

17 RECORDKEEPING AND DATA MANAGEMENT

17.1 POLICY OVERVIEW

The State of Nebraska’s Department of Economic Development (DED) is responsible for ongoing oversight and monitoring of all programs funded by the CDBG-DR program. Pursuant to federal and state regulations, this chapter addresses responsibilities regarding recordkeeping and data management.

This chapter is written as an extension of the policy articulated in the Certification of Proficient Controls, Processes, and Procedures for CDBG-DR Public Law 116-20 Grant. This chapter provides additional detail to expand upon the processes described within the certifications and supersedes the procedures articulated within said certifications. These procedures are designed to ensure transparency, accountability, and compliance for data collection across the CDBG-DR programs and set clear expectations for federal, state, and local stakeholders on what information will be gathered throughout the lifecycle of program activities.

17.2 FEDERAL REQUIREMENTS

Recordkeeping requirements are articulated in the Federal Register (FR) published on February 9, 2018 (83 FR 5844) regarding the State of Nebraska’s responsibility to, “maintain records about each activity funded” through CDBG-DR funds.¹ Specifically, to comply with the FR regulation, the Grantee (i.e., DED) must:

- “Provide reasonable and timely access to information and records relating to the Action Plan and to the Grantee’s use of grant funds;”²
- “Maintain a public website that provides information accounting for how all grant funds are used and managed/administered;” and
- “Establish and maintain such records as may be necessary to facilitate review and audit by HUD of the State’s administration of CDBG-DR funds.”

Additional recordkeeping requirements directly related to maintaining environmental review records, as described in 24 CFR § 58.38. This includes:

¹ 83 FR 5844 at 5851.

² See **Chapter 17 Addendum: Federal Register References** and 83 FR 5844 at 5854.

- “The responsible entity must maintain a written record of the environmental review undertaken under this part for each project. This document will be designated the “Environmental Review Record” (ERR) and shall be available for public review;”
- “The ERR shall contain all the environmental review documents, public notices and written determinations or environmental findings required by this part as evidence of review, decision-making and actions pertaining to a particular project of a recipient;” and
- “The ERR shall also contain verifiable source documents and relevant base data used or cited in EAs, EISs or other project review documents.”³

These recordkeeping requirements are consistent with the policies articulated within **Chapter 8: National Environmental Policy Act** for the CDBG-DR program.

DED manages data collection and recordkeeping in accordance with the FR and applicable Federal and state requirements. As it relates to locally implemented projects, Successful Applicants and Subrecipients are required to report specific data to DED as a part of regular program activities, as well as when requested by DED during monitoring (see also **Chapter 16: Monitoring and Compliance Plan**).

DED makes all records available to local stakeholders (see above reference to 83 FR 5844), as well as HUD, the Office of Inspector General (OIG), and the General Accounting Office, which have the right to access any pertinent books, records, accounts, documents, papers, and other property that is relevant to the CDBG-DR grant, upon request.

17.2.1 FEDERAL REPORTING REQUIREMENTS

DED’s recordkeeping requirements are required to comply with records requirements pursuant to 24 CFR § 570.490 which include:⁴

- “Establish and maintain such records as may be necessary to facilitate review and audit by HUD of the State’s administration of CDBG funds under 24 CFR § 570.493.”
- “Keep records to document its funding decisions reached under the method of distribution described in 24 CFR 91.320(j)(1).”
- “Make entries into [DRGR system] in a form prescribed by HUD to accurately capture the state’s accomplishment and funding data, including program income, for each program year.”

DED’s standard practices for record retention and access must be maintained per the regulations set forth in 24 CFR § 570.490 and 2 CFR Part 200, Subpart D.

³ 24 CFR § 58.38.

⁴ 24 CFR § 570.490.

HUD further specifies reporting requirements for CDBG-DR Grantees in 83 FR 5844 at 5853, specifically, that Grantees (i.e., DED) must:

- “Submit a QPR through the DRGR system no later than 30 days following the end of each calendar quarter;”
- Within 3 days of submission to HUD, [post] each QPR ... on the grantee’s official website. In the event the QPR is rejected by HUD, the grantee must post the revised version;” and
- The Federal Funding Accountability and Transparency Act (FFATA) requires recipients to report Subrecipient and Successful Applicant information to the FFATA Subaward Reporting System (FSRS).

For additional information about DRGR and FFATA see **Section 17.10.2: Disaster Recovery Grant Reporting System**, and **Section 17.11: Federal Funding Accountability and Transparency Act**, respectively.

17.3 STATE REQUIREMENTS

DED’s recordkeeping, data management, and information sharing practices are conducted in compliance with the State of Nebraska’s Freedom of Information Act (FOIA) laws, including:

- Nebraska Open Meetings Act (Nebraska Statutes § 84-1407 et seq.); and
- Nebraska Public Records Law (Nebraska Statutes § 84-712.01 et seq.).

DED requires that records be transferred to the State Records Center and be maintained for a minimum of ten (10) years. This is a more stringent requirement than what is set forth in 2 CFR 200 regarding record retention, which requires record maintenance for a three (3) year period. DED will maintain compliance with the more stringent ten-year standard for long-term document retention.

In order to maintain this standard without putting undue burden on Subrecipients and Successful Applicants, DED will facilitate the file transfer to the State Records Center no later than three (3) years after grant closeout with HUD. By doing so, Subrecipients and Successful Applicants will be held to the HUD-defined three (3)-year standard, and DED will then carry out the State’s ten-year requirement (see also **Section 17.8: Retention**).

These laws are relevant to public meeting conduct and public access to records maintained on the part of all CDBG-DR program activities.

