



STAFF REPORT

Report To: Board of Supervisors

Meeting Date: January 7, 2016

Staff Contact: Janice Keillor

Agenda Title: For Possible Action: To approve changes to the Community Support Services Grant (CSSG) program in order to improve internal controls and better address Carson City's critical needs. (Janice Keillor, jkeillor@carson.org)

Staff Summary: An audit completed by Moss Adams on March 31, 2015 recommended revising the City's internal controls related to the CSSG program in order to ensure integrity and effectiveness in meeting program objectives. A CSSG Working Group collaborated on ideas to restructure and improve the program, which included revising the application, separating the CDBG and CSSG programs, increasing the reporting of activities and accomplishments, distributing grant funds on a reimbursement basis, determining the City's critical needs, funding agencies that address those critical needs without requiring them to apply for the grant, and requiring a formal grant agreement with performance expectations.

Agenda Action: Formal Action/Motion

Time Requested: 15 minutes

Proposed Motion

I move to approve changes to the Community Support Services Grant (CSSG) program in order to improve internal controls and better address Carson City's critical needs.

Board's Strategic Goal

N/A

Previous Action

N/A

Background/Issues & Analysis

The CSSG program awards \$257,200 from the General Fund every year to non-profit organizations in Carson City that meet the City's goals. Since it's inception, there has been very little oversight of the grant to ensure proper use of the funds. A recent audit by Moss Adams determined several control issues and included recommendations for improvement, which have been addressed by a CSSG Working Group. The group will continue to work on the program details to include determining funding formulas, revising report forms, and creating a policy and procedures manual.

Applicable Statute, Code, Policy, Rule or Regulation

Financial Information

Is there a fiscal impact? Yes No

If yes, account name/number:

Is it currently budgeted? Yes No

Explanation of Fiscal Impact:

Alternatives

Do not approve changes

Accept changes with Board of Supervisor revisions

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)



CARSON CITY, NEVADA
CONSOLIDATED MUNICIPALITY AND STATE CAPITAL

MEMORANDUM

Board of Supervisors Meeting of January 7, 2016

To: Mayor and Board of Supervisors
From: Janice Keillor, Grants Administrator
Date: December 28, 2015
Subject: Community Support Services Grant (CSSG) Program Revisions

The CSSG Working Group was comprised of staff and Application Review Workgroup volunteers interested in making improvements to the CSSG program. The following changes are recommended:

- Separate the CSSG program cycle from the CDBG program cycle for less confusion.
- Implement a more concise and comprehensive CSSG application.
- Revise the eligibility requirements in order to address the critical needs in Carson City. The following needs were determined to be critical: mental health and substance abuse services, youth services, handicapped services, health services, and senior services.
- Provide better oversight by requiring quarterly reporting, distribution of funds on a reimbursement basis, and grant agreements with a detailed budget and performance expectations.
- Increase the funding amount from \$257,200 to \$260,000, which is 0.4% of the General Fund based on fiscal year 16 General Fund budgeted expenditures. Over the next year, develop a methodology for determining a base amount for the CSSG program and an ongoing formula to determine future CSSG funding amounts.
- Allocate funding to Partnership Carson City youth programs by a formula based on the census data percentage of youth under 18. Funding for CASA would be deducted from the total since it is a youth program.
- Fund the following agencies that provide unduplicated services that address one of the City's critical needs, without requiring them to apply for the grant:

Agency	Program	Amount
CASA	Guardian Ad Litem Advocacy for Children	\$25,000
Senior Center	Meals on Wheels	\$13,000
Advocates to End Domestic Violence	Emergency Shelter	\$9,000

DEPARTMENT OF FINANCE

201 North Carson Street, Suite #3, Carson City, NV 89701 - (775) 887-2133 (775) 887-2107 fax

CARSON CITY, NEVADA
CONSOLIDATED MUNICIPALITY AND STATE CAPITAL

Community Counseling Center	Evidence-Based Substance Abuse Treatment Program	\$60,000
FISH	Dental Program	\$7,500
Total		\$114,500

Funding amounts were determined by historic CSSG allocations and program needs. Below are descriptions of the programs:

Project Name: Guardian Ad Litem Advocacy for Children
Agency: CASA of Carson City
Amount: \$25,000
Objective: Serving abused or neglected children.
Description: CASA provides the First Judicial District of Nevada with trained child advocates to serve primarily in child welfare cases as mandated by NRS 432b.500.

