Year End Close Workshop
FYE19
(Session 1)

April 29, 2019

CITY & COUNTY OF SAN FRANCISCO

Office of the Controller &
Office of Contract Administration

Questions

For WebEx Users

If you have any questions during the presentation, please e-mail:

Raymond.Liu@sfgov.org

Introduction by Controller

Ben Rosenfield
Office of the Controller

Agenda

Topic	Speaker	Dept / Division
Year End Payroll Processing	Christine Beetz	Controller's Office – Payroll Division
YE Calendar - Key Dates	Jane Yuan	Controller's Office – AOSD
Grants	Sally Chan	Controller's Office – AOSD
Uniform Guidance Refresher	Scott Diem	Macias Gina & O'Connell LLP
Consensus on Grant Agreements	Min Fang	Controller's Office – AOSD
Purchasing in Fiscal Year 2019-20	Florence Kyaun & Paul Cheng	Office of Contract Administration
Q & A and Closing Remarks	Todd Rydstrom / Jocelyn Quintos	Controller's Office

Year End Payroll Processing

Christine Beetz, City Payroll Director
Office of the Controller

Controller's Payroll Division
Fiscal Year-end 2019 Processing

2019	JUNE					2019
SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23 / 30	24	25	26	27	28	29

2019	JULY					2019
SUN	MON	TUE	WED	THU	FRI	SAT
	1	2	3	★	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Controller's Payroll Division

FISCAL YEAR END PROCESSING
FIRST SPLIT – SATURDAY, JUNE 29, 2019 – SUNDAY, JUNE 30, 2019 (2 DAYS)
SECOND SPLIT – MONDAY, JULY 1, 2019 – FRIDAY, JULY 12, 2019 (12 DAYS)

FIXED AMOUNT DEDUCTIONS (such as Involuntary/Voluntary Deductions, Deferred Compensation, Voluntary Insurance, Service Fees/Union Dues, Charity Deductions, Garnishments) will NOT be taken on the 1st Split pay run. These deductions will be taken at 100% of the fixed amount for the 2nd Split pay run.

PERCENTAGE DEDUCTIONS will be applied on both split pay runs accordingly.

HEALTH INSURANCE will be deducted 100% from the 2nd Split only.

TRANSIT BENEFITS will be deducted 100% from the 2nd Split only.

SHERIFF FLSA OT, FIRE FLSA OT, POLICE FLSA OT, POLICE BACKDATED OT, AND CRT STIPEND – will be paid in the second split.

Controller's Payroll Division

FISCAL YEAR END PROCESSING

PAY DATES –

PPE June 30, 2019 pay run (1st Split) will be Monday, July 22, 2019.
PPE July 12, 2019 pay run (2nd Split) will be Tuesday, July 23, 2019.

- Therefore, employees will receive two deposits (bank, credit union or US Bank Focus pay card).

EMPLOYEE EXPENSE REIMBURSEMENTS –

CA & ER Final Approval Date Range	Employee receipt of CA & ER Payment on
06/22/19 - 06/27/19	7/9/2019
06/28/19 - 07/05/19	7/16/2019
07/06/19 - 07/12/19	7/16/2019

PAYROLL (G/L, A/P and PROJECT COSTING) MESSAGED TO SF FINANCIALS –

PPE June 28, 2019 pay run will be messaged on 7/5, Pay Labor Files available on 7/8, G/L post on 7/9
PPE June 30, 2019 pay run (1st Split) will be messaged on 7/11, Pay Labor Files available on 7/12, G/L post on 7/16

FY2018–19: Key Dates

Jane Yuan
Office of the Controller

FYE19 Key Dates

Fiscal Month 12 & 13

- GL Balance Roll Forward from FYE18 to FYE19 & Close FYE18
  - May 31, 2019
- Fiscal Month 01-12 Close (Refer to Open/Close table)
  - Accounts Payable: June 27 (5:00 PM)
  - Expense: June 27 (5:00 PM)
  - General Ledger (Actuals): June 25 (5:00 PM) – Manual entries must be in AOSD approval path
    - Any FYE19 FM12 GL and KK entries that are not in AOSD approval path by 5:00 PM on June 25 will be deleted
  - General Ledger (Actuals): July 1 (5:00 PM) – Interfaces from external sources or sub-modules
  - Accounts Receivable: July 5 (5:00 PM)
- PO Roll / Budget Carryforward – FYE20 Continuing Fund and FYE20 Annual Fund (PO Related)
  - June 28 – June 30

FYE19 Key Dates

Fiscal Month 12 & 13

- Fiscal Month 13 Opens in GL for Actuals & CAFR Ledgers
  - July 1
- FYE20 Opens for All Modules (Except for Asset Management)
  - July 1
- Payroll Posts to GL (PPE 6/28 and 6/30)
  - July 9 and July 16
- FYE20 Budget Adjustment Entries for Payroll
  - July 10 and July 17
- Fiscal Month 13 Closes in GL for Actuals Ledger
  - August 16
- Fiscal Month 13 Closes in GL for CAFR Ledgers
  - September 6
- Manual Carryforward for Annual Funds Processed
  - September 20

FYE19 Key Dates

Procurement & Payment

- **Submit Purchase Order Roll Requests to AOSD**
  - No need; but please do close POs not needed
- **PO Module Pre-opens for FYE20**
  - June 17
  - Depts can create FYE20 POs before July 1, but do not submit
- **Last Day – Budget Check and Approve PO Vouchers**
  - June 21 - 5:00 PM
  - Suppliers must not have a DLQ status and must have a Certificate Expiration Date = 06/30/19 or 06/30/20
  - Any PO Vouchers still pending after 5:00 PM will be deleted
- **Last Day – Dispatch PO/Increase PO Amount**
  - June 21 - 5:00 PM
  - POs cannot roll with open change orders, pending vouchers, etc.
- **Manual Close of POs and Requisitions by Departments**
  - June 25

