2019 DRU-CDBG Boot Camp

Financial Management/Invoices
Ginger Moses
Edwin Legnon
 Finance

OSRAP – Office of Statewide Reporting and Accounting Policy
The Commissioner of the Division of Administration is charged with establishing a uniform system of accounting in all state agencies. He has delegated this authority to OSRAP.

- Provide and maintain a uniform system of accounting for all state agencies
- Provide accurate and timely financial information
- Provide for the maximum recovery of federal funds through the Statewide Cost Allocation Plan.
Finance

OFSS – Office of Finance and Support Services

• The Cash Disbursement Unit is responsible for processing payments for the Division of Administration and various agencies/appropriations that include vendor, contract and travel payments.

• The Financial Reporting Unit is responsible for performing expenditure analysis, federal and state monthly/quarterly financial reporting, and preparation of the annual financial reports.

• Provides comprehensive accounting services, including financial reporting and analysis and budget development and preparation for the Division of Administration and various offices and agencies within the Executive Department.
Finance

State Systems

Advantage Financial System (AFS) - a component of the Integrated Statewide Information System (ISIS) handles basic governmental accounting needs

Supplier Resource Module (SRM) – a component of the LaGov system. SRM is used to provide grant agreement management support for professional, personal, consulting, and social services contracts. LaGov SRM interfaces with AFS.
March 2019
Display Purchase Order: 2000262487

<table>
<thead>
<tr>
<th>General Header Data</th>
<th>Note to Supplier:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Smart Number:</td>
<td>RESTORE LA FLOOD HOMEOWNER PROGRAM NOT A BLDG CONSTRUCTION MGT. FEE SCHEDULE DONE ON 50% 100% FEDERAL CDBG HFD FUNDS.</td>
</tr>
<tr>
<td>Supplier:</td>
<td>INNOVATIVE EMERGENCY MGT</td>
</tr>
<tr>
<td>Requestor:</td>
<td>BONITA BROWN</td>
</tr>
<tr>
<td>Recipient:</td>
<td>BONITA BROWN</td>
</tr>
<tr>
<td>Location:</td>
<td>Division of Administration</td>
</tr>
<tr>
<td>Ship To Address:</td>
<td>LaGovPurchOrg</td>
</tr>
<tr>
<td>Purchasing Organization:</td>
<td>LaGov Purchasing Organization</td>
</tr>
<tr>
<td>Purchasing Group:</td>
<td>107 DOM DISASTER REG BUYS / FI</td>
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<tr>
<td>Total Value (Net):</td>
<td>$308,000,000.00 USD</td>
</tr>
</tbody>
</table>

Division of Administration
Louisiana Disaster Recovery Unit
Office of Community Development

March 2019
Finance

State Systems

Disaster Recovery Exchange (DRX) – OCD/DRU system used to track and process any funds returned to DRU (ex. return of grant, subrogation, and program income) for deposit or any other final resolution.

Gustav/Ike and Isaac Online System (GIOS) – OCD/DRU system used to submit, process, and track applications and requests for payment for programs funded through HUD’s Gustav/Ike and Isaac appropriation.

Sharepoint Draw Request Tracker – OCD/DRU system used to submit, process, and track requests for payment for programs funded through non-GIOS appropriations.
Finance

Federal System

Disaster Recovery Grant Reporting System (DRGR) – System developed by HUD for grantees to identify activities funded under their Action Plans and Amendments along with budgets and performance goals for those activities. OCD-DRU, as a HUD grantee, must submit quarterly reports summarizing obligation, expenditures, draw downs, and accomplishments for all activities.
Finance

Pre-Request for Payment (Draw Request)

• Procurement (Request For Proposal) or Cooperative Endeavor Agreement (Grant Award)
• Written Contract/Agreement
  • Budgets
  • Funding Source
• Appropriation Budgets – Sets up budget authority in ISIS
• Encumbrance – Cooperative Endeavor Agreements and other contract budgets are encumbered in LaGov
• DRGR Activity – Sets up budget in Federal system
Finance

Processing a Draw Request

OCD-DRU receives a draw request
• Email
• GIOS
• Hand delivery

Draw request is reviewed and approved by program staff prior to submission to Finance

Financial Analyst/Specialist will
• Review calculations
• Verify authorized signature and date of service
• Review grant agreement (rates/deliverables)
• Adequate supporting documentation
• Verify/include proper coding for proper accounting and source of funding
Submit to Finance Manager
Finance

Request for Payment (cont)

Finance Manager will
- Review and approve the Draw Request
- Return to Financial Analyst/Specialist

Financial Analyst/Specialist will
- Post Draw to Sharepoint/GIOS
- Forward draw to OFSS for processing
Finance

Request for Payment (cont)

OFSS will

- Enter payment into ISIS/LaGov
- Schedule the payment to grantee
- Review and approve the Draw
- Draw funds from HUD
- Create payment voucher in DRGR
Support Documentation

OCD/DRU does not make a payment without adequate supporting documentation. Supporting documentation may include:

- Invoices
- Cancelled checks
- Paid bills
- Purchase orders payrolls
- Deposit slips
- Time and attendance records

Source documentation must explain the basis of the costs incurred and the actual dates of the expenditure.

