	Yes
Community Development	\$ 17,883,582	Yes	Yes	Yes	Yes	Yes	Yes
Workforce	\$ 2,048,573	Yes	Yes	No	Yes	No	Yes
Sewerage	\$ 251,438	Yes - contracted	Yes	Yes	Yes	No	No
Count of "Yes" responses	12 Federal grant depts	8 + 2	8	7	12	3	7

ATTACHMENT C

GRANT CHECKLIST (PRE-AWARD AND AWARD PHASE)

Public Safety Grants & Administration

Grant Checklist

This Grant Checklist will provide high-level oversight for the Administration, as necessary.

Grant Program: [Click or tap here to enter text.](#)

Grant Project: [Click or tap here to enter text.](#)

Pre-Application Phase

✓ **Has a Budget been established to cover the cost share associated with this grant pursuit?**

☐ Yes

☐ No

If no, please obtain approval by Department and/or Budget Director.

✓ **Is the Department/Council aware of cost of services from Consultant grant pursuit?**

☐ Yes

☐ No

If no, please obtain approval by Department/Council before issuing Notice to Proceed.

☐ N/A – This is not a consultant grant pursuit.

✓ **Has the Notice to Proceed been signed?**

☐ Yes

☐ No

If no, billing for services cannot move forward until approved.

☐ N/A – This is not a consultant grant pursuit. Department/Council has approved PSG&A to pursue grant funding.

✓ **Has the Department/Council approved PSG&A pursuit of this grant by Resolution?**

☐ Yes, **Resolution No.** [Click or tap here to enter approved resolution #.](#)

☐ No

If no, please obtain approval to proceed using *Resolution Template*.

- ✓ **Has the Grant Team been assembled and confirmed? *This should include (1) PSG&A staff member, (1) Departmental/Council contact and CSRS project team members, if applicable.***

☐ Yes

If assembled, list all team member names below:

☐ Click or tap here to enter name.

☐ Click or tap here to enter name.

☐ Click or tap here to enter name.

☐ Click or tap here to enter name.

☐ Click or tap here to enter name.

☐ Click or tap here to enter name.

☐ No

- ✓ **Has a date for the kick-off meeting been scheduled?**

☐ Yes

If yes, what is the date: Click or tap to enter a date.

☐ No

- ✓ **Who will be responsible for grant writing duties?**

☐ Click or tap here to enter name.

- ✓ **Who will officially submit the grant application?**

☐ Click or tap here to enter name.

- ✓ **Has the final draft application and all components been reviewed and approved by all of the following: (Check if Yes)**

☐ CSRS Program Director, if applicable

☐ Department/Council Delegate

☐ PSG&A Delegate

- ✓ **Has the grant application been submitted?**

☐ Yes (attach confirmation for file.)

☐ No

*****If the grant is not awarded, do not proceed beyond this section.*****

|

Award Phase

✓ **Has the Department been informed that the grant was awarded?**

☐ Yes

☐ No

If no, send email request for Department to route a resolution accepting the grant award on next Council Agenda, copy the Finance Director and the Administration on this notice.

