

Attachment A – Personnel Activity Reporting Guidelines

The Emergency Management and Homeland Security Division (EMHSD) does not mandate a standardized process for Homeland Security Grant Program (HSGP) funded personnel time accounting. Subrecipients have flexibility to determine the method that best accommodates their processes. However, adequate personnel activity detail is required for compliance with 2 CFR 200.430 and is required by EMHSD at reimbursement. To assist with ensuring compliance, EMHSD has established minimum criteria which must be included in all personnel time accounting documentation.

Personnel activity detail is reviewed by EMHSD to evaluate the allowability of funded activities under the HSGP grant guidance and as such, must provide a level of detail that allows for a reasonable assessment. However, approval of the documentation provided does not guarantee allowability. It establishes that, based upon the information provided, a reasonable justification for grant funded personnel activities has been supplied. Additional documentation may be required during an audit or monitoring review to verify grant program compliance and to demonstrate accomplishment of grant program deliverables. It is the subrecipient's responsibility to ensure HSGP personnel costs can be substantiated.

To assist subrecipients with determining how best to capture the necessary data, some basic guidelines are provided below.

Required elements in activity detail report

- ✓ Name of employee being compensated
- ✓ Reporting period start and end dates
- ✓ Title of grant program under which funds are being requested
- ✓ Grant year under which funds are being requested
- ✓ Daily project activity detail, including:
 - Daily narrative of activities performed
 - Hours claimed per day – these must correspond with daily narrative
 - Dates of hours claimed – these must correspond with daily narrative and hours claimed
- ✓ Total hours worked, regardless of funding source
- ✓ Total hours requested for reimbursement
- ✓ Employee signature and date that the document was signed by the employee

Minimum activity reporting standards

- A separate activity detail report must be provided for each person for whom reimbursement of personnel costs is being requested.
- Activity detail reports must be signed by the person for whom personnel reimbursement costs are being requested.

- Activity details should be recorded on a daily basis and documentation provided with corresponding dates.
- Activity details must provide insight into what activities are taking place (e.g. conferences or meetings attended, plans being developed or updated, processed, data collected and/or analyzed/assessed, etc.).
- If using a template that identifies ongoing activities or objectives for HSGP funded personnel, the template must be modified / updated each reporting period to reflect specific activities completed for the specific hours being claimed in the reimbursement request.
- Activities must be allowable HSGP activities for the solution area under which they are being claimed and the description should provide enough detail to assess allowability of the activities reported.
- Activities must be specific to HSGP funded projects:
 - HSGP dollars cannot be used to fund non-HSGP projects. Personnel who are 100% HSGP funded cannot work on non-HSGP activities.
 - Personnel with multiple funding sources who work on both HSGP funded projects and non-HSGP funded projects shall document all hours of compensation and activities performed for each funding source and maintain these records in the grant file(s) to be available upon request for future audit and monitoring reviews. Reimbursement under the HSGP will not be provided for time dedicated to non-HSGP activities.
- Personnel costs being used toward the LETPA minimum funding requirement must provide detail that demonstrates the activities are allowable LETPA activities. LETPA activities are restricted to terrorism prevention activities. HSGP grant guidance provides specific examples of allowable LETPA activities.
- Activity details must align with the activities included in the approved Alignment and Allowability Form.

Appropriate information

- Activity detail does not need to be extensive. However, detail provided should be reasonable to the extent that if evaluated through an audit or monitoring review, it presents a plausible synopsis of grant funded hours claimed. There may be situations where a single activity performed over a period of time may require additional detail to establish the activity as reasonable for the time claimed.
- Use of acronyms should be avoided unless common to the program (i.e. anyone reading it should know what it means or it should not be used).
- If a project title is not descriptive to an auditor or monitoring reviewer on its own, a brief description of project activities should be included. It is important to remember that a reviewer or auditor will not be familiar with region/agency-specific projects.