

Nevada Office of Emergency Management / Homeland Security

FY2025 GRANT MANAGEMENT GUIDE





Revision and Review Record

The Revision and Review Record documents published versions of the Nevada Office of Emergency Management & Homeland Security Grant Management Guide, including full revisions and interim updates, clarifications, or corrections.

This record is maintained to ensure subrecipients and stakeholders have access to the most accurate, current, and authoritative guidance governing OEM-administered grant programs.

Updates may occur due to changes in federal regulations, Notices of Funding Opportunity (NOFOs), state requirements, or internal policy improvements.

For questions regarding this Guide or its revisions, please contact the Nevada Office of Emergency Management & Homeland Security at: dhsgrants@oem.nv.gov

Revision and Review Record

Date of Revision/Review	Section Revised/Reviewed	Summary of Revision/Review
2023	Entire Document	Re-organization of document
2025	Page 76 & Appendix J	De-obligation/Re-obligation process change
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2 Introduction

This Grant Management Guide assists recipients of federal funds administered by the Nevada Office of Emergency Management & Homeland Security (OEM). The Guide provides financial, administrative, and programmatic guidance to help subrecipients comply with federal grant requirements.

Because OEM manages multiple federal programs with varying requirements, this Guide consolidates key policies and procedures to simplify compliance, promote consistency, and support responsible grant administration.

This is a living document and may be updated annually or as needed to reflect changes in Federal Notices of Funding Opportunity (NOFOs), federal regulations, state requirements, and subaward conditions. Subrecipients are responsible for reviewing each individual subaward agreement for specific program requirements.

This Guide does not supersede governing laws or regulations. In the event of a conflict, applicable federal and state authorities, including 2 CFR Part 200, Nevada Revised Statutes (including NRS 332 and NRS 333), the Nevada State Administrative Manual, and the Nevada Grant Policy Manual —control. When multiple standards apply, the most stringent requirement must be followed.

OEM and its subrecipients share responsibility for ensuring transparency, accountability, and effective stewardship of public funds in support of Nevada’s preparedness and homeland security mission.



3 Authorities and Governing Regulations

OEM performs its responsibilities in accordance with:

Table 3-1 Governing Authorities for OEM Grant Administration

Authority	Description
2 CFR Part 200	Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
Nevada State Administrative Manual (SAM), Chapter 3000	State policies governing federal grant administration
Nevada Grant Policy Manual (OFA)	Statewide policies for managing federal grant funds
FEMA Notices of Funding Opportunity (NOFOs)	Program-specific requirements and eligibility guidance
Nevada OEM Grant Management Guide	Operational guidance for subrecipients receiving OEM-administered funds



4 OEM Roles and Responsibilities (SAA/GAR)

Overview

The Nevada Office of Emergency Management (OEM) serves as the **State Administrative Agency (SAA)** for federal preparedness, mitigation and disaster grants awarded through the U.S. Department of Homeland Security (DHS) and the Federal Emergency Management Agency (FEMA).

The Nevada Emergency Manager and Homeland Security Chief serves as the **Governor’s Authorized Representative (GAR)** and is authorized to act on behalf of the Governor in matters related to homeland security, emergency management, hazard mitigation and disaster grant programs.

As the SAA and through the authority of the GAR, OEM is responsible for the administration, oversight, and compliance of federal preparedness, mitigation and disaster grants awarded to the State of Nevada.

Table 4-1 OEM Responsibilities as State Administrative Agency

Responsibility Area	Key Activities
Grant Application and Acceptance	Coordinate statewide applications, submit to FEMA/DHS, accept awards, issue subawards
Program Administration	Establish priorities, align with National Preparedness Goal, maintain investment justifications
Financial Management	Ensure funds are obligated, tracked, and reconciled in compliance with federal requirements
Subrecipient Monitoring	Conduct risk assessments, review reports, perform monitoring visits
Procurement and Equipment Oversight	Ensure compliance with procurement requirements and equipment eligibility
Reporting and Audit Compliance	Submit required reports and address audit findings
Closeout Responsibilities	Review final reports, reconcile funds, process deobligations

4.1 Responsibilities of the Governor’s Authorized Representative (GAR)

The GAR shall:

- Serve as the official signatory for federal grant documents.
- Certify compliance with federal requirements.
- Represent the State in grant-related matters with FEMA/DHS.
- Provide executive oversight of statewide preparedness grant strategy.
- Ensure coordination between state agencies, local governments, tribal partners, and nonprofit stakeholders.



4.1.1 Relationship with Subrecipients

While OEM serves as the pass-through entity for federal preparedness, recovery, and mitigation grants, subrecipients remain responsible for:

Table 4-2 Subrecipient Responsibilities

Responsibility	Description
Project Implementation	Execute projects consistent with approved scope of work
Financial Compliance	Ensure expenditures are allowable and properly documented
Reporting	Submit required programmatic and financial reports
Internal Controls	Maintain financial management systems and supporting documentation
Monitoring Cooperation	Participate in OEM monitoring and audit activities

COMPLIANCE RESPONSIBILITY Per [2 CFR 200.332](#) Subrecipients remain independently responsible for compliance with all federal and state grant requirements, even when oversight is provided by OEM as the pass-through entity.

4.1.2 Commitment to Accountability

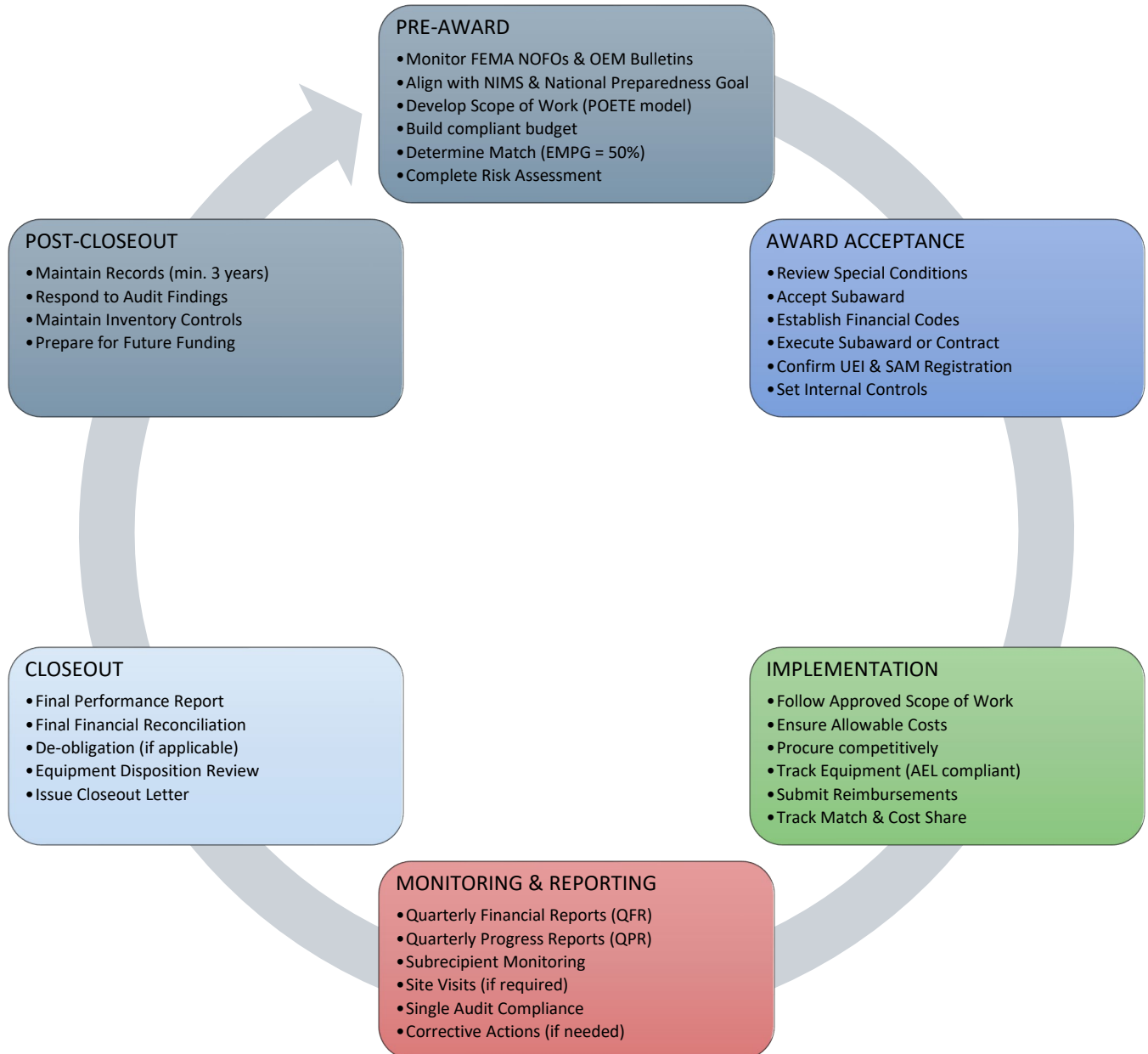
As SAA and through the authority of the GAR, OEM is committed to:

- Transparency in grant administration
- Stewardship of federal funds
- Compliance with applicable laws and regulations
- Strengthening Nevada’s preparedness capabilities



5 The OEM Grant Lifecycle

Figure 5-1 The OEM Grant Lifecycle





6 General Financial Management and Internal Controls for Subrecipients

Overview

Subrecipients receiving grant funds from the Nevada Office of Emergency Management (OEM) are responsible for maintaining sound financial management systems and effective internal controls. These systems must ensure that federal and state grant funds are used properly, safeguarded from misuse, and expended only for authorized purposes.

COMPLIANCE REQUIREMENT Financial management practices must comply with [2 CFR Part 200](#), the [State Administrative Manual \(SAM\), Chapter 3000](#), the [Nevada Grant Policy Manual](#), and the [OEM Grant Management Guide](#), as well as the terms and conditions of the subaward.

6.1 Financial Management System Requirements

Subrecipients must maintain financial management systems that provide:

6.1.1 Accurate Accounting Records

- Identification of all grant receipts and expenditures.
- Separation of grant funds from other funding sources.
- Documentation supporting all financial transactions.
- Ability to reconcile expenditures to the approved budget.

6.1.2 Budget Control

- Procedures to ensure expenditures do not exceed the approved budget.
- Review processes for budget modifications requiring prior approval.
- Monitoring of match or cost-share requirements, if applicable.

6.1.3 Source Documentation

Subrecipients must maintain supporting documentation for all expenditures, including:

- Invoices
- Receipts
- Contracts, contract amendments and purchase orders
- Procurement documentation (e.g., RFPs, quotes and bids)
- Payroll records and time documentation
- Proof of payment (e.g., canceled checks, ACH confirmations)

COMPLIANCE REQUIREMENT Subrecipients must maintain financial management systems that meet the standards in [2 CFR §200.302](#), including the ability to track expenditures by grant award and reconcile them to the approved budget.

6.2 Internal Control Requirements

Subrecipients must establish and maintain internal controls that provide reasonable assurance that grant funds are:

- Used in compliance with federal and state requirements



- Protected against fraud, waste, and abuse
- Properly recorded and reported

Internal controls should be consistent with generally accepted standards and should include:

Table 6-1 Internal Control Components

Control Area	Key Practices
Separation of Duties	Different individuals authorize, process, and reconcile transactions
Authorization Controls	Written approval procedures for expenditures
Reconciliation Procedures	Regular reconciliation of financial records
Procurement Controls	Competitive procurement and conflict-of-interest safeguards
Equipment Safeguards	Inventory tracking and periodic verification

6.3 Risk Management and Monitoring

Subrecipients are responsible for identifying and managing financial risks associated with grant administration. This includes:

- Monitoring expenditures to prevent overspending.
- Ensuring costs are incurred within the period of performance and reported within the proper quarter.
- Promptly addressing audit findings or compliance issues.
- Cooperating fully with OEM monitoring and audit activities.

AUDIT RISK Failure to maintain adequate financial management systems or internal controls may result in corrective action, reimbursement delays, cost disallowances, or other enforcement actions.

6.4 Record Retention

Subrecipients must retain financial and programmatic records for the period required under federal regulations and the terms of the subaward. Records must be accessible for review by OEM, federal agencies, and auditors upon request.

6.5 Commitment to Financial Stewardship

Subrecipients share responsibility with OEM for safeguarding public funds. By maintaining strong financial management systems and effective internal controls, subrecipients support transparency, accountability, and the successful achievement of Nevada’s emergency management and homeland security objectives.



7 Allowable and Unallowable Costs

Overview

Subrecipients may only charge costs to an OEM grant that are **allowable, allocable, reasonable, and necessary** under federal regulations and the terms of the award.

All expenditures must comply with [2 CFR Part 200, Subpart E – Cost Principles](#), the specific Notice of Funding Opportunity (NOFO), and the approved project budget.

If a cost does not meet these standards, it may be disallowed and must be repaid.

COMPLIANCE REQUIREMENT Costs charged to federal awards must be **allowable, allocable, reasonable, and necessary** in accordance with [2 CFR Part 200, Subpart E – Cost Principles](#) and the approved project budget.

7.1 General Standards for Allowable Costs

For a cost to be allowable, it must meet **all** of the following conditions:

Necessary

The cost must be essential to carrying out the approved project.

Ask:

Would this expense still occur if we did not have this grant?

Reasonable

The cost must reflect what a prudent person would pay under similar circumstances.

A cost is reasonable if:

- It is consistent with market pricing.
- It does not exceed what is needed.
- It is not excessive.

Allocable

The cost must directly benefit the grant project.

- If an expense benefits multiple programs, it must be proportionally allocated.
- You may only charge the portion that applies to the grant.

Example:

If an employee works 50% on the grant, only 50% of salary may be charged.

Consistent with Policies

The cost must:

- Follow your organization's written policies.
- Be treated the same as similar non-grant expenses.

You cannot treat a cost one way for federal grants and another way for local funds.

Properly Documented

Every cost must have supporting documentation, including:

- Invoices



- Receipts
- Contracts
- Timesheets
- Proof of payment

AUDIT RISK Costs that are not supported by adequate documentation may be disallowed during monitoring or audit, even if the expense would otherwise be allowable. This is one of the **most common FEMA audit findings**.

7.2 Examples of Allowable Costs

Allowable costs vary by program, but generally may include:

Table 7-1 Common Examples of Allowable Costs

Cost Category	Examples
Personnel	Salaries and wages directly related to the project
Equipment	Equipment approved in the budget and necessary for the project
Supplies	Project-related consumable items
Travel	Travel necessary for the project and within approved policies
Training and Exercises	Approved training courses and exercise-related expenses
Contractual Services	Consultants or vendors procured according to procurement requirements

7.3 Examples of Unallowable Costs

The following costs are generally not allowable:

Table 7-2 Examples of Unallowable Costs

Cost Type	Examples
Supplanting	Replacing existing local or state funds with grant funds
Entertainment	Alcohol, social events, recreational activities
Fines and Penalties	Legal penalties, late fees, parking tickets
Lobbying	Activities intended to influence legislation or policy
Personal Expenses	Personal travel, gifts, personal equipment
Outside Period of Performance	Costs incurred before or after the grant period (unless specifically authorized)



Duplicate Charges

Charging the same cost to multiple funding sources

7.4 Special Cost Considerations

7.4.1 Prior Approval Required

Some costs require written approval from OEM before purchase, including:

- Budget revisions
- Equipment not originally approved
- Changes to scope of work
- Certain contractual services

Always confirm approval requirements before proceeding.

7.5 Indirect Costs

Indirect costs may only be charged if:

- Your organization has an approved indirect cost rate; or
- The program allows the de minimis rate

Contact OEM if you are unsure.

7.6 Match (If Applicable)

If your grant requires match:

- Match must be allowable
- Match must be documented
- Match cannot be counted toward multiple funding sources

7.7 If a Cost Is Disallowed

If a cost is determined to be unallowable:

- It may be removed from reimbursement
- It may need to be repaid
- Additional monitoring may occur

7.8 When in Doubt — Ask First

Before incurring a questionable cost, ask:

- Is it in the approved budget?
- Is it necessary for the project?
- Is it reasonable?
- Can we fully document it?

IMPORTANT If you are unsure whether a cost is allowable, contact OEM **before incurring the expense**. Pre-approval can prevent disallowed costs and reimbursement delays.



8 Match and Cost Share Requirements

Overview

Some OEM grant programs require subrecipients to contribute a portion of project costs using non-federal funds. This contribution is referred to as **match** or **cost share**.

Match demonstrates local investment and shared responsibility in achieving project outcomes. When required, match is a condition of the award and must be documented with the same level of accountability as federal funds.

Failure to meet match requirements may result in reduced reimbursement or repayment of funds.

COMPLIANCE REQUIREMENT Match contributions must meet the same standards as federal funds and must comply with [2 CFR §200.306 – Cost Sharing or Matching](#).

8.1 What Is Match (Cost Share)?

Match (Cost Share) is the portion of project costs not paid by federal grant funds. The following example illustrates how a typical match requirement affects the total project cost.

Table 8-1 Example of Match Requirement

Federal Award	Match Requirement	Total Project Cost
\$100,000	50% (\$100,000)	\$200,000

Match requirements vary by program. Always verify your specific award conditions.

8.2 Types of Match

Match can be provided in different ways depending on the resources available to your organization. Some match contributions involve direct spending of local funds, while others involve donated services, equipment, or facilities that support the project. Regardless of the type, match must be properly documented and must meet the same standards as federal grant funds. The table below describes the common types of match used in OEM grant programs.

Table 8-2 Types of Match

Match Type	Description	Examples
Cash Match	Direct financial contributions from non-federal sources	Local funds, personnel costs, agency operating funds
In-Kind Match	Non-cash contributions supporting the project	Volunteer services, donated equipment, donated space

In-kind contributions must:

- Be directly related to the approved project
- Be properly valued
- Be documented with written records



Example:

If a volunteer provides 10 hours of training support, those hours must be documented and valued at a reasonable rate.

8.3 General Requirements for Match

Regardless of the type of contribution, all match must meet the following federal requirements.

