

The background of the slide features a large American flag on the left side, with its stars and stripes clearly visible. On the right side, there is a faded, semi-transparent image of the United States Capitol building in Washington, D.C. The text is overlaid on the flag and the building.

American Reinvestment and Recovery Act (ARRA)

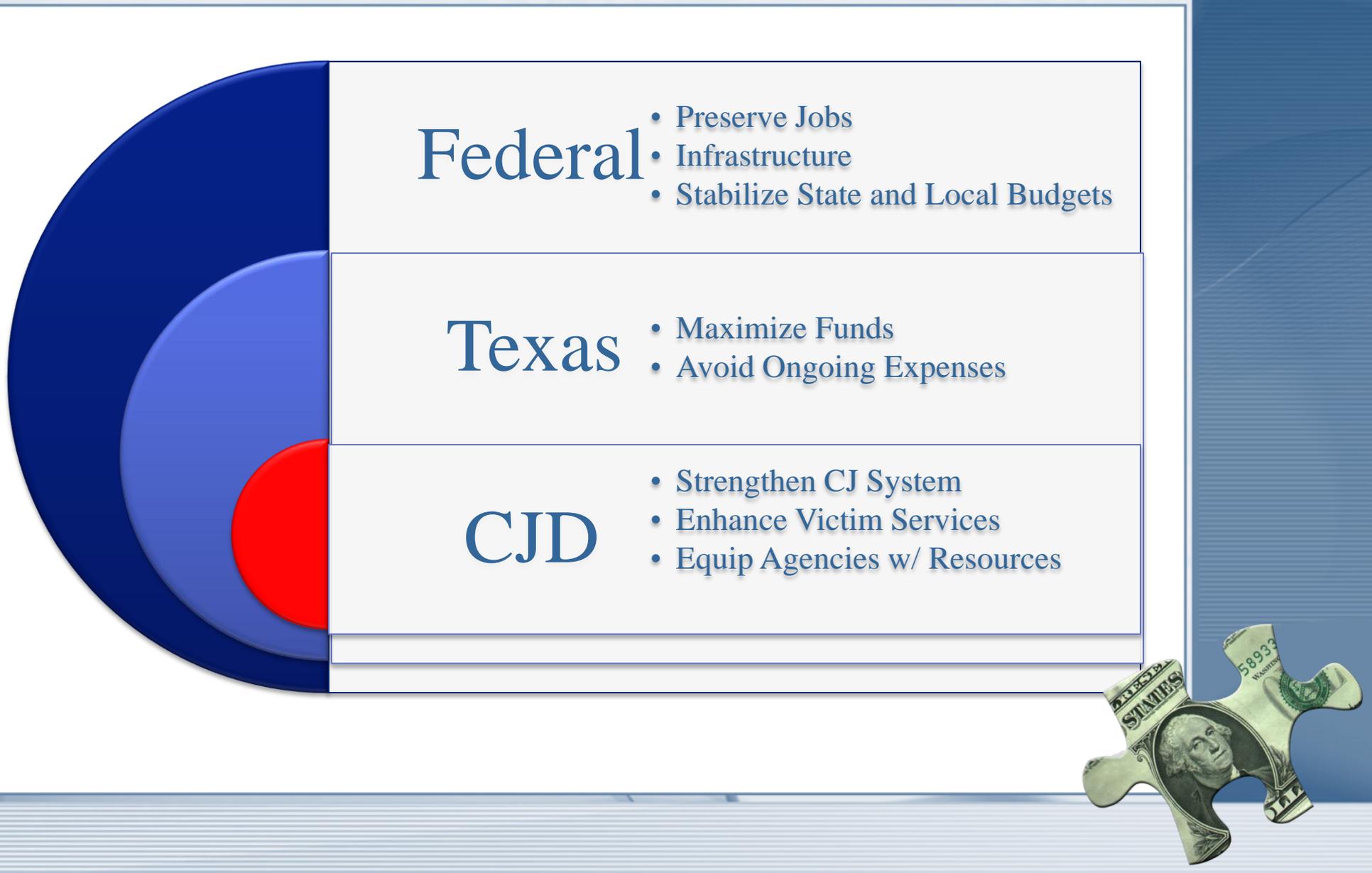
Office of the Governor
Criminal Justice Division