17.4 ROLES AND RESPONSIBILITIES

Recordkeeping and data management will be administered by DED, with support from partner agencies supporting program implementation. The Nebraska CDBG-DR program will work

collaboratively with state implementation partners to support consistent delivery and progress in recovery efforts. DED expects direct data and information sharing to be used as a component of all programs, and particularly the Infrastructure Match Program, Affordable Housing Construction Program, and Risk Awareness Planning Program. Specific requirements relating to each of these partnerships are described in the appropriate agreements. General Recordkeeping and Data management

DED is responsible for regular information and data collection for programs implemented directly by the State. DED will also manage centralized recordkeeping across Successful Applicants and Subrecipients, who are responsible for collecting data directly from program beneficiaries. DED stores, evaluates, and shares all data and records in compliance with HUD, State, and Federal requirements, as described herein.

Regular activities and data collection will be primarily managed through AmpliFund, DED's system of record.

DED will conduct regular monitoring of Successful Applicant and Subrecipient activities to ensure CDBG-DR programs:

- Maintain a clearly defined process for acquiring, organizing, storing, retrieving and reporting information about CDBG-DR funded activities; and
- Have a clearly identified person(s) who is properly trained and supported to maintain responsibility for recordkeeping and reporting tasks as articulated in this chapter.

Data will be used to inform regular reporting to HUD and, upon request, the OIG and General Accounting Office. DED is responsible for regular quarterly performance report (QPR) submission to HUD through DRGR, which HUD uses to monitor data and applications.

17.4.1 SUBRECIPIENT AND SUCCESSFUL APPLICANT RESPONSIBILITIES

In order to meet federal and state requirements, Successful Applicants and Subrecipients are required to maintain a full and current set of all program-related documents at their primary office location and available upon request. This includes maintaining compliance with the following:

- Successful Applicants and Subrecipients are responsible for maintaining all CDBG-DR files on-site at the Subrecipient's or Successful Applicant's customary place of business, available for review upon request by DED or other entities. Successful Applicants and Subrecipients must be familiar with and adhere to all regulations of FOIA, as appropriate.
- Successful Applicants and Subrecipients must designate a person responsible for records management. If the Subrecipient or Successful Applicant relies on an electronic recordkeeping system, contingency plans for data recovery and access must be part of their policies and procedures.

Successful Applicants and Subrecipients are required to maintain records as required by 24 CFR § 570.506. Additional details regarding specific documents and recordkeeping systems that should be maintained are provided below in **Section 17.12: Record Types**.

Although the specific documentation maintained may vary depending on the type of project or activity (e.g., infrastructure, housing), Subrecipients and Successful Applicants must maintain comprehensive, up-to-date project files. The files should cover all aspects of the project, beginning with application, eligibility, and cost allowability and ending with program closure. Subrecipients and Successful Applicants must keep files that contain Personally Identifiable Information (PII) and sensitive PII, such as social security numbers, in a secure place.

17.4.2 PROGRAM-SPECIFIC RESPONSIBILITIES

For all CDBG-DR programs, specific data collection and reporting guidance are provided to Successful Applicants and Subrecipients in the relevant Program Guides, which can be referenced below:

- Infrastructure Match Program Guide
- Affordable Housing Construction Program Guides
 - CDBG-DR LIHTC Gap Financing
 - Small/Non-LIHTC Rental Production
 - Homeownership Production
- Homeowner Assistance Program Guide
- Risk Awareness Planning Program Guide
- Housing Resilience Planning Program Guide

17.5 PROCEDURES FOR DATA AND RECORD MANAGEMENT

Accurate recordkeeping and data management are crucial to the successful management of CDBG-DR funded activities. This section describes the processes and systems that will be used to manage data and recordkeeping in four phases:

1. **Collection and Creation:** Successful Applicants and Subrecipients create and submit application information. Documentation associated with a project or activity should tell a complete story of project eligibility, from application to closeout. Data is used to inform reporting to HUD.

2. **Maintenance and Sharing:** DED uses AmpliFund to organize and collect all relevant documents and safeguard PII and other sensitive information from unnecessary disclosure.
3. **Retention:** DED retains all documents for at least ten (10) years following HUD's grant closeout, according to the relevant laws.
4. **Disposition:** DED safely disposes of documents after they no longer need to be maintained.

17.6 COLLECTION AND CREATION

17.6.1 DATA COLLECTION

DED will collect data through two primary methods:

1. Data and information sharing with state partners; and
2. Direct data collection from Successful Applicants and Subrecipients. Data will be maintained in AmpliFund, which is the CDBG-DR program's primary system of record.

17.6.2 PERFORMANCE REPORTS



DED requires Subrecipients and Successful Applicants submit quarterly PSRs to DED giving updates on every open project. The **Sample Project Status Report (PSR) Template** gives the range of information to be submitted, though actual questions will depend on the program and what stage the project is in that quarter. All PSRs will be submitted in AmpliFund.

HUD requires submission of performance reports that are due on a quarterly basis, which are predominantly managed through Quarterly Performance Reports (QPRs) to capture the progress of CDBG-DR grant activities. As Grantee, DED reports on activities it directly administers and uses data collected and submitted by Subrecipients and Successful Applicants in their PSRs to submit QPRs through the DRGR system on a set, quarterly schedule. Much of the data in a QPR is automatically generated by AmpliFund, but each report requires the DED Program Manager to write one or two sentences for the Activity Progress Narrative.

The QPR must relate back to the activities expressed in the CDBG-DR approved application. The QPR must accomplish the following:

- Update Subrecipient/Successful Applicant race/ethnicity and income data, if applicable;
- Report baselines (one time only) and update values per the frequency outlined in the Action Plan (Outcome Value Activities⁵ only);
- Update performance measures as accomplishments are made;
- Report CDBG-DR expenditures;
- Report direct leverage expenditures;
- Report supporting leverage expenditures;
- Enter progress narrative; and
- Enter the actual completion date (when the activity is completed).

