

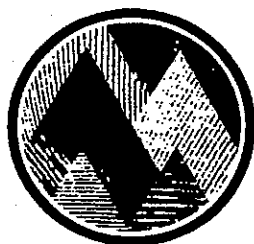
**Metro**

***Grant Management***

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**July 1996**

A Report by the Office of the Auditor



**METRO**

**Alexis Dow, CPA**  
**Metro Auditor**

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**METRO**

**OFFICE OF THE AUDITOR**

July 2, 1996

Mike Burton, Executive Officer  
Councilor Jon Kvistad, Presiding Officer  
Councilor Patricia McCaig  
Councilor Ruth McFarland

Councilor Susan McLain  
Councilor Rod Monroe  
Councilor Don Morissette  
Councilor Ed Washington

Re: Review of Metro's Grant Management

Dear Mr. Burton and Councilors:

The accompanying report covers our review of Metro's grant management. Grants are important to Metro as they are a primary resource for several of Metro's activities, particularly planning.

We reviewed a draft of the report with the Executive Officer and he substantially agrees with our recommendations. The last section of this report presents his written response.

We would appreciate receiving a written status report from the Executive Officer in six months indicating what further progress has been made to address the report's recommendations.

We appreciate the cooperation and assistance provided by staff from the several departments included in this audit.

Very truly yours,

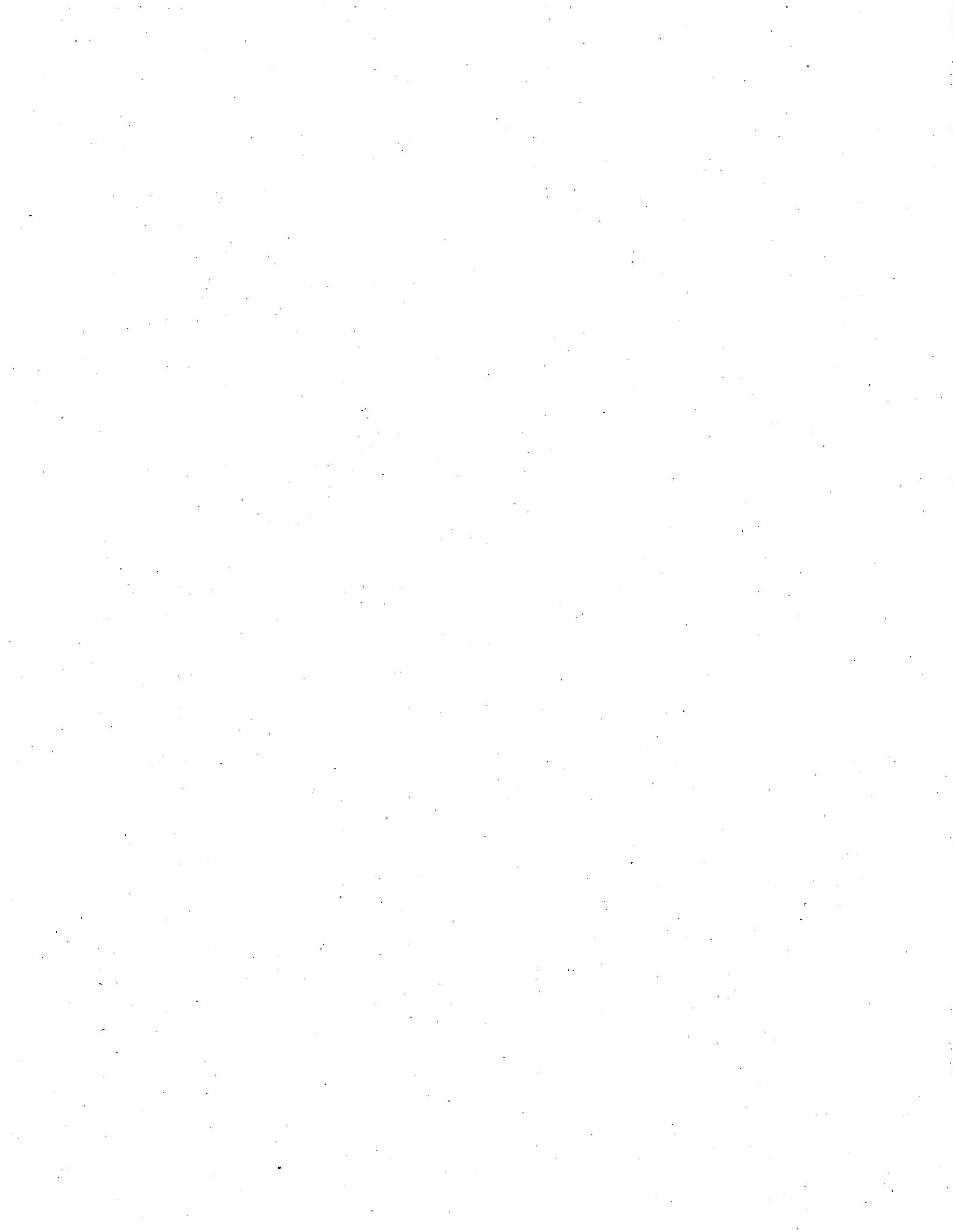
A handwritten signature in black ink, appearing to read 'Alexis Dow', written in a cursive style.