Objectives

- ❁ **Federal, State, and CJD Implementation Goals**
- ❁ **Fund Sources Administered by CJD**
- ❁ **Federal Reporting Requirements**
- ❁ **How to Prepare a CJD Financial Status Report**
- ❁ **Where all the Data Goes**
- ❁ **Grantee Accountability**
- ❁ **Where to Go For Help**



Recovery Act Implementation Goals



Federal

- Preserve Jobs
- Infrastructure
- Stabilize State and Local Budgets

Texas

- Maximize Funds
- Avoid Ongoing Expenses

CJD

- Strengthen CJ System
- Enhance Victim Services
- Equip Agencies w/ Resources



Fund Sources Administered by CJD

🌟 Byrne Justice Assistance Grants \$90,295,773

- ☛ \$40M - local programs prioritized by COGs
- ☛ \$46M – state and local border and homeland security efforts
- ☛ \$4.6M – administrative costs

🌟 Victims of Crime Act \$2,109,000

- ☛ Awarded to agencies who applied for FY 2010 Victim Services funding through CJD.

🌟 Violence Against Women Act \$9,042,754

- ☛ Review [Implementation Plan](#)
- ☛ Solicitations opened November 2009



Terms & Definitions

ARRA - Acronym for American Recovery and Reinvestment Act.

Prime Recipient – Non-federal entities that receive ARRA funding in the form of a federal award.

- ☛ **CJD is the Prime Recipient**

Sub Recipient - Non-Federal entities that are awarded ARRA funding in the form of a grant from a Prime Recipient to support performance of a project or program.

- ☛ **Your agency is a Sub Recipient**

Vendor – Entities that provide products or services in support of the mission.

- ☛ **Prime Recipient Vendors** – provide products or services to CJD

- ☛ **Sub Recipient Vendors** – provide products or services to CJD's grantees (sub recipients).



Reporting Basics

🌟 Section 1512(c) of ARRA Requires Reporting of:

- ☛ Total ARRA funds received and spent
- ☛ List of projects and activities funded
- ☛ Details about subawards and subcontracts
- ☛ Number of jobs created and retained

🌟 Who Reports What?

- ☛ Prime recipients (CJD) must ensure the data listed above is submitted via www.FederalReporting.gov
- ☛ Prime recipients have the OPTION to delegate certain Section 1512 (c) reporting elements with FederalReporting.gov to subrecipients.

- ☛ **CJD has decided to NOT exercise this OPTION and will instead report all information into FederalReporting.gov on behalf its subrecipients (grantees).**



Reporting

WHAT Does a Grantee Have to Report to CJD Under Section 1512 (c)?

- ☛ CJD will make every effort to KEEP IT SIMPLE for grantees by using existing systems and formats for collecting required data.
- ☛ There may be times when CJD will request specific information resulting from new or changing federal requirements.

Data Element	Source	Frequency
DUNS Number	eGrants	NA – pulled from eGrants
Award Amount	eGrants	NA – pulled from eGrants
Award Date	eGrants	NA – pulled from eGrants
Cumulative Expenditures	FSR	Monthly
Cumulative Hours Worked by Each Employee and Contractor	FSR	Monthly
Subrecipient Vendor Name and Zip+4	FSR	Monthly



Reporting

Why Do Grantees Have to Submit FSRs Each Month?

- ❋ CJD is statutorily required to submit data required under Section 1512 (c) by the 10th day following the close of each calendar quarter.
- ❋ With such a tight turn around it is imperative that we have the most up to date expenditure information available at the close of each month that a grant is active.



**FSR DUE DATE:
5TH of EACH MONTH!**



Reporting

❁ What is New or Different on the CJD FSRs for ARRA Grantees?



- ☛ Due Monthly
- ☛ Personnel and Contracted Staff– Provide Cumulative Hours Worked for each position from grant start date thru reporting period.
- ☛ Contracted Staff and Vendors – Provide the Company Name (or Individual’s Name if contracting with an individual) of Each Vendor and their Headquarters Zip Code+4

Note: Purchases from multiple vendors MAY NOT be grouped under one line item when an FSR is submitted.



Reporting

Why do Grantees Have to Report Cumulative Hours Worked for Employees and Contracted Staff?



