



Ryan White Part A/MAI Fiscal Update & Review

Memphis Transitional Grant Area (TGA)
Shelby County Government
Recipient's Office

Welcome and Purpose

- Introductions
 - Ryan White Fiscal Team
 - Jennifer Pepper, Program Administrator
 - Nataki Williams, Finance Manager
 - Rosita Timmons, Fiscal Specialist
 - Corry Owens, Fiscal Specialist
 - Subrecipients' Representatives
- Upcoming Part A Comprehensive Site Visit
 - Tentative: November or December 2017

Background

- 2007 – Ryan White is 1st funded in Memphis TGA
- 2008 – Part A Comprehensive Site Visit
 - 2009 – Recipient is put on restricted drawdown
 - 2012- Recipient is taken off of restricted drawdown
- 2014 - Part A Comprehensive Site Visit
 - Findings detailed in following slides

Findings from 2014 Part A Comprehensive Site Visit

- Fiscal Leadership/Staffing
 - Finding: High level of turnover
 - Remedy: Internal Promotion of Fiscal Staff
- Budget/Unit Costs
 - Findings: Lack of detailed methodology & Reconciliation of unit costs
 - Remedy: Moved many subrecipients to salary/fringe reimbursement methodology

Findings from 2014 Part A Comprehensive Site Visit

- Policies & Procedures
 - Finding: Lack of comprehensive policies & procedures
 - Remedy: Developed comprehensive policies & procedures, including:
 - Allowable costs
 - Budget revisions
 - Reallocations
 - Time & Effort Reporting

Findings from 2014 Part A Comprehensive Site Visit

- Risk Assessment
 - Finding: Not completed per-award
 - Remedy: New assessments will be completed pre-2018 awards
- Under spending/Reallocation
 - Finding: Ineffective process
 - Remedy: Improved processes, resulting in zero under spending in 2016

Findings from 2014 Part A Comprehensive Site Visit

- Subcontract Monitoring
 - Finding: Insufficient detail in reports & tools
 - Remedy: Significantly revised monitoring tools
- **Payroll/Time & Effort**
 - Finding: Lack of reporting happening
 - Remedy:
 - Instituted requirement for recipient staff to complete monthly reports based on actual work performed
 - Pushed requirement down to subrecipients to provide as back to invoices where salary is charged
 - See Memphis TGA Policy Handout and Example

Findings from 2014 Part A Comprehensive Site Visit

- **Imposition & Assessment of Client Charges**

- Finding: Lack of understanding & application
- Remedy: Developed TGA policy for all subrecipients
- See Memphis TGA Policy Handout and Example

- **Program Income**

- Finding: Lack of tracking & reporting by subrecipients
- Remedy: Developed TGA policy for all subrecipients
- See Memphis TGA Policy Handout

Next Steps

- Review:
 - Part A Fiscal Monitoring Standards
 - Uniform Guidance
- Request technical assistance from the Ryan White fiscal team
- Ensure policies and procedures are in place and staff are trained

Resources

- [Fiscal Monitoring Standards: Part A](#)
- [Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#)
- [Memphis TGA Policies](#)