ATTACHMENT D

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS- DEC 31, 2021

JEFFERSON PARISH SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2021				
<i>Federal Grantor/Program or Cluster Title</i>	<i>Federal Assistance Listing Number</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Federal Expenditures</i>	<i>Passed through to Subrecipients</i>
United States Department of Agriculture				
Passed through the Louisiana Department of Education				
School Breakfast Program	10.553 ¹	N/A	\$ 20,153	\$ -
National School Lunch Program	10.555 ¹	N/A	33,146	-
Child and Adult Care Food Program	10.558	N/A	502,604	-
Child and Adult Care Food Program	10.558	2001-07-263-0486	196	-
Total United States Department of Agriculture			<u>556,099</u>	<u>-</u>
United States Department of Commerce				
Direct Programs:				
Habitat Conservation	11.473		82,347	-
Passed through State Department of Natural Resources				
Coastal Zone Management	11.419	2000426631	102,400	-
Total United States Department of Commerce			<u>184,747</u>	<u>-</u>
United States Department of Energy				
Passed through State Department of Natural Resources				
State Energy Program	81.041	EE0007475	251,438	-
Total United States Department of Energy			<u>251,438</u>	<u>-</u>
United States Department of Health and Human Services				
Direct Programs:				
Head Start	93.600 ²		10,322,249	-
COVID-19 Head Start	93.600 ²		125,121	-
Total Direct Programs			<u>10,447,370</u>	<u>-</u>
Passed through Louisiana Housing Corporation:				
Low-Income Home Energy Assistance	93.568	LIHEAP FY2020	174,072	-
Low-Income Home Energy Assistance	93.568	FY2021-2101LALIEA	217,937	-
COVID-19 - Low-Income Home Energy Assistance	93.568	2001LALIEA	49,148	-
Total Passed through Louisiana Housing Corporation			<u>441,157</u>	<u>-</u>
Passed through State Department of Labor:				
Community Service Block Grant	93.569	2016P0001	100	-
Community Service Block Grant	93.569	2017P0001	10	-
Community Service Block Grant	93.569	2018P0001	11	-
Community Service Block Grant	93.569	2000379772	56,219	-
Community Service Block Grant	93.569	SUBGRANT#FY2021	730,447	78
Community Service Block Grant	93.569	2001LACSC3	883,930	-
COVID-19 Community Service Block Grant	93.569	2001LACSC3	551,302	39,526
Total Passed through State Department of Labor			<u>2,222,019</u>	<u>39,604</u>
Passed through State Department of Public Safety and Corrections				
Title IV-E Foster Care Program	93.658	0301-LA-1401	434,285	-
Passed through State Department of Health and Hospitals				
Public Health Emergency Preparedness	93.074	2000211968	3,245	-
Public Health Emergency Preparedness	93.074	2000288156	15,331	-
Total Passed through State Department of Health and Hospitals			<u>18,576</u>	<u>-</u>
Total United States Department of Health and Human Services			<u>13,563,407</u>	<u>39,604</u>
United States Department of Homeland Security				
Passed through State Department of Homeland Security				
Homeland Security Program	97.067	EMW-2018-SS00016-S01	69,941	-
Homeland Security Program	97.067	EW-2019-SS-00014-S01	43,496	-
Homeland Security Program	97.067	EMW-2020-22-0001-S01	81,357	2,240
Homeland Security Program	97.067	EMW-2020-SS-00011-S01	256,421	-
Homeland Security Program	97.042	EMT-2019-EP-00006-S01S	6,397	-
Homeland Security Program	97.042	EMT-2020-EP-00001-S01	51,272	-
Total Passed through State Department of Homeland Security			<u>508,884</u>	<u>2,240</u>