FYE19 Key Dates

Procurement & Payment

- **Last Day – Budget Check and Approve AP Vouchers (Direct Payments, $0 Vouchers, etc.)**
  - June 27 – 12:00 PM (Match and Budget Check)
  - June 27 – 5:00 PM (Approve)
    - Any pending vouchers by 5:00 PM will be deleted
- **Last Pay Cycle – Sweep through Vouchers with Scheduled Due Date up to June 30**
  - June 27
  - There will be no voucher payments, including wire payments, on June 28
- **PO Rollover**
  - June 29 and June 30
  - FY19 POs mandated to close by the Mayor's Budget Office will be closed in FY20 if not already closed before June 25; related budget (if annual fund) will be adjusted in FY20 as well

Interdepartmental Services (Work Orders)

- Performing Departments Submit Billings
  - June 14
- Requesting Departments Complete Approval of Billings
  - June 21
- Departments Submit GL and Budget Journal Entries
  - June 25
- Controller's Office Finalize Unresolved Workorders
  - June 25

Manual Appropriation Carryforwards – Annual Fund Only

- Manual Carryforward Requests Due to AOSD
  - August 30

- Manual Carryforward (including IDS) Processed by AOSD
  - September 20

FYE19 Key Dates

Grants

- Single Audit Questionnaires Due from Departments
  - May 1
- 4th Quarter and 3-Column Grant Reconciliation Sent to Departments
  - July 12
- 4th Quarter Reconciliation Reports Due from Departments
  - July 26
- Accrual of Grant Revenue Receivables
  - August 16
- 3-Column Grant Reconciliation Due from Departments
  - August 30
- Issuance of Single Audit Report for FYE19
  - January 31, 2020

FYE19 Key Dates

FYE19 Financial Statement Transactions

- Capitalized Interest for Departments Booking Directly to General Ledger
  - August 10
- Capitalized Interest for Departments Booking to Asset Management
  - August 31
- Asset Management Depreciation Run
  - September 7
- Deferred Inflow of Resources Report to Departments from AOSD
  - September 6
  - Departments do not need to wait for the reports; constantly monitor your accounts receivables in July and August
- Deferred Inflow of Resources Entries Posted
  - September 13

FYE19 Financial Statements

- Enterprise/Fiduciary Draft Financial Statements Due No Later Than
  - October 4
- Final Enterprise/Fiduciary Financial Statements Due No Later Than
  - October 25
- CAFR Issue Date
  - November 27

Open/Close Dates by Module

Module	FYE19 FM01-12	FYE19 FM13 (Actuals)	FYE19 FM13 (CAFR)	FYE20 FM01
Accounts Payable / eSettlement	Close 6/27*	N/A	N/A	Open 7/1
Accounts Receivable	Close 7/5	N/A	N/A	Open 7/1
Asset Management	Close 7/01 – 8/16	N/A	N/A	Open 9/9
Billing	Close 6/28	N/A	N/A	Open 7/1
Commitment Control	N/A**	N/A	N/A	N/A
Travel & Expenses	Close 6/27	N/A	N/A	Open 7/1
General Ledger	Close 7/1**	Range: 7/01 – 8/16	Range: 7/01 – 9/06	Open 7/1
Inventory	Close 7/1	N/A	N/A	Open 7/1
Project Costing	Close 6/28	N/A	N/A	Open 7/1
Purchase Orders	Close 6/28	N/A	N/A	Open 6/17***
Requisition / eProcurement	Close 6/28	N/A	N/A	Open 7/1

* PO related vouchers must be completed by June 21
**All manual GL journal or budget journal entries must be in AOSD approval path by June 25
***Departments can create FYE20 Purchase Orders starting June 17, but should not submit

Modules that do not have accounting or budget periods:
Cash, Customer Contracts, Grants Management, Strategic Sourcing, Supplier Contracts, Supplier Management

Grants

Sally Chan
Office of the Controller

Active Grants

Grant balancing: revenue=expenditures, budget=>actuals

Capture all reportable grants expenditures

- Do not record prepayments or estimates as grant expenditures
- Pay attention to activities performed and goods received close to June 30 cutoff, e.g. review invoices received July thru August
- Identify unrecorded accounting transactions and book necessary entries

Recognize all reportable grant revenues

- Complete all grant billings or drawdowns
- Reconcile revenue and receivable accounts, process revenue adjustments
- If cash for grant revenue not received by August 31, record deferred inflow of resources.

Active Grants

Year end tasks

Post as much actuals as you can

- On or before June 21, 2019 for PO vouchers
- On or before June 27, 2019 for any vouchers

Complete grant billing in the billing module by June 27

- Unbilled revenue reversal will run on July 1. This applies to all departments whether using grant billing module or not
- Expenditures covered in FYE19 Q4
  - Labor PPE through June 14
  - Non-labor through June 27

Active Grants

Year end tasks

Refer to the Open/Close Module table for FYE19 FM 01-12 closing dates

FYE2019 GL fiscal month 13 actual ledgers open July 1 – August 16

- Grant Revenue and Expenditures accrual and reallocation entries; attend the May 3 Year End Workshop (Session 2) for details
- Adjust FYE20 budget

Single Audit questionnaires is due on May 1, 4th quarter grant reconciliations is due on July 26, and 3-column is due on August 30, 2019

- Validate all grant expenditures and revenue amounts in the General Ledger
- Reconcile GL to source module and identify differences
- Provide sufficient explanation supported by documentation tied in to basis

Inactive and Expired Grants

- Grant has expired and no extension is made
- Grant funds are fully utilized and incurred costs are fully recovered
- Encumbrances are fully liquidated
- Financial reports are submitted to funding agencies
- Final reconciliation is done and all adjustments to the grant are completed
- Reconciled actual revenues and expenditures
- GL asset and liability accounts are zero