DED submits DRGR QPRs on the following schedule:

Reporting Period	Subrecipient/Successful Applicant Submission Deadline to DED	DED Submission Deadline to HUD
January 1 – March 31	April 15	April 30
April 1 – June 30	July 15	July 30
July 1 – September 30	October 15	October 30
October 1 – December 31	January 15	January 30

17.7 MAINTENANCE AND SHARING

Well-managed records help entities assess the impact of programs, reduce redundant efforts, and share knowledge within and across the organization. Records support the principles of transparency. As a Grantee, DED will comply with applicable Federal, state, and local rules and regulations related to record management.

⁵ Outcome Value Activities refer to quantitative metrics that show how the project is impacting a community goal articulated by the community, such as expected reduction in damage expenses from a 100-year flood event.

17.7.1 RECORDS

Records are kept to document compliance with program requirements and Federal, State, and local regulations—including 24 CFR § 570.490 or as required by applicable laws and regulations under 24 CFR § 570.487, 24 CFR § 570.488, and 24 CFR § 570.502(a)(7)—and to facilitate audit reviews by HUD. CDBG-DR records are subject to FOIA.

For each CDBG-DR-funded activity, records must contain reliable and up-to-date information. At a minimum, the records must include:

- Copy of the associated Subrecipient Agreement (SRA) between DED and the Subrecipient or Funding Agreement between DED and the Successful Applicant;
- Full description of activities undertaken assisted with CDBG-DR funds;
- Documentation that all activities undertaken meet at least one of the criteria for National Objectives, as set forth in 24 CFR § 570.208;
- Documentation of determination of eligibility of all activities;
- Documentation of compliance with citizen participation requirements, where applicable;
- Documentation of acquisition, improvement, use, or disposition of real property acquired or improved with CDBG-DR assistance;
- Documentation of compliance with all applicable HUD cross-cutting requirements (such as Environmental Review, Davis-Bacon, Section 3);
- Financial records as required by 2 CFR Part 200, 24 CFR § 570.502, and State requirements, which include:
 - Current authorizations and obligations of CDBG-DR funds;
 - Unobligated balances (funds remaining available for distribution);
 - Assets and liabilities;
 - Program income, if any;
 - Actual outlays or expenditures, with a breakdown of the grant program the funds were derived from;
 - Clear evidence indicating the use of program funds belongs to the eligible activity; and
 - Evidence each expenditure is necessary, reasonable, and directly related to the project;

Furthermore, for each CDBG-DR funding award, each organization must have the accounting records:

- Chart of accounts, which includes general assets, liabilities, expenses and revenues;
- Cash receipts and disbursement journal;
- Payroll journal;
- General ledger; and
- Original contracts and procurements.

In addition to the above requirements, construction project files must also contain the following information:

- Full description of the project;
- Project budget;
- Evidence of obligated and committed funding (all sources);
- Work specifications;
- Bid documents, including the RFP, cost estimate, evidence of contractor solicitation, scoring, evidence of non-debarment, and selection;
- Davis-Bacon prevailing wage determination;
- State prevailing wage determination;
- Weekly payroll certifications and back up documentation;
- Payroll deduction authorizations;
- Employee field interviews;
- Progress and final inspections, including documentation of the Subrecipient's or Successful Applicant's periodic on-site inspections and final inspection;
- Change orders, including evidence of necessity and approval prior to work being completed;
- All correspondence related to construction; and

- Progress and final disbursements records. Files must contain documentation that payments were paid only for completed work, and data in the project file must agree with the project financial records.

Each project or case file should include documentation of the National Objective being met, the characteristics and location of beneficiaries, the eligibility of the activity, the compliance with special program requirements, the allowability of the costs, and the status of the case/project.

17.7.2 WEBSITE MAINTENANCE

DED has a webpage with CDBG-DR information on DED’s website, located at <https://opportunity.nebraska.gov/>. The program-specific page is at <https://opportunity.nebraska.gov/programs/community/cdbg-dr/>.

At a minimum, the website is maintained to include:

Section	Required Information
Program Information	<ul style="list-style-type: none"> • Unmet Needs Assessment; • Action Plans and their amendments; • Current approved DRGR Action Plan and amendments; • Activity or program information for activities described in the Action Plan (high-level descriptions with links to program pages); • Press releases on programs and projects; • Citizen Participation Plan; • Link for Citizen Complaints, which DED receives via the CDBG-DR Citizen Complaint Form, ded.cdbgdr@nebraska.gov, or as described under the citizen participation section of its DR website; • Announcements of Public Hearings; • QPRs, posted first for public comment and then archived for the life of the grant; • Instructions for requesting information under the Nebraska Public Records law; • Anti-Fraud, Waste, and Abuse Policy; and • Names of all staff and their responsibilities and contact information.
Procurement Information	<ul style="list-style-type: none"> • State of Nebraska Procurement Manual; • DED’s CDBG-DR procurement policies and procedures; • Notice of services and goods the Grantee is procuring currently;

<p>Homeowner Assistance Program Information</p>	<ul style="list-style-type: none"> • A summary of all procured contracts, including those procured by the Grantee or Successful Applicants and Subrecipients. Contract summary should include: <ul style="list-style-type: none"> ○ Contractor name; ○ Nebraska contract number; ○ Unique Entity ID;⁶ ○ Contracted by office; ○ Contract execution date; ○ Contract end date; ○ Total contract amount; ○ Amount of CDBG-DR funds; and ○ Brief description of the contract scope of work. • Information on HUD goals using Section 3 and minority- and women-owned businesses and a link to HUD's Section 3 Business Registry.
<p>Affordable Housing Construction Program</p>	<ul style="list-style-type: none"> • List of Subrecipients who will implement the programs; • Links to those programs and contract information; • Details about who is eligible for assistance; • Timeline for receiving assistance; • Conditions of receiving funds; • Program overview, including goals and geographical focus of the program; • Instructions for applying for assistance; and • Appeals procedures for homeowners who do not receive assistance for which they believe they are eligible.

