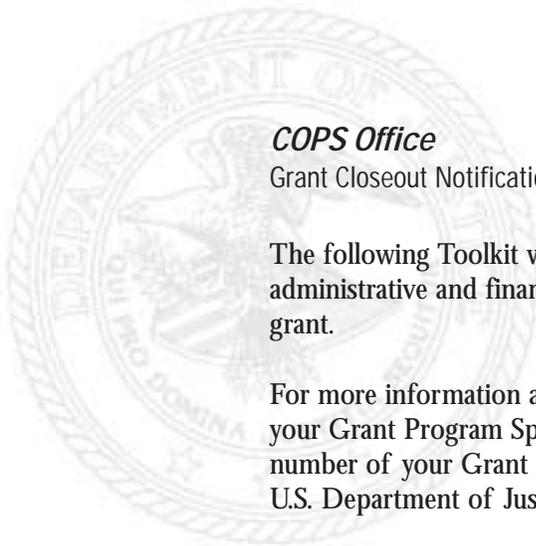




Toolkit

Grant Closeout Notification Toolkit





COPS Office

Grant Closeout Notification Toolkit

The following Toolkit was created to assist COPS grantees with the administrative and financial matters associated with closing their grant.

For more information about your COPS grant closeout, contact your Grant Program Specialist. If you do not know the name or number of your Grant Program Specialist, contact the U.S. Department of Justice Response Center at 800.421.6770.

U.S. Department of Justice
Office of Community Oriented Policing Services
1100 Vermont Avenue, N.W.
Washington, D.C. 20530
(For overnight delivery, please use 20005 as the zip code.)

COPS Online: www.cops.usdoj.gov

June 2003



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U.S. Department of Justice
Office of Community Oriented Policing Services

Office of the Director

Washington, D.C. 20530

Dear Colleague:

Since the passage of the 1994 Crime Bill, your law enforcement agency and thousands of others around the country have formed a strong partnership with the COPS Office. Our partnership is advancing community policing, generating tens of thousands of additional officers and other resources, and most importantly, is helping reduce crime and improve the quality of life in America's communities.

The COPS Office will begin the formal closeout process for your COPS grant following the expiration of your award. Once we determine that all applicable administrative actions and required work under the grant have been satisfactorily completed, your grant will be officially closed and you will be notified in writing. This Grant Closeout Notification Toolkit provides you with specific guidelines to assist you with this process and help ensure compliance with post-grant requirements.

As federal funding concludes for hiring grants awarded to your agency, please remember your commitment and obligation to retain COPS-funded positions, in accordance with the requirements of the specific grant program (Accelerated Hiring Education and Deployment (AHEAD), Funding Accelerated for Smaller Towns (FAST), Universal Hiring Program (UHP), and COPS in Schools (CIS) grant programs), for one full local budget cycle after the end of the grant. In addition, if you have a Making Officer Redeployment Effective (MORE) grant, you also have an obligation to retain the equipment or civilians and the resulting required level of redeployment for one full local budget cycle after the end of the grant. If you have received funding for an innovative grant program through the COPS Office, please call your Grant Program Specialist at 800.421.6770 to clarify any legal obligations and retention requirements that may exist with your grant.

Please do not hesitate to contact the COPS Office at 800.421.6770 if you have any questions. We trust that this information will assist you in your efforts to comply with COPS Office grant program and closeout requirements. We hope that the funds received under the COPS grant programs have enabled your department to move towards implementing a community policing philosophy department-wide, and to sustain community policing activities in your community.

Sincerely,

A handwritten signature in black ink that reads "Carl R. Peed".

Carl R. Peed
Director, Office of Community Oriented Policing Services



COPS Fact Sheet

COMMUNITY ORIENTED POLICING SERVICES
U.S. DEPARTMENT OF JUSTICE

www.cops.usdoj.gov

Grant Closeout Frequently Asked Questions

- Q** What is Closeout?
- A** As defined by the Uniform Administrative Requirements for Grants and Cooperative Agreements (OMB Circular A-102 or A-110, as applicable), closeout is the process in which the awarding agency determines that all applicable administrative actions and all required work associated with the award have been completed by the recipient.
- Q** When does the closeout process begin? What can I expect once this process has started?
- A** The closeout process will begin following the expiration of your COPS grant. You will receive the Grant Closeout Notification Toolkit in the mail to assist you throughout this process and provide instructions on required forms. All of your allowable costs should be reimbursed and final financial reporting (FSR-269A) should be completed after the award end date. A programmatic and financial review will also be completed on your grant to ensure that closeout requirements are met.
- Q** Will the closeout process be uniform for all COPS grant programs or will the policy differ from program to program?
- A** For the most part, the closeout process will be the same for each COPS grant program with a few minor differences, such as specific final progress reporting requirements from program to program. However, all of the grant programs will require final drawdown of funds no later than 90 days after the grant award end date and submission of a final Financial Status Report (SF-269A).
- Q** My department was awarded a number of UHP supplements and two renewals to our MORE grant. Will each supplement/renewal be closed out separately?
- A** No, for record keeping purposes, the grant is not considered eligible for financial closeout until the final supplement or renewal has expired. At that time, you will submit a final Financial Status Report (SF-269A) and the final programmatic progress report as required.
- Q** What if we have not expended all of our funding by the end date?
- A** No-cost extensions to complete the grant project may be available on a case-by-case basis depending on the specific grant program. You should have received an extension request worksheet prior to the end date of your award. If not, please contact your Grant Program Specialist at 800.421.6770. In some cases, your agency may have excess funds remaining in your grant account that are not necessary to complete the project. Those funds will be deobligated at closeout.
- Q** What documentation do we need to submit during the closeout process? What documentation do we need to retain in our files after the grant is closed out?
- A** A COPS grant will not be closed out until the department submits a final progress report (if applicable), a final Financial Status Report (SF-269A), and the closeout process is completed, which will include resolution of any compliance issues. Agencies will receive formal notification in writing when closeout is complete. The grantee should maintain the following items in their own files for a three-year period after you receive written notification that your grant has officially been closed: grant financial records and related documents that substantiate costs charged to the grant (e.g., general ledgers, accounting source documents, personnel and payroll records, timesheets, cancelled checks); grant award agreements; and any additional documentation pertaining to the grant award.
- Q** How will departments be monitored during the closeout process?
- A** Departments may be contacted by their Grant Program Specialists and/or staff accountants regarding the following closeout activities: compliance with reporting and administrative requirements, local match payments, reconciling drawdowns with your final FSR, completion of any required training, resolution of any outstanding compliance issues, and full implementation of the grant. Departments may also receive program-specific final reports with the Closeout Notification Toolkit which will enable the COPS Office to monitor compliance and implementation consistent with grant program goals and objectives. Departments may also be called by COPS Count staff and receive a desktop monitoring or site visit by the Monitoring Division. Such activities may continue after the end of your grant for at least one full local budget cycle to ensure that retention of the additional positions under hiring grants and redeployment under the MORE grants have been met.