- Be necessary and reasonable
- Be allowable under federal cost principles
- Not be paid by another federal award
- Not be counted toward more than one grant
- Be incurred and paid during the period of performance
- Be properly documented

COMPLIANCE REQUIREMENT Match must meet the same standards as federal funds per [2 CFR §200.306 — Cost Sharing or Matching](#)

8.4 What Cannot Be Used as Match

The following are not allowable as match:

- Federal funds (unless specifically authorized by statute)
- Costs paid by another federal grant
- Costs outside the period of performance
- Unallowable costs
- Costs already used to meet match for another award

This includes avoiding **duplication of benefits**, meaning the same cost cannot be charged to multiple funding sources.

8.5 Documenting Match

Subrecipients must maintain documentation showing:

Table 8-3 Documentation Requirements for Match Contributions

Match Type	Documentation Required
Cash Match	Accounting records and proof of payment
Personnel Match	Timesheets, payroll documentation
Volunteer Match	Sign-in sheets or activity logs
Donated Equipment or Space	Documentation supporting fair market value

Documentation must be retained and available for monitoring or audit.

8.6 Valuing Match Contributions

8.6.1 Personnel Match

Use actual salary and fringe benefit rates.



Time must be supported by:

- Timesheets
- Activity reports
- Payroll documentation

8.6.2 Volunteer Match

Volunteer time must be:

- Reasonably valued
- Consistent with similar paid work in your area

Maintain sign-in sheets or time logs for documentation purposes.

8.6.3 Donated Equipment or Space

Use fair market value and retain documentation showing how value was determined.

8.7 Monitoring Match Throughout the Grant

Match contributions should be tracked throughout the life of the grant to ensure compliance with award requirements.

Subrecipients are responsible for:

- Tracking match quarterly
- Ensuring match is proportional to reimbursement
- Meeting total match requirement by project end

8.8 Consequences of Not Meeting Match

If match is not fully met:

- Federal reimbursement may be reduced proportionally
- Funds may need to be repaid
- Additional monitoring may occur

AUDIT RISK Failure to meet required match contributions may result in **reduced federal reimbursement or repayment of funds.**

8.9 Best Practices

- Track match monthly
- Assign a staff member to monitor match progress
- Keep match documentation in the same file as grant records
- Confirm match requirements early in the project
- Ask OEM before using unusual match sources

8.10 When in Doubt — Ask First

If you are unsure whether a cost qualifies as match:

- Confirm before recording it
- Document how it supports the approved project



Early coordination and proper documentation help prevent compliance issues and reimbursement delays.

9 Procurement Standards and Methods

Overview

Subrecipients must conduct all procurement transactions in a manner that provides **full and open competition**, consistent with applicable federal and state requirements. All purchases made with OEM grant funds must comply with [2 CFR Part 200](#), applicable Nevada procurement requirements, and the terms and conditions of the subaward.

COMPLIANCE REQUIREMENT All procurements funded with federal grant funds must comply with [2 CFR §§200.317–200.327 – Procurement Standards](#).

Subrecipients must maintain procurement records that clearly document how purchasing decisions were made and demonstrate compliance with applicable federal and state requirements. At a minimum, procurement files must include documentation supporting the procurement method used, vendor selection, and the basis for determining that costs are reasonable.

The table below summarizes the key elements that should be included in procurement files to demonstrate compliance with federal procurement standards.

Table 9-1 Required Procurement Documentation

Requirement	Description
Procurement Method	Explanation of why the selected procurement method was used
Contract Type	Justification for the contract structure
Vendor Selection	Documentation supporting contractor selection or rejection
Price Determination	Basis for determining price reasonableness

Failure to follow procurement requirements may result in cost disallowance.

9.1 OEM Procurement Policy

Subrecipients must:

- Follow their own written procurement policies, provided they meet or exceed federal requirements
- Maintain written standards of conduct covering conflicts of interest.
- Avoid acquisition of unnecessary or duplicative items
- Ensure contracts include required federal provisions (as applicable)
- Verify vendors are not suspended or debarred prior to contract

All procurement must ensure:

- Fairness
- Transparency
- Competition
- Proper documentation



To assist recipients and subrecipients in selecting the appropriate procurement method, Table 8-2 summarizes the primary procurement thresholds and required procedures for purchases made with federal grant funds. These thresholds align with federal procurement standards in [2 CFR 200.320](#) and must be applied in conjunction with applicable Nevada procurement laws, including [Nevada Revised Statutes Chapter 333](#) for state agencies and [Nevada Revised Statutes Chapter 332](#) for local governments. Recipients and subrecipients are responsible for maintaining documentation that supports the procurement method used, vendor selection, and determination that the price is fair and reasonable.

Procurement methods must be selected based on the value of the purchase and the circumstances of the procurement.

Table 9-2 Procurement Decision Matrix for Federally Funded Purchases

Procurement Method	Federal Threshold	State Agencies (NRS 333)	Local Governments (NRS 332)	Documentation Required
Micro-Purchase	Up to \$15,000	May purchase without competitive quotes if the price is reasonable. Distribution among vendors should occur when practical.	Informal purchase allowed consistent with local purchasing policy.	Purchase receipt, price reasonableness determination, procurement record.
Small Purchase (Simplified Acquisition)	\$15,001 – \$350,000	Obtain price or rate quotes from multiple vendors.	Informal quotations from multiple vendors required according to local policy.	Quotes, vendor selection justification, procurement documentation.
Formal Procurement	Over \$350,000	Formal solicitation required (e.g., IFB or RFP) conducted through the State Purchasing process.	Formal competitive bidding required in accordance with NRS 332 procedures.	Solicitation documentation, evaluation records, contract award justification.
Noncompetitive Procurement (Sole Source)	Any amount (limited circumstances)	Allowed only when one of the federal sole-source conditions applies and documentation is provided.	Same federal requirements apply regardless of local procurement authority.	Written sole-source justification, approval documentation, price analysis.



9.2 Procurement Methods

Subrecipients must use one of the following procurement methods, based on dollar thresholds and circumstances:

9.2.1 Micro-Purchase

- For purchases below the federal micro-purchase threshold
- No competitive quotes required
- Price must be reasonable
- Distribute purchases equitably among qualified suppliers when possible
- Keep procurement records, purchase receipt, price reasonableness determination

9.2.2 Small Purchase Procedures

- Used for purchases above the micro-purchase threshold but below the simplified acquisition threshold
- Obtain price or rate quotations from an adequate number of qualified sources
- Maintain documentation of quotes received

9.2.3 Sealed Bids (Formal Advertising)

- Used when specifications are clear and price is the primary factor
- Publicly advertised
- Awarded to the lowest responsive and responsible bidder

9.2.4 Competitive Proposals

- Used when conditions are not appropriate for sealed bids
- Requests for Proposals (RFP) issued
- Evaluation based on written criteria
- Most advantageous proposal selected

9.2.5 Noncompetitive Procurement (Sole Source)

May only be used when one or more of the following conditions apply:

- The item is available from only one source
- Public exigency or emergency will not permit delay
- The awarding agency expressly authorizes noncompetitive procurement
- Competition is determined inadequate after solicitation

Noncompetitive procurement must be fully documented and justified.

9.3 Sole-Source Procurement

9.3.1 Definition

Sole-source procurement is the acquisition of goods or services from a single supplier without competition, based on allowable circumstances under federal regulation.

Sole source *is not* permitted solely for:

- Convenience



- Preference
- Prior experience with vendor
- Expiring funds

9.3.2 Justification for Using Sole-Source

Noncompetitive procurement may only be used under the limited circumstances identified in [2 CFR §200.320\(c\)](#). Subrecipients must prepare written justification that includes:

- Description of the product or service
- Explanation of why only one vendor can meet the need
- Explanation of why no reasonable alternatives exist
- Statement confirming price reasonableness
- Documentation of market research (if applicable)

AUDIT RISK Improper use of noncompetitive (sole-source) procurement is one of the most common federal grant audit findings. Sole-source procurements must be fully justified and documented.

OEM approval is required prior to procurement. Contact dhsgrants@oem.nv.gov for assistance.

Failure to adequately justify sole-source procurement may result in cost disallowance.

9.4 Use of State Contracts

Subrecipients may use existing State of Nevada master contracts when permitted.

Use of a state contract:

- Satisfies competition requirements if originally competitively procured
- Must still document purchase rationale
- Must ensure contract terms align with grant requirements

Subrecipients remain responsible for ensuring required federal provisions are incorporated.

9.5 Cooperative Contracts

Cooperative purchasing agreements may be used if:

- The contract was competitively procured
- The contract allows participation by your organization
- Procurement documentation demonstrates compliance with federal standards

Subrecipients must retain documentation showing:

- Original solicitation process
- Contract award basis
- Verification that federal requirements were met

9.6 Joinders

A **joinder** allows a subrecipient to join an existing competitively awarded contract.

When using a joinder:



- Confirm the original procurement met federal standards
- Document that the contract permits joinder
- Retain documentation of pricing and scope
- Ensure required federal clauses are included

Joinders do not eliminate the requirement for due diligence and documentation.

9.7 Contract Amendments

Amendments to existing contracts must:

- Remain within the original scope of work
- Not materially change the nature of the procurement
- Be supported by documentation
- Maintain price reasonableness

If an amendment substantially changes, **scope, duration, or contract value**; a new competitive procurement may be required.

OEM approval may be required for significant amendments.

To help subrecipients ensure compliance with federal procurement standards, the following checklist summarizes key steps that should be completed and documented before awarding a contract or making a purchase using OEM grant funds.

Table 9-3 Quick Procurement Compliance Checklist

Step	Verification Question	Documentation to Retain
Confirm Procurement Method	Does the purchase fall within the appropriate federal procurement threshold?	Procurement method determination
Verify Competition	Were the required quotes, bids, or proposals obtained?	Quotes, bids, or solicitation documentation
Check Vendor Eligibility	Is the vendor not suspended or debarred from federal contracting?	SAM.gov verification record
Evaluate Vendor	Was vendor selection based on documented criteria?	Evaluation notes or scoring sheets
Confirm Price Reasonableness	Is the price reasonable based on quotes, cost analysis, or market research?	Price analysis or comparison
Verify Contract Requirements	Does the contract include required federal provisions if applicable?	Contract including federal clauses



Maintain Procurement File	Are all procurement documents organized and retained?	Complete procurement file
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AUDIT RISK Incomplete procurement files are one of the most common causes of cost disallowance in federal grant programs. Subrecipients should ensure that all procurement documentation is retained and readily available for monitoring or audit.

Contracts funded with federal grant funds must include certain contract provisions required under [2 CFR §200.327](#) and [Appendix II](#). These provisions ensure compliance with federal labor standards, administrative requirements, and other federal laws that apply to federally funded procurements. Subrecipients are responsible for ensuring that applicable provisions are incorporated into procurement contracts when required.

AUDIT RISK Work performed before a contract is **signed by both parties** may be considered retroactive contracting and may result in **costs being deemed ineligible for reimbursement**. Retroactive contracting is a **frequent audit finding in disaster and preparedness grants**

The following table highlights several commonly required federal contract provisions.

Table 9-4 Common Federal Contract Clauses for Grant-Funded Contracts

Federal Requirement	When It Applies	Description
Termination for Cause and Convenience	All contracts above the simplified acquisition threshold	Allows the recipient to terminate the contract for cause or convenience with appropriate notice.
Equal Employment Opportunity	Construction contracts over \$10,000	Requires compliance with federal nondiscrimination employment requirements.
Davis-Bacon Act	Construction contracts over \$2,000	Requires payment of prevailing wages for federally funded construction projects.
Contract Work Hours and Safety Standards Act	Construction contracts over \$100,000	Establishes overtime pay requirements for laborers and mechanics.
Rights to Inventions	Contracts involving research or development	Addresses ownership and use of inventions resulting from federally funded work.
Clean Air Act and Federal Water Pollution Control Act	Contracts exceeding \$150,000	Requires compliance with federal environmental standards.
Debarment and Suspension	All contracts funded with federal funds	Requires verification that contractors are not suspended or debarred from federal programs.
Byrd Anti-Lobbying Amendment	Contracts exceeding \$100,000	Prohibits the use of federal funds for lobbying activities.

IMPORTANT Failure to include required federal contract provisions in grant-funded contracts may result in procurement noncompliance and potential cost disallowance.

9.8 Conflict of Interest in Procurement

Subrecipients must maintain written conflict of interest standards.

No employee, officer, or agent may participate in procurement if they have:

- A financial interest in the vendor



- A family relationship with the vendor
- Any potential personal benefit from the procurement

All conflicts must be disclosed and documented.

9.9 Documentation Requirements

Procurement files should include the documentation summarized in Table 8-1, as well as the following supporting materials:

- Solicitation documents
- Quotes or proposals
- Evaluation criteria and scoring
- Award decision documentation
- Contracts and amendments
- Sole-source justifications
- Proof of vendor eligibility verification

Documentation must be maintained for the required record retention period.

9.10 Monitoring and Compliance

OEM may review procurement files during:

- Desk reviews
- Site visits
- Monitoring activities
- Audit processes

Failure to follow procurement standards may result in cost disallowance, corrective action requirements, reimbursement delays, or increased monitoring by OEM.



10 Equipment and Property Management

Overview

Subrecipients that purchase equipment using OEM grant funds must manage those assets in accordance with federal property management requirements. This includes ensuring equipment is necessary for the approved project, properly tracked, safeguarded, and used only for authorized purposes. The table below summarizes the key federal requirements that apply to equipment purchased with grant funds.

COMPLIANCE REQUIREMENT Equipment purchased with federal grant funds must be managed in accordance with [2 CFR §200.313 – Equipment](#) and applicable program guidance.

Table 10-1 Federal Requirements for Grant-Funded Equipment

Requirement	Description
Project Necessity	Equipment must be necessary for the approved project.
Program Authorization	Equipment must be permitted under applicable program guidance.
Inventory Control	Equipment must be tracked in an inventory system.
Safeguarding	Equipment must be protected from loss, damage, or theft.
Authorized Use	Equipment must be used only for approved program purposes.
Disposition Compliance	Equipment must be disposed of in accordance with federal rules.

Failure to comply with equipment management requirements may result in cost disallowance or repayment.

10.1 Definition of Equipment

For federal grant purposes, equipment is defined in [2 CFR §200.1](#) as tangible personal property with a useful life of more than one year and a per-unit acquisition cost that equals or exceeds the lesser of the organization’s capitalization threshold or the federal threshold (currently \$10,000). Subrecipients must follow their internal capitalization policies, provided they are consistent with federal requirements.

10.2 Authorized Equipment List (AEL)

Certain OEM grant programs (such as HSGP and NSGP) require equipment purchases to align with FEMA’s [Authorized Equipment List \(AEL\)](#).

The AEL:

- Identifies approved categories of equipment eligible for grant funding
- Ensures equipment supports national preparedness and homeland security objectives
- May require specific equipment codes to be referenced in purchase documentation

Subrecipients must:



- Verify that equipment is AEL-eligible prior to purchase
- Reference the correct AEL number in procurement and reimbursement documentation
- Confirm that the purchase aligns with the approved scope of work

Equipment not consistent with AEL or approved project scope may be disallowed.

10.3 Equipment Records and Inventory

Subrecipients must maintain accurate and complete inventory records for all equipment purchased with OEM grant funds. These records help demonstrate proper stewardship of federally funded property and ensure that equipment can be tracked, monitored, and verified during monitoring or audit activities. The table below summarizes the key information that should be maintained in equipment inventory records.

Table 10-2 Required Equipment Inventory Information

Inventory Element	Description
Equipment Description	Name or description of the item
Serial Number or ID	Manufacturer serial number or unique ID
Funding Source	Grant award number or funding source
Acquisition Date	Date the equipment was purchased
Acquisition Cost	Cost of the equipment
Location	Physical location of the equipment
Condition	Current operational condition
Disposition Data	Information on transfer, sale, or disposal

Inventory must be:

- Updated upon acquisition
- Reviewed periodically
- Available during monitoring or audit

Physical inventory verification should be conducted at least once every two years, with discrepancies investigated and documented.

AUDIT RISK Failure to maintain accurate equipment inventory records or conduct required physical inventory reviews may result in compliance findings or cost disallowance.

10.4 FEMA Labeling Requirements

Equipment purchased with FEMA preparedness grant funds must be labeled in accordance with program requirements. Labeling requirements may vary by grant program and may include specific formatting or identification requirements established by FEMA or DHS.



Labeling typically must:

- Identify the equipment as federally funded
- Include reference to FEMA or DHS funding
- Include the grant award number (when required)

Subrecipients must:

- Apply labels in a visible location on the equipment
- Maintain documentation that labeling has been completed
- Replace damaged or missing labels as needed

Failure to label equipment appropriately may result in compliance findings.

10.5 Use of Equipment

Equipment acquired under a federal award must be used in accordance with [2 CFR §200.313\(c\)](#):

- Be used for the approved project as long as needed
- Be used for emergency management or homeland security purposes
- Not be used for unrelated activities

When not in active use for the original project, equipment may be used for other federally supported activities, if permitted, provided it does not interfere with the originally authorized purpose.

Subrecipients must safeguard equipment against:

- Theft
- Loss
- Damage
- Unauthorized use

IMPORTANT Subrecipients are responsible for implementing safeguards to prevent loss, theft, or misuse of grant-funded equipment.

10.6 Warranties, Maintenance, and Service Agreements

Warranty and maintenance costs may be allowable if:

- Included in the approved budget; and
- Necessary to maintain operational readiness of the equipment; and
- Consistent with program guidance

Subrecipients must:

- Retain warranty documentation
- Track maintenance agreements
- Ensure ongoing costs remain within the approved period of performance

Extended warranties or service agreements beyond the project period may require prior approval.

10.7 Disposition of Equipment

When equipment is no longer needed for the original project, subrecipients must follow federal disposition rules. Disposition must follow the requirements in [2 CFR §200.313\(e\)](#)



Disposition requirements generally depend on:

- Current fair market value
- Continued federal interest in the property

If the current per-unit fair market value exceeds the federal threshold (typically \$10,000):the subrecipient may be required to compensate the federal government for its share.