⁶ Consistent with HUD guidance, an active registration in the System for Award Management (SAM) is required to apply for an award and for DED to make a payment with HUD funds. Any entity applying for funds from DED (whether government, for-profit or nonprofit) must have a Unique Entity Identifier (UEI) (formerly known as a DUNS number). An entity must maintain an active listing on sam.gov to be eligible for an award, and throughout the term of any associated Subrecipient Agreement or Funding Agreement involving CDBG-DR funds. It is recommended that entities maintain a public (not private) listing. Entities not listed as public may experience application and payment processing delays.

	<ul style="list-style-type: none"> • Program overview for implementation in conjunction with the LIHTC program application, including goals and geographical focus of the program; • Program overview for implementation in conjunction with the program application managed by DED, including goals and geographical focus of the program; • Instructions for applying for assistance; and • Appeals procedures for homeowners who do not receive assistance for which they believe they are eligible.
Infrastructure Program	<ul style="list-style-type: none"> • Description of the program, including FEMA PA and HMGP Match; and • Overall budget, including the projects and their timelines.
Risk Awareness Planning Program	<ul style="list-style-type: none"> • Description of the program and its implementation in collaboration with NeDNR, NEMA, and, as applicable, other partner agencies; and • Overall budget and timeline.
Housing Resilience Planning Program	<ul style="list-style-type: none"> • Description of the program; • Data and information sharing for Subrecipients applying to and/or implementing the program; and • Overall budget, including awardees and associated timelines for plan development.
Contact Information	<ul style="list-style-type: none"> • Direct all inquires related to the CDBG-DR Program to the DED DR Team via ded.cdbgdr@nebraska.gov.

DED updates the website monthly or as necessary based on content the CDBG-DR team compiles and coordination with other DED teams. DED has a schedule to receive information for the website in a timely manner from the appropriate staff and Subrecipient and Successful Applicant points of contact.

17.8 RETENTION

Retention is a crucial piece of the overall information management strategy. Files must be complete, accurate, and orderly and should portray the program’s life, from its inception to its completion. DED maintains all records CDBG-DR Successful Applicants and Subrecipients do not manage. Successful Applicants and Subrecipients maintain project-related documentation, including financial records, supporting documents, and statistical records associated with grant funds as established in this chapter, for three (3) years after DED closes the contract with HUD. The record retention period for Subrecipients and Successful Applicants does *not* begin when the SRA or funding agreement between the Subrecipient and/or Successful Applicant and State is closed.

Because this required record retention period is not an exact date or time period, DED notifies Successful Applicants and Subrecipients when the program has been closed with HUD and includes the end date of the record retention period. As described within **Section 17.3: State Requirements**, DED will facilitate data and records transfer to the State Records Center no later than three (3) years after grant closeout to support long-term record retention in compliance with the 10-year retention requirements set forth by the State. See **Section 17.7.1: Records** for a list of retention requirements.

17.9 DISPOSITION

A records disposition schedule documents the timeframe a record must be retained or preserved and provides the authority by which final disposition of a record may occur. DED maintains detailed accounting records to form the basis for the grant reports. The records will be retained and available for audit through DED for a period of three (3) years after grant closeout with HUD, after which records will be transferred to the State Records Center and retained for a minimum of an additional seven (7) years; a minimum of ten (10) years in total from the HUD grant closeout date. For purposes of the CDBG-DR grant, files are retained for ten years from grant closeout.

17.9.1 FILE TRANSFER AT CONTRACT CLOSEOUT

To ensure DED retains a complete record of information related to the CDBG-DR Program, DED will orchestrate file transfers from the Subrecipient and Successful Applicant to DED. DED will articulate the standard processes for file transfer within the SRA or Funding Agreement. File transfer will be conducted throughout program implementation, as Subrecipients and Successful Applicants will be required to provide supporting documentation and related contracts in order to complete draw requests. Ongoing file transfer will also be reviewed during the QPR process and associated monitoring process, which captures aspects of programmatic implementation and compliance.

Subrecipients and Successful Applicants are required to transfer files in the form of electronic files (e.g., pdf, docx, xlsx) to an online location prescribed by DED. While file transfer is ongoing throughout program implementation, Successful Applicants and Subrecipients are responsible for record retention during the agreement or contract period and as further described herein. Further, their obligations do not end until all closeout requirements are completed. Important aspects of agreement/contract closeout activities include:

- Determining how files are transferred from the Subrecipient and Successful Applicant to DED at the end of the agreement/contract period;
- Providing guidance outlining closeout requirements, six (6) months prior to the agreement/contract closeout; and
- Turning over programmatic records, reports, documents, or any other material resulting from CDBG-DR funded programs, projects, or activities to DED at the conclusion or termination of the agreement or contract, or earlier, at DED's discretion.

DED will conduct two (2) checks on Subrecipient and Successful Applicants records to ensure that all files have been successfully transferred prior to the end of the three-year Subrecipient and Successful Applicant retention period after DED's grant closeout with HUD: 1) first, at the end of the individual project, DED will request any miscellaneous files that have not yet been transferred to be provided; 2) second, at the end of the three-year period after the DED's grant closeout with HUD, DED will conduct a second request for files that have not yet been shared. At this stage, DED will then facilitate final transfer of those files to the State Record Center. (See also **Section 17.8: Retention.**)

17.10 DATA MANAGEMENT SYSTEMS

DED uses AmpliFund, a grants management system (GMS), to conduct the following tasks:

- Receive and award applications;
- Intake data for financials or reporting through custom forms and fields;
- Monitor projects for compliance;
- Maintain proper records at the grant, program, project, and Applicant level; and
- Provide standard file management and recordkeeping guidance as needed or requested for Subrecipients and Successful Applicants.