Alexis Dow, CPA  
Metro Auditor

AD:kl

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## **Executive Summary**

Grant management is important to Metro's operations. The current year budget provides for \$19.6 million in grant revenues, up from \$8 million the prior year. Grants are also the primary resource for several of Metro's activities, particularly planning. Almost 95% of the Planning Fund budget revenues are grants.

Agencies providing grants to Metro require that a sound system of internal controls be in place to ensure that funds are properly accounted for. This system needs improvement now, before problems noted by outside financial auditors escalate into deficiencies that affect Metro's compliance with the terms of grant agreements.

Improvements to the grant management system will provide Metro with:

- improved cash flow,
- better reporting of grant activity, both inside and outside of Metro, and
- more consistent management of grants throughout the agency.

In brief, the following changes are needed:

- improved invoicing procedures, to reduce the current month-end billing time of 41 days by at least 40%,
- criteria for determining which agreements with other agencies are contracts and which are grants, because grants carry greater monitoring requirements than contracts do,
- a formal system for identifying grant subrecipients and monitoring their compliance with applicable laws, regulations, and terms of the agreement,
- improved procedures for adjusting grant amounts allocated to specific projects and activities, and
- consistent handling of grants across all Metro departments.

## Background

Metro receives a substantial portion of its total funding through grants from other governmental entities. The budgeted resources from grants for fiscal year ending June 30, 1996, are \$19.6 million, compared to \$311.0 million Metro-wide, excluding beginning fund balances. In the fiscal year ended June 30, 1995, actual grant funding consisted of the following:

Planning Fund (Transportation and Growth Management departments)	\$ 7,532,000
Parks and Greenspaces	269,000
Washington Park Zoo	103,000
Smith & Bybee Lakes	36,000
Solid Waste	7,000
Risk Management	<u>6,000</u>
Total Grants	\$ <u>7,953,000</u>

The Planning Fund received almost 95% of the total grant funding at Metro for the fiscal year.

Grant funds are the primary resource for several of Metro's activities. In fiscal year 1994-95 federal, state and local grants accounted for 91.7% of total revenues in the Planning Fund, which incorporates the Transportation and Growth Management departments. Some current programs funded by grants are the South/North Light Rail Corridor Study, Westside Station Area Planning, Regional Transportation Plan Update, Transportation Improvement Program, Data Resource Center and Travel Forecasting Services. Regional Parks and Greenspaces received grant funds from the US Fish and Wildlife Service to help fund over 100 projects for habitat restoration and enhancement, and environmental education in the Portland metropolitan area. The Washington Park Zoo used federal conservation project grants for endangered species research. The Zoo also obtained federal funds from Tri-Met to study how zoo animals were affected by the noise from the light rail tunnel construction.