Q What will happen if we do not retain a COPS grant-funded position after the end date and for a full local budget cycle?

A Retention is one of the requirements of the COPS hiring grant programs (AHEAD, FAST, UHP, and CIS) and the MORE program. Should you fail to retain in violation of the grant requirements, COPS may deem you ineligible for future COPS funding, seek reimbursement of misused grant funds or take other available measures to remedy the grant violation. For more information, please refer to the COPS Retention Requirements (Section III) for COPS-funded positions in this toolkit.

Q What action will be taken if my department does not comply with the closeout requirements?

A The action taken will differ by issue. For instance, should your agency fail to submit any final reports, your grant will remain open until this outstanding compliance issue is resolved. On the other hand, should your department fail to plan to retain, you may be required to reimburse the COPS Office for up to the entire amount of the grant, become ineligible to receive future funding or be subject to other enforcement action. Action will be taken for failure to meet program goals and objectives regarding retention, redeployment, supplanting, ongoing community policing activities, and training requirements, to name a few. In accordance with 28 C.F.R. § 66.43, repercussions could include:

- Temporary withholding of cash payments pending correction of the deficiency by the grantee or more severe enforcement action;
- Disallowance of all or part of the cost of the activity;
- Withholding of further awards for the program; or
- Other remedies that may be legally available.

Such remedies will be decided on a case-by-case basis.

Q How will we know when our grant is financially and programmatically closed?

A The COPS Office will notify you in writing once all the necessary paperwork has been submitted, reviewed and approved, and any remaining funds have been de-obligated as appropriate.

Q Who can provide guidance on the closeout process?

A There are two places you can find information about the closeout process. Your COPS Grant Program Specialist can assist with any questions you may have about closing out your agency's grants. Call the U.S. Department of Justice Response Center at 800.421.6770 to reach your Grant Program Specialist. For more general information, refer to the grant closeout information on the COPS website at www.cops.usdoj.gov.



Section |

*Grant Recipient Record
Retention Guidelines*



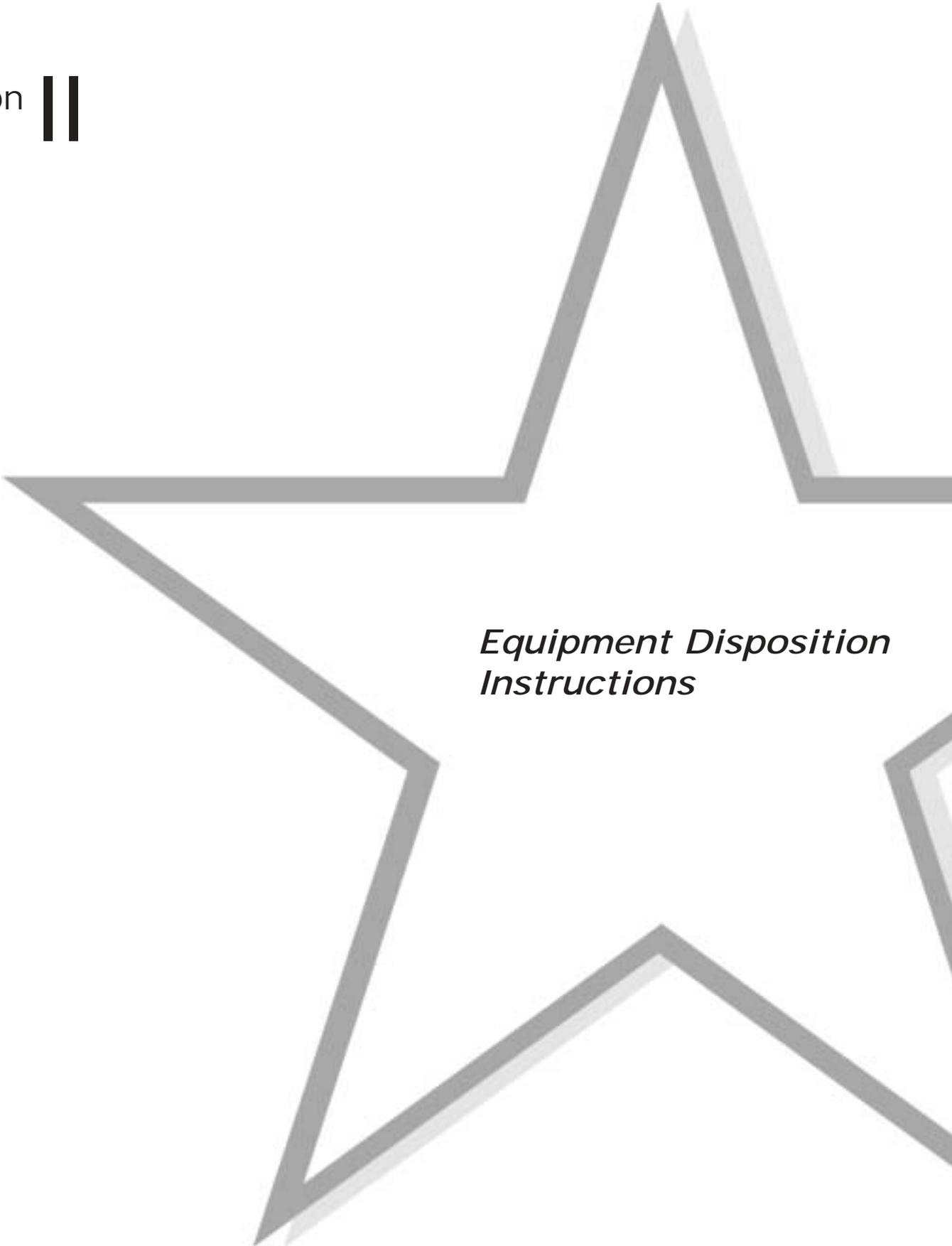
I. Grant Recipient Record Retention Requirements