DED has created AmpliFund User Guides, which are policy and procedure documents, that detail how the department uses AmpliFund to manage data. These User Guides will provide specific instructions and guidance to Successful Applicants and Subrecipients on how they should use AmpliFund for CDBG-DR.

In accordance to federal requirements, DED uses the Disaster Recovery Grant Reporting (DRGR) System and the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).

Subrecipients and Successful Applicants may elect to supplement the use of their AmpliFund record with another electronic file management system. However, files requiring submission to DED must be submitted via AmpliFund or as otherwise prescribed by DED (e.g., Sharefile).

17.10.1 AMPLIFUND (GRANTS MANAGEMENT SYSTEM)

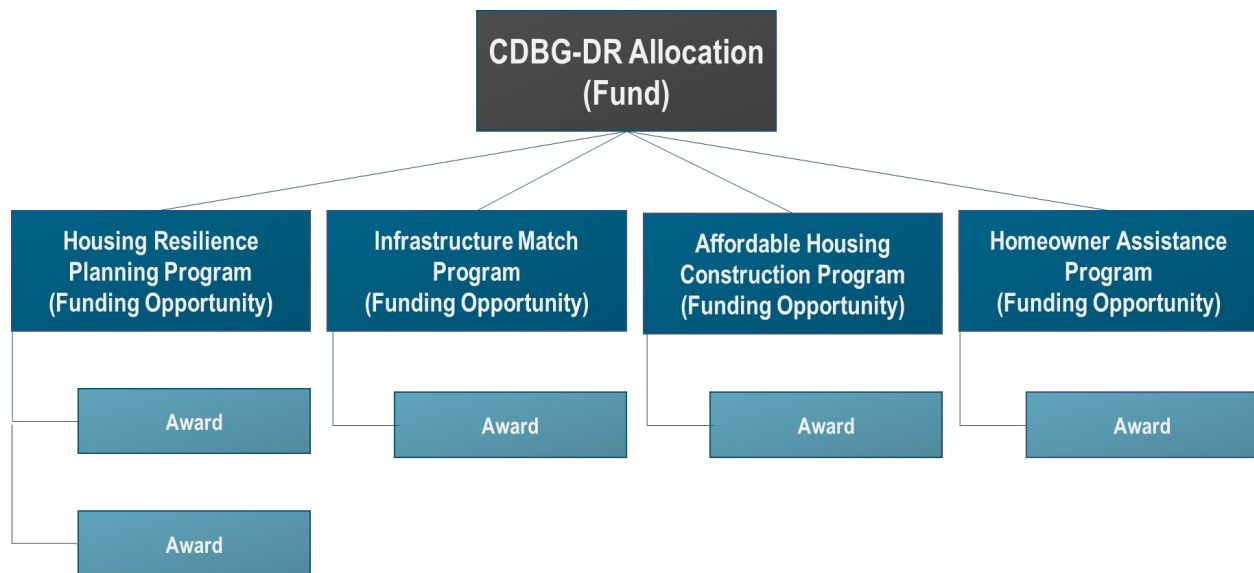
DED will use AmpliFund as its GMS to administer CDBG-DR funded activities. DED's AmpliFund GMS is a purpose-built, out-of-the-box, SaaS (Software as a Service) grants management software. It is specifically designed to capture pertinent data and provide the comprehensive, flexible, end-to-end grants management functionality needed by States and State Agencies to manage their grants.

DED uses the GMS’s default functionality to standardize data collection across all grant programs in certain aspects. By standardizing the collection of data associated with grant records, budgets, and project plans, DED can more efficiently monitor the status of its entire grant portfolio. More specifically, this data standardization allows DED to quickly report across all aspects of its grant portfolios and also gain insight into aspects of grant performance that are only available because of this form of data collection.

However, to meet program-specific requirements, DED configures AmpliFund by building unique applications for each program, creating custom fields and building custom forms. DED will configure the CDBG-DR in the GMS to collect and store data required by HUD from our Subrecipients and Successful Applicants. This data can then be accessed through the GMS’s reporting tools. DED will build reports that mimic DRGR’s screens to allow DED staff to enter necessary information into DRGR. Applicable reports, such as the QPR, will be built within the GMS and then reconciled or entered, as necessary, into DRGR.

DED’s first-step in managing CDBG-DR in their GMS will be to create a “fund” for each part of the CDBG-DR allocation: Administration, Action Plan, Risk Awareness Planning and Aid to Subrecipients and Successful Applicants. These “funds” can then be tied to a “Funding Opportunity”. The Funding Opportunity will be customized to each activity and will intake applications from potential Subrecipients and Successful Applicants. An “Award” will be created for selected applications. Subrecipients and Successful Applicants will then use the award to submit payment requests and report on progress.

Figure 1: Funding Structure



Each Subrecipient or Successful Applicant to a CDBG-DR activity will create an account (or use a previously existing account) in AmpliFund, which will be used throughout the lifecycle of their application or award. Within their account, Subrecipients and Successful Applicants will manage their staff as users and segment their roles to restrict their access to necessary information associated with their award. The Subrecipient and Successful Applicant will submit data to DED

using their account. DED staff can then view and process that information as needed. For example, the GMS will be used to intake and review applications; create award records for funded applications; intake and process disbursement requests; intake and process amendment requests; and for Subrecipient and Successful Applicant reporting and compliance. DED will also use AmpliFund to monitor its CDBG-DR funds, including administration funds and to compile data for entry into DRGR for HUD reporting.

Users will interact with AmpliFund on one of two sides:

- Applicant Portal, or the pre-award side, which houses applications for funding; and
- Recipient Portal, or post-award side, where Successful Applicants and Subrecipients submit payment requests and report on project progress. DED personnel can access and review Subrecipient and Successful Applicant submissions.

17.10.1.1 Applicant Portal

Applications are built on the pre-award side of AmpliFund, called the Applicant Portal. Each application has a project information page that includes key application information such as primary contact information, award ceiling (i.e., maximum award amount), and open and close dates.