Prepare inactive and expired grants for closeout

- Complete transactions in all modules and ensure no pending items exist
- Close out remaining grant budget with a budget journal entry in the Commitment Control Module
- No offsetting balances; balance down to the chart-field string level in operating and GL
- Identify the grant contract in the Contract Module with a “Closed” status, no more billings can be run

Auditor Document Requests and Fieldwork

Standard Document Request from External Auditor

- Grant Reconciliations including federal expenditures per CFDA, federal revenue per CFDA, and federal expenditure per claims for single audit programs
- Fiscal and Programmatic Reports including reimbursement requests, cash transaction reports, draws and contributions

Grant Reconciliation Report

- Validate all grant expenditures and revenue amounts to source documents
- Reconcile all grant asset and liability accounts
- Ensure all charges to grant funds are based on actuals and not estimates

Auditor Document Requests and Fieldwork

Prepare Auditor Requests and Fieldwork

- Materials organized with layout and file names referenced to Auditor Requests
- Source Documentation available, supporting operating actual revenues and expenditures
- Validation is traceable and properly documented
  - Source Module to General Ledger
  - Supporting Documentation (invoices, checks, purchase orders, etc.)
- Documentation on policies and procedures available, supporting existing controls and the use of the financial system

Single Audit Reporting

KEY POINTS:

1. Include all expenditures of federal assistance received directly from the Federal Government or passed through other non-federal agencies
2. All programs reported should be identified by Catalog of Federal Domestic Assistance (CFDA) numbers
3. Expenditures are to be reported on an accrual basis
4. Report all expenditures incurred for the fiscal year ended June 30, 2019, even if they were claimed and/or reimbursed subsequent to year-end
5. Report all amounts passed through to subrecipients of the City during the fiscal year in the subrecipient section of schedule
6. The department should maintain supporting documents for the external auditors' review to support the amounts reported and to show that such amounts agree to the general ledger

CITY AND COUNTY OF SAN FRANCISCO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2018

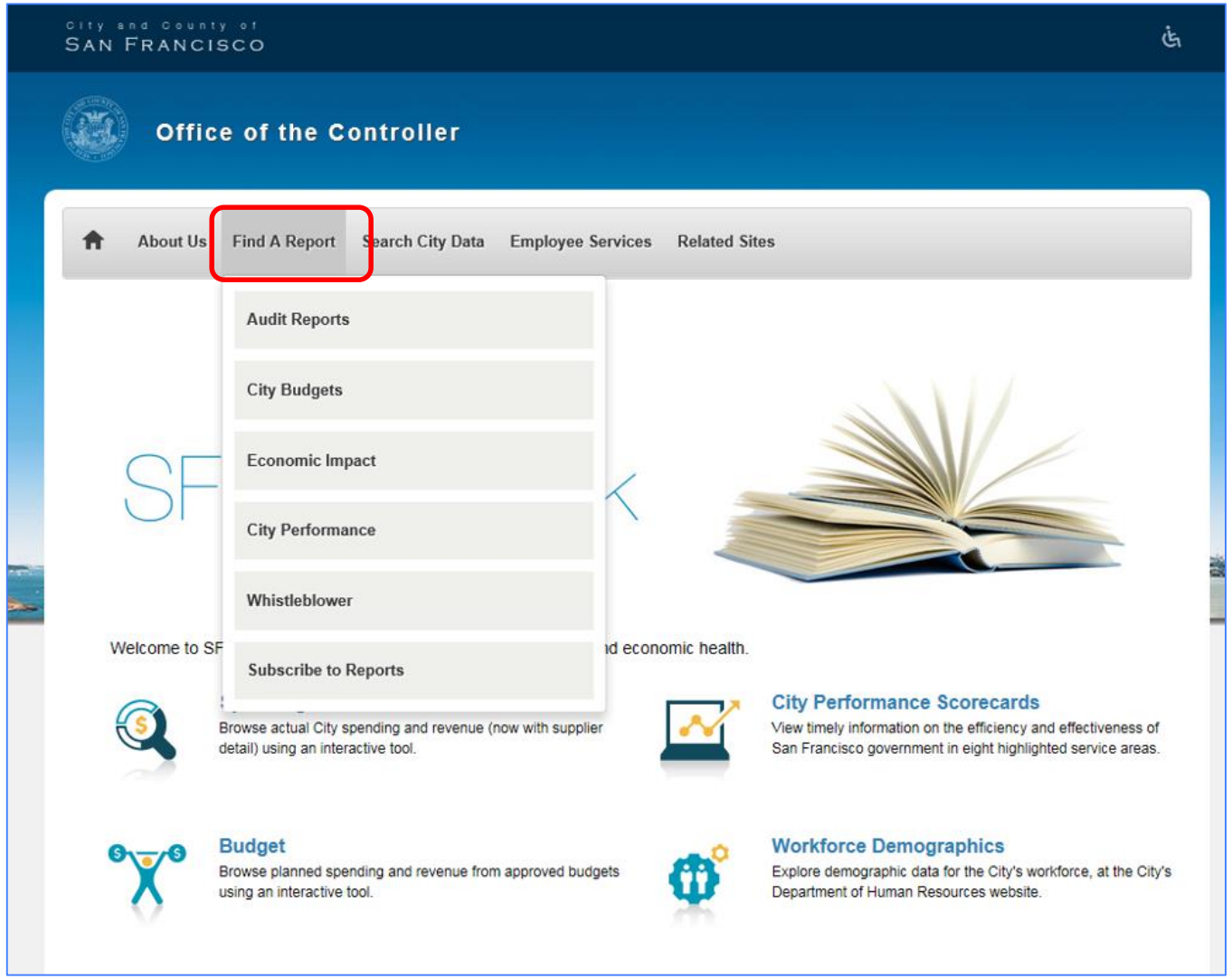
Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number (CFDA)	Pass-Through Identifying Number	Federal Expenditures	Amount Provided to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)				
Passed through Family Health International (FHI360)				
Allergy and Infectious Diseases Research	93.855	970/0080.0172 a10	$ 9,067	$ -
Allergy and Infectious Diseases Research	93.855	970/0080.0172 a8	6,218	-
Passed through Fred Hutchinson Cancer Research Center				
Allergy and Infectious Diseases Research	93.855	0000887682	47,038	-
Allergy and Infectious Diseases Research	93.855	0000924967	80,090	-
Passed through Magee-Womens Research Institute and Foundation				
Allergy and Infectious Diseases Research	93.855	9451	30,356	-
Allergy and Infectious Diseases Research	93.855	9516 a1	31,711	-
Passed through State of California Department of Alcohol and Drug Programs				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	None	8,183,576	8,183,576
Passed through University of California San Francisco				
PPHF Geriatric Education Centers	93.969	5 U1QHP28727-02-00	24,591	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			263,593,813	53,743,499
U.S. DEPARTMENT OF HOMELAND SECURITY				
Direct Program				
Assistance to Firefighters Grant	97.044	--	232,586	-
Port Security Grant Program	97.056	--	1,017,210	-
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	--	6,708,186	-
Passed through State of California Emergency Management Agency				
Emergency Management Performance Grants	97.042	2017-0007	302,680	-
Homeland Security Grant Program	97.067	2015-00078	2,361,247	595,590
Homeland Security Grant Program	97.067	2016-00102	326,297	-
Homeland Security Grant Program	97.067	2016-0102	13,085,973	10,791,139
Homeland Security Grant Program	97.067	2017-0083	3,951,783	1,823,546
Subtotal Homeland Security Grant Program			19,725,300	13,210,275
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			27,985,962	13,210,275
TOTAL EXPENDITURES OF FEDERAL AWARDS			$ 432,851,518	$ 106,920,283