All source documentation must be legible (quality scans).
Finance

Rules of Expenditures

Allowable Costs
Cost incurred must be in line with 2 CFR 200. It is a grantee’s responsibility to ensure that Disaster Recovery CDBG funds are spent only on reasonable and necessary costs associated with project activities. The grantee must establish policies and procedures to determine if costs are reasonable, allowable, and allocable. The costs must also be within the approved service dates of the contract, or within the approved pre-award costs dates if applicable.
Finance

Rules of Expenditures

Indirect Costs
Funds awarded by OCD/DRU, to the maximum extent possible, are to be for direct costs of disaster recovery programs. As a general rule, OCD/DRU does not allow the payment of indirect costs (including Facilities and Administrative (F&A) costs) associated with any grants awarded. OCD/DRU will consider these costs on a case-by-case basis where a persuasive need is clearly shown. If an exception to this policy is granted by OCD/DRU, payment of indirect cost will be based on an approved Cost Allocation Plan or an Indirect Cost Rate approved by the appropriate cognizant agency.
Finance

Record Keeping

Financial records are to be retained for a period of five (5) years after final grant close-out which satisfies the requirements of 24 CFR 570.490(d), with access guaranteed to State officials, their representatives, or HUD representatives.
Finance

Office of Community Development
Disaster Recovery Unit
Request for Payment

Grantee: [cells for user entry]
Contact: [cells for user entry]
Address: 2415 Quail Drive
Baton Rouge, LA 70808

DRU Advisor: Tommy Latour
Parish #: Statewide - 66
Project Type: Housing - Homelessness Prevention - 1600
Contract/PO #: 2000113814

Project #: 66FDPS1601
Invoice #: 66FDPS160102
Project Name: Permanent Supportive Housing Services

<table>
<thead>
<tr>
<th>Program Budget</th>
<th>For DRU Use Only</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>Agency</td>
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<td>Proj Deliv</td>
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<td>Admin</td>
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<td>Requested</td>
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<table>
<thead>
<tr>
<th>Cost Category</th>
<th>FDPS-ML</th>
<th>FDPS-RL</th>
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<tbody>
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<td>Requested Prior</td>
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<tr>
<td>Current Request</td>
<td>$</td>
<td>$</td>
<td>$</td>
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<tr>
<td>Requested to Date</td>
<td>$9,852.44</td>
<td>$</td>
<td>$9,852.44</td>
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<tr>
<td>Balance</td>
<td>$90,147.56</td>
<td>$8,000.00</td>
<td>$98,147.56</td>
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</tbody>
</table>

Briefly describe the project’s activities and/or status

I certify that this request for federal funds has been prepared in accordance with the terms and conditions of the Grant Agreement. I also certify that all the data reported above is correct and that the amount of the request for federal funds is not in excess of current needs.

Authorized Signature: [cells for user entry]
Date: [cells for user entry]

For DRU Use Only

Authorized Signature/Date: [cells for user entry]
Environmental Review Authorized Signature / Date: [cells for user entry]

March 2019
## Finance

**Office of Community Development**  
**Disaster Recovery Unit**  
**Request for Payment**

<table>
<thead>
<tr>
<th>DRU Advisor:</th>
<th>Tommy Latour</th>
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<tbody>
<tr>
<td>Parish #:</td>
<td>Statewide - 66</td>
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<tr>
<td>Project Type:</td>
<td>Housing - Homelessness Prevention - 1600</td>
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<tr>
<td>Date of Request:</td>
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<tr>
<td>Request #:</td>
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<td>Contract/PO #:</td>
<td>2000113814</td>
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<tr>
<td>Project #:</td>
<td>66FDPS1601</td>
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<td>Project Name:</td>
<td>Permanent Supportive Housing Services</td>
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**Invoice Number 66FDPS160102**
- First two digits equal the Parish Code – 66 is a Statewide program
- Next four alpha/numeric is the reporting category - FDPS is Permanent Supportive Housing Services Program
- Next two digits represent the DRGR activity - 16 represents Homelessness Prevention
- Next two digits equal the sequence of the activity – 01 is the first activity for the grantee in this program
- Last two digits equal the sequence in the draw – 02 is the second draw for this activity
Finance

<table>
<thead>
<tr>
<th>Agency</th>
<th>Org</th>
<th>Rpt Cat</th>
<th>Sub Obj</th>
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<td>3096</td>
<td>FDPS</td>
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<td>-</td>
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<tr>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td>$</td>
<td>-</td>
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Accounting Entries

- Agency number – 107 is for Division of Administration
- Org Number is similar to a Cost Center – 3096 is for Restore LA Rental Housing
- Reporting Category – FDPS is Permanent Supportive Housing Services Program
- Sub-Object Codes – ML is LMI Project Delivery for MID Parishes
  - RL is LMI Project Delivery for Non MID Parishes
Finance

Budget

Budget is for Project Delivery totaling $108,000

<table>
<thead>
<tr>
<th>Cost Category</th>
<th>Project Delivery, MID</th>
<th>Proj. Delivery, Non-MID</th>
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<td>Budget</td>
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Receipt of Checks

All checks received by OCD/DRU employees must be properly safeguarded. Checks should be mailed to the Baton Rouge office. However, if checks are hand delivered in New Orleans or Baton Rouge, they should be brought to the Front Desk immediately upon receipt.

- Receptionist
  - Receive check
  - Enters into OCD/DRU check log
  - Route to Finance DR Analyst

- Finance Analyst
  - Enter check info into DRX
  - Route to appropriate program staff

- Dept/Program Staff
  - Review check and backup info

- Finance Analyst
  - Process check for deposit, return, or refund
Finance

Travel

The Disaster Recovery Unit (DRU) is authorized to reimburse individuals for expenses incurred while traveling on official Disaster Recovery business. The expenses must be directly related to the purpose of the trip, evidenced by receipts and other supporting documents. All travel must comply with the Policy and Procedure Memorandum #49 (PPM 49) effective at the time of travel.