Applicants use an existing account or register a new account to submit application information in the Applicant Portal. Depending on the Program, Applicants are required to fill out or upload specific forms or documents (e.g., project location map) to AmpliFund. There is a dedicated component of all applications for the Applicant to enter budget information. At any time in the process, Applicants can print and download the forms in their AmpliFund application.

User guides and how-to videos are available at <https://opportunity.nebraska.gov/amplifund/>, including program specific guides and FAQs.

17.10.1.2 Recipient Portal

After an award is made, DED creates the award in the Recipient Portal. Every award record has a standard award details page that provides key award information (e.g., amount of award, required matching contribution, matching contribution to date, approved invoices to date, grant manager, award start and end date, etc.). The award details page will also show the remaining grant funds available to request and remaining match requirement.

DED will create custom fields on the award details page, as necessary to collect pertinent information. DED will also create custom forms tied to the award record that the Subrecipient or Successful Applicant must complete.

To fulfill HUD requirements (e.g., NEPA/ERR, Davis-Bacon, or Section 3 requirements), Successful Applicants and Subrecipients must complete required reporting forms and upload any supplemental documentation to AmpliFund. Once completed and uploaded, DED can pull these HUD-required forms into a report to share with HUD or maintain as State records.

Subrecipients or Successful Applicants and DED will closeout and monitor awards through the GMS.

17.10.1.3 Submitting Expenses

Expense submission is described in general terms in **Chapter 4: Financial Management** and step-by-step within the AmpliFund User Guides. As defined within this chapter and associated SRAs and Funding Agreements, Successful Applicants and Subrecipients must submit expenses to DED using the following process:

- The Subrecipient and/or Successful Applicant submits an expense in AmpliFund, attaching all necessary supporting documentation;
- The DED Program Manager and Finance Team review documentation to ensure it refers to an eligible expense and is within the activity and project budget;
- Subrecipients or Successful Applicants will coordinate with DED staff for reimbursement through draws working through AmpliFund; and
- DED Finance validates these expenses against the total budget and requests payment from HUD.

For additional details, see **Chapter 4: Financial Management** and the applicable program's AmpliFund User Guide(s).

17.10.2 DISASTER RECOVERY GRANT REPORTING SYSTEM

HUD requires DED to use the online Disaster Recovery Grant Reporting (DRGR) system to set up the grant program. DRGR allows Grantees to access grant funds and report performance accomplishments for grant-funded activities. HUD staff can review activities, prepare reports to Congress and other parties, and monitor program compliance. HUD interacts with DED's data and program applications through DRGR.

HUD uses DRGR data to search for anomalies or performance problems that suggest fraud, abuse of funds, or duplication of benefits (DOB); to reconcile budgets, obligations, fund draws, and applicable administrative and public service limitations and the overall percent of benefit to LMI persons; and as a basis for risk analysis in determining a monitoring plan. Performance reporting in DRGR are called Quarterly Performance Reports (QPRs).

DED must set up each project and eligible activity, submit draw requests, provide QPRs, provide updates on monitoring actions, and report data on approved outcome metrics. Pursuant to the Grant Agreement between HUD and DED, DED will track oversight activities in DRGR, including summary information on its oversight of its CDBG-DR program related to:

- Monitoring visits and reports (e.g., indicating the number of Grantee oversight visits and reports),
- Audits, and
- Technical Assistance.

No PII shall be reported in DRGR. Successful Applicants and Subrecipients do not have DRGR access.

17.11 FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT

FFATA requires most recipients of new Federal funds awarded on or after October 1, 2010 to report on subawards/subcontracts/consortiums equal to or greater than \$30,000. This includes awards that are initially below \$30,000 but subsequent grant modifications result in an award equal to or greater than \$30,000. As the prime recipient of federal funds, DED will be responsible for reporting on behalf of Subrecipients and Successful Applicants to the FFATA Subaward Reporting System (FSRS), though these entities will be required to provide the necessary information to support FFATA reporting.

The FSRS can be accessed directly at www.fsr.gov, and will serve as the collection tool for data which will ultimately be distributed for publication and display on USASpending.gov. Grantees (i.e., DED) are required to register with FSRS, collect the necessary data from Subrecipients or Successful Applicants, and file subaward reports by the end of the month following the month in which the prime grantee awards any subaward greater than \$30,000.

FFATA requires a prime awardee (i.e., DED) to provide, for their Unique Entity ID and the Unique Entity ID of their sub-awardee(s), the names and total compensation of the five (5) most highly compensated officers of the entity if 1) the entity in the preceding fiscal year received 80 percent or more of its annual gross revenues in Federal awards and \$25,000,000 or more in annual gross revenues from Federal awards and 2) the public does not have access to this information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. §§ 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. All requirements must be met prior to DED's first payment to the Subrecipient or Successful Applicant.

Additional detail regarding these requirements is provided at the FFATA website.

17.12 RECORD TYPES

DED and its associated Subrecipients and Successful Applicants should establish and maintain at least five major categories of records:

- Administrative;

- Financial;
- Project;
- Reports; and
- Close-Out.

Questions and points of clarification regarding these recordkeeping systems should be directed to DED. Detailed information on recordkeeping can also be found in their respective Program Guides.

17.12.1 ADMINISTRATIVE RECORDS

Administrative files and records involve the overall administration of DED's and its Subrecipient's or Successful Applicant's CDBG-DR activities. They include:

- Description, geographic location, and budget of each activity;
- Eligibility and National Objective determinations for each activity;
- Personnel files and Subrecipient or Successful Applicant information, such as an organizational chart;
- For DED specifically, HUD monitoring correspondence;
- Pass-through entity agreements and monitoring;
- Fair Housing and Equal Opportunity records;
- Civil rights and citizen participation documentation, including documentation of Limited English Proficiency (LEP) initiatives and records; and
- Project files including environmental review records (ERR) and documentation of compliance with cross-cutting requirements (e.g., Davis-Bacon, Uniform Relocation Act, Section 3), as required by the applicable program.