Proper management of these grants is important--not only so that funds are used as efficiently as possible, but also because Metro is required to comply with numerous federal

requirements for properly stewarding the money. These requirements apply both to grants that Metro receives directly from federal agencies and to sub-grants received from the State of Oregon and local governments. About 50% of Metro's federal financial assistance falls in the latter category, received from such agencies as the Oregon Department of Transportation and Tri-Met.

At times Metro awards and disburses federal grant funds to other local jurisdictions. In these cases Metro is a subgrantor of federal funds. Federal regulations require Metro to have a system in place to monitor the activities of the subrecipients of the federal funds Metro distributes.

As required by federal regulations, Metro contracts for an annual audit of grants reported on the Schedule of Federal Financial Assistance. Metro has contracted with KPMG Peat Marwick LLP to perform this audit in conjunction with its annual financial audit. KPMG did not report any exceptions to Metro's compliance with the federal regulations in the four most recent *Independent Auditors' Reports in Accordance with the Single Audit Act of 1984*, issued in 1992 through 1995. However, KPMG did call Metro's attention to areas in which the grant administration program could be improved.

Grants management involves a number of Metro departments. Those departments that receive federal grants perform most grant management functions such as applying for grant funding, negotiating the contracts and determining which expenses can be invoiced to the agency. Other departments perform important support and oversight functions. Metro's Office of the General Counsel and Metro's Accounting Division review and approve grant contracts. The Risk and Contracts Management Division maintains files of contract documents and provides reports of new and open contracts to the Metro Council and other departments. Accounting reviews and approves grant invoices and handles accounts receivable. Accounting also gathers information about grants from the other departments, prepares the Schedule of Federal Financial Assistance and monitors audit reports for subrecipients.

## **Audit Objectives, Scope and Methodology**

This review was performed in accordance with our annual audit plan. The objectives of the audit were to review how Metro administers and controls grant funding and to determine how grant administration might be improved. Specifically, we:

- assessed the completeness and accuracy of information in grant contracts;
- reviewed internal controls surrounding grants;
- examined Metro's procedures for ensuring compliance with key federal, state and local grant regulations;
- reviewed the accuracy and timeliness of invoicing and reporting of expenses charged to the granting agencies;
- evaluated the effectiveness of information systems used to process grant transactions; and
- evaluated the overall grant management organizational structure.

We interviewed key personnel who were involved with managing and processing grants, reviewed important documentation and audited specific grants, contracts and related transactions. Because the Transportation and Growth Management departments obtained the vast majority of grant funding, we focused on those departments. We also reviewed procedures and grant contracts on a limited basis with the Washington Park Zoo and the Parks and Greenspaces Department. We also reviewed applicable procedures and transactions in the Administrative Services Department.

Our review was conducted from February through May 1996 in accordance with generally accepted government auditing standards.



## Conclusions and Findings

**Issuing grant invoices more quickly** Metro could obtain faster reimbursement from granting agencies if it took advantage of ways to issue invoices more quickly.

Metro must submit invoices to granting agencies in order to obtain reimbursement for documented expenditures. During a recent six-month period, the Transportation and Growth Management departments took an average of 41 days after month-end to issue these invoices. By making certain changes in the way invoices are generated, reviewed, and approved, as many as 16 days could be cut. Doing so would improve Metro's cash flow and help ensure that quarterly reports to granting agencies, which must be issued 30 days after quarter-end, are made with up-to-date cost data.

The following improvements will help improve the timeliness of invoicing:

- **Streamlining the invoicing process.** The process is currently delayed two to five days while adjustments are made in allocations to various grants. Making these adjustments independently of the invoicing process, using an approach described later in this report, would remove this bottleneck.
- **Downloading expense data sooner.** The senior accountant working for the Transportation Department believes expense details may be able to be downloaded about two to five days sooner. This change should be investigated.
- **Streamlining the approval process.** Obtaining approval of invoice documentation from the Accounting Manager and Transportation Director often delays invoicing by six days. These approvals could be made concurrent with invoice preparation for all months except fiscal year end, when the accuracy of the final invoice is critical for audit and financial reporting purposes.

Combined, these changes should be sufficient to work towards a goal of mailing grant invoices no later than 25 days after month-end.