Subrecipients must:

- Notify OEM prior to disposing of equipment
- Obtain written instructions from OEM.
- Document disposition method and value
- Retain records of sale, transfer, or disposal

Equipment may not be sold, transferred, or repurposed without proper authorization.

10.8 Real Property (If Applicable)

If grant funds are used to acquire or improve real property:

- Additional federal requirements apply
- Federal interest in the property must be recorded
- Disposition or transfer requires prior approval

Contact OEM prior to any action involving real property acquired with grant funds.

10.9 Monitoring and Compliance

OEM may review equipment records and physically inspect property during:

- Monitoring visits
- Desk reviews
- Audit processes

Subrecipients must make equipment available for inspection upon request.

Noncompliance with property management requirements may result in:

- Cost disallowance
- Required corrective action
- Repayment of federal share

10.10 Best Practices

- Verify AEL eligibility before purchase
- Label equipment immediately upon receipt
- Conduct routine inventory checks
- Maintain warranty and service records
- Notify OEM before disposing of equipment



11 Travel, Lodging, and Reimbursement Policies

Overview

Travel may be necessary to support training, exercises, meetings, and other activities funded through OEM grants. When travel costs are charged to a grant, subrecipients must ensure the travel is directly related to the approved project, properly authorized, and documented in accordance with applicable policies. This section provides guidance on allowable travel expenses, reimbursement requirements, and documentation standards for travel funded by OEM grants.

COMPLIANCE REQUIREMENT Travel costs charged to federal awards must comply with [2 CFR §200.475 – Travel Costs](#).

Table 11-1 Federal Requirements for Grant-Funded Travel

Requirement	Description
Project Necessity	Travel must support the approved project scope.
Reasonableness	Travel costs must be reasonable and cost-effective.
Period of Performance	Travel must occur during the approved grant period.
Documentation	All expenses must be properly documented.
Policy Compliance	Travel must follow applicable federal, state, or local travel policies.

Subrecipients must follow either the OEM travel policy or their own written travel policy, whichever is more restrictive. If a subrecipient’s local policy is less restrictive than OEM or State policy, the more restrictive standard must be applied. All travel must directly support the approved scope of work and align with program objectives.

11.1 General Travel Requirements

Travel expenses must:

- Be included in the approved grant budget
- Be necessary for project implementation
- Be supported by documentation
- Follow applicable per diem and mileage rates
- Be incurred during the grant period

Travel that is not pre-approved in the budget may require prior written approval from OEM.

11.2 Allowable Travel Costs

Travel expenses charged to OEM grants must be necessary for the approved project and consistent with applicable travel policies. The table below provides examples of common travel costs that may be allowable when properly authorized and documented.



Table 11-2 Examples of Allowable Travel Costs

Travel Expense	Description
Airfare	Economy class unless a justified exception is approved
Lodging	Hotel accommodations within approved limits
Meals and Incidentals	Per diem or actual costs according to policy
Mileage	Reimbursement for personal vehicle use
Rental Vehicles	When necessary and justified
Conference Registration	Registration for approved training or conferences

All travel must be directly related to training, exercises, grant-required meetings, or project implementation activities.

11.3 Lodging

Lodging costs should generally align with federal or state per diem rates unless justified.

Lodging costs must:

- Be reasonable and consistent with government per diem rates, when applicable
- Be supported by itemized hotel receipts
- Not exceed approved lodging limits

If lodging exceeds standard rates, written justification and prior approval may be required.

Luxury accommodations are not allowable.

11.4 Meals and Per Diem

Subrecipients must follow:

- OEM travel reimbursement standards; or
- Their own written travel policy (if more restrictive)

Per diem may be:

- Based on actual costs (with receipts), or
- Based on approved per diem rates, depending on policy

Meals provided as part of a conference registration fee may not be claimed separately.

IMPORTANT Alcoholic beverages are **never an allowable cost** under federal grant programs.

11.5 Mileage and Transportation

Mileage reimbursement must follow applicable reimbursement rates established by state or organizational travel policy and must:

- Follow approved reimbursement rates
- Be documented with dates, purpose, and locations
- Be directly related to the approved project

Rental vehicles must be:

- Economical and appropriate for travel needs



- Properly documented

Personal vehicle mileage is allowable only when necessary and documented.

11.6 Reimbursement Documentation

Subrecipients must maintain adequate documentation to support all travel expenses charged to OEM grant funds. Complete travel records help demonstrate that expenses are allowable, properly authorized, and directly related to the approved project. The table below summarizes the key documentation that should be retained for travel reimbursement requests.

Table 11-3 Travel Reimbursement Documentation Checklist

Documentation Item	Description	Example Documentation
Travel Purpose	Explanation of how the travel supports the approved grant project	Travel request form, justification statement
Travel Authorization	Internal approval of travel when required by organizational policy	Approved travel authorization form
Conference or Meeting Agenda	Documentation showing the relevance of the event to the grant project	Conference agenda or meeting schedule
Transportation Receipts	Proof of airfare, rental car, or other transportation costs	Airline receipt, rental agreement, ride-share, taxi
Lodging Receipts	Itemized hotel bill showing dates and charges	Hotel invoice
Meals / Per Diem Documentation	Documentation of per diem or meal costs according to policy	Per diem calculation or meal receipts
Mileage Records	Documentation of travel using a personal vehicle	Mileage log including dates, locations, and purpose
Proof of Payment	Evidence that expenses were paid	Credit card statement, payment confirmation

AUDIT RISK Incomplete or missing travel documentation is a common cause of cost disallowance during monitoring or audit reviews.

11.7 Non-Allowable Travel Costs

Certain travel expenses are not allowable under federal grant programs. The following examples identify travel costs that may not be charged to OEM grant funds.

Table 11-4 Examples of Non-Allowable Travel Costs

Non-Allowable Expense	Description
First-Class Airfare	Not permitted without documented justification
Alcohol	Never allowable with federal funds
Personal Travel	Expenses not related to the grant project
Entertainment	Recreational or social expenses
Unrelated Travel	Travel not supporting the approved project



Outside Period of Performance	Travel occurring before or after the grant period
--------------------------------------	---

Personal extensions of business travel must be clearly separated and not charged to the grant.

11.8 Use of OEM Travel Policy or More Restrictive Local Policy

Subrecipients must apply the most restrictive applicable policy:

- If OEM policy sets lower reimbursement limits than local policy, OEM limits apply
- If local policy is more restrictive, the local policy applies
- If no local policy exists, OEM policy applies

Subrecipients must maintain a written travel policy and apply it consistently.

11.9 Monitoring and Compliance

OEM may review travel documentation during:

- Desk monitoring
- Site visits
- Audit processes

Improper travel reimbursement may result in:

- Cost disallowance
- Required repayment
- Increased monitoring

11.10 Best Practices

- Obtain internal travel approval before booking
- Verify lodging rates in advance
- Retain all receipts
- Document the grant-related purpose clearly
- Reconcile travel expenses promptly



12 Performance and Financial Reporting Requirements

Overview

Subrecipients are required to submit regular financial and programmatic reports to OEM to demonstrate:

- Proper expenditure of grant funds
- Progress toward approved project goals
- Compliance with grant requirements

Timely, complete, and accurate reporting is a condition of the subaward. Failure to comply may result in delayed reimbursement, corrective action, or other enforcement measures.

All Quarterly Financial Reports (QFRs) and Quarterly Progress Reports (QPRs) must be submitted through the **ZoomGrants platform**, unless otherwise directed by OEM.

COMPLIANCE REQUIREMENT Timely, complete, and accurate submission of required financial and programmatic reports is a condition of the subaward and may affect reimbursement eligibility.

12.1 Quarterly Financial Reports (QFR)

12.1.1 Purpose

The Quarterly Financial Report (QFR) documents:

- Expenditures paid during the reporting period
- Cumulative expenditures to date
- Remaining grant balance
- Match contributions (if applicable)

The QFR ensures financial activity aligns with the approved budget and period of performance.

12.1.2 Submission Method

All QFRs must be submitted electronically through the **ZoomGrants system** by the required deadline.

Subrecipients are responsible for:

- Maintaining current ZoomGrants user access
- Uploading legible, complete, and accurate documentation
- Certifying report accuracy prior to submission

12.1.3 Required QFR Elements

Each QFR must include:

- Reporting period covered
- Budget category breakdown (as approved in award)
- Period expenditures
- Cumulative expenditures
- Remaining balance
- Match contributions (if required)
- Authorized certification



12.1.4 Required Financial Documentation

Subrecipients must maintain and upload supporting documentation sufficient to substantiate all reported expenditures.

12.1.5 Supporting Documentation Requirements

The table below summarizes common types of expenditure reported on the QFR and the documentation typically required to support those costs.

Table 12-1 Required Financial Documentation by Cost Type

Cost Type	Required Documentation
Invoices	Vendor name and contact information, invoice number and date, description of goods/services, quantity, unit price, total amount due
Proof of Payment	Cancelled check, ACH confirmation, bank statement, or redacted credit card statement
Payroll	Employee name, pay period and pay date, hours worked on grant, hourly rate, fringe calculation, signed timesheets
Contractual Costs	Procurement method, quotes, sole-source justification if applicable, executed contract, amendments
Equipment	Invoice, proof of payment, equipment description, serial number, AEL number if applicable, inventory record
Travel	Travel purpose, agenda if applicable, hotel receipt, mileage log, per diem calculation, proof of payment

IMPORTANT Redactions may be applied to sensitive information or personally identifiable information (PII), provided that the account owner’s name remains visible to support verification and documentation requirements.

AUDIT RISK Work performed before a contract is **signed by both parties** may be considered retroactive contracting and may result in **costs being deemed ineligible for reimbursement**. Retroactive contracting is a **frequent audit finding in disaster and preparedness grants**

AUDIT RISK Reported expenditures that are not supported by adequate documentation may be denied, delayed, or disallowed during monitoring or audit.

12.2 Quarterly Progress Reports (QPR)

12.2.1 Purpose

The Quarterly Progress Report (QPR) documents:

- Activities completed during the reporting period
- Progress toward project milestones
- Performance outcomes achieved
- Delays or challenges encountered
- Planned next steps



The QPR demonstrates programmatic progress consistent with the approved scope of work.

12.2.2 Submission Method

All QPRs must be submitted through the **ZoomGrants platform** by the established due date.

12.2.3 Required QPR Elements

Each QPR must include:

- Narrative summary of activities
- Status of project objectives
- Explanation of variances or delays
- Status of equipment procurement
- Status of training or exercise activities
- Anticipated project changes (if any)

If activities did not occur during the quarter, the report must still be submitted and include an explanation.

12.2.4 Reporting Due Dates

Unless otherwise specified in the subaward agreement, quarterly financial and progress reports are due within 30 days after the end of each calendar quarter.

Table 12-2 Quarterly Reporting Due Dates

Reporting Period	Report Due
January 1 – March 31	April 30
April 1 – June 30	July 30
July 1 – September 30	October 30
October 1 – December 31	January 30

Final reports must be submitted within the timeframe specified in the subaward agreement following the end of the period of performance.

IMPORTANT Required reports must be submitted even if no activity occurred during the reporting period. Late reports may delay reimbursement or trigger follow-up by OEM.

12.3 State 30-Day Payment Requirement

State law establishes timelines for processing reimbursement requests submitted to OEM. OEM processes reimbursement requests in accordance with applicable state requirements; however, processing timelines apply only to complete and accurate submissions.

Generally complete and accurate reimbursement submissions are processed within 30 days of receipt. However, the 30-day timeframe applies only when submissions are:

- Complete
- Accurate
- Properly documented



- Consistent with the approved budget and scope

If a submission is incomplete or contains errors:

- OEM may return it for correction.
- The 30-day processing period does not begin until a complete and corrected submission is received.
- Delays caused by missing documentation are not considered payment delays under state requirements.

Subrecipients are strongly encouraged to review submissions carefully before uploading them to ZoomGrants.

12.4 Common Documentation Errors

The following table highlights common documentation issues that frequently delay reimbursement or require corrections.

Table 12-3 Common Documentation Errors That Delay Reimbursement

Common Error	Impact
Missing proof of payment	Reimbursement may be delayed or denied
Unclear invoice descriptions	OEM may be unable to verify allowability
Payroll charges without timesheets	Personnel costs may be questioned
Costs outside the period of performance	Costs may be disallowed
Budget category misalignment	Submission may require correction
Missing match documentation	Match may not be credited

Careful review of documentation prior to submission can help prevent reimbursement delays.

AUDIT RISK Repeated reporting deficiencies or unsupported costs may result in corrective action, delayed reimbursement, or increased monitoring.

12.5 Monitoring and Audit

OEM may:

- Review uploaded documentation
- Request additional records
- Conduct desk monitoring
- Conduct site visits
- Verify reported equipment purchases or inventory, as applicable
- Compare QFR and QPR consistency

Subrecipients must provide requested documentation promptly.



12.6 Best Practices

- Submit reports early
- Reconcile accounting monthly
- Maintain digital copies of all records
- Cross-check QFR totals against internal ledgers
- Confirm match tracking quarterly
- Keep documentation organized by reporting period



13 ZoomGrants Reporting User Guidance

Overview

All Quarterly Financial Reports (QFRs), Quarterly Progress Reports (QPRs), and reimbursement requests must be submitted through the ZoomGrants platform unless otherwise directed by OEM. ZoomGrants serves as the official grants management system for OEM grants and must be used for subgrant reporting, documentation submission, and other required grant records. Submissions made outside of ZoomGrants will not be considered complete unless expressly authorized. Subrecipients are responsible for maintaining active user access and ensuring reports are submitted by established deadlines.

COMPLIANCE REQUIREMENT Required quarterly reports and supporting documentation must be submitted through ZoomGrants unless OEM authorizes an alternative submission method.

13.1 Subrecipient Reporting Instructions

The following workflow summarizes the typical process for preparing and submitting required reports through the ZoomGrants system.

Table 13-1 ZoomGrants Submission Workflow

Step	Action	Description
Prepare	Gather required information and documentation	Compile financial records, invoices, proof of payment, progress updates, and other required materials before starting the report.
Enter Data	Complete report fields in ZoomGrants	Enter expenditures, progress updates, match information, and other required data in the appropriate report form.
Upload Documentation	Attach supporting records	Upload invoices, proof of payment, travel records, or other documentation that supports reported costs.
Review	Verify accuracy before submission	Confirm totals, match calculations, and attachments to ensure the report is complete and accurate.
Certify and Submit	Finalize and submit the report	Certify the accuracy of the report and submit it through ZoomGrants for OEM review.
OEM Review	OEM reviews submission	OEM reviews the report and may approve it or request revisions if corrections are needed.



IMPORTANT Submitted reports cannot be edited after final submission without OEM reopening the report. Contact dhsgrants@oem.nv.gov for assistance.

13.2 Accessing ZoomGrants

1. Navigate to the [ZoomGrants login page](#).
2. Enter your registered email and password.
3. Select the correct grant award from your ZoomGrants dashboard.
4. Open the required reporting form (QFR or QPR).
5. Complete all required fields and upload documentation.
6. Certify and submit.

IMPORTANT If login credentials are lost or staff changes occur, contact OEM immediately to update access permissions.

13.3 Submitting a Quarterly Financial Report (QFR)

Within ZoomGrants:

1. Select "Quarterly Financial Report."
2. Enter expenditures by approved budget category.
3. Enter match contributions (if applicable).
4. Upload required documentation.
5. Review totals carefully before submission.
6. Certify accuracy and submit.

COMPLIANCE REQUIREMENT Quarterly Financial Reports must be submitted even if no activity occurred during the quarter. In such cases, submit a zero report.

13.4 Submitting a Quarterly Progress Report (QPR)

Within ZoomGrants:

1. Select "Quarterly Progress Report."
2. Complete narrative sections.
3. Report status of objectives and milestones.
4. Identify delays or challenges.
5. Upload supporting documentation (if required).
6. Review for completeness.
7. Certify and submit.

COMPLIANCE REQUIREMENT Quarterly Progress Reports must be submitted even if no activity occurred during the quarter. In such cases, provide an explanation.

13.5 Uploading Supporting Documentation

Supporting documentation uploaded to ZoomGrants should be organized and clearly labeled to allow efficient review.

When uploading documents:

- Use clear file names (e.g., "Invoice_RadioPurchase_June2025.pdf")



- Upload legible, complete documents
- Combine related documents into one PDF when possible
- Ensure uploaded totals match reported totals

Avoid:

- Uploading screenshots without context
- Submitting incomplete pages
- Uploading password-protected files

13.6 Report Status Definitions

Reports submitted through ZoomGrants may display the following status indicators.

Table 13-2 ZoomGrants Report Status Definitions

Status	Meaning
Paid	Report has been approved by Grants and paid by Fiscal
Pending	Report submitted and pending Grants review
Declined	Corrections required before Grants review
Approved	Report approved and submitted to Fiscal for payment

If OEM returns a Quarterly Financial Report (QFR) for revision, the report will revert to a **“Not Submitted”** status in the system and will no longer appear as submitted on OEM’s dashboard. The system automatically notifies the subrecipient that the report has been returned. Subrecipients may review the **Notes** section for comments, make the required corrections, and resubmit the QFR for review.

IMPORTANT *Declined* status requires prompt correction and resubmission.

13.7 Reimbursement Processing Timeline

Complete and accurate submissions are generally processed within 30 days of receipt.

The 30-day processing timeframe begins only after:

- All required documentation is uploaded
- Report totals are accurate
- Corrections (if any) are resolved

Incomplete submissions pause the review process.

IMPORTANT The 30-day processing period begins only after a complete and accurate submission is received.

13.8 Best Practices for ZoomGrants Reporting

- Submit early, not on the deadline



- Double-check math before submission
- Ensure match calculations are accurate
- Keep internal copies of all submissions
- Confirm receipt of the ZoomGrants submission confirmation email.

If technical issues occur, document the issue and notify OEM immediately.



14 Reporting Documentation Checklist

Overview

This section provides a quick reference checklist to help subrecipients verify that financial documentation and required materials are complete before submitting Quarterly Financial Reports (QFRs) or reimbursement requests. Use this checklist before submitting each QFR or reimbursement request.