17.12.2 SPECIAL POLICIES FOR SUBRECIPIENTS AND SUCCESSFUL APPLICANTS

Subrecipients and Successful Applicants are specifically required to maintain, at a minimum, the following files:

- Executed SRAs or Funding Agreements (as applicable);

- Documentation of compliance with cross-cutting requirements in project files (e.g., Davis-Bacon, Uniform Relocation Act, and Section 3), as described in applicable policies and procedures; and
- DED monitoring correspondence.

17.12.3 FINANCIAL RECORDS

Subrecipients and Successful Applicants are required to certify via the SRA or Funding Agreement that they will maintain proper financial records. Documentation for examination can include but is not limited to:

- Records;
- Papers;
- Documents; and
- Other materials related to the use of grant funds.

To ensure State and Federal compliance with audit requirements, a Notification of Annual Audit (NAA) Form must be completed summarizing all Federal expenditures within an organization's fiscal year.

Subrecipients and Successful Applicants are required to maintain documentation in AmpliFund through which all payment requests will be processed, as described in the Request for Payment User Guide. In order to process payment requests, a completed invoice package must be submitted containing, but not limited to the following, documents:

- Invoice package forms;
- Certifications; and
- Other supporting documentation.

Before payments can be received the following documentation must also be submitted through AmpliFund:

- Depository/Authorized Signatures Form; and
- State of Nebraska W-9 & ACH Enrollment Form.

17.12.4 PROJECT RECORDS

DED and its Subrecipients and Successful Applicants are required to maintain project files for all activities funded through CDBG-DR. Project files document the activities undertaken with respect

to specific individual beneficiaries, property owners, and/or properties. These include, but are not limited to:

- Any bids or contracts and all related procurement information;
- Procurement policies and procedures;
- Characteristics and location of the beneficiaries;
- Compliance with special program requirements (e.g., income verification records);
- Budget and expenditure information (including draw requests); and
- Status of the project.

17.12.5 REPORTING

DED and its Subrecipients and Successful Applicants are required to maintain records related to monitoring visits and standard reporting, including QPRs; in addition to conducting monitoring and compliance activities to ensure compliant use of CDBG-DR funds.

Chapter 16: Monitoring and Compliance Plan will be utilized to ensure State and Federal rules and regulations are being followed, to understand how to identify implementation issues and needs, to deliver technical assistance, to assist in quarterly reporting on CDBG-DR activities, and to evaluate Subrecipient and Successful Applicant financial management systems.

17.12.6 CLOSEOUT

To ensure DED retains a complete record of information related to the CDBG-DR Program, DED will orchestrate file transfers from the Subrecipient and Successful Applicant to DED. For further information regarding closeout activities see **Section 17.9.1: File Transfer at Contract Closeout**.

17.13 DATA PRIVACY AND SECURITY

DED, implementation partners, Subrecipients, and Successful Applicants shall take reasonable steps to ensure that all data collected through the CDBG-DR program is managed in compliance with the Privacy Act of 1974, as amended, and other federal privacy-related laws, guidance, and best practices.

DED will collect CDBG-DR data through its GMS, AmpliFund. The GMS is designed to provide government-level security of all data, including PII. The SRA and Funding Agreement details that Subrecipients and Successful Applicants are required to secure any PII they collect.

17.13.1 PERSONALLY IDENTIFIABLE INFORMATION

In the normal course of grant administration, DED and its Successful Applicants and Subrecipients may receive PII, which is information that can be used to distinguish or trace an individual's identity. Examples of PII include names, addresses, income verification documents, disability status, and employment status. This information can be linked or is linkable to a specific Applicant or beneficiary of CDBG-DR programs.

DED anticipates receiving PII information during the administration of housing recovery programs, such as:

- First and last names;
- Mailing or unusable addresses;
- Driver's license numbers or other identification numbers;
- Birth dates;
- Telephone numbers and email addresses;
- Financial and employment information; and
- Limited medical information (e.g., existence or type of disability).

Pursuant to the Privacy Act, DED, its Successful Applicants and Subrecipients, and its contractors take the following steps to protect PII:

- Limit collection of PII;
- Maintain hard copies of PII records in locked filing cabinets; and
- Password protect access to electronic files containing PII.

DED's electronic files with PII are password protected; password access is limited to program staff only. AmpliFund users have unique login credentials; access for DED staff is restricted and maintained by agency-wide policies and procedures. DED releases records containing PII upon request, after verification by State auditor and other Federal or State agencies, for DOB analyses.

If records containing PII are subject to FOIA requests, such records shall only be released in accordance with State and Federal law. PII records will only be stored as long as is necessary.

17.13.2 PROTECTING PII

DED will avoid unsafe data management practices in order to mitigate potential breaches in data. Unsafe data management practices may include:

- Storing PII on unencrypted thumb drives or unsecured online applications (e.g., Google Sheets);

- Transmitting PII in unencrypted files using unencrypted email;
- Using a coworker's login and password;
- Leaving printouts containing PII in a conference room after a meeting;
- Failing to lock file cabinets or offices containing case files; or
- Discussing PII over the phone in a public place.

Paper copies and other physical media containing PII are also protected against unauthorized uses and disclosures. Anyone who records, uses, or processes PII on participants for a data system must secure the system with:

- Username and password protocols that meet industry standards for user authentication;
- Commercially available virus protection software that automatically scans and updates;
- Firewalls between the data system and other systems or networks outside the organization;
- Secure connections from approved computers and systems;
- Access controls for data systems and paper records in public areas;
- Back-up storage practices for disaster protection and recovery;
- Reformatting practices to delete data on data storage media; and
- Regular, systematic monitoring of data security practices and user access logs.