**Clarifying whether agreements are grants or contracts**

**By developing better procedures for determining when agreements are grants rather than contracts, Metro can help ensure that federal requirements for grant monitoring are met.**

When it receives federal financial assistance through an agreement, Metro is usually a grantee. As such, Metro is expected to comply with all regulations and other requirements associated with proper control over federal grants, including audit coverage. However, there are some cases when Metro receives financial assistance as a vendor, not a grantee. As a vendor, Metro does not have to comply with these same regulations and requirements.

Our audit showed that three intergovernmental agreements classified as contracts could have been classified as grants instead. Because the three were considered contracts, they were not included in the audit that KPMG Peat Marwick conducted to meet federal requirements. Such apparent misclassifications heighten the potential that granting agencies could question the adequacy of Metro's oversight of grant moneys.

Clearer guidance and responsibility is needed for making determinations of whether agreements are grants or vendor contracts. We found that criteria for such decisions are not clearly defined. Although most agreements have a form indicating which type of determination has been made, the form does not show either (1) who made the decision or (2) what basis was used for making the determination. An improved form could include a decision tree for making the determination on the basis of sound criteria. Exhibit A at the end of this report includes a sample of the criteria that Metro could use.

**Monitoring grant subrecipients**

**Sometimes Metro receives grants which will be fully or partly implemented by other agencies. Better monitoring is needed to provide assurance that subrecipients comply with the terms of the grants.**

To maintain compliance with federal grant regulations, Metro must clearly identify all subrecipients receiving more than \$25,000, ensure that these subrecipients are audited, and check to see that the subrecipient takes corrective action on any matters noted in the audit report. Each

Metro department is responsible for reporting all subrecipients to the Accounting Division, and the Accounting Division in turn is responsible for ensuring that Metro receives the subrecipients' audit reports. However, at the time of our audit the Transportation and Growth Management Departments had not submitted a list of subrecipients for the fiscal year ended June 30, 1995. Further, Metro had no written procedures for monitoring subrecipients for compliance with federal grant regulations. Actions are reportedly now under way to develop such procedures.

**Procedures for  
adjusting grant  
allocations**

Many Metro programs are funded by multiple sources, and some grants fund more than one program. As conditions change during the year, Metro must adjust the amounts it draws from these grants. However, the changes are not clearly documented, and more attention needs to be placed on making adjustments earlier in the year.

Transportation and Growth Management programs are typically funded by multiple grants and other funding sources. For example, the Regional Transportation Plan program derives its \$630,000 budget from eight different sources. In addition, each grant often funds more than one program. This makes for a complex system of assigning program costs.

To allocate expenses among the various grants and other funding sources, the Transportation and Growth Management departments use a Grant Management System with a matrix-style spreadsheet. This matrix initially shows the expected funding amounts and their sources as of the start of the fiscal year. However, it is often necessary to change these amounts because actual program expenses rise or fall, grant funding changes, or other factors come into play. Some adjustments are made during the year, and additional adjustments are made at year's end, when total expenses for the year become known.

Such adjustments carry potential for compromising the grant management system's integrity. For example, grant-providing agencies could regard questionable changes as deviating from the terms of the grant contracts. As a

result, care must be taken to manage such adjustments as carefully as possible.

Our review showed two main areas needing attention in making such adjustments:

- **Providing guidelines and documentation for adjustments.** We found no problems with the underlying reasons for the adjustments we reviewed, but authorizations were usually verbal and not documented. The basis for adjustments was difficult for us to determine, because the grant management system did not generate a report showing details of the changes, and the hand-written notes initiating the changes did not fully explain the adjustments. There were no written guidelines for approving such adjustments, and granting agencies were not always informed in writing of the changes. Providing such information to them would help ensure that the changes are within an agency's expectations and are in compliance with the grant contract.

Some changes in this regard are under way. The new financial management system under development will include a grants management module that will likely provide an improved audit trail for such changes. In the meantime, departments will need to develop a procedure for documenting and approving changes to matrix allocations. One way would be to use an existing document called the Unified Work Program Funding Summary. This summary, if updated on a monthly basis or as needed, could be used to highlight major changes to the matrix and to communicate them internally and to granting agencies.