Project Name: Meals On Wheels
Agency: Carson City Senior Citizens Center
Amount: \$13,000
Objective: Serving elderly persons over age 60 and disabled adults.
Description: The Senior Center's mission is to enhance the quality of life and autonomy of individuals 60+ through a broad range of services and support including nutrition, activities, information and referral, education and opportunities for peer interaction, with concern for mental, emotional, and physical well-being. The Meals on Wheels program provides meals to homebound Carson City residents ages 60 and older.

Project Name: Emergency Shelter
Agency: Advocates to End Domestic Violence
Amount: \$9,000
Objective: Serving victims of domestic violence
Description: The Emergency Shelter provides prevention, intervention, direct services, and support to aid socially and economically disadvantaged victims of domestic violence and their children.

Project Name: Evidence Based Substance Abuse Counseling
Agency: Community Counseling Center
Amount: \$60,000
Objective: Serving low- to moderate-income (LMI) individuals in need of substance abuse treatment.
Description: The Community Counseling Center provides substance abuse treatment for youth and adults through their Evidence Based Substance Abuse Counseling program. A full-time counselor provides extensive case management for LMI clients. Recovery from methamphetamine and other substance abuse requires prevention training and treatment on demand to avoid relapse.

Project Name: Dental Care Program
Agency: Friends in Service Helping (FISH)

DEPARTMENT OF FINANCE

201 North Carson Street, Suite #3, Carson City, NV 89701 - (775) 887-2133 (775) 887-2107 fax

CARSON CITY, NEVADA
CONSOLIDATED MUNICIPALITY AND STATE CAPITAL

Amount:	\$7,500
Objective:	Serving low- to moderate-income (LMI) individuals in need of dental care.
Description:	The FISH dental program provides free dental care for LMI patients without dental insurance.

Control Objective	Control Issue	Recommendation	Likelihood of Occurrence	Impact of Occurrence
<p>8. The list of purchasing card holders is reviewed regularly.</p>	<p>The process for updating the list of p-card holders has not been documented, and no comprehensive review of this list is regularly performed. When the Purchasing and Contracts Manager became the p-card administrator in 2013, a list was sent to all departments to confirm all p-card holders. After that time, departments notify Purchasing when p-card holders terminate employment with the City, and the Purchasing Manager updates the list. The process for these updates has not been documented. Moreover, as discussed in the <i>Purchasing and Accounts Payable – 6</i> control objective, employment terminations may not be communicated promptly to Purchasing. In this decentralized environment, periodic reviews of cardholders are essential to prevent purchases by unauthorized cardholders.</p>	<p>Document the process for verifying cardholders, including the schedule for performance and mechanism for ensuring performance.</p> <p>Implement and document process for regular comprehensive reviews of cardholders.</p>	<p>Low</p>	<p>Low</p>
<p>C. Grants Management</p>				
<p>1. Adequate controls exist to ensure the integrity of grant-funded projects by the City.</p>	<p>The City lacks internal controls related to their grant program to ensure integrity and effectiveness in meeting program objectives. The City distributes approximately \$375,000 to roughly 15 non-profit organizations per year. The majority of this money is awarded through the City's Community Support Services Grant (CSSG) program, which is funded by the General Fund. Some changes have been made in recent years to formalize the program, such as the development of a comprehensive application, including proof of non-profit status, and a system to review and score applications. However, the grant program still lacks controls to help ensure the integrity of the award process, as well as proper use of funds to meet</p>	<p>Modify the manner that grant recipients are paid. Consider shifting to quarterly payments, with accompanying performance reports, or to a reimbursement basis.</p> <p>Increase the reporting of activities to a quarterly basis, and implement a monitoring process to ensure the accuracy of these reports.</p> <p>Develop a formal grant agreement, including performance expectations and consequences for failure to perform.</p> <p>Establish a formal process to report and review possible conflicts of interest for all parties involved in the review and award process for the CSSG program.</p>	<p>High</p>	<p>Moderate</p>