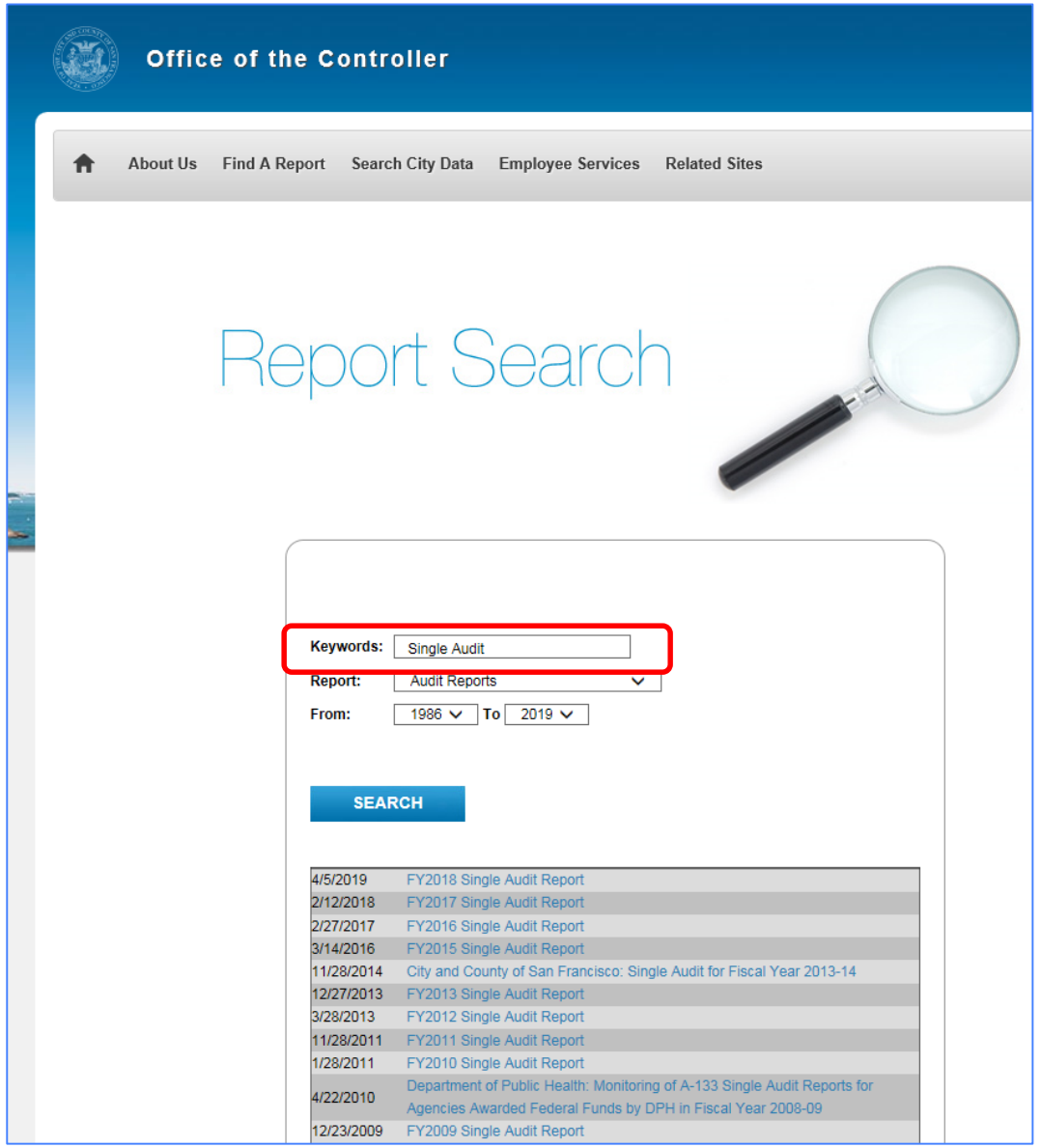
Single Audit Reporting

Federal Deadline: March 31st	Fiscal Year Ended Report Issuance Date	2018 March 29, 2019	2017 January 26, 2018	2016 January 20, 2017	2015 January 29, 2016	2014 March 27, 2015	2013 March 28, 2014	2012 March 28, 2013	2011 March 30, 2012	2010 March 30, 2011	2009 March 22, 2010	2008 March 9, 2009	2007 February 29, 2008	2006 March 22, 2007	2005 February 22, 2006	2004 January 21, 2005
AUDIT FINDING SECTION	PROGRAM															
Allowable Cost & Cost Principles	Foster Care Title IV-E				JUV				JUV							
Allowable Cost & Cost Principles	Child Support Enforcement													CSS		
Allowable Cost & Cost Principles	Temp Assistance Needy Families												HSA			
Allowable Cost & Cost Principles	CDBG-Entitlement Grants									MOH						
Allowable Cost & Cost Principles	Lead Hazard Control Cluster									MOH						
Allowable Cost & Cost Principles	Urban Area Security Initiative														POL	
Cash Management	Lead Hazard Control Cluster									MOH						
Davis Bacon Act	ARRA Capitalization Grants									PORT				DPW		
Davis Bacon Act	Pilot Demonstration or Earmarked Projects														AIR	
Subrecipient Monitoring	Immunization Cluster									DPH						
Subrecipient Monitoring	Workforce IAC					OEWD										
Subrecipient Monitoring	HIV Emergency Relief							DPH								
Subrecipient Monitoring	Aging Cluster						HSA									
Subrecipient Monitoring	Foster Care Title IV-E								HSA							
Subrecipient Monitoring	HIV Prevention Activities Health Dept															DPH
Indirect Costs	ARRA Enery & Efficiency							DOE								
Internal Controls Over Reporting	Homeland Security							DEM								
Reporting	CDBG-Entitlement & Home Investment			MOHCD												
Reporting	Pre Disaster Mitigation												PUC			
Reporting	Continuum of Care & WIA Pilots					OEWD & HSA										
Reporting	Shelter Plus Care												HSA			
Reporting	Food Stamp Cluster											HSA		DPH		
Reporting	Substance Abuse & Prevention															
Reporting	Chafee Foster Care & SCAAP															SHF & DHS
Reporting	Temp Assistance Needy Families													HSA		
Procurement-Suspension & Debarment	Assistance to Firefighters Grant			FIR												
Procurement-Suspension & Debarment	Child Support Enforcement					CSS										
Procurement-Suspension & Debarment	Port Security Grant				PORT											
Site Reviews	Summer Food Service Program												DCYF			
Special Tests & Provisions	Home Investment Partnership Program			MOHCD												
Special Tests & Provisions	Airport Improvement Program															AIR
Special Tests & Provisions	Temp Assistance Needy Families												HSA		DHS	DHS
Eligibility	Temp Assistance Needy Families													HSA	DHS	
Eligibility	Lead Based Paint Hazard Control														MOH	
Eligibility	Foster Care Title IV-E														DHS	DHS
Eligibility	Chafee Foster Care															DHS
Eligibility	Medical Assistance														DHS	DHS