- **Updating the matrix earlier in the fiscal year.** The estimated expenses used for allocating costs among various funding sources are generally not reviewed until actual expenses are known at year's end. In many cases, there may be large variances between the estimates and the actual amounts. For example, at the end of fiscal year 1994-95, subrecipients and subgrantors submitted about \$1.4 million in program expenses to the Transportation Department. Much of it should have been submitted sooner. When such delays occur and steps are not taken to anticipate them, the

result may be less than optimal. In fiscal years 1993-94 and 1994-95, for example, Metro refunded about \$170,000 to granting agencies. If grant managers had revised estimated expenses in April or sooner rather than at year's end, the refunds could possibly have been eliminated.

**Consistent handling of grants across departments**

**By improving the internal control environment across all departments, Metro can ensure continued compliance with federal grant regulations and improve the effectiveness of the grant management function.**

Metro has at least four departments that receive federal grant funding. Each department has the responsibility for identifying its grants and any subrecipients that receive funding. Our audit identified several ways in which better, more consistent procedures could be developed to strengthen grant administration and minimize the risk of noncompliance with federal grant regulations. More specifically, attention is needed in the following areas:

- **Recording key information when the agreement is initiated.** The Transportation Department currently uses a Grant/Contract Information Sheet to record information about each grant when it is initiated. The sheet includes space for key audit information, such as whether the agreement is classified as a grant or a vendor contract, whether there are any pass-through agencies, and whether these agencies are classified as vendors or subrecipients. However, the information is usually not complete. Such information is also needed for funding agreements in other departments, not just the Transportation Department. Requiring all departments to document such facts and to communicate them on a timely basis to the Risk and Contract Management Division would help create a stronger grants administration process.
- **Making better use of the computer network's file-sharing capabilities.** The Accounting Division has had difficulty at year's end in preparing the Schedule of Federal Financial Assistance for the grant audit, because departments did not always identify which of their agreements were to be included on the schedule. Establishing Metro-wide procedures that require all

departments to maintain and exchange pertinent grant information on a timely basis would allow better resolution of such problems. The file-sharing capabilities of Metro's computer network could be of particular help in this regard. Personnel from all departments with grant responsibilities could use the shared files to maintain information on all grants, intergovernmental revenue agreements, and subrecipients on a continuous basis. Up-to-date information in the database would allow the Accounting Division to prepare the Schedule of Federal Financial Assistance proactively, rather than scrambling to create it at year's end. Besides being able to produce a more timely and accurate schedule at year's end, the Accounting Division would also be able to more effectively monitor the activities of subrecipients.

- **Establishing stronger Metro-wide emphasis on grants administration.** We identified two actions that could be helpful in this regard. One is for Metro's executive officer to communicate to all department heads the importance of complying with Metro contracting procedures, especially as they relate to grant contracts. This would help set the tone for improving the control environment. The second action would be to establish a regular forum of employees who have grant management responsibilities. Such a forum could help ensure organizational consistency in managing grants, perhaps through such actions as establishing information requirements for grant management database files, developing Metro-wide grant management policies and procedures, reviewing agreements when questions arise as to whether Metro should be considered a grantee or a vendor.
- **Reconciling information in the grant management system to the financial management system.** The senior accountant in the Transportation and Growth Management Department prepares a reconciliation of the grant management system to the financial management system. This reconciliation is important because it ensures that key information regarding grant revenue and grant revenue receivable between the two systems is in agreement. However, this reconciliation is not submitted to Metro's accounting manager for

review and approval. Internal control would be enhanced if this were done at least quarterly.

- **Consistently submitting grant contracts to the Risk and Contracts Management Division for review and monitoring.** The Risk and Contracts Management Division of the Administrative Services Department prepares monthly reports on all contracts. These reports are sent to the Executive Officer and the Metro Council. The Washington Park Zoo, which received \$103,000 in grant funding in fiscal year 1994-95, did not submit all of its grant contracts to the division, and as a result, these contracts were omitted from the reports. The Division performs an important oversight role in the contracting process, especially by ensuring that adequate review and approval of all contract documents is performed. Procedures are needed to ensure that all contracts are reported.