14.1 Financial Documentation Checklist

The following checklist summarizes common documentation required to support expenditures reported in a QFR or reimbursement request.

14.1.1 General Requirements

- Expenditures fall within period of performance
- Costs align with approved budget category and Quarterly Progress Report
- Match (if required) is tracked and documented
- Totals in ZoomGrants match supporting documentation

14.1.2 Vendor Purchases

- Itemized invoice
- Proof of payment (ACH, cancelled check, bank record)
- Procurement documentation (if required)
- Contract (if applicable)
- AEL number (if equipment purchase)

14.1.3 Personnel Charges

- Timesheets showing hours worked on grant
- Payroll register
- Fringe benefit calculation
- Allocation methodology (if split-funded employee)

14.1.4 Travel Costs

- Travel purpose clearly documented
- GSA rate documentation
- Itemized lodging receipt
- Mileage log (if applicable)
- Transportation receipts
- Conference agenda (if applicable)
- Proof of payment

14.1.5 Equipment Purchases

- Invoice with serial number
- Proof of payment
- Inventory record entry
- FEMA label applied
- AEL compliance (if applicable)



14.1.6 Sole-Source Procurement (If Applicable)

- Written sole-source justification
- OEM approval
- Price reasonableness documentation

14.2 Common Reasons Reports Are Returned

The following issues frequently result in reports being returned for correction.

Table 14-1 Common Reasons Reports Are Returned

Issue	Result
Missing proof of payment	Reimbursement may be delayed
Timesheets not signed	Personnel costs may be questioned
Math errors	Report returned for correction
Costs outside approved categories	Costs may be disallowed
Missing match documentation	Match may not be credited
Incomplete uploads	Submission may be returned

AUDIT RISK Incomplete or unsupported documentation may delay reimbursement or result in cost disallowance during monitoring or audit.

14.3 Final Review Before Submission

- All required documentation uploaded
- File names are clear and labeled
- Totals reconcile to internal accounting
- Authorized individual reviewed submission
- Quarterly Progress Report completed

In addition to reporting requirements, subrecipients must request approval for certain changes to approved grant projects. These requests are submitted through the Project Change Request (PCR) process described in the next section.



15 Project Change Requests (PCR)

Overview

A Project Change Request (PCR) is a formal request submitted by a subrecipient to modify an approved grant project. Subrecipients must obtain written approval from OEM prior to implementing certain changes to scope, budget, timeline, or other material components of the award.

Unauthorized changes may result in cost disallowance, repayment of funds, or other enforcement actions.

PCR forms may be obtained from your grant program lead and are available in the Resource Documents Section in ZoomGrants. For FFY 2025 awards under HSGP, NSGP, EMPG, and SLCGP, PCRs must be completed directly within the ZoomGrants system on the Quarterly Financial Report tab. All PCRs must be submitted through the designated reporting platform unless otherwise directed by OEM. Any questions regarding this process should be directed to the applicable Program Lead.

15.1 When to Use a Project Change Request

A PCR must be submitted when a subrecipient intends to:

- Change the approved scope of work
- Reallocate funds between budget categories beyond allowable thresholds
- Add or remove equipment
- Extend the period of performance
- Modify key project objectives
- Change vendors in certain procurement situations
- Amend contractual services that materially change scope or cost

A PCR is not required for minor administrative updates that do not affect scope, budget, or timeline; however, subrecipients should consult OEM if unsure.

15.2 When to Submit a PCR

PCRs must be submitted:

- As soon as the need for change is identified; and
- Before incurring costs associated with the requested change

PCRs submitted near the end of the grant period may not be approved if insufficient time remains for implementation.

For period of performance (POP) extensions, requests should generally be submitted no later than 60 days prior to the subrecipient POP end date, unless otherwise specified in the award conditions.

IMPORTANT Retroactive approvals are not guaranteed and may result in cost disallowance.

15.3 Types of PCR

15.3.1 Budget Modification

Required when:



- Moving funds between budget categories
- Adding new line items not originally approved scope of work
- Increasing or decreasing contractual or equipment costs

The request must clearly identify:

- Current approved budget
- Proposed revised budget
- Detailed justification for proposed change

15.3.2 Scope of Work (SOW) Change

Required when:

- Adding or removing project activities
- Changing deliverables
- Modifying project objectives
- Substituting equipment for a different type

The revised scope must remain consistent with program goals and allowable cost principles.

15.3.3 Equipment Change

Required when:

- Purchasing equipment different from originally approved items
- Substituting AEL categories
- Adding equipment not listed in the approved budget

Requests must include:

- Description of new equipment
- AEL number (if applicable)
- Detailed justification for substitution
- Impact on project objectives

15.3.4 Period of Performance Extension

Required when:

- Additional time is needed to complete approved activities
- Delays occur due to procurement, supply chain, staffing, or unforeseen events

Extension requests must:

- Demonstrate progress made
- Explain cause of delay
- Provide revised timeline
- Confirm funds will be expended within extension period

Extensions are not automatically granted.

15.3.5 Contract Amendment

Required when:

- Contract value increases beyond originally approved amount



- Scope of contract changes
- Term of contract extends beyond original agreement

Contract amendments must remain within the overall approved project scope and program intent.

COMPLIANCE REQUIREMENT Contract amendments affecting scope, funding, deliverables, or performance timelines must be executed within the grant’s Period of Performance. Amendments may not authorize new work or costs outside the approved award period.
Authority: [2 CFR §200.308](#), [§200.309](#), [§200.403](#), and [§200.318–200.327](#)

15.4 Justification Requirements

To evaluate a Project Change Request (PCR), OEM must determine that the proposed change meets key grant management standards. The table below summarizes the primary criteria used to assess whether a requested change may be approved.

Table 15-1 PCR Justification Criteria

Criteria	Explanation
Necessary	Required to complete the approved project
Reasonable	Cost or change is justified and appropriate
Allowable	Consistent with federal and program requirements
Program Alignment	Supports approved program objectives
Regulatory Compliance	Meets federal and state requirements

At a minimum, the justification must include:

- Description of the proposed change
- Explanation of why the change is needed
- Impact on project goals
- Impact on budget
- Impact on timeline
- Confirmation that costs remain allowable

Supporting documentation may include:

- Updated budget worksheet
- Revised scope narrative
- Procurement documentation
- Vendor quotes
- Project timeline

Incomplete PCRs may be returned for revision.



15.5 Review and Approval Process

Upon submission:

1. OEM reviews the request for compliance.
2. Additional information may be requested.
3. Approval or denial will be issued in writing.

Subrecipients may not implement the requested change until written approval is received.

IMPORTANT Costs associated with unapproved project changes may be disallowed.

Approval is contingent upon compliance with federal regulations and program guidance.

The following table highlights common errors observed in PCR submissions and their potential impact on the approval process.

Table 15-2 Common PCR Errors

Error	Result
Submitting request after cost is incurred	Request may be denied
Insufficient justification	Request returned for revision
Failure to show match impact	Additional clarification required
Change inconsistent with program intent	Request denied
Submitted too close to grant end date	Insufficient time for approval

Early communication with OEM reduces the risk of denial.

15.6 Best Practices

The following practices can help ensure timely PCR review and approval.

- Monitor project progress regularly
- Anticipate procurement or supply chain delays
- Submit requests early
- Provide detailed, clear justification
- Wait for written approval before proceeding



16 Monitoring, Audits, and Compliance

Overview

OEM is responsible for ensuring that subrecipients administer grant funds in compliance with federal and state requirements. Monitoring, audits, and compliance activities are designed to:

- Safeguard public funds
- Ensure expenditures are allowable and properly documented
- Confirm projects are achieving approved objectives
- Identify and correct issues early

Subrecipients are required to cooperate fully with all monitoring and audit activities.

Monitoring, audit, and compliance activities are conducted in accordance with applicable federal requirements, including [2 CFR §200.332 – Requirements for Pass-Through Entities](#).

16.1 Risk Assessments

Risk assessments help OEM determine the appropriate level of monitoring and oversight necessary to ensure compliance with federal grant requirements.

16.1.1 Purpose

OEM conducts risk assessments to evaluate the likelihood that a subrecipient may experience compliance, financial, or performance issues.

Risk assessments allow OEM to:

- Determine the level of monitoring required
- Identify areas needing additional oversight
- Provide targeted technical assistance

16.2 Timing of Risk Assessments

Risk assessments may occur:

- Prior to issuing a subaward (pre-award risk assessment)
- During the grant period
- Following audit findings
- When performance concerns arise

16.3 Risk Factors Considered

In accordance with [2 CFR §200.332](#), the following factors may be considered when assessing subrecipient risk:

- **Prior Experience with Similar Awards** – The subrecipient’s history of managing federal or similar grant awards
- **Results of Previous Audits** – Review of Single Audit reports or other audits, including any findings related to federal awards
- **Federal or Pass-Through Monitoring** – Results of prior monitoring, site visits, or oversight reviews



- **New Personnel or Systems** – Changes in key staff or financial management systems that may affect grant administration
- **Organizational Capacity and Internal Controls** – Adequacy of staffing, internal controls, and policies for managing grant funds and complying with applicable requirements

Subrecipients assessed as medium or high risk may be subject to increased monitoring and oversight.

16.4 Monitoring Requirements

16.4.1 Types of Monitoring

OEM may conduct one or more of the following:

16.4.1.1 Desk Monitoring

During desk monitoring, OEM may review documentation submitted by the subrecipient to verify compliance with grant requirements. Records reviewed may include, but are not limited to:

- **Financial records** – General ledger reports, invoices, receipts, and proof of payment related to grant expenditures
- **Procurement documentation** – Solicitations, quotes or bids, bid evaluations, and executed contracts or purchase orders
- **Personnel and payroll records** – Timesheets, payroll documentation, or other records supporting personnel costs charged to the grant
- **Programmatic documentation** – Progress reports, project deliverables, and other records demonstrating completion of grant-funded activities
- **Equipment and compliance records** – Equipment inventory lists, property records, relevant policies and procedures, and audit documentation

Desk monitoring may include written requests for clarification or additional documentation.

16.4.1.2 On-Site Monitoring

During on-site monitoring visits, OEM may review records and observe processes to verify compliance with grant requirements. Records and activities reviewed may include, but are not limited to:

- **Financial records** – Verification of expenditures through general ledger reports, invoices, receipts, and proof of payment
- **Procurement documentation** – Review of procurement files, including solicitations, quotes or bids, evaluations, and executed contracts
- **Personnel and payroll records** – Verification of timesheets, payroll records, or activity reports supporting personnel costs charged to the grant
- **Equipment and property** – Review of inventory records and physical verification of grant-funded equipment
- **Programmatic documentation** – Project files, progress reports, and other records demonstrating completion of grant-funded activities
- **Policies and procedures** – Review of written policies related to financial management, procurement, internal controls, and grant administration, and observation of related processes.



Site visits may be scheduled or unannounced, depending on circumstances.

16.4.1.3 Technical Assistance Monitoring

Technical assistance monitoring is conducted to provide guidance and support to subrecipients to help ensure compliance with grant requirements and successful implementation of grant-funded activities. This type of monitoring focuses on identifying potential issues early and providing recommendations, training, or clarification of requirements.

Technical assistance monitoring may include, but is not limited to:

- **Guidance on grant requirements** – Clarification of federal, state, and program-specific requirements
- **Review of grant management practices** – Assistance with financial management, procurement, reporting, and documentation practices
- **Support for compliance issues** – Identification of potential compliance concerns and recommendations for corrective actions
- **Training and capacity building** – Providing resources, tools, or training to strengthen the subrecipient’s ability to manage grant funds
- **Ongoing communication** – Regular check-ins to address questions, provide updates, and support project implementation

Technical assistance monitoring is intended to support subrecipients and improve program performance and does not replace formal monitoring activities such as desk or on-site monitoring.

16.4.2 Monitoring Documentation

During monitoring activities, subrecipients may be asked to provide documentation demonstrating compliance with grant requirements. The table below summarizes common records requested during monitoring.

Table 16-1 Common Monitoring Documentation

Documentation Type	Examples
Financial Records	General ledger reports, invoices, proof of payment
Payroll Documentation	Timesheets, payroll registers, fringe calculations
Procurement Records	Quotes, solicitations, contracts, sole-source justifications
Equipment Records	Inventory records, serial numbers, AEL references
Travel Documentation	Travel purpose, receipts, mileage logs
Match Documentation	Accounting records, volunteer logs, valuation documentation

Records must be organized and readily accessible.



16.4.3 Monitoring Outcomes

Following monitoring activities, OEM will issue a monitoring report identifying the results of the review and any required actions.

Table 16-2 Monitoring Results and Required Actions

Result	Description
No Findings	Documentation supports compliance with grant requirements
Observation	Minor issue noted; improvement recommended
Finding	Compliance deficiency requiring corrective action
Corrective Action Plan	Written plan required to resolve identified finding(s)

Failure to address findings may result in enforcement actions.

IMPORTANT Subrecipients must respond to monitoring findings within the timeframe specified in the monitoring report.

16.5 Audits

16.5.1 Single Audit Requirement

Subrecipients that expend \$1,000,000 or more in federal funds during their fiscal year must comply with federal Single Audit requirements under [Subpart F of 2 CFR Part 200](#).

Subrecipients must:

- Arrange for an independent audit
- Submit audit reports as required
- Address audit findings
- Provide corrective action documentation

Subrecipients must submit Single Audit reports to the [Federal Audit Clearinghouse \(FAC\)](#) in accordance with federal requirements.

16.5.2 Audit Types

Subrecipients may be subject to:

- Single Audit (if threshold met)
- Program-specific audit
- State audit
- Federal agency audit

OEM may review audit reports to identify findings related to grant administration.

16.5.3 Audit Findings and Corrective Action

If an audit identifies findings related to OEM-administered grant funds:

The subrecipient must:



- Notify OEM promptly
- Provide a corrective action plan
- Implement corrective measures
- Submit documentation of resolution

Failure to resolve audit findings may result in:

- Reimbursement delays
- Increased monitoring
- Special award conditions
- Suspension or termination of award

16.6 Compliance Responsibilities

Subrecipients are responsible for:

- Maintaining effective internal controls
- Following procurement standards
- Ensuring allowable costs
- Preventing supplanting
- Preventing duplication of benefits
- Avoiding conflicts of interest
- Submitting timely and accurate reports
- Maintaining required records retention

OEM oversight does not replace subrecipient responsibility for compliance.

16.6.1 Enforcement Actions

If serious or repeated noncompliance occurs, OEM may:

- Require corrective action plans
- Temporarily withhold reimbursement
- Disallow costs
- Impose additional reporting requirements
- Suspend or terminate the award
- Refer matters for further review

Enforcement actions will be proportional to the severity of noncompliance. Enforcement actions may be applied in accordance with [2 CFR §200.339 – Remedies for Noncompliance](#).

16.6.2 Best Practices for Subrecipients

- Maintain organized grant files
- Reconcile financial records monthly
- Conduct internal reviews
- Address issues immediately
- Communicate concerns early
- Document all corrective actions
- Maintain separation of duties in financial processes

Strong compliance systems reduce risk and support continued eligibility for funding.



17 Fraud, Waste, and Abuse Reporting

Overview

Subrecipients are responsible for safeguarding public funds and ensuring that grant resources are used only for authorized purposes. Any suspected fraud, waste, abuse, or misuse of grant funds must be reported promptly.

Fraud, waste, and abuse undermine public trust and may result in significant financial and legal consequences. Prompt reporting allows potential issues to be reviewed and addressed in a timely manner. These reporting expectations support internal control requirements under [2 CFR §200.303 – Internal Controls](#).

17.1 Definitions

Fraud

Intentional deception or misrepresentation made for the purpose of obtaining an unauthorized benefit or payment.

Examples may include:

- Falsified invoices
- False timesheets
- Misrepresentation of project activities
- Billing for goods or services not provided

Waste

The unnecessary, inefficient, or careless use of grant funds or resources.

Examples may include:

- Purchasing unnecessary equipment
- Inefficient procurement practices
- Excessive or unreasonable costs

Abuse

Improper use of grant funds or authority that may not involve intentional deception but violates program rules or standards.

Examples may include:

- Conflicts of interest in procurement
- Improper authorization of expenditures
- Misuse of grant-funded equipment

17.2 Reporting Suspected Fraud, Waste, or Abuse

Subrecipients must promptly report any suspected fraud, waste, abuse, or misuse of grant funds related to OEM-administered grant programs.

Reports may be submitted to:

Nevada Office of Emergency Management & Homeland Security

Grants Management Unit

Email: dhsgrants@oem.nv.gov



Reports should include, when possible:

- Description of the suspected activity
- Individuals or entities involved
- Relevant dates
- Supporting documentation, if available

Subrecipients should report concerns as soon as they become aware of potential issues.

17.3 Federal Reporting Options

In addition to reporting concerns to OEM, suspected misuse of federal grant funds may also be reported directly to federal oversight authorities.

Reports may be submitted to the:

U.S. Department of Homeland Security Office of Inspector General (OIG)

Hotline: <https://www.oig.dhs.gov/hotline>

The DHS OIG investigates allegations involving fraud, waste, abuse, and mismanagement of DHS programs and funds.

17.4 Cooperation with Investigations

Subrecipients must cooperate fully with any reviews, audits, or investigations conducted by:

- OEM
- FEMA
- Federal or state oversight agencies
- Offices of Inspector General

This may include providing records, documentation, and access to personnel involved in grant administration.

Failure to cooperate with monitoring, audit, or investigative activities may result in enforcement actions.

17.5 Protection from Retaliation

Individuals who report suspected fraud, waste, or abuse **in good faith** should not face retaliation for making such reports.

Subrecipients are encouraged to maintain internal procedures that allow employees or stakeholders to report concerns without fear of retaliation.



18 Records Retention and Document Management

Overview

Subrecipients are required to maintain complete, accurate, and accessible records that document the receipt and use of OEM grant funds. Record retention requirements are established under [2 CFR §§200.334–200.338 – Record Retention and Access](#).