Additional data security practices can be put in place but only if they provide greater protections for all data in electronic and paper formats. Data systems must have documented procedures for responding to and reporting security breaches. Federal, State, or local laws may be relevant to the reporting of and response to any security breach.

17.13.3 ACCESS TO RECORDS

Representatives of HUD, the Inspectors General, the Comptroller General of the United States, or any of their authorized representatives have the right of access to any documents, papers, or other records pertinent to a CDBG-DR award to complete audits, examinations, excerpts, and transcripts. This right also includes timely and reasonable access to DED's personnel for interview and discussion related to such documents. DED also provides citizens access to records regarding the use of CDBG-DR funds on DED's CDBG-DR website. DED protects PII in the public access of CDBG-DR records. Successful Applicants and Subrecipients are also required to make information on programs funded by CDBG-DR easily available to citizens and by any public requests.

17.13.4 USES AND DISCLOSURES

Once collected, DED, Subrecipients, and Successful Applicants have obligations about how PII information may be used and disclosed.

- **Uses** are internal activities for which DED, Subrecipients, or Successful Applicants interact with participant PII.
- **Disclosures** of PII occur when DED, Subrecipients, and Successful Applicants share PII with an external entity.

HUD supports sharing participant information (i.e., disclosures) provided that the information is disclosed securely and only for appropriate purposes. Uses and disclosures may be required by HUD (e.g., participants' access to their own information) or permitted by HUD (e.g., to provide services). HUD requires two mandatory disclosures:

- Participants' access to their own information; and
- Disclosures for oversight of compliance with data privacy and security standards.

In order to maintain compliance with these requirements, DED will maintain a “need to know” data management process, whereby data requests will specifically include that data that is required or needed in the disclosure request. Certain uses and disclosures may be prohibited or otherwise restricted by other Federal, state, or local laws.

17.13.5 PRIVACY AND SECURITY GRIEVANCES

DED will establish procedures for accepting and considering questions or complaints about data privacy and security policies and practices.

TOOLKIT LIST

The following documents for **Chapter 17: Recordkeeping and Data Management** are available on the Toolkit section of DED's website:

- Sample Project Status Report (PSR) Template

CHAPTER 17 ADDENDUM: FEDERAL REGISTER REFERENCES

This appendix contains the context for quotes from the FR published on February 9, 2018 (83 FR 5844):⁷

- **Availability and accessibility of the Action Plan.** “During the term of the grant, the grantee will provide citizens, affected local governments, and other interested parties with reasonable and timely access to information and records relating to the action plan and to the grantee’s use of grant funds.” (83 FR 5844 at 5854).
- **Public Website.** “The grantee must maintain a public website that provides information accounting for how all grant funds are used and managed/administered, including links to all action plans, action plan amendments, CDBG–DR program policies and procedures, performance reports, citizen participation requirements, and activity/program information for activities described in its action plan, including details of all contracts and ongoing procurement policies.” (83 FR 5844 at 5854).
- **Recordkeeping.** “When a State carries out activities directly, 24 CFR 570.490(b) is waived and the following alternative provision shall apply: the State shall establish and maintain such records as may be necessary to facilitate review and audit by HUD of the State’s administration of CDBG–DR funds, under 24 CFR 570.493. Consistent with applicable statutes, regulations, waivers and alternative requirements, and other Federal requirements, the content of records maintained by the State shall be sufficient to: (1) Enable HUD to make the applicable determinations described at 24 CFR 570.493; (2) make compliance determinations for activities carried out directly by the State; and (3) show how activities funded are consistent with the descriptions of activities proposed for funding in the action plan and/or DRGR system. For fair housing and equal opportunity (FHEO) purposes, as applicable, such records shall include data on the racial, ethnic, and gender characteristics of persons who are applicants for, participants in, or beneficiaries of the program. All grantees must report FHEO data in the DRGR system at the activity level.” (83 FR 5844 at 5856).
- **DRGR system Quarterly Performance Report (QPR).** “Each grantee must submit a QPR through the DRGR system no later than 30 days following the end of each calendar quarter. Within 3 days of submission to HUD, each QPR must be posted on the grantee’s official website. In the event the QPR is rejected by HUD, the grantee must post the revised version, as approved by HUD, within 3 days of HUD approval. The grantee’s first QPR is due after the first full calendar year quarter after HUD signs the grant agreement. For example, a grant agreement signed in April requires a QPR to be submitted by October 30. QPRs must be submitted on a quarterly basis until all funds have been expended and

⁷ 83 FR 5844.

all expenditures and accomplishments have been reported. If a satisfactory report is not submitted in a timely manner, HUD may suspend access to CDBG–DR funds until a satisfactory report is submitted, or may withdraw and reallocate funding if HUD determines, after notice and opportunity for a hearing, that the jurisdiction did not submit a satisfactory report. Each QPR will include information about the uses of funds in activities identified in the DRGR action plan during the applicable quarter. This includes, but is not limited to, the project name, activity, location, and national objective; funds budgeted, obligated, drawn down, and expended; the funding source and total amount of any non–CDBG–DR funds to be expended on each activity; beginning and actual completion dates of completed activities; achieved performance outcomes, such as number of housing units completed or number of low- and moderate-income persons served; and the race and ethnicity of persons assisted under direct-benefit activities. For all housing and economic development activities, the address of each CDBG–DR assisted property must be recorded in the QPR. Grantees must not include such addresses in its public QPR; when entering addresses in the QPR, grantees must select “Not Visible on PDF” to exclude them from the report required to be posted on its website. The DRGR system will automatically display the amount of program income receipted, the amount of program income reported as disbursed, and the amount of grant funds disbursed in the QPR. Grantees must include a description of actions taken in that quarter to affirmatively further fair housing, within the section titled “Overall Progress Narrative” in the DRGR system.” (83 FR 5844 at 5853).