Control Objective	Control Issue	Recommendation	Likelihood of Occurrence	Impact of Occurrence
	<p>the grant objectives. For example, awards are granted in a one-time lump sum, rather than on a reimbursement basis, which increases the risk that organizations will not use the funds as described in their application. Additionally, activities are not tracked throughout the year. Instead they are simply reported through an annual report at the end of the year. Thus, the City has no mechanism to monitor the progress of grant recipients throughout the year. Also, no formal grant agreements are in place showing commitments to perform certain activities described. Applications simply require alignment with at least one of the City's ten goals. In addition, a process to resolve any possible conflicts of interest by applicant reviewers or Board of Supervisors members has not been developed.</p>			
<p>2. Adequate oversight and management of grants is established and provided on an ongoing basis.</p>	<p>The City lacks a dedicated Grants Coordinator position that is responsible for the oversight of all grants City-wide, and Finance's overall role in grants management is limited. The responsibilities of a Grants Coordinator position are performed by the Purchasing and Contracts Manager. Without sufficient staffing resources for this function, improvements within grants management, such as training, policy development, and compliance compete with other priorities and are not accomplished due to workload. Moreover, the Purchasing and Contracts Manager position may not have the necessary subject matter expertise in grants management. The role of Finance related to grants management has been defined fairly narrowly. It includes the assignment of general ledger numbers for accounts, reconciling the</p>	<p>Consider establishing a dedicated Grants Coordinator position within the Finance Department that is charged with overall grant oversight. Responsibilities include monitoring grants that are managed by various departments throughout the City, as well as performing training and monitoring compliance. If establishing a dedicated position is not feasible, consider assembling a committee of designated personnel from each department who are involved in the administration of grants. Convene meetings regularly, monthly or quarterly, to discuss new or ongoing issues within the grants environment.</p>	<p>Moderate</p>	<p>Moderate</p>

MOSS ADAMS LLP

Control Objective	Control Issue	Recommendation	Likelihood of Occurrence	Impact of Occurrence
	<p>grant funds at year-end to ensure that revenues match expenses, and maintaining a City-wide inventory of grants.</p> <p>As a result, departments are responsible for the administration of their own grants, including compliance with the grants requirements. As departments manage grants without centralized monitoring and review procedures to ensure compliance and efficiency in managing grants, the departments, and the City, face an increased risk of not complying with grant requirements.</p>			



Community Support Services Grant (CSSG) Program Application Fiscal Year 2016–2017

GENERAL INFORMATION

APPLICATION INSTRUCTIONS ARE AVAILABLE AT <http://carson.org/cssg>. PLEASE READ BEFORE COMPLETING.

APPLICATIONS ARE DUE*: MARCH 11, 2016, 4:00 P.M.

PLEASE SUBMIT THE ORIGINAL PLUS 2 COPIES TO:

Janice Keillor
Carson City Dept. of Finance
201 N. Carson St., Ste. 3
Carson City, NV 89701

*The deadline established is firm. Any application received after the deadline will not be considered for funding. Applications must be unstapled. A pdf fill-in version of this document is available at <http://carson.org/cssg>. An Annual Report must be submitted with a continuing application.

NEW APPLICATION

CONTINUING APPLICATION

APPLICANT INFORMATION

Agency Name:	
Agency Mailing Address:	
Project Name:	
Project Address/Location:	
Contact Person:	
Phone Number:	Email:
Fax:	Website (if applicable):

PROJECT FUNDING

Requested amount	
Other funding	
Total project cost	

PROJECT SUMMARY

Please provide a **brief** summary of the proposed project (not the organization), including what the project is, who will be served, how many will be served, and where will it take place. The description should be **no more than five sentences**.