Proper records retention and document management:

- Demonstrate compliance with grant requirements
- Support reimbursement requests
- Facilitate monitoring and audits
- Protect the subrecipient in the event of review or dispute

Failure to maintain adequate records may result in cost disallowance or repayment of funds.

18.1 Record Retention Requirements

Unless otherwise specified in the subaward agreement, subrecipients must retain all grant-related records for **at least three (3) years from the date of submission of the final expenditure report**.

The retention period may be extended if:

- Any litigation, claim, or audit is initiated before the expiration of the three-year period
- Audit findings have not been fully resolved
- Federal or State authorities request extended retention

In such cases, records must be retained until all issues are resolved and final action is taken.

18.2 Types of Records That Must Be Retained

Subrecipients must retain documentation supporting all aspects of grant administration. The table below summarizes common categories of records that must be maintained.

Table 18-1 Examples of Required Grant Records

Record Category	Examples
Financial Records	General ledger reports, invoices, proof of payment, payroll records
Procurement Records	Solicitation documents, quotes, contracts, evaluation documentation
Equipment Records	Inventory logs, serial numbers, location records, disposition documentation
Reporting Records	QFRs, QPRs, supporting documentation, submission confirmations
Monitoring and Audit Records	Monitoring reports, corrective action plans, audit findings

Subrecipients should retain confirmation emails or submission receipts from ZoomGrants.



18.3 Reporting Requirements and Supporting Documentation

Records must support all reported information, including:

- Financial expenditures reported in QFRs
- Performance outcomes reported in QFRs
- Procurement decisions and vendor selection
- Match contributions
- Equipment purchases
- Travel reimbursements
- Contractual payments

Documentation must be:

- Complete
- Legible
- Organized
- Easily retrievable
- Consistent with reported amounts

If reported amounts cannot be substantiated with documentation, costs may be disallowed.

18.4 Electronic Records and Document Management

Electronic recordkeeping systems are permitted provided they:

- Maintain document integrity
- Prevent unauthorized alteration
- Ensure secure storage
- Allow retrieval during audits or monitoring

Subrecipients should:

- Use consistent file naming conventions
- Organize documents by reporting period or budget category
- Back up files regularly
- Restrict access to authorized personnel

Scanned copies are acceptable if they are complete and legible. Electronic record systems must maintain document integrity and provide reliable access throughout the retention period.

18.5 Access to Records

Subrecipients must provide access to records upon request by:

- OEM
- State oversight agencies
- Federal awarding agencies
- Auditors

Access may include:



- Electronic submission
- On-site inspection
- Virtual review

Records must be provided **in a timely manner and in a format accessible for review.**

18.6 Confidential and Sensitive Information

When maintaining grant records, subrecipients must:

- Protect personally identifiable information (PII)
- Safeguard sensitive law enforcement or security-related information
- Follow applicable state and federal confidentiality laws

Sensitive information should be stored securely and shared only with authorized parties.

18.7 Record Disposal

After the retention period has expired and all compliance matters are resolved:

- Records may be disposed of in accordance with organizational policy
- Disposal must ensure protection of confidential information

Records should not be destroyed if any audit, monitoring review, claim, or litigation related to the grant remains unresolved.

18.8 Consequences of Inadequate Recordkeeping

Inadequate documentation or failure to retain records may result in:

- Cost disallowance
- Repayment of funds
- Increased monitoring
- Audit findings
- Loss of future funding eligibility

The burden of proof for allowability rests with the subrecipient.

18.9 Best Practices

- Maintain organized digital and/or hard-copy grant files
- Separate files by grant award number
- Maintain separation between financial and program records when appropriate
- Conduct periodic internal file reviews
- Retain documentation immediately upon receipt
- Reconcile reported totals to supporting documents quarterly
- Keep records beyond the minimum period if unsure



APPENDICES- GRANT PROGRAMS



Appendix A: Emergency Management Performance Grant (EMPG)

1. Purpose

This appendix provides program-specific contacts, references, and resources for the **Emergency Management Performance Grant (EMPG)** administered by the Nevada Office of Emergency Management / Homeland Security (OEM).

This information supplements the policies and procedures outlined in this manual and applicable federal regulations governing preparedness grants.

2. Program Overview

The **Emergency Management Performance Grant (EMPG)** program assists state, local, tribal, and territorial governments in building and sustaining capabilities necessary to prevent, protect against, mitigate, respond to, and recover from threats and hazards.

EMPG funding supports activities aligned with the **National Preparedness Goal** and the **National Incident Management System (NIMS)**.

Key program characteristics include:

- **Administering Agency:** Federal Emergency Management Agency (FEMA)
- **State Administrative Agency:** Nevada Office of Emergency Management / Homeland Security
- **Funding Type:** Federal Grant
- **Cost Share Requirement:** 50% match requirement unless otherwise specified in the Notice of Funding Opportunity (NOFO)

3. Program Contacts

Role	Name	Email	Phone
EMPG Program Lead	Kathryn Keever	Kathryn.keever@oem.nv.gov	775-687-0314
Supervisor	Shea Slone	seslone@oem.nv.gov	775-687-0310
General Grants Inbox	OEM Grants	DHSGrants@oem.nv.gov	—

4. Key Program Requirements

Match Requirement

The EMPG program requires a **50 percent non-federal cost share**. Match may include:

- Cash contributions
- In-kind contributions
- Third-party contributions

All match must be **allowable, allocable, reasonable, and properly documented**.

Reporting Requirements

Subrecipients must submit the following reports:

- Quarterly Financial Reports (QFR)
- Quarterly Progress Reports (QPR)



IMPORTANT Failure to submit reports on time may result in delayed reimbursements or corrective actions.

Period of Performance

The Period of Performance (POP) is established in the federal award and reflected in the subaward issued by OEM.

Costs must be:

- Incurred within the approved POP
- Necessary and reasonable for program objectives
- Supported with appropriate documentation

5. Allowable Cost Categories

EMPG activities generally align with the **POETE framework** (Planning, Organization, Equipment, Training, and Exercises).

Category	Description
Planning	Development or update of emergency operations plans, hazard mitigation plans, and assessments
Organization	Personnel costs supporting emergency management functions
Equipment	Equipment approved under FEMA’s Authorized Equipment List (AEL)
Training	FEMA-approved training programs supporting emergency management capabilities
Exercises	Homeland Security Exercise and Evaluation Program (HSEEP) compliant exercises

Subrecipients should consult the FEMA Preparedness Grants Manual and the applicable NOFO for detailed allowable cost guidance.

6. Federal Guidance and Compliance Resources

Resource	Link
FY2025 NOFO	https://www.oem.nv.gov/grants-management/
FEMA EMPG Program Information	https://www.fema.gov/fact-sheet/fy-2025-emergency-management-performance-grant-program-frequently-asked-questions
FEMA Preparedness Grants Manual	https://www.fema.gov/grants/preparedness/manual
DHS Standard Terms and Conditions	https://www.dhs.gov/publications/dhs-standard-terms-and-conditions
FEMA Contract Provisions Guide	https://www.fema.gov/sites/default/files/documents/fema_contract-provisions-guide_fy24.pdf



7. Grant Management Systems

System	Purpose	Link
FEMA GO	Federal grant application and reporting system	https://go.fema.gov
ZoomGrants	State grant management system used by OEM	https://zoomgrants.com

8. Training and Technical Assistance

Resource	Link
FEMA Procurement Under Grants Training	https://www.fema.gov/event/procurement-under-grants-training
ZoomGrants University – Applicants	https://help.zoomgrants.com/index.php/article-categories/applicantkbs/
ZoomGrants University – Collaborators	https://help.zoomgrants.com/index.php/article-categories/collaborators/
OEM Grants Instructional Videos	https://www.oem.nv.gov/grants-management/grants-instructional-videos/

9. Additional Resources

Resource	Link
Nevada OEM Grants Management Page	https://www.oem.nv.gov/grants-management/
FEMA Authorized Equipment List (AEL)	https://www.fema.gov/grants/guidance-tools/authorized-equipment-list
FEMA Information Bulletins	https://www.fema.gov/grants/preparedness/information-bulletins



Appendix B: Homeland Security Grant Program (HSGP)

1. Purpose

This appendix provides program-specific contacts, references, and resources for the **Homeland Security Grant Program (HSGP)** administered by the Nevada Office of Emergency Management / Homeland Security (OEM).

This information supplements the policies and procedures outlined in this manual and applicable federal regulations governing preparedness grants.

2. Program Overview

The **Homeland Security Grant Program (HSGP)** provides funding to support state and local efforts to prevent terrorism and enhance preparedness for threats and hazards.

The program supports implementation of the **National Preparedness System** and achievement of the **National Preparedness Goal**.

Key program characteristics include:

- **Administering Agency:** Federal Emergency Management Agency (FEMA)
 - **State Administrative Agency:** Nevada Office of Emergency Management / Homeland Security
 - **Funding Type:** Federal Grant
 - **Primary Program Areas:**
 - State Homeland Security Program (SHSP)
 - Urban Area Security Initiative (UASI)
-

3. Program Contacts

Role	Name	Email	Phone
HSGP Program Lead	Zachary Edler	zedler@oem.nv.gov	775-687-0373
Supervisor	Shea Slone	seslone@oem.nv.gov	775-687-0310
General Grants Inbox	OEM Grants	DHSGrants@oem.nv.gov	

4. Key Program Requirements

National Preparedness System Alignment

Projects funded under HSGP must support implementation of the National Preparedness System (NPS) and contribute to building core capabilities identified in the National Preparedness Goal.

Reporting Requirements

Subrecipients must submit:

- Quarterly Financial Reports (QFR)
 - Quarterly Progress Reports (QPR)
 - Any FEMA-required programmatic reports
-



IMPORTANT Failure to submit reports on time may result in delayed reimbursements or corrective actions.

Period of Performance

The Period of Performance (POP) is established in the federal award and reflected in the subaward issued by OEM.

All costs must:

- Be incurred within the approved POP
- Be necessary and reasonable
- Be supported by proper documentation

5. Allowable Cost Categories

HSGP investments typically follow the **POETE framework**.

Category	Description
Planning	Threat assessments, planning efforts, and strategy development
Organization	Personnel, management and administrative activities
Equipment	Equipment listed on FEMA’s Authorized Equipment List (AEL)
Training	Approved homeland security training programs
Exercises	Homeland Security Exercise and Evaluation Program (HSEEP) compliant exercises

Subrecipients should consult the FEMA Preparedness Grants Manual and the applicable NOFO for detailed allowable cost guidance. Contact your HSGP Program Lead for further assistance.

6. Federal Guidance and Compliance Resources

Resource	Link
FY2025 NOFO	https://www.oem.nv.gov/grants-management/
FEMA Homeland Security Grant Program	https://www.fema.gov/grants/preparedness/homeland-security
FEMA Preparedness Grants Manual	https://www.fema.gov/grants/preparedness/manual
Law Enforcement Terrorism Prevention Activities	https://www.fema.gov/sites/default/files/documents/fema_gpd_law-enforcement-terrorism-prevention-activities-resource-guide_2024.pdf



(LETPA) Resource Guide	
FEMA Informational Bulletins	https://www.fema.gov/grants/preparedness/about/informational-bulletins
OEM Bulletins	https://www.oem.nv.gov/grants-management/
DHS Standard Terms and Conditions	https://www.dhs.gov/publications/dhs-standard-terms-and-conditions
FEMA Contract Provisions Guide	https://www.fema.gov/sites/default/files/documents/fema_contract-provisions-guide_fy24.pdf

7. Grant Management Systems

System	Purpose	Link
FEMA GO	Federal grant application and reporting system	https://go.fema.gov
ZoomGrants	State grant management system used by OEM	https://zoomgrants.com

8. Training and Technical Assistance

Resource	Link
FEMA Procurement Under Grants Training	https://www.fema.gov/event/procurement-under-grants-training
ZoomGrants University – Applicants	https://help.zoomgrants.com/index.php/article-categories/applicantkbs/
ZoomGrants University- Collaborators	https://help.zoomgrants.com/index.php/article-categories/collaborators/
OEM Grants Instructional Videos	https://www.oem.nv.gov/grants-management/grants-instructional-videos/

9. Additional Resources

Resource	Link
FEMA Authorized Equipment List (AEL)	https://www.fema.gov/grants/guidance-tools/authorized-equipment-list
FEMA Information Bulletins	https://www.fema.gov/grants/preparedness/information-bulletins
Nevada OEM Grants Management Page	https://www.oem.nv.gov/grants-management/



Appendix C: Nonprofit Security Grant Program (NSGP)

1. Purpose

This appendix provides program-specific contacts, references, and resources for the **Nonprofit Security Grant Program (NSGP)** administered by the Nevada Office of Emergency Management / Homeland Security (OEM).

This information supplements the policies and procedures outlined in this manual and applicable federal regulations governing preparedness grants.

2. Program Overview

The **Nonprofit Security Grant Program (NSGP)** provides funding to nonprofit organizations at high risk of terrorist attack to strengthen security and preparedness.

The program supports nonprofit organizations through:

- Physical security enhancements
- Target hardening activities
- Security planning
- Security training and exercises

Key program characteristics include:

- **Administering Agency:** Federal Emergency Management Agency (FEMA)
- **State Administrative Agency:** Nevada Office of Emergency Management / Homeland Security
- **Eligible Applicants:** Nonprofit organizations described under Section 501(c)(3) of the Internal Revenue Code

3. Program Contacts

Role	Name	Email	Phone
NSGP Program Lead	Janell Woodward	janell.woodward@oem.nv.gov	775-687-0306
Supervisor	Shea Slone	seslone@oem.nv.gov	775-687-0310
General Grants Inbox	OEM Grants	DHSGrants@oem.nv.gov	—

4. Key Program Requirements

Risk-Based Funding

Applicants must demonstrate risk and vulnerability based on their mission, population served, and threat environment.

Reporting Requirements

Subrecipients must submit:

- Quarterly Financial Reports (QFR)
- Quarterly Progress Reports (QPR)

IMPORTANT Failure to submit reports on time may result in delayed reimbursements or corrective actions.



Investment Justification

Applicants must submit an Investment Justification (IJ) describing proposed security enhancements.

5. Allowable Cost Categories

Category	Description
Planning	Security assessments and planning activities
Organization	Security program management activities
Equipment	Physical security equipment and target hardening
Training	Security training for staff and volunteers
Exercises	Security and preparedness exercises

Additional eligible activities may include:

- Access control systems
- Surveillance cameras
- Security barriers
- Security personnel training

6. Federal Guidance and Compliance Resources

Resource	Link
FY2025 NOFO	https://www.oem.nv.gov/grants-management/
FEMA Nonprofit Security Grant Program	https://www.fema.gov/grants/preparedness/nonprofit-security
FEMA Informational Bulletins	https://www.fema.gov/grants/preparedness/about/informational-bulletins
OEM Bulletins	https://www.oem.nv.gov/grants-management/
FEMA Preparedness Grants Manual	https://www.fema.gov/grants/preparedness/manual
FEMA Environmental and Historic Preservation (EHP) Resources	https://www.fema.gov/grants/guidance-tools/environmental-historic
FEMA Contract Provisions Guide	https://www.fema.gov/sites/default/files/documents/fema_contract-provisions-guide_fy24.pdf
DHS Standard Terms and Conditions	https://www.dhs.gov/publications/dhs-standard-terms-and-conditions

7. Grant Management Systems

System	Purpose	Link
FEMA GO	Federal grant application system	https://go.fema.gov
ZoomGrants	State grant management system used by OEM	https://zoomgrants.com



8. Training and Technical Assistance

Resource	Link
FEMA Procurement Under Grants Training	https://www.fema.gov/event/procurement-under-grants-training
FEMA Procurement Tools	https://www.fema.gov/grants/procurement
ZoomGrants University – Applicants	https://help.zoomgrants.com/index.php/article-categories/applicantkbs/
ZoomGrants University – Collaborators	https://help.zoomgrants.com/index.php/article-categories/collaborators/
OEM Grants Instructional Videos	https://www.oem.nv.gov/grants-management/grants-instructional-videos/

9. Additional Resources

Resource	Link
FEMA Information Bulletins	https://www.fema.gov/grants/preparedness/information-bulletins
Nevada OEM Grants Management Page	https://www.oem.nv.gov/grants-management/



Appendix D: State and Local Cybersecurity Grant Program (SLCGP)

1. Purpose

This appendix provides program-specific contacts, references, and resources for the **State and Local Cybersecurity Grant Program (SLCGP)** administered by the Nevada Office of Emergency Management / Homeland Security (OEM).

This information supplements the policies and procedures outlined in this manual and applicable federal regulations governing cybersecurity grant programs.

2. Program Overview

The **State and Local Cybersecurity Grant Program (SLCGP)** supports state, local, and territorial efforts to improve cybersecurity posture and reduce cyber risk to critical infrastructure and government systems.

The program focuses on strengthening cybersecurity capabilities through planning, governance, workforce development, and implementation of cybersecurity tools and services.

Key program characteristics include:

- **Administering Agency:** Cybersecurity and Infrastructure Security Agency (CISA) in partnership with FEMA
- **State Administrative Agency:** Nevada Office of Emergency Management / Homeland Security
- **Funding Type:** Federal Grant
- **Primary Objective:** Assist state, local, and territorial governments in managing and reducing systemic cyber risk.

Funding must support implementation of the **State Cybersecurity Plan** and align with national cybersecurity priorities.

3. Program Contacts

Role	Name	Email	Phone
SLCGP Program Lead	Michael Briceno	m.briceno@oem.nv.gov	775-687-0470
Supervisor	Shea Slone	seslone@oem.nv.gov	775-687-0310
General Grants Inbox	OEM Grants	DHSGrants@oem.nv.gov	—

4. Key Program Requirements

Reporting Requirements

Subrecipients must submit:

- Quarterly Financial Reports (QFR)
- Quarterly Progress Reports (QPR)

IMPORTANT Failure to submit reports on time may result in delayed reimbursements or corrective actions.

State Cybersecurity Planning Committee



States receiving SLCGP funding must establish and maintain a **Cybersecurity Planning Committee** responsible for developing and overseeing implementation of the State Cybersecurity Plan.