JEFFERSON PARISH
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

<i>Federal Grantor/Program or Cluster Title</i>	<i>Federal Assistance Listing Number</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Federal Expenditures</i>	<i>Passed through to Subrecipients</i>
Passed through Local United Way:				
Emergency Food and Shelter Program	97.024	N/A	35,175	-
Emergency Food and Shelter Program	97.024	AID0AATO1000002	33,424	-
Total Passed through Local United Way			68,599	-
Passed through State Department of Homeland Security and Emergency Preparedness:				
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2014-004	36,308	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2015-001	110,681	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2015-013	38,279	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2015-016	42,400	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2016-005	32,414	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2016-004	321,165	-
Flood Mitigation Assistance	97.029	FMA-PL-06-LA-2016-006	1,591,786	-
Flood Mitigation Assistance	97.029	FMA-PL-06-LA-2016-008	952	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2017-028	732,607	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2017-020	440,287	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2018-010	4,833,808	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2018-028	28,850	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2019-029	646,061	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2019-027	394,839	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2019-033	27,945	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2019-030	86,600	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2019-031	18,100	-
Disaster Relief	97.036	FEMA-4611-DR	51,884,879	-
Disaster Relief	97.036	EM-3543-LA	109,631	-
Disaster Relief	97.036	DR-4570-LA	1,880	-
Disaster Relief	97.036	EM-3549-LA	334,589	-
Disaster Relief	97.036	4577-DR-LA	738,515	-
Disaster Relief	97.036	DR-4484-LA	1,572,002	-
Hazard Mitigation Assistance	97.039	HMGP 1603-051-0006	5,104	-
Hazard Mitigation Assistance	97.039	HMGP 1603a-051-0027	1,086,392	-
Hazard Mitigation Assistance	97.039	HMGP 1603x-051-0022	1,118	-
Hazard Mitigation Assistance	97.039	HMGP 1607-051-0002	19,073	-
Hazard Mitigation Assistance	97.039	HMGP 1607-051-0006	12,105	-
Hazard Mitigation Assistance	97.039	HMGP 1786-022-0001	32,343	-
Hazard Mitigation Assistance	97.039	HMGP 1786-051-0001	1,858,479	-
Hazard Mitigation Assistance	97.039	HMGP 4080-051-0001	294,268	-
Pre-Disaster Mitigation	97.039	PDMC-06-LA-2015-001	6,239	-
Flood Mitigation Assistance	97.047	PDMC-PJ-06-2019-005	9,900	-
Pre-Disaster Mitigation	97.047	PDMC-PL-06-LA-2016-002	16,988	-
Total State Department of Homeland Security and Emergency Preparedness			67,366,587	-
Total United States Department of Homeland Security			67,944,070	2,240
<u>United States Department of Housing and Urban Development</u>				
Direct Programs:				
Community Development Block Grant	14.218 ³		1,947,956	989,805
COVID-19 Community Development Block Grant	14.218 ³		444,126	145,341
CDBG- Disaster Recovery Program	14.228		234,644	8,658
Emergency Shelter Grant	14.231		173,563	142,247
COVID-19 Emergency Shelter Grant	14.231		1,548,367	237,217
HOME Program	14.239		544,999	40,452
COVID-19 HOME Program	14.239		162,632	22,755
Shelter Plus Care	14.267		207,312	207,312
Shelter Plus Care	14.900		6,853	-
Lead Hazard Control and Healthy Homes	14.900		66,381	-
Total Direct Programs			5,336,833	1,793,786

(Continued)

JEFFERSON PARISH
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

<i>Federal Grantor/Program or Cluster Title</i>	<i>Federal Assistance Listing Number</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Federal Expenditures</i>	<i>Passed through to Subrecipients</i>
Passed through State Office of Community Development				
CDBG- Disaster Recovery Program	14.228	664502	1,735	-
CDBG- Disaster Recovery Program	14.228	681634	213,080	164,981
Total Passed through State Office of Community Development			214,815	164,981
Total United States Department of Housing and Urban Development			5,551,648	1,958,767
<u>United States Department of Interior</u>				
Direct Programs:				
Go MESA	15.435		1,329,353	-
Total United States Department of Interior			1,329,353	-
<u>United States Department of Justice</u>				
Passed through State Commission on Law Enforcement				
Crime Victim's Assistance	16.575	2018-VA-99-5147	2,159	-
Crime Victim's Assistance	16.575	2019-V2-GX-0059	40,599	-
Total United States Department of Justice			42,758	-
<u>United States Department of Labor</u>				
Passed through State Department of Labor:				
Workforce Investment Act	17.258 ⁴	2000439150	192,948	-
Workforce Investment Act	17.258 ⁴	AA-32201-18-55-A-22	689,170	-
Workforce Investment Act	17.258 ⁴	2000439150	201,251	-
Workforce Investment Act	17.258 ⁴	AA-32201-18-55-A-22	482,156	78
Workforce Investment Act	17.259 ⁴	2000439150	218,054	-
Workforce Investment Act	17.259 ⁴	AA-32201-18-55-A-22	264,994	78
Total United States Department of Labor			2,048,573	156
<u>United States Department of Treasury</u>				
Direct Programs:				
Emergency Rental Assistance	21.023		12,263,335	-
Total United States Department of Treasury			12,263,335	-
<u>United States Department of Transportation</u>				
Direct Programs:				
Federal Transit Formula Grant	20.507 ³		2,724	-
Federal Transit Formula Grant	20.507 ³		3,972	-
Federal Transit Formula Grant	20.507 ³		1,829,095	-
Federal Transit Formula Grant	20.507 ³		24,770	-
Federal Transit Formula Grant	20.507 ³		16,932	-
Federal Transit Formula Grant	20.507 ³		1,555	-
Federal Transit Formula Grant	20.507 ³		6,320	-
Federal Transit Formula Grant	20.507 ³		1,176,686	-
Federal Transit Formula Grant	20.507 ³		1,962	-
Federal Transit Formula Grant	20.507 ³		295,955	-
Federal Transit Formula Grant	20.507 ³		5,167	-
Federal Transit Formula Grant	20.507 ³		406,170	-
Federal Transit Formula Grant	20.507 ³		592,321	-
Federal Transit Formula Grant	20.507 ³		69,444	-
COVID-19 - Federal Transit Formula Grant	20.507 ³		1,771,000	-
Federal Transit Formula Grant (CRRSAA)	20.507 ³		7,060,695	-
State of Good Repair Grants Program	20.525 ⁴		118,695	-
Federal Transit Formula Grant	20.526 ⁴		201,288	-
State of Good Repair Grants Program	20.526 ³		500,000	-
Total Direct Programs			14,084,751	-