- ❋ Primary goal of ARRA from the federal perspective is to Preserve and Create Jobs.
- ❋ CJD must report the total FTEs Created or Retained as a result of ARRA funds.
- ❋ FTEs are calculated based upon the Total Hours Worked divided by the Number of Hours in a full-time Schedule.



Reporting

What is the Definition of a Created or Retained Job?

- ❁ Paid positions that are new or existing vacant positions that are filled as a result of ARRA funding;
- ❁ Existing position for which recipients have documentation that the position would have been eliminated if not for ARRA funding;
- ❁ Any position using ARRA funding after a lay-off occurred;
- ❁ ARRA compensated overtime for created, retained, or existing positions.



Reporting

How Will CJD Know Which Positions Should be Counted as Either New or Retained?

- Positions have been “tagged” within the CJD budget as either New or Retained based on information provided by each Grantee:

21985-01 - eGrants - Project Budget Details

Select and Enter Budget Line Item Details

New Budget Item	Budget Category	CJD Funds	Cash Match	In Kind Match	GPI	Total Project	
	Personnel	\$72,629.00	\$0.00	\$0.00	\$0.00	\$72,629.00	
CJD-Defined Line Item		CJD Funds	Cash Match	In Kind Match	GPI	Total Project	
	Assistant	\$10,344.00	\$0.00	\$0.00	\$0.00	\$10,344.00	
Edit Grantee-Defined Line Item		CJD Funds	Cash Match	In Kind Match	GPI	Total Project	Qty / % of Time
	RETAIN -Administrative Technician -- Responsible for management of the day-to-day operation of the office, maintenance of student and course records, submission of training reports and records to state agencies, scheduling and course logistics, and other duties as assigned. (Based on 18% of the Administrative Technician's salary plus fringe.)	\$10,344.00	\$0.00	\$0.00	\$0.00	\$10,344.00	18
	Training Director and/or Specialist	\$62,285.00	\$0.00	\$0.00	\$0.00	\$62,285.00	



Preparing Your Financial Status Report

Personnel Line Items

Description for the Budget Line Item you selected to Report Expenditures on:

Personnel * Program Administration and Management * Director * Director of Advocates- This FT equivalent will provide direct

Grant Start Date:

9/1/2009

Enter the Service To Date:

10/31/2009

Enter the Invoice Date: ?

10/31/2009

Budgeted CJD Funds:

7412.53

Budgeted Cash Match:

2145.94

Budgeted In Kind Match:

0.00

Budgeted GPI:

0.00

Budgeted Quantity:

19

Last FSR CJD Funds:

556.90

Last FSR Cash Match:

161.36

Last FSR In Kind Match:

0.00

Last FSR GPI:

0.00

Last FSR Cumulative Expenditures:

718.26

Last FSR Number of Hours Worked:

38.00

Enter CJD Funds:

556.90

1

Enter Cash Match:

161.36

Enter In Kind Match:

0.00

Enter GPI (if approved):

0.00

Enter Qty/% of Time:

24

2

Enter Number of Hours Worked:

0.00

3

Allow report less than previously reported cumulative expenditures

Enter the Invoice/Purchase/Personnel/Tracking Order Number: ?

Enter Vendor Name:

Enter Zip Code + 4 Today's Date:

11/24/2009

Update

Cancel

Clear This Detail Item

- 1 Report the **CUMULATIVE** CJD, Cash Match, Inkind Match or GPI Expenses
- 2 Enter the **Percent of Time** that the salary for this position was charged to the grant.
(Note: % of time should correspond or be close to the % of time in the approved budget.)
- 3 Enter the **Cumulative Hours Worked** by the position from the beginning of the grant through the Reporting Period.



Preparing Your Financial Status Report

Personnel Line Items - Continued

Description for the Budget Line Item you selected to Report Expenditures on:

Personnel * Program Administration and Management * Director * Director of Advocates- This FT equivalent will provide direct

Grant Start Date: 9/1/2009
Enter the Service To Date: 10/31/2009
Enter the Invoice Date: 10/31/2009

Budgeted CJD Funds:	Budgeted Cash Match:	Budgeted In Kind Match:	Budgeted GPI:	Budgeted Quantity:	
7412.53	2145.94	0.00	0.00	19	
Last FSR CJD Funds:	Last FSR Cash Match:	Last FSR In Kind Match:	Last FSR GPI:	Last FSR Cumulative Expenditures:	Last FSR Number of Hours Worked:
556.90	161.36	0.00	0.00	718.26	38.00