The committee must include representatives from:

- State government
- Local governments
- Rural communities
- Public education institutions
- Public health organizations
- Critical infrastructure sectors
- Cybersecurity professionals

The committee ensures cybersecurity investments address statewide cyber risk and support local government participation.

State Cybersecurity Plan

Each state must develop and maintain a **State Cybersecurity Plan** that outlines how SLCGP funding will improve cybersecurity capabilities across state and local governments.

The plan must address:

- Cyber risk management
- Cyber incident response
- Information sharing
- Workforce development
- Technology modernization
- Continuous monitoring and vulnerability management

All funded projects must align with the approved State Cybersecurity Plan.

Local Government Pass-Through Requirement

States must allocate a minimum percentage of SLCGP funding to **local governments**.

Fiscal Year	Minimum Pass-Through Requirement
FY 2022	80%
FY 2023	80%
FY 2024	80%
FY 2025 and beyond	80%

Local governments include counties, municipalities, tribal governments, and other eligible political subdivisions.



Cost Share Requirement

The SLCGP includes a **gradually increasing cost share requirement**.

Fiscal Year	Federal Share	Non-Federal Share	Cost Share Waiver
FY 2022	90%	10%	Yes
FY 2023	80%	20%	Yes
FY 2024	70%	30%	Pending Secretary Approval
FY 2025	60%	40%	No

Cost share contributions may include state or local funding sources consistent with federal grant requirements

Cybersecurity Investment Priorities

SLCGP projects should support improvements to cybersecurity practices and capabilities, including:

- Multi-factor authentication (MFA)
- Endpoint detection and response (EDR)
- Data encryption
- Network monitoring and logging
- Incident response planning
- Cybersecurity workforce development
- Vulnerability management and penetration testing

Projects should align with **Cybersecurity and Infrastructure Security Agency (CISA) cybersecurity performance goals**.

Cyber Incident Reporting

Recipients are encouraged to establish procedures to:

- Detect cybersecurity incidents
- Report incidents to appropriate authorities
- Coordinate response with state cybersecurity officials
- Share threat information with federal partners when appropriate.

Eligible Activities

Examples of eligible activities include:

- Cybersecurity planning and governance
- Cyber risk assessments
- Cybersecurity technology implementation
- Cybersecurity training and workforce development
- Cybersecurity exercises and incident response testing
- Continuous monitoring and threat detection.



5. Program Information

Resource	Link
State and Local Cybersecurity Grant Program Information	https://www.fema.gov/grants/preparedness/state-local-cybersecurity-grant-program
Nevada OEM Grants Management Page (NOFOs and program updates)	https://www.oem.nv.gov/grants-management/

6. Federal Guidance and Compliance Resources

Resource	Link
FEMA Preparedness Grants Manual	https://www.fema.gov/grants/preparedness/manual
DHS Standard Terms and Conditions	https://www.dhs.gov/publication/dhs-standard-terms-and-conditions
SLCGP Notice of Funding Opportunity (NOFO)	https://www.fema.gov/grants/preparedness/state-local-cybersecurity-grant-program

7. Allowable Cost Categories

SLCGP investments support activities that strengthen cybersecurity capabilities and align with the **State Cybersecurity Plan**.

Category	Description
Cybersecurity Planning	Development and implementation of cybersecurity plans and governance structures
Cybersecurity Assessments	Risk assessments, vulnerability assessments, and penetration testing
Cybersecurity Tools	Deployment of cybersecurity technologies and services
Cybersecurity Workforce Development	Training and certification programs
Cybersecurity Exercises	Cyber incident response exercises and simulations

Projects must align with **Cybersecurity and Infrastructure Security Agency (CISA) cybersecurity priorities**.

8. Grant Management Systems

System	Purpose	Link
FEMA GO	Federal grant application and reporting system	https://go.fema.gov
ZoomGrants	State grant management system used by OEM	https://zoomgrants.com

9. Training and Technical Assistance

Resource	Link
CISA Cybersecurity Resources	https://www.cisa.gov/cybersecurity



FEMA Preparedness Training	https://training.fema.gov
ZoomGrants University – Applicants	https://help.zoomgrants.com/index.php/article-categories/applicantkbs/
ZoomGrants University – Collaborators	https://help.zoomgrants.com/index.php/article-categories/collaborators/
OEM Grants Instructional Videos	https://www.oem.nv.gov/grants-management/grants-instructional-videos/

10. Additional Resources

Resource	Link
CISA Cybersecurity Performance Goals	https://www.cisa.gov/cpg
National Institute of Standards and Technology (NIST) Cybersecurity Framework	https://www.nist.gov/cyberframework
CISA Cyber Hygiene Services	https://www.cisa.gov/cyber-hygiene-services



Appendix E: Hazard Mitigation Programs

1. Purpose

This appendix provides program-specific contacts, references, and resources for **Hazard Mitigation Assistance (HMA) programs** administered by the Nevada Office of Emergency Management / Homeland Security (OEM).

This information supplements the policies and procedures outlined in this manual and applicable federal regulations governing hazard mitigation grants.

2. Program Overview

FEMA’s **Hazard Mitigation Assistance (HMA) programs** provide funding to support cost-effective measures that reduce long-term risk to people and property from natural hazards.

Hazard mitigation projects are designed to reduce or eliminate the impact of disasters through activities such as infrastructure protection, flood mitigation, property acquisition, and resilient construction.

HMA programs administered by the State Administrative Agency include:

- **Building Resilient Infrastructure and Communities (BRIC)**
- **Flood Mitigation Assistance (FMA)**
- **Hazard Mitigation Grant Program (HMGP)**
- **HMGP Post-Fire (Section 404 – Post-Fire Hazard Mitigation)**
- **Community Project Funding (CPF) -Congressionally Directed Mitigation Funding**

Other FEMA Mitigation Programs (Non-HMA) administered by the State Administrative Agency include:

- **National Earthquake Hazards Reduction Program (NEHRP)**

Key program characteristics include:

- **Administering Agency:** Federal Emergency Management Agency (FEMA)
- **State Administrative Agency:** Nevada Office of Emergency Management / Homeland Security
- **Funding Type:** Federal Grant
- **Primary Objective:** Reduce long-term disaster risk and increase community resilience.

Projects must be consistent with **FEMA-approved State and Local Hazard Mitigation Plans**.

Hazard Mitigation Assistance (HMA) Program Summary

Program	Purpose	Typical Projects	When Funding Is Available
Building Resilient Infrastructure and Communities (BRIC)	Supports large-scale mitigation projects that increase community resilience and reduce disaster risk.	Infrastructure protection, flood control systems, wildfire mitigation, seismic retrofits, and nature-based solutions.	Annual nationwide funding cycle through FEMA Notice of Funding Opportunity (NOFO).
Flood Mitigation Assistance (FMA)	Reduces or eliminates flood risk to properties insured under the National Flood	Property acquisitions, structure elevations, floodproofing, and mitigation reconstruction.	Annual nationwide funding cycle through FEMA NOFO.



	Insurance Program (NFIP).		
Hazard Mitigation Grant Program (HMGP)	Provides post-disaster funding to reduce long-term risk following a Presidential disaster declaration.	Property acquisition and demolition, flood control projects, infrastructure retrofits, and wildfire mitigation.	Available after federally declared disasters.

Key Notes for Applicants

- Projects must align with approved Hazard Mitigation Plans
- Projects must demonstrate cost-effectiveness, typically through Benefit-Cost Analysis (BCA)
- Environmental and Historic Preservation (EHP) review is required prior to project approval

3. Program Contacts

Role	Name	Email	Phone
Hazard Mitigation Grants Lead	Krista Ficken	kficken@oem.nv.gov	775-687-0468
Supervisor	Laney Parow	lparow@oem.nv.gov	775-687-0310
General Grants Inbox	OEM Grants	mitigation@oem.nv.gov	—

4. Key Program Requirements

Reporting Requirements

Subrecipients must submit:

- Quarterly Financial Reports (QFR)
- Quarterly Progress Reports (QPR)

IMPORTANT Failure to submit reports on time may result in delayed reimbursements or corrective actions.

5. Program Information

Resource	Link
FEMA Hazard Mitigation Assistance NOFOs	https://www.fema.gov/grants/mitigation/learn/notice-funding-opportunities

6. Federal Guidance and Compliance Resources

Resource	Link
Hazard Mitigation Assistance Program and Policy Guide (HMA Guide)	https://www.fema.gov/grants/mitigation/learn/hazard-mitigation-assistance-guidance
FEMA Contract Provisions Guide	https://www.fema.gov/sites/default/files/documents/fema_contract-provisions-guide_fy24.pdf



7. Grant Management Systems

System	Purpose	Link
FEMA GO	Federal grant application and reporting system used for BRIC and FMA	https://go.fema.gov
FEMA Grants Portal	Federal grant management portal used for HMGP and disaster-related mitigation funding	https://grantee.fema.gov/
ZoomGrants	State grant application and management system used by OEM	https://zoomgrants.com

8. Procurement Guidance and Tools

Resource	Link
FEMA Procurement Under Grants Training	https://www.fema.gov/grants/procurement/training
FEMA Procurement Disaster Assistance Team (PDAT) Resource Library	https://www.fema.gov/grants/procurement/resource-library

9. Training and Technical Assistance

Resource	Link
ZoomGrants University – Applicants	https://help.zoomgrants.com/index.php/article-categories/applicantkbs/
ZoomGrants University – Collaborators	https://help.zoomgrants.com/index.php/article-categories/collaborators/
OEM Grants Instructional Videos	https://www.oem.nv.gov/grants-management/grants-instructional-videos/

10. Additional Considerations

Hazard mitigation projects must meet FEMA eligibility requirements, including:

- Alignment with an **approved Hazard Mitigation Plan**
- Completion of **Environmental and Historic Preservation (EHP) review**
- Demonstration of **cost-effectiveness**
- Compliance with **federal procurement requirements**

Applicants should consult the **Hazard Mitigation Assistance Program and Policy Guide** for detailed eligibility, project requirements, and application procedures.



Appendix F: Public Assistance Program (PA)

1. Purpose

This appendix provides program-specific contacts, references, and resources for the **FEMA Public Assistance (PA) Program** administered by the Nevada Office of Emergency Management / Homeland Security (OEM).

This information supplements the policies and procedures outlined in this manual and applicable federal regulations governing disaster recovery grants.

2. Program Overview

The **FEMA Public Assistance (PA) Program** provides federal grant funding to state, local, tribal, and territorial governments, as well as certain private nonprofit organizations, to assist with response and recovery efforts following a federally declared disaster.

The program supports the repair, replacement, or restoration of disaster-damaged public infrastructure and reimbursement of emergency response costs.

Key program characteristics include:

- **Administering Agency:** Federal Emergency Management Agency (FEMA)
- **State Administrative Agency:** Nevada Office of Emergency Management / Homeland Security
- **Funding Type:** Federal Disaster Recovery Grant

Primary Objective: Provide financial assistance for debris removal, emergency protective measures, and restoration of public infrastructure.

3. Program Contacts

Role	Name	Email	Phone
Public Assistance Program Lead	Catherine (Catie) Taylor-Dillon	ctdillon@oem.nv.gov	775-687-0465
Supervisor	Laney Parow	lparow@oem.nv.gov	775-687-0310
General Inbox	OEM Grants	disaster-recovery@oem.nv.gov	

4. Key Program Requirements

Reporting Requirements

Subrecipients must submit:

- Quarterly Financial Reports (QFR)
- Quarterly Progress Reports (QPR)

IMPORTANT Failure to submit reports on time may result in delayed reimbursements or corrective actions.

Key Notes for Applicants

- Projects must result from a **Presidentially declared disaster**.

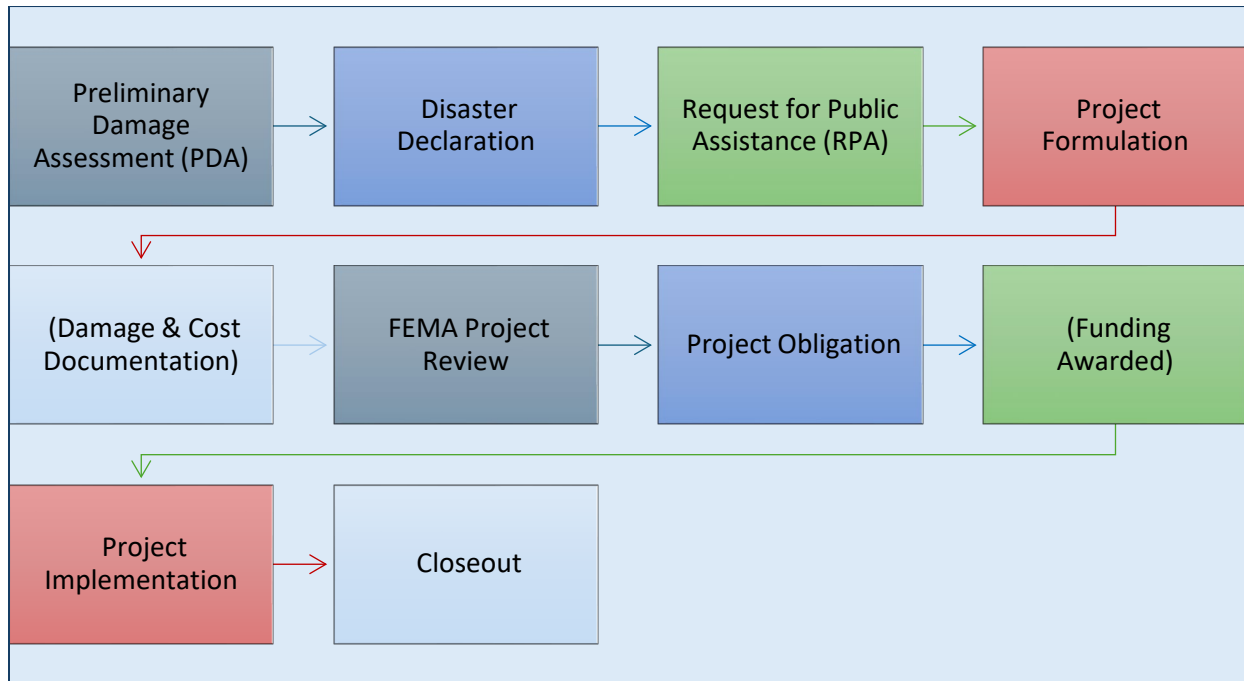


- Costs must be **directly related to disaster response or recovery**.
- Applicants must comply with **federal procurement requirements**.
- Environmental and Historic Preservation (**EHP**) review may be required prior to project approval.

Public Assistance Disaster Recovery Lifecycle

The Public Assistance Program follows a structured process from disaster identification through project completion and grant closeout.

Figure 18-1 Public Assistance Disaster Recovery Lifecycle



Step Descriptions

Step	Description
Preliminary Damage Assessment (PDA)	FEMA, state, and local officials assess disaster impacts to determine if federal assistance may be warranted.
Disaster Declaration	The President issues a disaster declaration authorizing federal assistance programs.
Request for Public Assistance (RPA)	Eligible applicants formally request participation in the Public Assistance program.
Project Formulation	Applicants document disaster damage, develop scopes of work, and estimate project costs.
FEMA Project Review	FEMA evaluates project eligibility, cost reasonableness, and compliance requirements.
Project Obligation	FEMA approves funding and obligates the grant through the state to the applicant.
Project Implementation	The applicant completes the approved scope of work and documents expenditures.



Closeout	FEMA and the state review completed projects and finalize grant documentation.
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Public Assistance Program Roles and Responsibilities

Entity	Key Responsibilities
Applicant (Subrecipient)	Identify damages, submit Request for Public Assistance, develop project documentation, implement projects, maintain records, and submit closeout documentation.
State (Recipient)	Manage the Public Assistance program within the state, review applications and project documentation, provide technical assistance, distribute funds, and monitor compliance.
FEMA	Determine eligibility, review projects, conduct environmental and historic preservation reviews, obligate funding, and approve final grant closeout.

5. Program Information

Resource	Link
Nevada OEM Recovery Resources	https://www.oem.nv.gov/resources/recovery/
FEMA Preliminary Damage Assessment Information	https://www.fema.gov/disaster/how-declared/preliminary-damage-assessments

6. Federal Guidance and Compliance Resources

Resource	Link
Public Assistance Program & Policy Guide (PAPPG)	https://www.fema.gov/sites/default/files/documents/fema_pappg-v4-updated-links_policy_6-1-2020.pdf
FEMA Policy & Guidance for FEMA Grants	https://www.fema.gov/grants/policy-guidance
FEMA Tools to Assist with FEMA Grants	https://www.fema.gov/grants/tools

7. Grant Management Systems

System	Purpose	Link
FEMA Grants Portal (GP)	FEMA disaster recovery grant management system used for Public Assistance projects	https://grantee.fema.gov/
ZoomGrants	State grant management system used by OEM	https://zoomgrants.com

8. FEMA Grants Portal Guides and Project Tools

Resource	Link
Grants Portal Applicant Quick Guide – Request for Public Assistance	https://grantee.fema.gov/api/v1/web/informationresource/download-content-document/2603



Category A Streamlined Project Application Guide	https://grantee.fema.gov/api/v1/web/informationresource/download-content-document/2654
Category B Streamlined Project Application Guide	https://grantee.fema.gov/api/v1/web/informationresource/download-content-document/2656
Management Costs Streamlined Project Application Guide	https://grantee.fema.gov/api/v1/web/informationresource/download-content-document/1469
Project Documentation Requirements (Category B)	https://grantee.fema.gov/api/v1/web/informationresource/download-content-document/2431
Project Documentation Requirements (Categories C–G)	https://grantee.fema.gov/api/v1/web/informationresource/download-content-document/2433
Grants Portal Closeout Instructions	https://grantee.fema.gov/api/v1/web/informationresource/download-content-document/2541
FEMA PA Project Templates and Forms	https://www.fema.gov/assistance/public/tools-resources/templates-forms

9. Procurement Guidance and Tools

Resource	Link
FEMA Procurement Under Grants Trainings	https://www.fema.gov/about/news-multimedia/events

10. Training and Technical Assistance

Resource	Link
OEM Grants Instructional Videos	https://www.oem.nv.gov/grants-management/grants-instructional-videos/
ZoomGrants University – Applicants	https://help.zoomgrants.com/index.php/article-categories/applicantkbs/
ZoomGrants University – Collaborators	https://help.zoomgrants.com/index.php/article-categories/collaborators/



APPENDICES- POLICY GUIDANCE



Appendix G: Determining When a Contract is Required

I. Purpose

This appendix establishes criteria for determining when a **contract is required** under grant-funded activities and ensures compliance with:

- [2 CFR Part 200 \(Uniform Guidance\)](#)
- [NRS 332 – Local Government Purchasing](#)
- [NRS 333 – State Purchasing](#)
- [State Administrative Manual \(SAM\)](#)
- [Nevada Grant Policy Manual](#)
- **OEM Grant Management Guide**

II. Policy Guidance

A **contract is required** when a recipient or subrecipient procures goods or services for its own use in carrying out a grant.