(Continued)

JEFFERSON PARISH
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

<i>Federal Grantor/Program or Cluster Title</i>	<i>Federal Assistance Listing Number</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Federal Expenditures</i>	<i>Passed through to Subrecipients</i>
Passed through State Department of Transportation and Development:				
Highway Planning and Construction	20.205 ⁶	H.009028	1,080	-
Highway Planning and Construction	20.205 ⁶	H.011798	273,230	-
Highway Planning and Construction	20.205 ⁶	H.011795	15,196	-
Highway Planning and Construction	20.205 ⁶	H.011752	2,696,103	-
Highway Planning and Construction	20.205 ⁶	H.007475	176,508	-
Highway Planning and Construction	20.205 ⁶	H.007214	146,717	-
Highway Planning and Construction	20.205 ⁶	H.011797	384,775	-
Highway Planning and Construction	20.205 ⁶	H.007208	134,581	-
Total Passed through State Department of Transportation and Development			3,828,190	-
Total United States Department of Housing and Urban Development			17,912,941	-
<u>Environmental Protection Agency</u>				
Direct Programs:				
Gulf of Mexico Program	66.475	N/A	13,060	-
Passed through State Department of Environmental Quality:				
Clean Water State Revolving Funds	66.458 ⁷	N/A	127,110	-
Passed through UNO Research and Technology Foundation				
Lake Pontchartrain Restoration Program (PRP)	66.125	58559K	12	12
Lake Pontchartrain Restoration Program (PRP)	66.125	58561G	500	-
Lake Pontchartrain Restoration Program (PRP)	66.125	58560H	2,639	-
Lake Pontchartrain Restoration Program (PRP)	66.125	58562E	13,500	-
Lake Pontchartrain Restoration Program (PRP)	66.125	BR-01 F54601	30,000	-
Total Passed through UNO Research and Technology			46,651	12
Total Environmental Protection Agency			186,821	12
<u>Corporation for National and Community Service</u>				
Passed through State Office of Elderly Affairs:				
Retired Senior Volunteer Program	94.002	20SRWLA002	47,678	-
Total Corporation for National and Community Service			47,678	-
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 121,882,868	\$ 2,000,778

Cluster Totals

¹ Child Nutrition Cluster	\$ 53,299
² Head Start Cluster	\$ 10,447,370
³ CDBG Entitlement Cluster	\$ 2,392,082
⁴ WIOA Cluster	\$ 2,048,573
⁵ Federal Transit Cluster	\$ 14,084,751
⁶ Highway Planning and Construction Cluster	\$ 3,828,190
⁷ Clean Water State Revolving Fund Cluster	\$ 127,110

(Concluded)