Enter CJD Funds:	Enter Cash Match:	Enter In Kind Match:	Enter GPI(if approved):	Enter Qty/% of Time:	Enter Number of Hours Worked:
556.90 ①	161.36	0.00	0.00	24 ②	0.00 ③

④ Allow report less than previously reported cumulative expenditures

Enter the Invoice/Purchase/Personnel/Tracking Order Number:

Enter Vendor Name:

Enter Zip Code + 4 Today's Date:

11/24/2009

Update Cancel Clear This Detail Item

- ④ Expenses should be reported **CUMULATIVELY** but at times it may be necessary to report Less Cumulative Expenses to correct an error from the previous month or to reconcile your expenses to your general ledger. If this is the case **CHECK** the box displayed above.



Preparing Your Financial Status Report

Personnel Line Items - Continued

Description for the Budget Line Item you selected to Report Expenditures on:

Personnel * Program Administration and Management * Director * Director of Advocates- This FT equivalent will provide direct

Grant Start Date: 9/1/2009
Enter the Service To Date: 10/31/2009
Enter the Invoice Date: 10/31/2009

Budgeted CJD Funds:	Budgeted Cash Match:	Budgeted In Kind Match:	Budgeted GPI:	Budgeted Quantity:	
7412.53	2145.94	0.00	0.00	19	
Last FSR CJD Funds:	Last FSR Cash Match:	Last FSR In Kind Match:	Last FSR GPI:	Last FSR Cumulative Expenditures:	Last FSR Number of Hours Worked:
556.90	161.36	0.00	0.00	718.26	38.00

Enter CJD Funds: 556.90 1	Enter Cash Match: 161.36	Enter In Kind Match: 0.00	Enter GPI (if approved): 0.00	Enter Qty/% of Time: 24 2	Enter Number of Hours Worked: 0.00 3
----------------------------------	--------------------------	---------------------------	-------------------------------	----------------------------------	---

4 Allow report less than previously reported cumulative expenditures

5 Enter the Invoice/Purchase/Personnel/Tracking Order Number:
Enter Vendor Name:
Enter Zip Code + 4: Today's Date: 11/24/2009

Update Cancel Clear This Detail Item

5 For Personnel Expenditures you DO NOT have to provide an Invoice number, Vendor Name or Zip Code.



Preparing Your Financial Status Report

Contractual Line Items

Description for the Budget Line Item you selected to Report Expenditures on:

Contractual and Professional Services * Financial Services * Accounting, Bookkeeping, and/or Payroll Services * Bookkeeper

Grant Start Date:

9/1/2009

Enter the Service To Date:

10/31/2009

Enter the Invoice Date:

10/31/2009

Budgeted CJD Funds:

2112.00

Budgeted Cash Match:

8000.00

Budgeted In Kind Match:

0.00

Budgeted GPI:

0.00

Budgeted Quantity:

0

Last FSR CJD Funds:

0.00

Last FSR Cash Match:

0.00

Last FSR In Kind Match:

0.00

Last FSR GPI:

0.00

Last FSR Cumulative Expenditures:

0.00

Last FSR Number of Hours Worked:

0.00

Enter CJD Funds:

0.00

1

Enter Cash Match:

0.00

Enter In Kind Match:

0.00

Enter GPI (if approved):

0.00

Enter Qty/% of Time:

0

2

Enter Number of Hours Worked:

0.00

3

Allow report less than previously reported cumulative expenditures

Enter the Invoice/Purchase/Personnel/Tracking Order Number:

Enter Vendor Name:

Enter Zip Code + 4

Today's Date:

11/24/2009

Update

Cancel

Clear This Detail Item

- 1 Report the **CUMULATIVE** CJD, Cash Match, Inkind Match or GPI Expenses
- 2 Qty/Percent of Time Field is Disabled for Contractual Line Items
- 3 If contracted staff are **DEDICATED** to the project you **MUST** report their cumulative hours worked from the beginning of the grant through the Reporting Period. If contracted services do NOT involve Dedicated staff, leave blank.