PROJECT ELIGIBILITY

Which City critical need does this project address?:

<input type="checkbox"/> Mental Health/Substance Abuse Services	<input type="checkbox"/> Health Services
<input type="checkbox"/> Youth Services	<input type="checkbox"/> Senior Services
<input type="checkbox"/> Handicapped Services	<input type="checkbox"/> Other (specify)

3. Do you coordinate your services with other agencies? If so, list agencies and describe collaboration. **(Max Score: 10 points)**

4. How will your organization reduce the need for grant funding in the future and become self-sustaining? Explain. **(Max Score: 5 points)**

5. Can you still proceed with your project if you are awarded partial funding? Please provide a detailed explanation.

4. Please fill out the performance measurement table below with your quarterly projections:
(Max Score: 10 points)

Quarter	What will be accomplished? (Unit of delivery)	Who will be served?	How many will you serve?
1			
2			
3			
4			

5. If this is a continuing application, describe your successes and challenges while implementing your project. What will you do to make improvements?

III - PROJECT BUDGET

Complete the Budget Summary chart below. This information is mandatory in order to be considered for a CSSG Grant. Detailed calculations must be attached in support of the proposed budget. Other funding is not required but will increase your score. Amount must match "Other Funding" from page #1. Also attach Profit and Loss Statement, General Ledger, and Balance Sheet. Attach copies of funding commitment letters or other evidence of funding support, if applicable. (Max Score: 10 points)

Project Title:	Requested Amount	Other Funding	In-Kind	Total Funds
Project Expenses FY 2016-17				
TOTALS				

AGENCY ASSETS	
Unrestricted cash	
Restricted cash*	
Total cash on hand	

*If restricted cash, attach description and amount of restriction

Have you applied for or received any funds or in-kind contributions from Carson City? If so, please describe.

BUDGET JUSTIFICATION

Please list each project expense from the previous page and explain in more detail. Include calculations. Use additional pages if necessary.

PROJECT EXPENSE	AMOUNT BUDGETED	JUSTIFICATION OF EXPENSE

PROJECT ADMINISTRATION

AGENCY DIRECTOR

Name:	
Title:	
Address	
Phone number:	
Email:	

PROJECT MANAGER

Name:	
Title:	
Address	
Phone number:	
Email:	

FISCAL MANAGER

Name:	
Title:	
Address	
Phone number:	
Email:	

PERFORMANCE TRACKING CONTACT

Name:	
Title:	
Address	
Phone number:	
Email:	

AGENCY INFORMATION

Date of incorporation	
Date of IRS certification	
Tax exempt number	
DUNS#: (http://www.dnb.com/get-a-duns-number.html)	

Attach items 1-6 to your application. Item 7 is optional. Please list and reference any additional attachments you are providing with your application. Do not include attachments unless they are needed to understand the project.

INDEX OF ATTACHMENTS

Attachment Number	Attachment Description	Attachment Included (✓)
1	IRS Tax Exempt 501(c)(3) letter (available to print from Secretary of State's website)	
2	Proof of incorporation from Secretary of State (Certificate Only) Go to https://www.nvsilverflume.gov/certificate You will need to register in order to get the certificate. Cost is \$50. OR Submit proof that your entity is active and in good standing. Go to http://nvsos.gov/sosentitysearch/ and print your business entity information	
3	Current Organization Chart with names of staff members	
4	Current Board of Directors and terms of office. [If a member of your Board of Directors is in a position to obtain a financial benefit or interest from your proposed project, you may be ineligible for CSSG funds.]	
5	501(c)(3) non-profits: Copy of the most recent Federal Tax Return. Attach FIRST 2 PAGES (Form 990 or 990EX)	
6	Profit and Loss Statement, General Ledger, Balance Sheet	
7	Funding commitment letters and/or letters of support (if applicable)	

Applicant certifies that to the best of his/her knowledge, all information submitted as part of this application is true. Applicant will comply with all grant and contract requirements if funding is approved.

Signature of Authorized Official	Date
Typed Name and Title of Authorized Official	Phone Number

Signature of President of Board of Directors	Date
Typed Name of President of Board of Directors	Phone Number