## Recommendations

1. **To improve cash flow and the invoicing of grants, the Transportation and Growth Management departments should take the following actions:**
  - a) **Make changes to the grant funding allocations independently of the invoicing process, allowing other invoicing steps to be done sooner.**
  - b) **Investigate downloading expense data to the grant management system earlier.**
  - c) **Streamline the grant interim invoice approval process by obtaining management approvals concurrent with invoice processing.**
  - d) **Establish a goal for when monthly grant invoices are to be mailed, and monitor the actual performance against the goal. A suggested goal of 21 days after month end will enable Metro to be reimbursed about 20 days sooner than under the current procedures.**
  
2. **To help ensure that all grants are identified for appropriate compliance monitoring, Metro should:**
  - **establish criteria for determining if agreements are contracts or grants,**
  - **designate employees who will make this decision, and**
  - **require the decision to be documented.**

An improved Grant/Contract Information Sheet could include guidelines for making the determination based on sound criteria, and can include space to document this determination and who made the decision.

3. **To help ensure more timely and accurate follow-up of subrecipient compliance with grant regulations, Metro should take the following actions:**



- a) **Identify subrecipients in the procurement cycle, when subcontracts are initiated, rather than at year-end.**
  - b) **Create an improved subgrantee management system and clearly document the policies and procedures for the system. This system should require and document identification of subrecipients, requests for subgrantee audit reports, and follow-up of exceptions noted on subgrantee audit reports.**
- 4. To improve the procedures for adjusting grant allocations, the following actions should be taken:**
- a) **Establish written procedures for authorizing and documenting changes to the grant allocation matrix.**
  - b) **Communicate major grant allocation matrix changes internally, and as required, to the granting agencies. The Transportation and Growth Management departments could use the Unified Work Program Funding Summary to highlight and report such changes. The summary presents the projected allocation of program expenses to the various grants and is already incorporated in many grant contracts.**
- 5. To provide for more consistent handling of grants across departments, Metro should take the following actions:**
- a) **Record key information when a grant agreement is initiated. This can be accomplished by completing a Grant/Contract Information Sheet.**
  - b) **Establish Metro-wide procedures that require all departments to maintain and exchange grant data on a timely basis. Personnel from all departments with grant responsibilities could use the file-sharing capabilities of Metro's computer network to maintain information on all grants, intergovernmental revenue agreements, and subrecipients on a continuous basis.**

- c) **Establish a regular forum of employees who have grant management responsibilities.** Such a forum could help ensure organizational consistency in managing grants, perhaps through such actions as establishing information requirements for grant management database filed, developing Metro-wide grant management policies and procedures, reviewing agreements when questions arise as to whether Metro should be considered a grantee or a vendor.
  
- d) **Develop contracting procedures specifically for revenue generating contracts such as grants, and have the Metro executive officer communicate to all department heads the importance of complying with such procedures.**
  
- e) **Submit grant contracts to the Risk and Contracts Management Division for review and monitoring.** The division performs an important oversight role in the contracting process, especially by ensuring that adequate review and approval of all contract documents is performed.

## Exhibit A

<b>Sample Criteria for Determining Funding Agreement Treatment</b>	
<b>Grant</b>	<b>Vendor Contract</b>
Recipient identifies the program objectives of the activities being funded.	Awarding agency defines the objectives.
Performance is measured against meeting the objective of the program.	Program compliance requirements do not pertain to the goods or services provided.
No profit or fee built into the price; only allowable costs are to be invoiced.	Paid a profit above cost.
Metro may be required to partially match the funds received under the grant.	No matching.
Metro is able to purchase real and/or personal property with grant funds.	Unlikely to be paid for property purchases under the contract.
Cost reimbursement arrangements.	Procurement contract for goods or services.
Recipient selection is non-competitive.	Free and open competition for vendor selection is typical.