Preparing Your Financial Status Report

Contractual Line Items - Continued

Description for the Budget Line Item you selected to Report Expenditures on:

Contractual and Professional Services * Financial Services * Accounting, Bookkeeping, and/or Payroll Services * Bookkeeper

Grant Start Date: 9/1/2009	Enter the Service To Date: 10/31/2009	Enter the Invoice Date: 10/31/2009				
Budgeted CJD Funds: 2112.00	Budgeted Cash Match: 8000.00	Budgeted In Kind Match: 0.00	Budgeted GPI: 0.00	Budgeted Quantity: 0	Last FSR Cumulative Expenditures: 0.00	Last FSR Number of Hours Worked: 0.00
Enter CJD Funds: 0.00	Enter Cash Match: 0.00	Enter In Kind Match: 0.00	Enter GPI(if approved): 0.00	Enter Qty/% of Time: 0	Enter Number of Hours Worked: 0.00	
<input type="checkbox"/> Allow report less than previously reported cumulative expenditures						
Enter the Invoice/Purchase/Personnel/Tracking Order Number: 4		Enter Vendor Name: 5		Enter Zip Code + 4 6	Today's Date: 11/24/2009	
<input type="button" value="Update"/> <input type="button" value="Cancel"/> <input type="button" value="Clear This Detail Item"/>						

- 4 Provide an Invoice Number or other Tracking Number for the purchase.
(Note: number should be traceable if monitored)
- 5 Enter the name of the Company or Individual you are contracting with.
(Note: You may report **ONE vendor per line item**. If a line item will be purchased thru multiple vendors you **MUST** request a Grant Adjustment to separate the line items.)
- 6 Enter the Zip+4 Code for the Vendor's locations (i.e. #####-####)



Preparing Your Financial Status Report

Equipment Line Items

Description for the Budget Line Item you selected to Report Expenditures on:
Equipment * Law Enforcement, Surveillance, Intelligence, Record Keeping, and Communications * Specialty Cameras and Acc

Grant Start Date: 10/1/2009 Enter the Service To Date: 6/30/2010 Enter the Invoice Date: 6/30/2010

Budgeted OOG Funds: 480000.00	Budgeted Cash Match: 0.00	Budgeted In Kind Match: 0.00	Budgeted GPI: 0.00	Budgeted Quantity: 75	Last FSR OOG Funds: 0.00	Last FSR Cash Match: 0.00	Last FSR In Kind Match: 0.00	Last FSR GPI: 0.00	Last FSR Cumulative Expenditures: 0.00	Last FSR Number of Hours Worked: 0.00
Enter OOG Funds: 0.00 1	Enter Cash Match: 0.00	Enter In Kind Match: 0.00	Enter GPI(if approved): 0.00	Enter Qty/% of Time: 0 2	Enter Number of Hours Worked: 0.00 3					

Allow report less than previously reported cumulative expenditures
Explanation for reporting less than previously reported Number of Hours: Enter equipment disposition explanation:

Enter the Invoice/Purchase/Personnel/Tracking Order Number: Enter Vendor Name: Enter Zip Code + 4 Today's Date: 7/27/2010

Update Cancel Clear This Detail Item

- 1** Report the **CUMULATIVE** CJD, Cash Match, Inkind Match or GPI Expenses
- 2** Report the **Number of Units** (quantity) purchased for each Equipment Line item,
(note: the Number of Units may NOT exceed the number in your approved budget)
- 3** Hours Worked Field is Disabled for Equipment Line Items



Preparing Your Financial Status Report

Equipment Line Items - Continued

Description for the Budget Line Item you selected to Report Expenditures on:

Equipment * Law Enforcement, Surveillance, Intelligence, Record Keeping, and Communications * Specialty Cameras and Acc

Grant Start Date:

10/1/2009

Enter the Service To Date:

6/30/2010

Enter the Invoice Date: ?

6/30/2010

Budgeted OOG Funds:

480000.00

Budgeted Cash Match:

0.00

Budgeted In Kind Match:

0.00

Budgeted GPI:

0.00

Budgeted Quantity:

75

Last FSR OOG Funds:

0.00

Last FSR Cash Match:

0.00

Last FSR In Kind Match:

0.00

Last FSR GPI:

0.00

Last FSR Cumulative Expenditures:

0.00

Last FSR Number of Hours Worked:

0.00

Enter OOG Funds:

0.00

Enter Cash Match:

0.00

Enter In Kind Match:

0.00

Enter GPI(if approved):

0.00

Enter Qty/% of Time:

0

Enter Number of Hours Worked:

0.00

Allow report less than previously reported cumulative expenditures

Explanation for reporting less than previously reported Number of Hours:

Enter equipment disposition explanation:

Enter the Invoice/Purchase/Personnel/Tracking Order Number: ?