The grantee is required to maintain all grant project records for a minimum of three years following written notification that your grant has been officially closed. A copy of the final Financial Status Report may be requested during the closeout process.

Grant project records may include, but are not limited to: the general ledger, accounting source documents, personnel and payroll records, timesheets, cancelled checks, and the grant award document. Please check with your local and state jurisdictions, as they may have longer record retention requirements. Please see 28 CFR Part 66.42 for more information regarding retention of your grant records.



Section II



*Equipment Disposition
Instructions*

II. Equipment Disposition Instructions

The grantee must use any equipment funded through a COPS award for approved grant-related purposes and must retain the equipment for the life of the grant (and through the retention period for COPS MORE grants).

Property records must be maintained by the grantee. The records should include a description of the property; a serial number or other identification number; the source of the property; the name of the person or entity that holds the title; the acquisition date and cost of the property; percentage of federal participation in the cost of the property; the location, use and condition of the property; and any ultimate disposition data including the date of disposal and sale price of the property. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property.

Pursuant to 28 CFR, Section 66.32(e)(1) and (2):

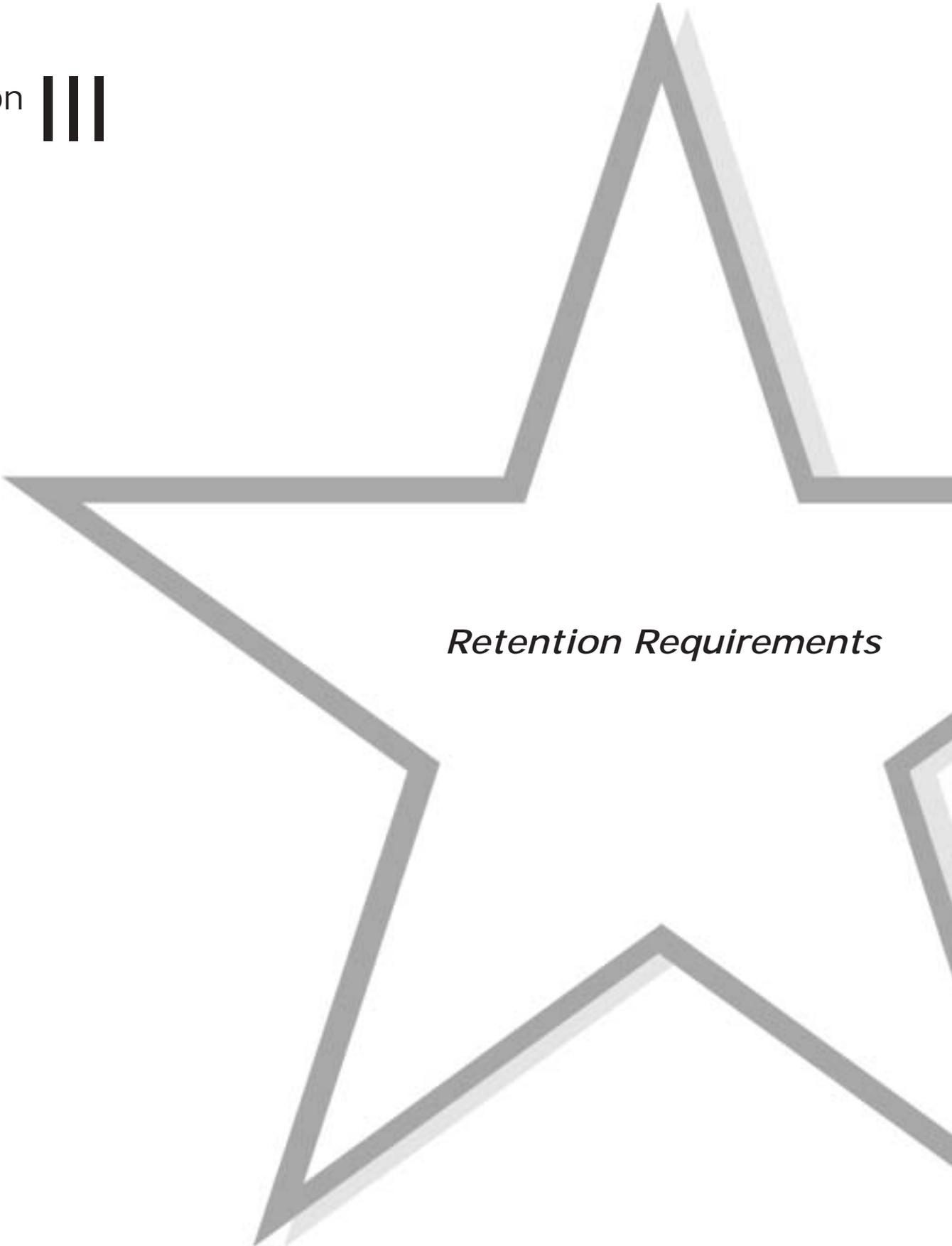
When the grant and retention period has expired and original or replacement equipment acquired under a grant or subgrant is no longer needed for the original project or program or for other activities currently or previously supported by a Federal agency, disposition of the equipment will be made as follows:

- (1) Items of equipment with a current per-unit fair market value of less than \$5,000 may be retained, sold or otherwise disposed of with no further obligation to the awarding agency.
- (2) Items of equipment with a current per unit fair market value in excess of \$5,000 may be retained or sold and the awarding agency shall have a right to an amount calculated by multiplying the current market value or proceeds from sale by the awarding agency's share of the equipment.

For more information, please see 28 CFR Part 66 and OMB Circulars A-102 or A-110, as applicable.



Section III



Retention Requirements



COPS Fact Sheet

COMMUNITY ORIENTED POLICING SERVICES
U.S. DEPARTMENT OF JUSTICE

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Retention Requirements for COPS-Funded Positions

Retention Basics

All COPS hiring and redeployment grant programs have a retention requirement.

COPS-funded positions must be retained for at least one full local budget cycle beyond the local budget year in which the federal funding concluded. The retained positions must be in addition to the number of locally funded positions that would otherwise have existed without federal funding. Consistent with the intent of the 1994 Crime Act, this requirement helps to ensure a long-term increase in the number of sworn officer and/or civilian positions serving the community. These additional positions must be retained using state, local, or other non-federal funding. You may not use attrition to meet the retention requirement.

COPS Programs Subject to the Retention Requirement

The retention requirement applies to the following COPS grants:

- Accelerated Hiring Education and Deployment (AHEAD);
- COPS in Community Prosecution Pilot Program (CICP);
- COPS in Schools (CIS);
- Distressed Neighborhoods;
- Funding Accelerated for Smaller Towns (FAST);
- Making Officer Redeployment Effective (MORE);
- Mental Health and Community Safety Initiative for American Indian / Alaska Native Children, Youth and Families;
- Small Communities Grant Program (SCGP);
- Tribal Hiring Renewal Grant Program;

- Tribal Resources Grant Program (TRGP); and
- Universal Hiring Program and Supplements (UHP).

Retention Agreements

When an agency applies for and accepts a COPS grant, it submits retention information on some or all of the following documents: grant application, budget summary sheets, signed grant award page, grant conditions (specifically including retention planning), annual reports, and the Retention Plan Certification form (where applicable). Agencies must follow through with these plans and the grant conditions as agreed upon grant acceptance.

Retention Planning

Plans to retain COPS-funded positions must reflect a legitimate attempt by the law enforcement agency and its governing body (e.g., the city, county, town, or borough) to secure and provide resources to continue funding the additional officer and/or civilian position(s). An acceptable Retention Plan Certification must be submitted with the grant application.

The COPS statute requires agencies to plan to retain the additional COPS-funded sworn positions and civilian positions with *state or local* funding at the conclusion of federal support. Therefore, other federal funding, including but not limited to UHP, MORE, CIS, or other COPS grants, Local Law Enforcement Block Grants (LLEBG), or Community Development Block Grants (CDBG), may not be used to fund the retention of officer or civilian positions.

Failing to Plan for Retention

Failure to document efforts to retain COPS-funded positions, or making no efforts to retain, may result in the revocation or suspension of existing grant funds, rejection of pending applications, ineligibility for further COPS funding, repayment of misused federal funds, and any other remedy the COPS Office deems appropriate. For monitoring and audit purposes, records documenting retention must be available for review for up to three years after the conclusion of the grant.

As part of our monitoring efforts, COPS, the Office of the Inspector General, and other U.S. Department of Justice representatives regularly review departments' retention planning. Retention planning is a condition of the grant award and is a compliance requirement. COPS may track sworn and civilian position retention following the conclusion of each grant through a variety of monitoring activities, e.g., progress reports, site visits and office-based grant reviews. If your agency currently has an active grant, COPS will confirm retention planning when it conducts a monitoring site visit or an office-based grant review.

Sample Retention Plans

Across the country, agencies are using sound fiscal management policies to retain COPS-funded staff. Most grantees are retaining through budget requests to their governing bodies. In addition, agencies have turned to innovative funding avenues such as:

- Collaborative arrangements with other state/local agencies to share the cost of positions based on assignments (e.g., school districts, public housing);
- Using funds from cost savings in other government agencies;
- Retiring municipal bonds;
- Applying for other non-federal funding sources, such as state grants, to support the additional COPS positions at the conclusion of the COPS grant;
- Using funds from parking, traffic or ordinance enforcement;
- Using asset forfeiture funds;
- Seeking law enforcement funding from private sources, including corporate and non-profit entities; and/or
- Pursuing local revenue initiatives.