Equipment & Real Property Mgmt	Urban Area Security Initiative														POL	
Matching, Level of Effort, Earmarking	Federal Transit-Formula Grants															MTA
Matching, Level of Effort, Earmarking	Violent Offender Incarceration															MOCJ
Federal Award Findings and Questioned Costs		0	0	3	2	3	1	3	2	5	0	1	5	5	8	9
	Total Expenditures of Federal Awards	$432,851,518	$418,448,203	$411,590,193	$420,680,769	$419,942,770	$517,537,423	$517,956,312	$560,546,646	$524,660,805	$571,073,274	$601,187,853	$622,382,746	$599,475,073	$676,573,679	$510,256,263
	Total Amount Provided to Subrecipients	$106,920,283	$103,751,276	$98,273,438	$102,721,322	$112,925,597	$125,499,319	$146,664,349	$141,745,276	$118,301,982	$115,784,524	$89,822,825	$140,613,687	$113,776,038	$112,592,248	$122,298,265
	Count of Federal Programs Audited	17	11	13	17	16	18	20	28	25	19	21	17	22	24	20
	Ratio of # of Findings to # of Programs Audited	0%	0%	23%	12%	19%	6%	15%	7%	20%	0%	5%	29%	23%	33%	45%

Single Audit Reporting

Link for Single Audit Reports: http://openbook.sfgov.org/





WebEx Users: E-mail Raymond.Liu@sfgov.org with any questions

Single Audit Reporting

- Used by external auditor to determine the nature and scope of the tests required to be performed
- Please complete and return to AOSD by May 1st, 2019

City and County of San Francisco
FY2018-19 Single Audit Questionnaire

Please complete the following all federal awards with expenditures incurred in the period July 1, 2018 through June 30, 2019.

Additional columns may be added for additional awards.

1.	Department
2.	CFDA number
3.	Grant/Program Name
4.	PeopleSoft Project and Activity Codes
5.	Award Amount for FY2018-19
6.	Is the federal award received directly from a federal agency? If no, please provide the following: (a) Name of the pass-through entity (b) The identifying number assigned by the pass-through entity. (e.g. State identifying number)
7.	Is the federal award made prior to 12/26/2014?
8.	Estimated total federal expenditures to be incurred in FY2018-19
9.	Is the grant for research and development?
10.	Is the grant on advancement, reimbursement, or on both bases?
11.	Fiscal Contact for Grant *Please provide phone number and email.*
12.	Program Contact for Grant *Please provide phone number and email.*
13.	Does your department/division have a DUNS (Data Universal Numbering System) number? If so, please list the number(s). The DUNS is a unique site-specific 9-digit number used by the Federal government to identify related organizations that are receiving Federal grants and cooperative agreements.
14.	Has there been any request from the federal or pass-through awarding agency that the program be selected as a major program (i.e. selected for audit)?
15.	Has the program been designated by the State as an "other cluster" in accordance with 2 CFR § 200.17? If so, please identify the CFDA numbers included in the cluster and provide a copy of the notification. This information may be included in the grant agreement.