Enter Vendor Name:

Enter Zip Code + 4

Today's Date:

7/27/2010

Update Cancel Clear This Detail Item

- 4 Provide an Invoice Number or other Tracking Number for the purchase.
(Note: number should be traceable if monitored)
- 5 Enter the name of the Company or Individual you are Purchasing equipment from.
(Note: You may report **ONE vendor per line item**. If a line item will be purchased thru multiple vendors you **MUST** request a Grant Adjustment to separate the line items.)
- 6 Enter the Zip+4 Code for the Vendor's locations (i.e. #####-####)



Preparing Your Financial Status Report

Equipment Line Items - Continued

Description for the Budget Line Item you selected to Report Expenditures on:

Equipment * Law Enforcement, Surveillance, Intelligence, Record Keeping, and Communications * Specialty Cameras and Acc

Grant Start Date:

10/1/2009

Enter the Service To Date:

6/30/2010

Enter the Invoice Date: ?

6/30/2010

Budgeted OOG Funds:

480000.00

Budgeted Cash Match:

0.00

Budgeted In Kind Match:

0.00

Budgeted GPI:

0.00

Budgeted Quantity:

75

Last FSR OOG Funds:

0.00

Last FSR Cash Match:

0.00

Last FSR In Kind Match:

0.00

Last FSR GPI:

0.00

Last FSR Cumulative Expenditures:

0.00

Last FSR Number of Hours Worked:

0.00

Enter OOG Funds:

0.00

1

Enter Cash Match:

0.00

Enter In Kind Match:

0.00

Enter GPI(if approved):

0.00

Enter Qty/% of Time:

0

2

Enter Number of Hours Worked:

0.00

3

Allow report less than previously reported cumulative expenditures

Explanation for reporting less than previously reported Number of Hours:

Enter equipment disposition explanation:

Enter the Invoice/Purchase/Personnel/Tracking Order Number:

?

4

Enter Vendor Name:

5

Enter Zip Code: + 4

6

Today's Date:

7/27/2010

Update

Cancel

Clear This Detail Item

- 7** **Equipment Disposition Request** – If any single unit of equipment is valued at \$5,000 or more at the time a Final FSR is submitted, Federal regulations require that you request permission from CJD to retain the equipment to continue the activities for which the item was purchased. If that is the planned use of the equipment, please make a statement to that effect. If the project's activities will not be continued after the grant ends, you will need to provide a statement on what you propose to do with the equipment. CJD will contact you if additional information is needed on your request. Approval of the FSR serves as CJD's approval of your request.



Preparing Your Financial Status Report

Travel and Supply Line Items -

Description for the Budget Line Item you selected to Report Expenditures on:

Supplies and Direct Operating Expenses * Office and Program Expenses * Office Supplies (e.g., paper, postage, calculator) * F

Grant Start Date:

9/1/2009

Enter the Service To Date:

10/31/2009

Enter the Invoice Date:

10/31/2009

Budgeted CJD Funds:

650.00

Budgeted Cash Match:

0.00

Budgeted In Kind Match:

0.00

Budgeted GPI:

0.00

Budgeted Quantity:

0

Last FSR CJD Funds:

0.00

Last FSR Cash Match:

0.00

Last FSR In Kind Match:

0.00

Last FSR GPI:

0.00

Last FSR Cumulative Expenditures:

0.00

Last FSR Number of Hours Worked:

0.00

Enter CJD Funds:

0.00

1

Enter Cash Match:

0.00

Enter In Kind Match:

0.00

Enter GPI (if approved):

0.00

Enter Qty/% of Time:

0

2

Enter Number of Hours Worked:

0.00

3

Allow report less than previously reported cumulative expenditures

Enter the Invoice/Purchase/Personnel/Tracking Order Number:

4

Enter Vendor Name:

Enter Zip Code + 4

Today's Date:

11/24/2009

Update

Cancel

Clear This Detail Item

- 1 Report the **CUMULATIVE** CJD, Cash Match, Inkind Match or GPI Expenses
- 2 Qty/Percent of Time Field is Disabled for Travel and Supply Line Items
- 3 Hours Worked Field is Disabled for Travel and Supply Line Items
- 4 Invoice Number, Vendor Name and Zip Code are all Disabled for Travel and Supply Line Items.