This list is just a sample of the innovative approaches used to obtain funding to meet the retention requirement. The COPS Office does not recommend any one particular approach, but advises tailoring your retention plan to your community's specific circumstances.

Grant Monitoring

Retention Plans submitted to the COPS Office must include the following to be acceptable:

- Documents identifying the planned sources of funding for retaining the position(s), co-signed by the highest ranking law enforcement executive (Chief/Sheriff/Director of Public Safety, etc.) and the highest ranking government executive (Mayor/City Manager/Chairman of County Commission, etc.).

Jurisdictions must submit a retention plan at the time of application. For many programs a Retention Plan Certification is required, which will serve as your official retention plan. Grantee agencies must also submit these documents upon request by the COPS Office.

Financial Distress and Retention

Local fiscal and budgetary conditions cannot always be predicted. If circumstances arise which jeopardize the law enforcement agency's ability to retain, the COPS Office must be contacted immediately for a review of the retention plan and implementation efforts. The COPS Office will evaluate these situations on a case-by-case basis. Retention exemptions are granted only in cases of severe local fiscal distress or other mitigating circumstances as deemed appropriate by the COPS Office. Exemptions to the retention requirement will not be considered until the last quarter of the grant period.

For More Information

For questions about the retention requirement, please contact your Grant Program Specialist by calling the U.S. Department of Justice Response Center at 800.421.6770, or by visiting COPS Online at: www.cops.usdoj.gov



COPS Fact Sheet

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U.S. DEPARTMENT OF JUSTICE

www.cops.usdoj.gov

Officer & Civilian Retention Commonly Asked Questions

Q What is the purpose of creating a written retention plan?

A Planning to retain your COPS-funded positions after the conclusion of your grant is a legal requirement of *all* COPS hiring and redeployment grants. Submission of a written retention plan during the life of your grant is your agency's proof that you are fulfilling your obligation to retain federally supported positions once the grant ends. If your agency does not have a complete retention plan on file, COPS may suspend funds for one or all of your grants.

Q What information does my agency need to include in the retention plan documentation it submits to COPS?

A Your retention plan must be written and needs to specify:

- Your agency's intent to retain all COPS-funded positions, and
- The funding source your agency plans to use to support the COPS-funded positions once federal funding concludes.

Your retention plan is not complete unless signed by both the chief law enforcement executive (chief, sheriff, etc.) and the chief representative of your local governing body (mayor, city manager, county executive, etc.).

Q What happens if my agency fails to *plan* for retention?

A Planning to retain is the legal obligation of *every* grantee. Agencies failing to retain COPS-funded positions will face sanctions including the suspension of current COPS funds. Furthermore, delinquent agencies will be precluded from receiving future COPS grants, and will risk both ineligibility for future grant funding, and exposure to other legal remedies.

Q Does the retention requirement apply to COPS-funded civilians?

A Yes. If your agency has accepted a COPS MORE grant in order to hire civilians, you must retain COPS-funded civilian positions in order to maintain time-savings generated from redeployment. Redeployment of officers cannot fall below the baseline level outlined in your MORE grant award package.

Q Does the retention requirement apply to equipment funded under all MORE programs?

A COPS expects that you will maintain the equipment so its use will continue to generate time-savings for officers and enable them to participate in community policing activities. We also encourage our grantees to consider long-term service contracts and/or technology upgrades in future budgets so that the efficiency gained will be sustained long-term.

Q Will I violate the COPS retention policy if my COPS-funded officer leaves my agency?

A COPS hiring and redeployment grants are used to fund positions, not specific officers or civilians. If a vacancy occurs, you need to expeditiously fill that position.

Q What is my agency obligated to do if it appears during the life of the grant that it might not be able to retain all its COPS-funded officer and/or civilian positions?

A If a problem should arise where your agency may not be able to retain an officer, please immediately notify, in writing, your COPS Grant Program Specialist. In your correspondence, you are required to articulate:

- Your retention efforts,
- The reasons why you may not be able to retain, and
- Any mitigating circumstances.

Q Does non-retention affect my agency's eligibility for further COPS or U.S. Department of Justice grants in general?

A Most likely. COPS evaluates all instances of non-retention on a case-by-case basis and works *with* grantees to bring them into compliance with COPS grant requirements. If an agency, without demonstrating sufficient mitigating circumstances, fails to retain, COPS will suspend current grant funding and/or deem the grantee ineligible for future COPS funding. Failure to retain COPS-funded positions for at least one full local budget cycle will also impact eligibility for other Department of Justice funding.

Q What are the legal consequences for non-retention?

A As stated above, COPS considers each instance of non-retention on a case-by-case basis. In addition to suspending current or future funds for grantees that fail to retain, COPS may also seek reimbursement of grant funds through civil claims.

Q How long is my agency obligated to retain COPS-funded officers and civilians?

A Absent an exemption for retention requirement from COPS-based on mitigating circumstances, your agency must retain COPS-funded positions for at least one local budget cycle after grant funding concludes. Failure to do so will subject your agency to federal sanctions.

Q Can my agency use state funds to support retention?

A There are no federal regulations prohibiting the use of state funds to retain COPS-funded positions. You will have to check with your state funding agency, however, regarding the source of state funds and guidelines for their use.

Q How does the retention requirement apply to equipment and civilians funded under Domestic Violence, Advancing Community Policing, Problem Solving Partnerships, School Based Partnerships, Youth Firearms, Technology Initiative, Gangs and Methamphetamine grants?

A These programs do not have a retention requirement. Many agencies, however, choose to continue such efforts after COPS funding expires.

Q Does receiving a Small Communities grant satisfy the retention requirement?