If the estimated total federal expenditures exceed $500,000, please complete the following questions:

16.	List each location that participates in operations of the program funded by federal awards, the nature of the activity performed, and the approximate number of employees at each location that work on the program.
17.	Were grant funds distributed to a subrecipient during this fiscal year? If so, please indicate estimated amount of subrecipient expenditures. Subrecipient means a non-Federal entity that receives a subaward from a pass-through entity to carry out part of a Federal program. It does not include a contractor or an individual that is a beneficiary of a Federal program. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract. The substance of the relationship is more important than the form.
18.	Has this program been audited or reviewed by an independent party other than the annual Single Audit in the last 2 years? (For example, has the federal agency, State pass-through department, or Internal Audit issued an audit or monitoring report?) If yes, who performed the audit/monitoring? Were there any findings or disallowed costs? **Please forward a copy of the audit or monitoring reports to the Controller's Office. **
19.	If you answered yes to question #18, has there been any follow-up on the prior audit findings? If yes, please briefly describe results of the follow-up reviews. **Please forward a copy of the follow-up review reports to the Controller's Office. **
20.	Are fiscal (including reimbursement requests, cash transaction reports, financial status reports, etc.) and programmatic reports required to be submitted to the grantor periodically? If yes, please briefly describe the fiscal and program reporting requirements and indicate the frequency of submission (monthly, quarterly, annually, etc.)
21.	Does the grant involve complex calculations of either assistance distributed to program participants or overall program funding (reimbursements, matching, level of effort, earmarking of funds, etc.)? If yes, please briefly describe.
22.	Does the grant require the determination and documentation of eligibility for individual program participants? If yes, please briefly describe.
23.	Was the grant used for contracted services (for goods and/or services) during the fiscal year? If so, please indicate estimated amount of expenditures. A contractor provides goods or services needed to carry out the project or program under a Federal award. The goods or services may be for an organization's own use or for the use of beneficiaries of the Federal program.
24.	Is this the first or last year of the program? If this is the last year, were there any close-out requirements? *Please indicate first, last, or neither.*
25.	Have there been any changes in key personnel affecting the grant program during the fiscal year? If yes, please name the person and his/her role in the program, and briefly describe his/her reason and date of departure.
26.	Have there been any changes in accounting or other computer systems affecting the grant program during the fiscal year? If yes, please briefly describe the system.
27.	Does your department have a fraud investigation unit or quality control unit? If yes, please provide the name and information of the contact person for this unit.
28.	Other comments

Single Audit Reporting

Preliminary SEFA sent to MGO

Sum of SE		FY	
CFDA	CFDA Description	2018	2019
93.566	Refugee and Entrant Assistance State/Replacement Designee Administered Programs	573,030.89	231,753.66
93.570	Community Services Block Grant Discretionary Awards	0.00	0.00
93.575	Child Care and Development Block Grant	3,254,130.97	2,082,555.60
93.576	Refugee and Entrant Assistance Discretionary Grants	0.00	23,511.94
93.584	Refugee and Entrant Assistance Targeted Assistance Grants	95,925.52	25,417.57
93.590	Community-Based Child Abuse Prevention Grants	24,738.00	24,738.00
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	257,560.00	257,560.00
93.603	Adoption and Legal Guardianship Incentive Payments	3,686.00	3,686.00
93.645	Stephanie Tubbs Jones Child Welfare Services Program	1,651,730.00	1,651,730.00
93.648	Child Welfare Research Training or Demonstration	8,467.29	0.00
93.658	Foster Care Title IV-E	34,718,745.86	34,718,745.86
93.659	Adoption Assistance	9,906,392.00	9,906,392.00
93.667	Social Services Block Grant	1,216,848.00	1,216,848.00
93.670	Child Abuse and Neglect Discretionary Activities	182,223.63	75,660.67
93.674	Chafee Foster Care Independence Program	450,059.00	450,059.00
93.738	PPHF: Racial and Ethnic Approaches to Community Health Program financed solely by Public Prevention and Health Funds	681,757.03	271,326.90
93.763	Alzheimer's Disease Initiative: Specialized Supportive Services Project (ADI-SSS) thru Prevention and Public Health Funds (PPHF)	291,149.26	131,684.80
93.778	Medical Assistance Program	82,053,203.77	80,233,447.61
93.855	Allergy and Infectious Diseases Research	330,387.65	252,074.91
93.865	Child Health and Human Development Extramural Research	31,826.50	0.00
93.870	Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	1,042,911.62	0.00
93.914	HIV Emergency Relief Project Grants	16,133,829.44	5,961,654.60
93.917	HIV Care Formula Grants	4,059,391.52	2,025,338.34
93.918	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	486,468.75	100,604.19
93.928	Special Projects of National Significance	151,685.25	(0.47)
93.939	HIV Prevention Activities Non-Governmental Organization Based	969,726.52	636,431.21
93.940	HIV Prevention Activities Health Department Based	8,938,923.06	5,683,326.90
93.944	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	1,945,590.54	897,443.99
93.958	Block Grants for Community Mental Health Services	2,684,636.00	2,031,365.43
93.959	Block Grants for Prevention and Treatment of Substance Abuse	8,183,575.80	8,183,575.80
93.969	PPHF Geriatric Education Centers	24,590.50	0.00
93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants	1,362,684.91	910,516.27
93.994	Maternal and Child Health Services Block Grant to the States	391,537.00	0.00
97.042	Emergency Management Performance Grants	302,680.00	153,696.85
97.044	Assistance to Firefighters Grant	232,585.74	681,797.21
97.056	Port Security Grant Program	1,017,210.14	1,080,928.62
97.067	Homeland Security Grant Program	19,725,299.40	13,535,410.10
97.083	Staffing for Adequate Fire and Emergency Response (SAFER)	6,708,186.35	2,356,771.80
Grand Total		**432,851,512.12**	**346,435,915.79**