The applicable procurement statute depends on the entity type:

- **State agencies** → [NRS 333](#) applies
- **Local governments (counties, cities, special districts)** → [NRS 332](#) applies

All entities must also comply with [2 CFR 200 procurement standards](#), with the **most stringent requirement prevailing**.

III. Key Distinction: NRS 332 vs. NRS 333

1. Applicability

Statute	Applies To	Administered By
NRS 333	State agencies	State Purchasing Division / BOE
NRS 332	Local governments	Local governing body

2. Core Difference in Procurement Authority

Area	NRS 333 (State)	NRS 332 (Local)
Oversight	Centralized (State Purchasing + BOE)	Decentralized (local governing body)
Approval	BOE / Clerk thresholds	Governing body approval
Flexibility	More standardized statewide	More local discretion
Contracts	Often require BOE approval	Approved locally



IV. When a Contract is Required

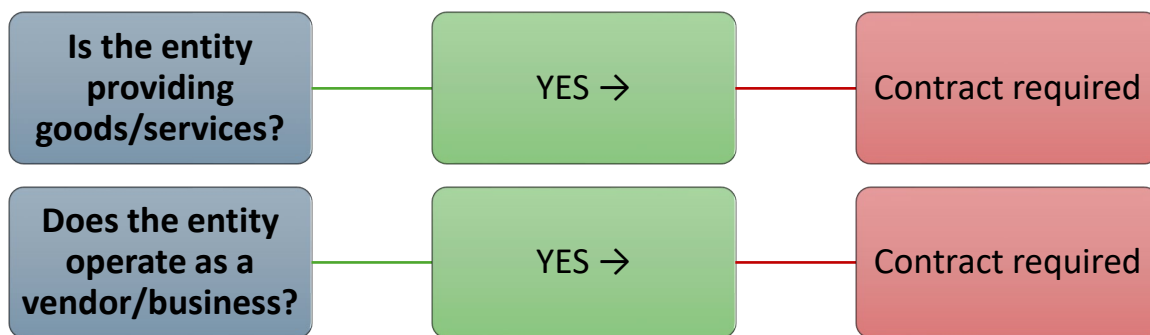
A contract is required when:

- Goods or services are **purchased for operational use**
- The entity is a **vendor (not programmatic partner)**

This applies equally under:

- [NRS 333](#) (state)
- [NRS 332](#) (local)

V. Decision Tree (Applies to Both Statutes)



VI. Procurement Requirements by Statute

A. State Agencies – [NRS 333](#) Requirements

State entities must:

- Use [State Purchasing](#) processes
- Follow [SAM Chapter 0300](#)
- Obtain approvals based on thresholds:

Amount	Requirement
< \$2,000	Agency approval
\$2K–\$99,999	Clerk approval
≥ \$100,000	Board of Examiners approval

Additional requirements:

- May require **formal solicitation (RFP/IFB)**
- Must follow **statewide contracts where applicable**
- Subject to **central procurement oversight**



B. Local Governments – [NRS 332](#) Requirements

Local entities must:

- Follow **competitive bidding requirements** established in [NRS 332](#)
- Use **governing body approval processes** (e.g., county commission, city council)
- Follow **local procurement policies**, provided they meet or exceed federal standards

Key requirements include:

1. Competitive Bidding

- Required for purchases above statutory thresholds
- Must ensure **open and competitive process**

2. Governing Body Approval

- Contracts typically approved by:
 - Board of County Commissioners
 - City Council
 - Governing Board

3. Local Policy Controls

- Entities may adopt stricter policies
- Must not conflict with:
 - Federal requirements ([2 CFR 200](#))
 - State law ([NRS 332](#))

VII. Federal Overlay Requirement (Critical Distinction)

Regardless of NRS 332 or 333:

All procurements must comply with:

- [2 CFR 200.318–200.327](#) procurement standards
- **Full and open competition**
- **Cost/price analysis (as applicable)**
- **Required federal contract provisions**

If there is a conflict:

Follow the most restrictive requirement (Federal > State > Local)

VIII. Key Differences That Affect Contract Decisions

1. Approval Process

- **State ([NRS 333](#)):**
 - Formal, multi-level approval (BOE involvement)
- **Local ([NRS 332](#)):**
 - Local governing body approval
 - Faster but requires documentation of compliance



2. Procurement Execution

- **State:**
 - Often must use [State Purchasing](#) or approved contracts
- **Local:**
 - Greater flexibility in:
 - Vendor selection
 - Procurement method
 - Still must document competition

3. Contract Formation

Both require:

- Written agreement
- Defined scope of work
- Compliance clauses

But:

- **State contracts:** standardized templates often required
- **Local contracts:** locally developed but must include federal clauses

IX. Required Contract Elements (All Entities)

Regardless of NRS [332](#) or [333](#), contracts must include:

- Scope of work
- Payment terms
- Period of performance
- Termination clauses
- Federal provisions ([Appendix II to 2 CFR 200](#)) and [FEMA Contract Provisions Guide](#)
- Debarment verification

X. Documentation Requirements

All entities must maintain:

- Procurement records
- Cost/price analysis
- Executed contract
- Approval documentation:
 - **State** → **BOE / Clerk**
 - **Local** → **Governing body**

XI. Common Compliance Risks (NRS-Specific)

State ([NRS 333](#)) Risks

- Failure to obtain BOE approval
- Bypassing State Purchasing



- Unauthorized contract execution

Local (NRS 332) Risks

- Inadequate competition
- Failure to follow local bidding thresholds
- Lack of governing body approval

Shared Risks

- Missing federal provisions
- Noncompliance with [2 CFR 200](#)

XII. Quick Reference Summary

Entity Type	Law	Approval Authority	Key Requirement
State Agency	NRS 333	BOE / Clerk	Centralized procurement
Local Government	NRS 332	Governing Body	Competitive local bidding
All	2 CFR 200	Federal	Most restrictive rule applies

XIII. Best Practice

When determining contract requirements:

1. Identify governing statute:
 - State → [NRS 333](#)
 - Local → [NRS 332](#)
2. Apply:
 - Federal rules (always)
 - State/local procurement rules
3. Document the decision

XIV. Contract Definition and Procurement Instruments

For procurement conducted under federal grant awards, a contract is defined as any legally binding instrument used to acquire goods or services, regardless of format, consistent with [2 CFR Part 200](#). Contracts may include, but are not limited to:

- Purchase Orders (POs)
- Signed quotes or proposals
- Invoices with terms and conditions
- Procurement card (P-card) purchases with supporting documentation

These instruments constitute contracts when they establish enforceable obligations between the subrecipient and vendor.



XV. Procurement Thresholds and Contract Requirements

The level of procurement formality and required contract provisions increases based on the total value of the procurement. Subrecipients must apply the appropriate procurement method and contract structure as outlined below.

1. Micro-Purchase Threshold

Micro-purchases may be awarded without soliciting competitive quotations if the price is determined to be reasonable.

Applicability:

- Purchases at or below the micro-purchase threshold (typically \leq \$10,000 unless otherwise defined)

Allowable Contract Forms:

- P-card transactions
- Receipts or invoices
- Basic purchase orders

Requirements:

- Price reasonableness must be documented
- Equitable distribution among vendors is encouraged

Contract Requirements:

- A formal written contract is not required
- Federal contract provisions are not required

2. Small Purchase Procedures

Small purchases require the use of simplified acquisition procedures with documented competition.

Applicability:

- Purchases above the micro-purchase threshold and up to the Simplified Acquisition Threshold (typically \$250,000)

Allowable Contract Forms:

- Purchase Orders (POs)
- Signed quotes
- Vendor agreements or terms and conditions

Requirements:

- Obtain and document price or rate quotations from an adequate number of sources
- Maintain documentation supporting vendor selection

Contract Requirements:

- Must establish clear scope, pricing, and responsibilities
- A formal written contract may be used when complexity or risk warrants
- Applicable federal provisions should be incorporated as appropriate

3. Formal Procurement (Sealed Bids / Competitive Proposals)

Procurements exceeding the Simplified Acquisition Threshold require formal procurement methods and a fully executed written contract.



Applicability:

- Purchases exceeding the Simplified Acquisition Threshold (> \$250,000)

Requirements:

- Formal solicitation (e.g., Invitation for Bid (IFB) or Request for Proposal (RFP))
- Cost or price analysis
- Documented evaluation and award process

Contract Requirements:

- A formal written contract is required
- All applicable federal contract provisions must be included in accordance with Appendix II to 2 CFR Part 200
- Informal instruments (e.g., POs or invoices alone) are not sufficient

XVI. Required Federal Contract Provisions

For applicable procurements, contracts must include required provisions outlined in [Appendix II to 2 CFR Part 200](#), including but not limited to:

- Termination for cause and convenience
- Equal Employment Opportunity (EEO)
- Contract Work Hours and Safety Standards
- Debarment and suspension
- Byrd Anti-Lobbying Amendment
- Access to records

COMPLIANCE REQUIREMENT Subrecipients are responsible for ensuring all required provisions are included based on the type and dollar value of the procurement as outlined in [Appendix II to 2 CFR Part 200](#).

XVII. State of Nevada Approval Requirements

In addition to federal procurement requirements, all contracts must comply with the State Administrative Manual approval thresholds:

- Contracts \geq \$100,000 require Board of Examiners (BOE) approval
- Contracts \$2,000 to \$100,000 require approval by the Clerk or designee
- Contracts < \$2,000 may be approved at the agency level

These approval requirements apply regardless of procurement method.

Section: Key Compliance Principle

All procurement transactions funded by federal grants constitute contracts; however, the required level of documentation, competition, and contract provisions increases with the dollar value and complexity of the procurement.

Subrecipients must ensure that:

- Appropriate procurement methods are followed



- Contract instruments match the level of risk and funding
- Required federal and state provisions are incorporated when applicable

Procurement Thresholds and Contract Requirements

Procurement Level	Dollar Threshold	Allowable Contract Forms	Competition Required	Formal Written Contract Required	Federal Contract Provisions Required	Examples of Required Clauses
Micro-Purchase	≤ \$10,000	P-card, receipt, invoice, basic PO	No (price must be reasonable)	No	No	N/A
Small Purchase	> \$10,000 – \$250,000	PO, signed quote, vendor T&Cs, short-form agreement	Yes (quotes required)	Not always (based on risk/complexity)	As applicable reference FEMA Contract Provisions Guide	Debarment check, basic T&Cs, scope, price
Formal Procurement	> \$250,000	Formal written contract	Yes (IFB/RFP required)	Yes (mandatory)	Yes (all applicable per Appendix II) Reference FEMA Contract Provisions Guide	Termination, EEO, Davis-Bacon (if applicable), Contract Work Hours, Debarment, Byrd Anti-Lobbying, Access to Records



Appendix H: Pre-Award Risk Assessment

The Pre-Award Risk Assessment is a critical step in the award determination process. You need to know if the potential sub-awardee has the structures, habits and authorizations in place to successfully fulfill their commitments. The results determine your monitoring approach, and the level of technical assistance needed.

Legal Authority & Sources

Below are the legal authority citations and documents sources you need to successfully complete this risk assessment.

- [2 CFR 200.1](#) – Definitions
- [2 CFR Part 180 Subpart F](#) – General Principles Relating to Suspension & Debarment Actions
- [Appendix B to Part 1138, Title 2](#) – Terms and Conditions for SUB Article II, Pre-Award and Time of Award Responsibilities
- [2 CFR 200.206](#) – Federal Agency Review of Risk Posed by Applicants
- [2 CFR 1402.204](#) – What Are the Merit Review Requirements for Competitive Awards?
- [2 CFR 200.208](#) – Specific Conditions
- [2 CFR 200.205](#) – Federal Agency Review of Merit of Proposals
- [2 CFR 910.372](#) – Special Award Conditions
- Federal Notice of Funding Opportunity
- State Notice of Funding Opportunity
- Application
- Pre-Award Risk Assessment Questionnaire - if not part of the application
- Applicant's Website
- Previous performance records

Instructions

Read all the compiled documents before starting the Risk Assessment.

1. Evaluate the number of risk types, any special conditions and concerns before determining the level of risk.
2. Once a risk level is determined have two (2) people review and sign the evaluation.
3. Required: Keep a PDF of the UEI status in the grant file for audit readiness purposes.
4. Required: Two signatures

How to Score

Use the information given to evaluate each question. Then assign the potential answer. Tally, the score in each section as you move through the risk assessment. Enter the score and the section determination at the end of each section.

Then transfer the results from all the sections to the Final Determination section for a final review.

Special Conditions

- Withholding authority to proceed to the next phase until receipt of evidence of acceptable performance within a given performance period Requiring additional, more detailed financial reports such as general ledgers, supporting documentation on an ongoing basis.
- Requiring additional project reporting



- Requiring additional program monitoring
- Requiring non-federal entity to attend OEM grant management sponsored trainings or receive more one-on-one discussion with granting agency
- Establishing additional prior approvals for more specific expenditures
- Requiring financial and budgetary documentation, later, if not available at pre-award
- Requiring payments as reimbursements rather than advance payments

Assessment Questions

Section A: Federal Technical Review (Suspension, Debarment & Good Standing)	
Verified UEI in SAM.gov*	<input type="checkbox"/> Yes (10 pts) <input type="checkbox"/> No (0 points)
Is the Expiration date less than 90 days away?	<input type="checkbox"/> Yes (0 pts) <input type="checkbox"/> No (10 points)
Under valid UEI, do findings exist? (replaces FAPIIS)	<input type="checkbox"/> Yes (0 pts) <input type="checkbox"/> No (10 points)

*Keep a PDF copy for your audit readiness purposes

Section A Subtotal: Enter the score and select the corresponding level of risk.

Section A score: _____

- Low risk (30 points)
- Medium Risk (20 points)
- High risk (00 points)

Section B: Performance History		
Submits accurate reports. <i>Subgrantees who consistently submit reports late and or with error may need technical assistance</i>	<input type="checkbox"/> Yes (10 pts) <input type="checkbox"/> No (0 pts)	Score:
Submits timely required project documents (budgets, draws, reports, etc.) <i>Subgrantees who consistently submit reports late and or with error may need technical assistance</i>	<input type="checkbox"/> Yes (10 pts) <input type="checkbox"/> No (0 pts)	Score:
Responsiveness to informational requests. <i>Subgrantees who delay responding to communication/information requests may have organizations and operating risk requiring additional monitoring or special conditions.</i>	<input type="checkbox"/> Yes (10 pts) <input type="checkbox"/> No (0 pts)	Score:



<p>Met the schedule of project milestones for previous awards.</p> <p><i>Projects may be ahead or behind the approved schedule. Is there a risk if the project is ahead of schedule?</i></p>	<input type="checkbox"/> Yes (10 pts) <input type="checkbox"/> No (0 pts)	Score:
<p>Met the approved budget for previous awards.</p> <p><i>Projects may be over or underspending relative to the scope of their project. Is there a risk of underspending?</i></p>	<input type="checkbox"/> Yes (10 pts) <input type="checkbox"/> No (0 pts)	Score:
<p>Proposal goals align with the state strategic goal.</p> <p><i>Awards not in line with an organization's goals may be seen as a waste, even when the project is providing value to beneficiaries.</i></p>	<input type="checkbox"/> Yes (10 pts) <input type="checkbox"/> No (0 pts)	Score:

Section B Subtotal: Enter the score and select the corresponding level of risk.