Documentation for Jobs

What kind of documentation must a grantee maintain to support job data?

- ❁ Documentation should provide evidence that:
 - ☛ Created/retained positions and overtime are funded by ARRA.
 - ☛ Personnel are directly supporting ARRA projects/activities.
 - ☛ Positions meet the definitions for “created”/”retained”.



Documentation for Jobs

What are some examples of the kinds of documentation a grantee may be asked to provide related to job creation and retention?

Created Jobs	Retained Jobs	Overtime
<ul style="list-style-type: none">•Old vs. new org charts•New position descriptions•Job postings, offer letters•Staffing lists•Timecards•Payroll records	<ul style="list-style-type: none">•Budget projections pre/post ARRA funds•Formal layoff recommendations and retractions•Minutes from budget meetings•Time cards•Employee activity reports	<ul style="list-style-type: none">•Timecards•Payroll records•Employee activity reports



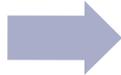
Transparency

Where Does All the Data Go?



GRANTEES

System: eGrants
Method: FSRs



CJD

System: Federalreporting.Gov
Method: XML Upload or Excel



PUBLIC

System: Recovery.Gov

By the 30th day following the close of each quarter (i.e. 10/30, 1/30, 4/30, and 7/30) the public will have access to ARRA data submitted by CJD related to ARRA expenses and services during the previous quarter.



Accountability

Who Will Be Auditing or Monitoring ARRA Funds Awarded to Grantees?



- ❁ Government Accountability Office (GAO) will be auditing at the federal, state, and local level and reporting to the U.S. Congress every two months.
- ❁ Federal agencies (BJA, OVW, and OVC) will continue performing financial and program monitoring at both the state and local level, and their Offices of Inspector General (OIG) will increase their involvement.
- ❁ The Texas State Auditor's Office (SAO) and its contractor KPMG will audit Texas state agencies (including CJD), including CJD's subrecipient monitoring processes.



Accountability

Who Will Be Auditing or Monitoring ARRA Funds Awarded to Grantees?



- ❁ CJD will continue to perform financial and program monitoring.
- ❁ Recipients that expend \$500,000 or more in federal funding are required to have a “Single Audit,” which includes an audit of compliance with OMB Circular A-133 as well as a financial audit.



➤ With the increased amount of funding available under ARRA, many sub recipients may need to obtain a Single Audit for the first time.



Accountability

How Does a Grantee Report Suspected Fraud?

Each federal and state agency is required to have a process to investigate allegations of fraud, waste, or abuse.

- *State Auditor's Office Fraud Hotline: 1-800-TX-AUDIT or visit the SAO Website at <https://sao.fraud.state.tx.us/hotline.aspx> to report.*
- *U.S. Department of Justice, Office of Inspector General: 1-800-869-4499 or visit the OIG Website at <http://www.usdoj.gov/oig/FOIA/WasteReportingForm.pdf>*



Accountability

What Steps Can a Grantee Take to Prepare for an Audit or Monitoring Visit?

Developing a strong system of internal controls can provide reasonable assurance of the accomplishment of:

- ☛ Goals and objectives
- ☛ Efficiency of operations
- ☛ Reliability of information
- ☛ Legal compliance

**Internal Control
is
Management's
Responsibility!**



Accountability

What Are Internal Controls?

The COSO Internal Control – Integrated Framework is made up of five interrelated parts that work together to create a system of internal controls to assist management in achieving the internal controls objectives.

The five elements of internal control include:

1. Control Environment
2. Risk Assessment
3. Control Activities
4. Information and Communications
5. Monitoring

If one of the elements is missing or weak, the risk increases that the organization will not meet its objectives or that fraud, waste, or abuse will occur and not be detected.

For more detail on Internal Controls please visit: The State Agency Internal Audit Forum [Website](#).



Assistance

Where Can a Grantee Go for Assistance?

- ❁ CJD Grant Manager – 512/463-1919
(listed on Statement of Grant Award and also displays in eGrants)
- ❁ eGrants Help Desk - egrants@governor.state.tx.us
- ❁ Regional COG Planner