## **Response to the Report**

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**METRO**

Date: July 2, 1996  
To: Alexis Dow, CPA, Metro Auditor  
From: Mike Burton, Executive Officer *MBurton*  
Re: Response to Audit of Metro's Grant Management

I have received the audit report on grant management dated July 1996. Thank you for the opportunity to review and respond to this report. The following constitutes the response of the Executive Officer and staff to the report.

**I. Recommendation: To improve cash flow and the invoicing of grants, the Transportation and Growth Management departments should take the following actions:**

- a) **Make changes to the grant funding allocations independently of the invoicing process, allowing other invoicing steps to be done sooner.**

This recommendation has already been implemented.

- b) **Investigate downloading expense data to the grant management system earlier.**

This is under investigation at this time. It appears reasonable.

- c) **Streamline the grant interim invoice approval process by obtaining management approvals concurrent with invoice processing.**

This recommendation has already been implemented.

- d) **Establish a goal for when monthly grant invoices are to be mailed, and monitor the actual performance against the goal.**

Implementing all of the above listed recommendations will improve the timeliness of monthly grant invoicing. Based on the scheduled closing dates for financial reports and the revised review and approval times for invoicing, we will establish a goal of mailing invoices no later than 25 days after month end.

**II. Recommendation:** To help ensure that all grants are identified for appropriate compliance monitoring, Metro should: establish criteria for determining if agreements are contracts or grants, designate employees who will make this decision, and require the decision to be documented.

A draft document addressing this recommendation is under review by the Office of General Counsel and Metro's Auditors KPMG Peat Marwick. Employees will be designated to make this decision and decisions will be documented.

**III. Recommendation:** To help ensure more timely and accurate follow-up of subrecipient compliance with grant regulations, Metro should take the following actions: (a) identify subrecipients in the procurement cycle, when subcontractors are initiated, rather than at year-end; (b) create an improved subgrantee management system and clearly document the policies and procedures for the system.

Procedures have been drafted and are under review which will address this recommendation.

**IV. Recommendation:** To improve the procedures for adjusting grant allocations, the following actions should be taken: (a) establish written procedures for authorizing and documenting changes to the grant allocation matrix; (b) communicate major grant allocation matrix changes internally, and as required, to the granting agencies.

Procedures have been drafted and are under review which will address this recommendation.

**V. Recommendation:** To provide for more consistent handling of grants across departments, Metro should take the following actions:

a) Record key information when a grant agreement is initiated.

This recommendation has already been implemented.

b) Establish Metro-wide procedures that require all departments to maintain and exchange grant data on a timely basis.

The Risk and Contracts Management Division of the Department of Administrative Services will serve as Metro's repository for information regarding grant data. This information will be made available on a timely basis to all departments with grant responsibilities.

- c) Establish a regular forum of employees who have grant management responsibilities.**

The financial management team consisting of high level financial representatives from each department meets on a monthly basis. This group currently provides a forum for discussion of financial policy and procedural matters. Grant management will be added to their discussion items. In addition, as the need for more extensive discussions on grant management related issues is identified, a broader group will be convened.

- d) Develop contracting procedures specifically for revenue generating contracts such as grants, and have the Metro executive officer communicate to all department heads the importance of complying with such procedures.**

Policies and procedures for revenue generating contracts such as grants will be developed. If code revisions are needed, they will be developed and forwarded to the Council for their consideration. When completed, the policies and procedures and the importance of compliance will be communicated by the Executive Officer to all departments.

- e) Submit grant contracts to the Risk and Contracts Management Division for review and monitoring.**

As previously noted, grant contracts, applications contracts, and related materials will be submitted to the Risk and Contracts Management Division as a central repository for such information. The submission of the contracts to this office will be included as part of the procedures.





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Details	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Length of Report	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Clarity of Writing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Potential Impact	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Suggestions for our report format:** \_\_\_\_\_  
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**Suggestions for future studies:** \_\_\_\_\_  
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**Other comments, ideas, thoughts:** \_\_\_\_\_  
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**Name (optional):** \_\_\_\_\_

Thanks for taking the time to help us.

Fax: 797-1799

Mail: Metro Auditor, 600 NE Grand Avenue, Portland, OR 97232-2736

Call: Alexis Dow, CPA, Metro Auditor, 797-1891