Major programs have been selected

WebEx Users: E-mail Raymond.Liu@sfgov.org with any questions

Grant Audit

Auditor Request for Information – Single Audit Point Development Worksheet

Fiscal Year	2018
CFDA	14.267

Sum of Total Account	Account Description	Total
527990	Other Professional Services	0
530110	Property Rent	0
536520	Rent Assist-Behalf Of Clients	146,173
538010	Community Based Org Srvcs	0
501010	Perm Salaries-Misc-Regular	2,525,852
513010	Retire City Misc	3,232,308
514010	Social Security (Oasdi & Hi)	0
520190	Department Overhead	0
527610	Systems Consulting Services	643,847
527990	Other Professional Services	1,007,971
530110	Property Rent	50,351
535000	Other Current Expenses - Bdgt	0
535810	Advertising	0
535990	Other Current Expenses	128,249
536510	Homeless Hsng And Supportv Svc	351,975
536520	Rent Assist-Behalf Of Clients	6,398,184
538010	Community Based Org Srvcs	3,856,052
581540	GF-Mental Health	3,911,725
581570	GF-Chs-Medical Service	535,355
Grand Total		**22,788,042**

Single Audit Point Development Worksheet
Expenditure detail summary
FYE: June 30, 2018

Program Name:	Continuum of Care Program - HSH		
Program CFDA:	14.267		
		Total Funding	
Total expenditure from SEFA YTD		22,788,042	
Extracted date	9/30/2018		
Program Direct Expenditure:			
Payroll		901,693	4%
Non-payroll		2,376,682	10%
Program Exp-Pass Thru (re-granting)		18,990,009	83%
Indirect Admin. Expenditure:			
Payroll		58,139.02	0%
Non-payroll		461,518.26	2%
Construction Expenditure		-	0%
Equipment Expenditure		-	0%
Total Expenditure:		22,788,042	100%

Grant Audit

Compliance Requirements

- Activities Allowed or Unallowed (A)
- Allowable Costs / Cost Principles (B)
- Cash Management (C)
- Eligibility (E)
- Equipment and Real Property Management (F)
- Matching, Level of Effort, Earmarking (G)
- Period of Performance (H)
- Procurement and Suspension and Debarment (I)
- Program Income (J)
- Reporting (L)
- Subrecipient Monitoring (M)
- Special Tests (N)

- Key area of focus for auditees:
  - Compensation – Personal Services
  - Indirect Costs
  - Preapproval Items (see § 200.407 for list)

Compensation – Personal Services

- Time and distribution records must be maintained for all employees whose salary is:
  - Paid in whole or in part with federal funds
  - Used to meet a match/cost share requirement
- Not based on budget estimates alone – needs to be ACTUAL
- Full disclosure
  - All time worked for the organization and what percentage is federal

Compensation – Personal Services - Documentation

§200.430

- Numerous record requirements including:
  - Nonexempt employees must also prepare records indicating the total number of hours worked each day
  - Salaries and wages of employees used in meeting cost sharing or matching requirements on federal awards must be supported in the same manner

Compensation – Personal Services - Documentation

§200.430

- Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed
- Numerous record requirements including:
  - Must be supported by a system of internal controls which provides reasonable assurance that amounts are accurate, allowable and properly allocated
  - Must be incorporated into official records
  - Must reasonably reflect total activity for which the employee is compensated by the non-federal entity, not exceeding 100% of compensated activities

Cost Principles – Indirect Costs

- Federal agencies and PTEs will have to accept a non-federal entity's negotiated indirect cost rate
- Unless a statute or regulation allows for an exception
- Non-federal entities will have a one-time option to extend rate for up to four years
- For non-federal entities who have never received a negotiated rate, de minimis rate of 10% of modified total direct costs may be used indefinitely

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Consensus on Grant Agreements

Min Fang
Office of the Controller

Background

- In 1984, City Attorney's Office issued a published opinion (Opinion No. 84-29) that Civil Service Commission and Purchasing do not have jurisdiction over contracts involving a grant award

- In 1997, City Attorney, Controller, Human Resources Department and Purchasing reached a consensus defining a "true grant" with a four-prong bright line test.

- In 2018, City Attorney, Controller, Human Resources Department and OCA (formerly known as Purchasing) amended the 1997 consensus with new factors for the four-prong bright line test.

2018 Consensus

- **The new factors for the four-prong bright line test (the "2018 Consensus") are:**

1. The grantee must be either a nonprofit entity that serves the public interest or a government agency;

2. The grantee must be selected through a competitive grant application and award process, unless the grant is to a government agency for programs, activities, or services that can only be practically performed by that particular government agency and cannot be performed by any other party;

3. The agreement must not involve the acquisition of goods or services for the direct benefit or use of the Department or Commission; and

4. The agreement must not involve the contracting out of, or delegation of the responsibility for, any services that have at any time been performed by employees of the Department or Commission.

Unclear on "True Grant"?