ATTACHMENT E

POLICIES AND PROCEDURES IN EFFECT DURING BOTH AUDIT PERIODS

DEPARTMENT	P&P DESCRIPTION (REVIEWED VIA AUDIT 2021-004)	STATUS / CHANGES SINCE LAST AUDIT
Community Development	<ol style="list-style-type: none"> 1) Departmental Policies and Procedures Manual; 2) First Time Home Buyer Program – P&P and Lender Guidelines; 3) Replacement Housing Guidelines; 4) Owner-Occupied Rehabilitation Program Guidelines; 5) Hurricane Isaac Disaster Recovery Guidelines; 6) Emergency Solutions Grant Guidelines; and 7) Jefferson Joining Forces Program Guidelines. 	<ol style="list-style-type: none"> 1) Not updated since last audit 2) Not updated since last audit 3) Not updated since last audit 4) Updated June 2022 5) Not updated since last audit 6) Not updated since last audit 7) Updated Late May 2021
Emergency Management	<ol style="list-style-type: none"> 1) Jefferson Parish Security Committee Standard Operating Procedures 	<ol style="list-style-type: none"> 1) This policy was not identified as being in place during current audit.
Jefferson Community Action Programs (JeffCAP)	<ol style="list-style-type: none"> 1) JeffCAP Cost Principles and Allowability; 2) Procurement for Federal Grants; 3) Financial System Account Set-Up; 4) Revenue and Payment Receipt Management; 5) Employees Social Service Benefits Policy; 6) Records Retention Policy; 7) Head Start Non-Federal Share (In-Kind) Policy; 8) CACFP Reimbursements and Receipt Verification; 9) United Way Rent Mortgage Program; and 10) LIHEAP Policy Manual. 	<ol style="list-style-type: none"> 1) Not updated since last audit 2) Not updated since last audit 3) Not updated since last audit 4) Not updated since last audit 5) Not updated since last audit 6) Not updated since last audit 7) Not updated since last audit 8) Not updated since last audit 9) New policy – eff date not indicated 10) New policy – eff date not indicated
Public Safety Grants & Administration (PSG&A)	<ol style="list-style-type: none"> 1) Public Assistance Program and Policy Guide (FEMA); 2) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200); 3) Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) Sub-Recipient Monitoring; 4) Grant Checklist; and 5) Consultant Procedures and Forms (5). 	<ol style="list-style-type: none"> 1) Not updated since last audit 2) Not updated since last audit 3) Not updated since last audit 4) New doc – eff date not indicated 5) New docs (5) – eff date not indicated
Sewerage – provided policy listing only	<ol style="list-style-type: none"> 1) Project eligibility and conformance with national objectives; 2) Compliance reviews of bid documents and contract documents; 3) Environmental reviews; 4) Labor compliance, including David Bacon; 5) Section 3 compliance; 6) Invoice review and documentation; and 7) Recordkeeping 	<ol style="list-style-type: none"> 1) Not updated since last audit 2) Not updated since last audit 3) Not updated since last audit 4) Not updated since last audit 5) Not updated since last audit 6) Not updated since last audit 7) Not updated since last audit
Transit	<ol style="list-style-type: none"> 1) Federal Transit Administration Drawdown Procedure 	<ol style="list-style-type: none"> 1) Not updated since last audit
Workforce Development	<ol style="list-style-type: none"> 1) Supportive Services Procedures for LWDA 11; and 2) WIOA Youth Work Experience Policy 	<ol style="list-style-type: none"> 1) Not updated since last audit 2) Not updated since last audit

ATTACHMENT 1

AUDITOR INDEPENDENCE STATEMENT

According to Ordinance No. 26063 (September 16, 2020), Sec.2-162.2(a) and (d), the Director of Internal Audit "shall engage in internal audit activities and complete engagements in an independent manner, free of any organizational or personal impairment. The Director shall attest in writing that all activity was concluded with independence, free from organizational or personal impairment."

Sec. 2-162.2. - Independence and objectivity; professional standards.

(a) The department function must be independent to retain objectivity, and the department's independence allows the director to make assessments impartially and without bias while avoiding conflicts of interest. In furtherance of the operation of an independent and objective department, the department shall use the following standards in the completion of all engagements and in the conduct of all activity:

- (1) The standards and code of ethics produced by the Institute of Internal Auditors and published in the *Professional Practices Framework*;
- (2) The standards and principles produced by the Government Accountability Office and published in the *Government Auditing Standards*; and
- (3) The professional and ethical standards issued by the American Institute of Certified Public Accountants.