A No. Small Communities grants are designed to assist grantees in retaining certain Phase I, FAST, and UHP funded officers by providing a fourth year of funding. Agencies are expected to use this additional year of COPS support to further plan how to retain COPS-funded officers. The same retention requirements apply to this grant at the conclusion of federal funding.

Q How will COPS monitor officer/civilian retention?

A COPS employs various methods to monitor an agency's retention efforts. These include:

- Office-based grant reviews;
- Review of agencies' *Department Annual Reports*;
- Examination of COPS Count data;
- Site visits;
- U.S. Department of Justice, Office of the Inspector General audits; and
- U.S. Department of Justice, Office of the Comptroller financial reviews.

Q What if I need assistance?

A Your COPS Grant Program Specialist is ready to help with any questions you may have about your agency's retention obligation. Call the U.S. Department of Justice Response Center at 800.421.6770 to reach your Grant Program Specialist.



Section **IV**



*COPS MORE
Redeployment
Requirement*



COPS Fact Sheet

COMMUNITY ORIENTED POLICING SERVICES
U.S. DEPARTMENT OF JUSTICE

www.cops.usdoj.gov

What is Redeployment?

Redeployment refers to sworn officers currently employed by the grantee law enforcement agency who will become available, as a direct result of the purchase of the technology and equipment or the hiring of civilian support staff, to participate in community policing.

Example – Technology

The ten officers at the Neelyburg Police Department spent an average of two hours per shift at the office typing up reports. Neelyburg was then awarded a MORE grant for laptop computers. As a result of the laptops, each officer saved one hour per shift. To figure out the number of officer FTEs that were redeployed into community policing, you would use the following formula.

$$10 \text{ officers} \times 1 \text{ hr per shift} \times 228 \text{ shifts (the COPS standard)} \\ = 2280 \text{ hours}$$

$$2280/1824 \text{ hours (the COPS standard for 1 FTE)} \\ = 1.3 \text{ FTEs}$$

Therefore, in this case, we should say that the Neelyburg Police Department will redeploy 1.3 officers as a result of their MORE grant.

Example – Civilians 1 to 1

At the Bakersville Police Department, Officer Dame is currently assigned full-time to dispatch duties. Bakersville receives a MORE award for a full-time civilian dispatcher to allow Officer Dame to be redeployed into community policing. This would be considered 1 to 1 redeployment and will equal 1 FTE. The formula for this would be as follows:

$$1 \text{ officer} \times 8 \text{ hours per shift} \times 228 \text{ shifts (the COPS standard)} \\ = 1824 \text{ hours}$$

$$1824 \text{ hours}/1824 \text{ hours (the COPS standard)} = \\ 1 \text{ FTE}$$

Example – Civilians not 1 to 1

The seven officers at the Mouton County Sheriff's Office currently spend an average of two hours per shift handling non-emergency calls that could be handled by a civilian. Mouton County receives a MORE grant for a full-time civilian to handle non-emergency calls. The office estimates that as a result of this civilian, officers will save 1.5 hours per shift. To figure out the number of FTEs that will be redeployed into community policing as a result of this grant, you would use the following formula:

$$7 \text{ officers} \times 1.5 \text{ hrs. per shift} \times 228 \text{ shifts (the COPS standard)} = 2394 \text{ hours saved}$$

$$2394 \text{ hours}/1824 \text{ hours (the COPS standard)} = \\ 1.3 \text{ FTEs}$$



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COMMUNITY ORIENTED POLICING SERVICES
U.S. DEPARTMENT OF JUSTICE

Redeployment Tracking Plan Q & A

Q What is a Tracking Plan?

A A Tracking Plan is used by agencies to track the hours saved through the implementation of technology or the hiring of civilians funded under a MORE grant. There are many acceptable means of tracking redeployment and agencies should choose the method that best fits their needs. Acceptable methods of tracking redeployment include:

- work study plans;
- studies using sampling techniques;
- direct tracking of hours; and
- time estimation techniques.

Q What does my tracking plan need to contain?

A Agency tracking plans must contain:

- a statement of how time is being saved;
- an explanation of the method being used to track time savings;
- a statement of the hours necessary to complete the activity before and after the implementation of technology or civilian hiring; and
- a summary of the time saved to date (only applicable if operational).

Q What if my grant is operational but I cannot determine time savings because I do not know how much time the activity required before the grant was implemented?

A Grantees who have been operational without a tracking plan should use the figures given in their original MORE application as the basis from which to track subsequent redeployment.

Q Do I need to track the hours saved compared to time spent on community policing activities?

A An agency must show that time savings achieved as a result of its MORE grant has increased the time spent on community policing activities. It is not necessary to link each hour saved to community policing activities. Acceptable forms of documentation to demonstrate enhanced community policing activities as a result of the time savings include:

- daily/weekly/monthly officer log sheets;
- analysis of reports - e.g., Code 30 = community policing activities;
- evidence of increased bike/foot patrols; or
- documentation of increased community policing due to time savings.

Q What parts of my plan do I need to submit to the COPS Office for approval?

A Each agency must provide a summary of its tracking plan to the COPS Office for approval. However, agencies should keep all tracking documentation on file, because it may be requested during a monitoring site visit or audit.

Q I received a MORE grant after fiscal year 2001. Do I still need to track redeployment?

A No – MORE 2002 grantees are not required to track redeployment. However, agencies should continue to achieve time savings.



Section **V**



*Final Reporting
Requirements*



V. Final Reporting Requirements

Final Progress Report

At the end of your grant award period, the COPS Office may ask you to submit a final program progress report based on the requirements of the grant program being closed. The final progress report and instructions will be sent to you, and will request information similar to previous program progress reports. The COPS Office may also use hiring information provided to our office in your final Department Annual Report and/or COPS Count Survey as final programmatic reporting for closeout purposes.