- In unusual circumstances where it is not clear where a proposed grant agreement meets the 2018 Consensus, a Department or Commission wishing to approve the grant agreement should seek the approval of City Attorney, Controller, HRD and OCA , before entering into the agreement

Questions & Answers

- Please turn in your questions to CON staff

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Presented by
Florence Kyaun & Paul Cheng

Discussion Topics

- **What's new at OCA?**
  - ❑ Checklists
  - ❑ ServiceNow Waiver Portal http://ccsfdt.service-now.com
  - ❑ SF City Partner website https://sfcitypartner.sfgov.org/pages/index.aspx
- **OCA Term Contracts**
  - ❑ Change Order PO releases
- **OCA Requisitions**
  - ❑ Passed FY 18/19 Requisition Deadlines
  - ❑ Urgent Bids for FY 19/20 POs

What is an OCA Term Contract?

OCA bid out as-needed/indefinite quantity contracts for City Departments to purchase:

- *Commodities* – products, materials, equipment and supplies, etc.
- *General Services* – janitorial, security guard, pest control, landscaping services, etc.

➢ Purchase Orders (POs) released off of these contracts only require Department approval

Year End PO Problem:

- **IF** Departments do not change order POs down to the anticipated spend for FY 18/19
- **THEN** contract funds are lost:
  - ➢ Departments will have less money available; OR
  - ➢ NO money left in the contract → Departments will have to wait for the new contract

OCA Term Contract POs

Help from Departments:

- **Step 1:** Review your POs and determine anticipated spend for the rest of FY 18/19*; and
- **Step 2:** Change order down POs by the Controller's deadline.

*Reminder: PO amounts should only be set for immediate purchases, not future/unspecified purchases.

Moving Forward:

- ❑ **DO NOT** set up POs for the entire year/future/unspecified purchases.
  - ✓ These POs may be canceled by OCA.
- ❑ OCA will periodically review our Term Contracts and for department end users still creating large POs for full-year/unspecified purchases. If necessary, OCA will change order down the POs and/or may remove end user access to the Term Contracts.

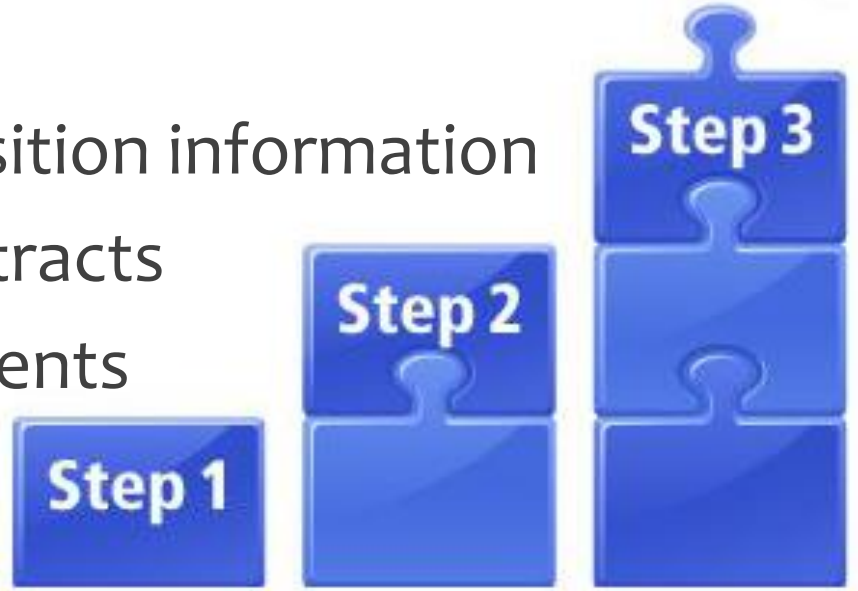
Key Purchasing Deadlines

▪ Requisitions for Equipment to be bid – not on Term Contracts	March 1
▪ Requisitions for Equipment and Vehicles – on Term Contracts	March 15
▪ Non-IT Requisitions for Equipment not listed above	March 15
▪ IT Requisitions for Materials/Services in the Tech Marketplace	April 15
▪ Departmental Contracts and P.O. Releases against any contract	June 21
▪ Hardcopy Departmental Purchase Orders (Prop Q)	June 21
▪ Office supplies online (must already have a PO release) and Delegated Departmental Purchases (Online Prop Q)	June 21

OCA Requisitions

OCA Requisition Processing Stages:

- Work with Departments to get complete requisition information
- Advertise, Conduct Evaluation, and Award Contracts
- Collect Vendors Insurance and Other Requirements
- Issue POs



FY 18-19 Requisitions

- Requisitions in OCA's current queue = **400**
- Deadline to submit requisitions for FY 18/19 has passed (March 15 for Non-IT; April 15 for IT)
- Requisitions received before deadlines will be prioritized

Urgent Bids for FY 19/20

Urgent FY 19/20 Purchases

Subject to OCA approval, some consideration will be given to a **limited** number of urgent purchases that need to be executed at the beginning of FY 19/20; however, no promises are being made.

For these requests Departments must submit, through their designated OCA Purchaser, for approval:

- ❑ Justification of the urgency and reasons this advertisement cannot wait until July 1, 2019; and
- ❑ Completed requisition checklist, with all required accompanying documents→ If not complete upon receipt, may be rejected.

Thank you for your cooperation during Year End!

Questions & Answers

Office of the Controller

Closing Remarks

Todd Rydstrom & Jocelyn Quintos
Office of the Controller

Year End Workshop (Session 2)

Friday, May 3, 2019
1:30 PM
Koret Auditorium

Topics
Fixed Assets
Interdepartmental Services (Work Orders)
Expenses
A/P, A/R, and Cash Deposit
Budget Carryforward
Purchase Orders
Chartfields

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Other YE Related Sessions

Date	Pending Topics
May 14	Outstanding Items – Overflow from Session 1 & 2
June 3	Reports
June 10	GASB Training

More details to follow