(d) The director shall engage in internal audit activities and complete engagements in an independent manner, free of any organizational or personal impairment. The director shall attest in writing that all activity was concluded with independence, free from organizational or personal impairment. Any impairment to independence, organizational or personal, shall be reported in writing to the council and copied to the parish president and the inspector general within seven (7) business days of discovering the impairment, organizational or personal.

The following is the required attestation meant to comply with both professional standards and Jefferson Parish Ordinance No. 26063.

ATTESTATION:

Internal Audit Report #2023-005 was conducted with independence and free from organizational or personal impairment.



TARA HAZELBAKER, CPA, CIA
DIRECTOR OF INTERNAL AUDIT



ATTACHMENT #2

RESPONSE FROM PARISH ADMINISTRATION



JEFFERSON PARISH

OFFICE OF THE PRESIDENT

CYNTHIA LEE SHENG
PARISH PRESIDENT

December 5, 2023

Via Electronic Mail

Tara Hazelbaker, Director
Internal Audit Department
Joseph S. Yenni Building
1221 Elmwood Park Blvd., Suite 306
Jefferson, LA 70123

RE: Internal Audit Report #2023-005
Grant Management Follow-Up

Dear Ms. Hazelbaker:

In accordance with Sec. 2-162.5(b), Jefferson Parish Code of Ordinances, the Administration provides the following response to Internal Audit Report #2023-005 Grant Management Follow-Up ("Report"), received by the Administration on October 19, 2023.

The Report contains three (3) "Recommendations" each of which is addressed below.

Recommendation: 1. Internal Audit recommends that a grant manager position be formally identified for each grant award (federal or non-federal) the Parish receives.

Response: Agreed. Such designation by Council Resolution at the time of Council authorization of grant application may be appropriate.

Recommendation: 2. Internal Audit recommends that all Departments that receive federal (and non-federal) grant awards have written policies and procedures in place.

Response: As noted in the Report, Page 5, in 2021 Jefferson Parish received one hundred forty-one (141) Federal grants, totaling \$121,882,868, directed to twelve (12) different Jefferson Parish Departments. Eight, or 67% of the Departments, presided over 114 of the 141 grant awards, or 80.1% of the number of awards, and \$115,392,012, or 94.7% of the total funds awarded, and were found during the Audit to possess written policies and procedures. Each of those 141 grant awards possesses specific post award financial and programmatic requirements. Accordingly, a single Parishwide grants policy to address each grant's post award requirements would be impracticable and infeasible given those post grant award imposed financial and reporting requirements. In addition, the three employee Public Safety Grants and Administration Department does not necessarily provide sufficient resources for expansion to "all Departments". The Public Safety Grants and Administration Department ("PSG&A") must be prepared for

disaster related comprehensive and extensive workload occasioned upon it as a result of hurricanes, tornadoes, salt water intrusions, pandemics, etc..

Recommendation: 3. Internal Audit recommends that regular, formalized training be instituted for all grant managers.

Response: Agreed. The Public Safety Grants and Administration Department has secured and coordinated numerous FEMA, and other federal, fundamental knowledge training initiatives including live streaming educational opportunities, at no cost, to various grant departments over the preceding two years. As noted on Page 12, seven of the twelve Departments, 58.3%, indicated they received formalized training on grant management which "is a great example of proactive training efforts by PSG&A for federal grants". These initiatives are on-going and will continue.

Thank you for your assistance, and for providing us an opportunity to respond.

If you have any questions, please contact me at your earliest convenience.

Sincerely,



Cynthia Lee Sheng
Parish President

cc: Mr. Steve LaChute, Chief Operating Officer
Ms. Cherreen Gegenheimer, Deputy Chief Operating Officer
Honorable Ricky Templet, Councilman at Large, Div. A
Honorable Scott Walker, Councilman at Large, Div. B
Honorable Marion Edwards, Councilman, Dist. 1
Honorable Deano Bonano, Councilman, Dist. 2
Honorable Byron Lee, Councilman, Dist. 3
Honorable Dominick Impastato, Councilman, Dist. 4
Honorable Jennifer Van Vrancken, Councilwoman, Dist. 5
Mr. Timothy Palmatier, Director of Finance
Ms. Nicole Gaubert, Director of Public Safety Grants and Administration

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