Section score: _____

- Low risk (40 – 60 points)
- Medium Risk (30-40 points)
- High risk (0 – 30 points)

Section C: Quality of Management & Meeting Management Standards		
<p>Does your federal funding opportunity have complex program requirements?</p> <p><i>Programs with complex compliance requirements have a higher risk of non-compliance.</i></p>	<input type="checkbox"/> Yes (0 pts) <input type="checkbox"/> No (10 pts)	Score:
<p>Does your program have complex reporting requirements?</p> <p><i>Programs with complex compliance requirements have a higher risk of non-compliance.</i></p>	<input type="checkbox"/> Yes (0 pts) <input type="checkbox"/> No (10 pts) <i>Please describe and provide details.</i>	Score:
<p>Will your organization subcontract out the program activities?</p> <p><i>Programs with complex compliance requirements have a higher risk of non-compliance.</i></p>	<input type="checkbox"/> Yes (0 pts) <input type="checkbox"/> No (10 pts) <i>If yes, please describe and provide policies and procedures documenting the activity.</i>	Score:



<p>Has your organization successfully managed similar programs funding source, scope, size, etc.?</p> <p><i>Programs with complex compliance requirements have a higher risk of non-compliance.</i></p>	<p><input type="checkbox"/> Yes (10 pts) <input type="checkbox"/> No (0 pts)</p> <p><i>Please describe and provide details.</i></p>	<p>Score:</p>
<p>Do the following internal controls/policies and procedures exist within your organization?</p> <ul style="list-style-type: none"> • Conflicts of Interest • Civil Rights • Internal Controls • Financial Management <p>(Please provide copies of each)</p>	<p><input type="checkbox"/> Yes (10 pts) <input type="checkbox"/> No (0 pts)</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><i>If no, explain and provide details.</i></p>	<p>Score:</p>
<p>Has your organization experienced changes to key personnel in immediate management of your program within the last year?</p>	<p><input type="checkbox"/> Yes (0 pts) <input type="checkbox"/> No (10 pts)</p> <p><i>If yes, please describe and provide details.</i></p>	<p>Score:</p>
<p>Has your organization experienced any changes in organizational structure within the last year?</p>	<p><input type="checkbox"/> Yes (0 pts) <input type="checkbox"/> No (10 pts)</p> <p><i>If yes, please describe and provide details and organization chart.</i></p>	<p>Score:</p>
<p>Has your organization experienced any changes to accounting, payroll, administration, technology, or reporting systems within the last year?</p>	<p><input type="checkbox"/> Yes (0 pts) <input type="checkbox"/> No (10 pts)</p> <p><i>If yes, please describe and provide details.</i></p>	<p>Score:</p>



<p>Has your organization experienced any loss of accreditation status or licensing within the last year?</p>	<p><input type="checkbox"/> Yes (0 pts) <input type="checkbox"/> No (10 pts) <i>If yes, please describe and provide details and remedies, if any.</i></p>	<p>Score:</p>
<p>Does your organization segregate indirect costs when applicable on other projects?</p>	<p><input type="checkbox"/> Yes (10 pts) <input type="checkbox"/> No (0 pts) <i>Please describe and provide details.</i></p>	<p>Score:</p>
<p>What economic conditions increase or decrease the risk to your proposed project?</p>	<p><i>Please describe and provide details.</i></p>	
<p>What political conditions increase or decrease the risk to your proposed project?</p>	<p><i>Please describe and provide details.</i></p>	

Section C Subtotal: Enter the score and select the corresponding level of risk.

Section C score: _____

- Low risk (80-130 points)
- Medium Risk (50-70 points)
- High risk (0-50 points)



Section D: Financial Stability	
What is the amount requested?	<input type="checkbox"/> < \$25,000 (10 Points) <input type="checkbox"/> \$25,000 - \$50,000 (10 Points) <input type="checkbox"/> \$50,000 - \$100,000 (5 Points) <input type="checkbox"/> \$100,000 - \$250,000 (5 Points) <input type="checkbox"/> > \$250,000 (0 Points)
Does your organization have any significant audit findings in the past three fiscal years?	<input type="checkbox"/> Yes (0 pts) <input type="checkbox"/> No (10 pts) <i>If yes, please describe and provide details. Attach copy of audit report.</i>
Is the subgrantee organization more than 3 years old and has received previous awards from OEM?	<input type="checkbox"/> Yes (10 pts) <input type="checkbox"/> No (0 pts)
Considering the amount of any federal grants you have applied for and been awarded and/or received during the state fiscal year (July 1 – June 30), what is your total level of federal funding?	<input type="checkbox"/> < \$100,000 <input type="checkbox"/> \$100,000 - \$250,000 <input type="checkbox"/> \$250,000 - \$500,000 <input type="checkbox"/> \$500,000 - \$999,999 <input type="checkbox"/> > \$1,000,000
If your answer to question above is > \$1,000,000: a. What is your actual amount of federal funding? b. When was your last Single Audit completed? c. When is your next Single Audit scheduled?	a. Actual Amount: \$ _____ b. Last Completed Single Audit _____ <i>Provide copy of single audit report.</i> c. Next Scheduled Single Audit:

Section D Subtotal: Enter the score and select the corresponding level of risk.

- Section D score: _____
- Low risk (30 points)
 - Medium Risk (15 points)
 - High risk (0 points)



Section E: Program Specific Risks		
Has your organization or another entity committed to providing a partial match for your project?	<input type="checkbox"/> Yes (10 pts) <input type="checkbox"/> No (0 pts) <i>If yes, please describe and provide details.</i>	Score:

Section E Subtotal: Enter the score and select the corresponding level of risk.

Section E score: _____

- Low risk (10 points)
- High risk (0 points)

Final Determination: Enter the results from each section below then add them up.

Section	Score	Risk Type
Section A		
Section B:		
Section C		
Section D		
Section E		
Total		

Evaluate the number of risk types, any special conditions and concerns before determining the level of risk.

Risk Level & Monitoring Strategy Best Practices

Below is a general overview of the risk tiers.

Low Risk / Tier 1

Low risk exists where the subgrantee has five or more of the following attributes:

- High quality programmatic performance
- No or very insignificant audit or monitoring findings
- Compliance with terms and conditions of prior awards
- Program does not have complex compliance requirements
- Timely and accurate financial and performance reports
- No known financial management problems or instability
- Received some form of monitoring (i.e. single audit, on-site review)

Best Practice:

- Identify areas of improvement
- Create a work plan with the subrecipient to resolve concerns on an as needed basis
- Monitoring all reports, reimbursements, and milestones for indications of a change in risk level

Moderate Risk / Tier 2

Moderate risk exists where the attributes for low risk outweigh those of high risk. The potential for loss could be mitigated without major failure in the implementation of the award.

Best Practice:

- Identify areas of improvement
- Create a work plan with the subgrantee to resolve concerns on an ongoing basis
- Monitoring all reports, reimbursements, and milestones for indications of a change in risk level and improvements

High Risk / Tier 3

High risk exists where the subgrantee has five or more of the following attributes:

- History of unsatisfactory performance
- Failure to adhere to proper grant terms and conditions
- Financial management problems/instability
- Significant findings or questioned costs from prior audits
- Lack of contact with entity
- No prior monitoring / auditing
- Large award amount
- The program has highly complex requirements

Best Practice:

- Identify areas of improvement
- Create a work plan with the subgrantee to resolve concerns on a persistent basis
- Monitoring all reports, reimbursements, and milestones for indications of a change in risk level and improvements
- Consider scheduling regular audits until evidence proves a significant risk improvement

Risk Mitigation Plan

For moderate and high-risk entities, consider the following risk mitigation plan .

Moderate Risk Mitigation Plan (minimums)

- Verify the UEI annually (keep a PDF copy for your records)
- Verify the State Vendor annually (keep a PDF copy for your records)
- Conduct a risk assessment at least once during the grant and prior to close-out. (Keep a PDF copy for your records.)
- Conduct a desk audit at least once
- Required technical assistance training in areas of medium or high risk within the first 90 days of award with an emphasis on internal controls, subaward vs contact determination and areas of high or medium risk.

High Risk Mitigation Plan (minimums)

- Verify the UEI annually (keep a PDF copy for your records)
- Verify the State Vendor annually (keep a PDF copy for your records)
- Conduct a Risk Assessment annually and once prior to closeout (keep a PDF copy of each assessment for your records)
- Conduct a site audit annually or every 6 months until the issue in question has been rectified.
- Conduct a risk assessment at least once during the grant and prior to close-out.
- Require technical assistance training prior initial reimbursement – with significant emphasis on internal controls and other areas of medium or high risk.
- Require technical assistance training for all new staff who contribute time and effort to the grant throughout the grant lifecycle with an emphasis on internal controls, sub-award vs contracting determinations and areas of high and medium risk.

Assessment Confirmation & Certification

By signing below, the authorized representative certifies all information submitted in the risk assessment questionnaire will be reviewed and used to conduct the risk assessment and determine if special conditions will be assessed and monitored during the period of performance of the award.

Reviewer #1

Signature

Date

Printed Name

Title

Reviewer #2

Signature

Date

Printed Name

Title

Appendix I: Deobligated and Reobligated Funds Procedure

I. Purpose

This appendix establishes the procedures governing the **identification, deobligation, reallocation, and reobligation of grant funds** for subrecipients under programs administered by the Nevada Office of Emergency Management (OEM).

The purpose is to ensure:

- Efficient use of limited grant funds
- Timely redistribution of unused funds
- Compliance with federal and state requirements
- Transparency and equitable access for subrecipients

This process is a standard component of grant lifecycle management and is conducted on a **semiannual basis**.

II. Authority

This procedure is governed by:

- **2 CFR Part 200** – Uniform Administrative Requirements
- **OEM Grant Management Guide**
- **OEM Standard Operating Guideline (SOG): Deobligated and Reobligated Funds Procedures**

III. Policy Guidance

OEM shall periodically identify **unobligated or underutilized funds** and make such funds available for **reobligation to eligible subrecipients**.

All reobligation actions must:

- Support the original intent of the grant program
- Comply with federal, state, and programmatic requirements
- Be completed within established timelines
- Be fully documented and auditable

IV. Definitions

Deobligation

The removal or withdrawal of previously obligated funds from a subrecipient due to:

- Project delays or non-performance
- Cost underruns
- Inability to expend funds within the period of performance

Reobligation

The reallocation and award of deobligated funds to eligible subrecipients for approved projects.

V. Standard Timeline

Milestone	Timeline
Identification of funds	By February 1 or August 1

Application release	Immediately after approval
Application deadline	Within 10 calendar days
Decision by OEM Administrator	Within 30 days
Completion of reobligation process	Within 45 days

VI. Procedure

Step 1: Identification of Deobligated Funds

- OEM reviews **declining balance spreadsheets** and financial reports
- Semiannual reporting informs eligibility for deobligation
- Program leads coordinate with:
 - Preparedness Grants Supervisor
 - Chief Grants Officer (CGO)
 - OEM Fiscal staff

All identified funds must be:

- Verified for accuracy
- Confirmed as eligible for reallocation

Step 2: Compliance Review

The Preparedness Grants Supervisor ensures:

- Compliance with **2 CFR 200 requirements**
- Alignment with **grant program intent**
- Adherence to **state and OEM policies**

Only compliant funds are advanced for reobligation consideration.

Step 3: Approval of Available Funds

- Funds are submitted to:
 - Chief Grants Officer
 - OEM Administrator
 - Nevada Commission on Homeland Security (NCHS), if applicable

Approval is required before funds are released for application.

Step 4: Notice of Funding Availability

OEM shall:

- Announce availability of deobligated funds to subrecipients
- Provide application instructions and templates
- Require standardized naming convention:

Format:

FFY 20XX – Program Name – Project ID – DEOB

Subrecipient eligibility requirements:

- Must have an **active, ongoing project**
- Must demonstrate ability to expend funds within timelines

Step 5: Application Submission

- Applications are due within **10 calendar days**
- Submissions must include:
 1. Written justification addressing:
 - Impact of non-completion
 - Reason for funding redirection
 - Benefit to statewide capabilities
 - Timeline and deliverables
 - Consequences of non-approval
 2. Original approved budget
 3. Detailed revised line-item budget

Step 6: Application Review

- Program leads assign review staff
- Applications are evaluated for:
 - Eligibility
 - Completeness
 - Strategic value

A summary and funding recommendation is submitted to:

- OEM Administrator
- Chief Grants Officer

Step 7: Approval Process

A. NCHS Review Threshold

- Requests exceeding **\$100,000** require:
 - Review by NCHS
 - Recommendation to the Governor

B. OEM Administrator Decision

- All other requests are decided by the OEM Administrator
- Decisions are made within **30 days**

Step 8: Financial Reconciliation

OEM shall:

- Update declining balance spreadsheets
- Validate funding amounts
- Submit updates for CGO approval

Step 9: Notification of Award

- All applicants are notified:
 - Approved
 - Denied

Step 10: Award Execution

- Grant award documents issued within **2 working days**
- Subrecipients must:
 - Sign and return documents promptly

- Funds are not available until **fully executed**

Step 11: File Management

- All documents must be:
 - Logged
 - Filed in official grant records
- Completed within **45 days**

Step 12: Post-Award Monitoring

OEM shall:

- Monitor through **Quarterly Financial Reports (QFRs)**
- Track performance and expenditures
- Maintain documentation in official records

Step 13: Reimbursement

- Payments processed in accordance with OEM reimbursement procedures
- Must be supported by:
 - Eligible costs
 - Proper documentation

Step 14: Closeout

Reobligated funds are closed when:

- All funds are expended
- Reporting requirements are complete
- Final reimbursement is processed

Step 15: Federal Reporting

OEM shall:

- Report reobligated funds in FEMA systems
- Maintain tracking logs for compliance

VII. Subrecipient Responsibilities

Subrecipients must:

- Submit complete and timely applications
- Ensure funds are:
 - Allowable
 - Allocable
 - Reasonable
- Adhere to:
 - Approved scope of work
 - Budget and timeline
- Maintain documentation for audit

VIII. OEM Enforcement Provisions

OEM may take action if subrecipients:

- Fail to expend funds timely
- Submit incomplete or inaccurate applications

- Do not comply with grant requirements

Enforcement actions may include:

- Deobligation of funds
- Denial of reobligation requests
- Corrective Action Plans (CAP)
- High-risk designation
- Funding restrictions

IX. Audit and Compliance Requirements

All reobligation activities must be:

- Fully documented
- Traceable from identification through closeout
- Available for audit review

Key audit elements include:

- Funding identification records
- Application materials
- Approval documentation
- Award agreements
- Monitoring and reimbursement records

X. Best Practices

- ✓ Apply early identification of unspent funds
- ✓ Ensure strong justification for reobligation
- ✓ Prioritize projects with measurable impact
- ✓ Maintain strict adherence to timelines
- ✓ Keep complete and organized records

XI. Summary

The deobligation and reobligation process ensures:

- Maximum utilization of grant funds
- Alignment with statewide priorities
- Compliance with all governing regulations

This process is critical to maintaining **program effectiveness, fiscal responsibility, and audit readiness.**

Appendix J: Proration of Subscription, Warranty, and Maintenance Costs

I. Purpose

This appendix establishes standardized procedures for the **allowability, allocability, and proration** of subscription, warranty, and maintenance costs charged to grant awards administered by the Nevada Office of Emergency Management (OEM).

The objective is to ensure that such costs:

- Comply with federal cost principles
- Are properly aligned with the **Period of Performance (POP)**
- Are accurately allocated to the benefiting grant

II. Authority

This appendix is governed by:

- **2 CFR §200.403** – Factors Affecting Allowability of Costs
- **2 CFR §200.404** – Reasonable Costs
- **2 CFR §200.405** – Allocable Costs
- **2 CFR §200.439** – Equipment and Capital Expenditures
- **FEMA Preparedness Grants Manual (current edition)**
- **Nevada DEM/OEM Grants Manual (2025, Change 5)**

III. Policy Guidance

Subscription, warranty, and maintenance costs charged to a grant award must be:

- **Reasonable**
- **Allocable**
- **Incurred within the approved Period of Performance (POP)**

If the service period extends beyond the POP, the cost **must be prorated** so that only the portion attributable to the active grant period is charged.

Proration is **not required** when such costs are:

- Incidental to the original purchase; and
- Included as part of the acquisition cost of equipment or services

IV. Applicability

This appendix applies to:

- OEM staff responsible for reviewing and approving grant expenditures
- All subrecipients receiving OEM-administered grant funding

V. Definitions

Period of Performance (POP)

The approved timeframe during which grant funds may be obligated and expended.

Subscription

A time-based service (e.g., software licenses, cloud services, monitoring systems) requiring recurring payment.

Warranty / Maintenance Agreement

Service agreements providing repair, upkeep, or operational support for equipment or systems.

Incidental Cost

A bundled cost included in the original purchase price and necessary for the equipment's intended use.

Proration

The proportional allocation of a cost based on the number of days falling within the grant's POP.

VI. Policy Requirements

A. General Rule

Costs must be charged **only for the portion of services that occur within the POP.**

B. When Proration is Required

Proration is required when:

- The service period:
 - Begins before the POP; or
 - Extends beyond the POP
- The cost is **not bundled** with the original purchase

C. When Proration is NOT Required

Proration is not required when:

- The subscription or warranty:
 - Is included in the initial purchase price
 - Is necessary for equipment functionality
 - Is considered part of the **acquisition cost**

VII. Procedures

19 Step 1: Pre-Purchase Review

Prior to approval, subrecipients and OEM staff must:

1. Identify subscription start and end dates
2. Verify grant POP dates
3. Determine whether service extends beyond POP

Step 2: Determine Need for Proration

Condition	Action
Entire service within POP	No proration required
Service extends beyond POP	Proration required
Bundled with equipment	Proration may not be required

Step 3: Perform Proration Calculation

Formula:

Prorated Cost = (Days within POP ÷ Total Days in Service Period) × Total Cost

- Use **calendar days** unless otherwise specified
- Round calculations consistently (recommended: 2 decimal places)

Step 4: Example Calculation

Item	Value
Subscription Period	Jan 1 – Dec 31, 2025
POP	Apr 1 – Sept 30, 2025
Total Cost	\$1,200
Total Days	365
Days within POP	183

Calculation:

$(183 \div 365) \times \$1,200 = \mathbf{\$601.64}$

➔ Only **\$601.64** may be charged to the grant

VIII. Documentation Requirements

Subrecipients must maintain the following in the grant file:

- Invoice or service agreement showing:
 - Total cost
 - Service period
- Grant award documentation (POP dates)
- Proration calculation worksheet
- Approval from Grant Manager
- Proof of payment
- Procurement documentation

All prorated costs must be supported at the time of reimbursement request.

IX. Monitoring and Oversight

OEM will review these costs during:

- Subrecipient monitoring
- Financial reviews
- Closeout
- Audits

Subrecipients must provide proration documentation upon request.

X. Common Compliance Errors

- Charging full-year subscriptions to a partial POP
- Failing to document proration calculations

- Misclassifying non-incidentals costs as bundled
- Missing or incomplete service period documentation

XI. Enforcement and Non-Compliance

Failure to comply may result in:

- Disallowed costs
- Required repayment
- Corrective Action Plan (CAP)
- Increased monitoring
- Restrictions on future funding

XII. Best Practices

- ✓ Align subscription periods with POP when possible
- ✓ Perform proration **before purchase approval**
- ✓ Maintain standardized calculation templates
- ✓ Clearly document incidental vs. non-incidentals costs
- ✓ Include proration review in internal controls

XIII. Summary

Proration ensures that:

- Grant funds are used only for the **benefit received during the POP**
- Costs comply with **federal allowability and allocability principles**
- Subrecipients maintain **audit-ready documentation**