Responsibilities for State Grant Management

Grantees/Subgrantees (Local Governments)

- Check with State Grantor Agencies to ascertain whether there are State Grant Reporting Requirements
- Ensure grant is expended in accordance with applicable laws and agreements
- HB 2573 (Effective July 2021) Provide a list of grantees and subgrantees to Auditor and all information regarding grant funds and grantees required by law or rule.
- Submit Audit Report/Agreed Upon Procedures Report and/or Sworn Statement to Grantor Agency and State Auditor (effective July 2021) within two years

Grantors (State Agencies)

- Notify each Grantee of Reporting Requirements. Incorporate a clause in the grant agreement
- Provide written Notice to the Auditor of any grantee failing to file the required report or sworn statement.
- If any report or sworn statement provides evidence of a reportable condition, significant deficiency or violation of grant agreement then must provide copy to Auditor within 30 days
- Before awarding state grant VERIFY government is not debarred from receiving state grant. One of: Contractual Clause; Separate Notarized sworn statement; AND Direct Confirmation from the Auditor that the entity is not debarred.
- HB 2573 (Effective July 2021) May issue stop payment orders and recover state grant funds.

(currently) Legislative Auditor (Effective July 2021) State Auditor

- Receive notification from State Grantor Agencies
- Maintains Debarment List
- HB 2573 (Effective July 2021) Maintain a searchable and publicly accessible database listing all awarded state grants.
- HB 2573 (Effective July 2021) May issue stop payment orders and recover state grant funds.
- HB 2573 (Effective July 2021) Receive Audit Report/Agreed Upon Procedures Report and/or Sworn Statement from Grantee/Subgrantee within two-year time frame

State Auditor (CID)

- Gathers State Financial Assistance Directly from Local Governments and State Agencies
- Identifies Local Governments subject to State Reporting Requirements
- Performs Audits or Agreed-Upon Procedures within two-year time frame (50K or more)
- Ensure CPAs performing audits are aware of the deadline. DO NOT MONITOR ACTIVITY FOR YEARS UNDER 50k!