Financial Status Report

Grant funds must be obligated by the end of the grant period. Obligated funds cover approved expenses that have been incurred but not yet paid. You have 90 days after the end of the grant period to expend grant funds that have been obligated. Any grant expenditures that you do not request payment for at the end of the 90 days may revert to the COPS Office. Please remember that in some cases, your agency may have excess funds remaining in your grant account that are not necessary to complete the project. Those excess funds should not be drawn down; they will be deobligated at closeout.

The final Financial Status Report (SF-269A) is due after the end of the grant period. This final report should reflect the total amount of federal expenditures, the total amount of matching contributions (if any), and the amount of unobligated funds (if any). Additionally, Box 6 on the SF-269A should be checked “yes” for final report. As noted, any unobligated or unspent funds will be deobligated from the award amount.

If your department has not completed a final Financial Status Report (SF-269A), please complete the enclosed form and return to the address below:

**COPS Office
Closeout Control Desk
1100 Vermont Avenue, N.W. 5th Floor
Washington, D.C. 20530**

or

**ATTN: Closeout Control Desk
Fax: 202.305.4544**



The Final Financial Status Report will be used to determine, among other things, the cumulative grant expenditures, disbursements, and obligations. It will also be used to determine whether the local match requirement of the grant was met. If the final FSR does not reconcile with your agency's drawdowns of grant funds, you may be required to repay to the COPS Office the amount of funds that were drawn down but not accounted for in the final FSR. In addition, if the final FSR does not reflect that the amount of the local match shown on the Financial Clearance Memorandum was paid, you may be required to repay grant funds in order to ensure that the federal share of funds expended did not exceed its allowable percentage of the total program costs.

FINANCIAL STATUS REPORT

(Short Form)

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No. 0348-0038	Page of pages
3. Recipient Organization (Name and complete address, including ZIP code)			
4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report <input type="checkbox"/> Yes <input type="checkbox"/> No	7. Basis <input type="checkbox"/> Cash <input type="checkbox"/> Accrual
8. Funding/Grant Period (See instructions) From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
10. Transactions:	I Previously Reported	II This Period	III Cumulative
a. Total outlays			
b. Recipient share of outlays			
c. Federal share of outlays			
d. Total unliquidated obligations			
e. Recipient share of unliquidated obligations			
f. Federal share of unliquidated obligations			
g. Total Federal share(Sum of lines c and f)			
h. Total Federal funds authorized for this funding period			
i. Unobligated balance of Federal funds(Line h minus line g)			
11. Indirect Expense	a. Type of Rate(Place "X" in appropriate box) <input type="checkbox"/> Provisional <input type="checkbox"/> Predetermined <input type="checkbox"/> Final <input type="checkbox"/> Fixed		
	b. Rate	c. Base	d. Total Amount
			e. Federal Share
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.			
13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.			
Typed or Printed Name and Title		Telephone (Area code, number and extension)	
Signature of Authorized Certifying Official		Date Report Submitted	

FINANCIAL STATUS REPORT

(Short Form)

Public reporting burden for this collection of information is estimated to average 90 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0038), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

Please type or print legibly. The following general instructions explain how to use the form itself. You may need additional information to complete certain items correctly, or to decide whether a specific item is applicable to this award. Usually, such information will be found in the Federal agency's grant regulations or in the terms and conditions of the award. You may also contact the Federal agency directly.

Item	Entry	Item	Entry
1, 2 and 3.	Self-explanatory.		
4.	Enter the Employer Identification Number (EIN) assigned by the U.S. Internal Revenue Service.		
5.	Space reserved for an account number or other identifying number assigned by the recipient.		
6.	Check <i>yes</i> only if this is the last report for the period shown in item 8.	10b.	Self-explanatory.
7.	Self-explanatory.	10c.	Self-explanatory.
8.	Unless you have received other instructions from the awarding agency, enter the beginning and ending dates of the current funding period. If this is a multi-year program, the Federal agency might require cumulative reporting through consecutive funding periods. In that case, enter the beginning and ending dates of the grant period, and in the rest of these instructions, substitute the term "grant period" for "funding period."	10d.	Enter the total amount of unliquidated obligations, including unliquidated obligations to subgrantees and contractors. Unliquidated obligations on a cash basis are obligations incurred, but not yet paid. On an accrual basis, they are obligations incurred, but for which an outlay has not yet been recorded. Do not include any amounts on line 10d that have been included on lines 10a, b, or c. On the final report, line 10d must be zero.
9.	Self-explanatory.	10e.	f, g, h, h and i. Self-explanatory.
10.	The purpose of columns I, II, and III is to show the effect of this reporting period's transactions on cumulative financial status. The amounts entered in column I will normally be the same as those in column III of the previous report in <i>the same funding period</i> . If this is the first or only report of the funding period, leave columns I and II blank. If you need to adjust amounts entered on previous reports, footnote the column I entry on this report and attach an explanation.	11a.	Self-explanatory.
10a.	Enter total program outlays less any rebates, refunds, or other credits. For reports prepared on a cash basis, outlays are the sum of actual cash disbursements for direct costs for goods and services, the amount of indirect expense charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subrecipients. For reports prepared on an accrual basis, outlays are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expense incurred,	11b.	Enter the indirect cost rate in effect during the reporting period.
		11c.	Enter the amount of the base against which the rate was applied.
		11d.	Enter the total amount of indirect costs charged during the report period.
		11e.	Enter the Federal share of the amount in 11d.
		Note:	if more than one rate was in effect during the period shown in item 8, attach a schedule showing the bases against which the different rates were applied, the respective rates, the calendar periods they were in effect, amounts of indirect expense charged to the project, and the Federal share of indirect expense charged to the project to date.



Section **VI**



COPS Local Match



COPS Fact Sheet

COMMUNITY ORIENTED POLICING SERVICES
U.S. DEPARTMENT OF JUSTICE

www.cops.usdoj.gov

COPS Local Match

This Fact Sheet outlines the COPS Office policy on the local match requirement for COPS grants.

Policy

The local match requirement of the COPS grant program means that federal funding may not exceed 75% of the total grant project cost unless a waiver of the requirement is provided.¹ The Violent Crime Control and Law Enforcement Act of 1994, under which all COPS grants are made, provides that "[t]he portion of the costs of a program, project, or activity provided by a grant under subsection (a) of this section may not exceed 75 percent, unless the Attorney General waives, wholly or in part, the requirement under this subsection of a non-federal contribution to the costs of a program, project, or activity. . . ." 42 U.S.C. § 3796dd-3(a).

Grant Conditions

Grant conditions are located on the back of your COPS Award document. Your agency agreed to these conditions by signing the grant award.

Federal/Local Share

When your agency applied for the COPS grant, it was informed that the federal share of the grant was limited to a maximum of 75% with a \$75,000 cap per officer (except for COPS in Schools, which provides 100% funding up to \$125,000 per officer). The remainder of the funds, at least 25%, were to

come from a **local match**, unless your agency received a full or partial waiver of the local match requirement as a result of severe fiscal distress. This means that at least 25% (assuming no local match waiver) of the total program costs of the grant must be paid from local funds not previously committed to law enforcement during the grant award period.

Your agency is responsible for ensuring that the federal share of funds expended is limited to a maximum of 75% of the total program costs expended as of the expiration of the relevant grant award, which may involve repaying a specific amount of federal funding to bring your federal/local share ratio back to the required level, as described in the example below. (It is important to note that if your agency's entry-level salary and benefit package exceeded the \$75,000 cap per officer, however, your agency's local share will be greater than 25% and the federal share will be less than 75% for the grant.) Your agency's specific federal/local share ratio is identified in your grant Financial Clearance Memo (FCM).

The "total program cost" is calculated by adding the total amount of federal funds and the total amount of local funds that you have expended on the approved grant costs as of the final date that your agency stopped implementing the grant program. The COPS Office obtains this information from the up-to-date final Financial Status Report (FSR 269-A) that you submit.

¹ An agency's local match may be greater than 25 percent and the federal share less than 75 percent of the total project cost if the agency exceeded the \$75,000.00 cap per officer under the COPS Accelerated Hiring, Education and Deployment ("AHEAD") grant, COPS Funding Accelerated for Smaller Towns ("FAST") grant and/or COPS Universal Hiring Program ("UHP") grant. It is important to note that while the COPS in Schools ("CIS") grant program does not contain a local match requirement, an agency may be required to contribute some local funding if it exceeded the \$125,000.00 cap per officer.

For example, if your agency has drawn down \$50,000 (federal share) and spent \$10,000 in local funds to pay for approved salary and benefits (local/recipient share) as of the date that it stops implementing the grant program, your agency's total program cost at the time of the withdrawal would be \$60,000. This information should be reflected on your agency's final FSR as follows:

\$60,000 Total Outlays (line 10 a of the FSR-269A)
\$10,000 Recipient (Local) Share (lines 10 b of the FSR-269A)
\$50,000 Federal Share of Outlays (lines 10 c of the FSR-269A)

The COPS Office will use these figures to calculate whether your federal share exceeds the allowable 75% (or your specific federal share) of the total program costs to determine whether your agency is required to repay any federal funds. Using the example above, the calculation is as follows:

75% of Total Program Cost (\$60,000) = \$45,000
(allowable federal share)
Your agency has expended \$50,000 of federal share
\$50,000 (expended federal share) - \$45,000
(allowable federal share) = \$5,000

Your agency therefore must repay \$5,000 in federal funds to return your federal share to the required 75%.

In this example, if your agency's federal share was lower than 75% (because your officer salary and benefit package exceeded the \$75,000 cap), this calculation would have been made using your allowable lower federal share percentage. Similarly, if your agency's federal share was higher than 75% (because it had received a partial waiver of the local match based on severe fiscal distress), the calculation would have been made using your allowable higher federal share percentage. At the end of your agency's relevant COPS

grant award, the COPS Office will calculate the amount of funding your agency must repay to comply with its federal/local share requirement, if any, based on the figures in your agency's final Financial Status Report (FS-269). The COPS Office will then notify your agency of any repayment amount owed.

Remedying Local Match Issues

If the COPS Office determines, based on your agency's final Financial Status Report (SF 269-A) that your agency has not met its local match requirement by the end of the relevant grant award period, it will be required to repay a portion of the federal funds to satisfy the legally required federal/local share ratio of your grant. The check of returned grant funds should be made payable to the *Office of the Comptroller, Office of Justice Programs* and should be submitted directly to your COPS Staff Accountant.

Contact COPS

If you have any questions concerning your agency's local match requirement, please call your COPS Staff Accountant directly or through the Department of Justice Response Center at 800.421.6770.



FOR MORE INFORMATION:

U.S. Department of Justice
Office of Community Oriented Policing Services
1100 Vermont Avenue, N.W.
Washington, D.C. 20530

To obtain details on COPS programs, call the
U.S. Department of Justice Response Center at 800.421.6770

Visit COPS Online by the address listed below.

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Updated Date: May 28, 2003



www.cops.usdoj.gov