



COMMISSION ON STATE EMERGENCY COMMUNICATIONS

# SB 8 Coronavirus State Fiscal Recovery Fund (CSFRF)

Grant Management Compliance  
January 27, 2025





# SB 8 Coronavirus State Fiscal Recovery Fund

## Agenda:

- Federal Requirements
- Monitoring Plan
- Monitoring Reviews
  - Inventory and Maintenance Records
  - Cybersecurity Training
- Compliance Monitoring Timeline
- Resource Links
  - Documentation/Forms





# Federal Requirements

- Per the Code of Federal Regulations Title 2, Subtitle A, Chapter II, Part 200, Subpart D, Subrecipient Monitoring and Management, [§200.332](#) Requirements for pass-through entities, the Commission on State Emergency Communications (CSEC) must ensure that any and all Subrecipients are in compliance with the same requirements as the Recipient of federal funding.
- The [SLFRF Final Rule](#) provides a summary of major provisions applicable to SB 8 funding. To ensure Subrecipients are in compliance with the Final Rule, the Compliance and Reporting Guidance reflects the Final Rule and provides additional detail and clarification for each Subrecipient's responsibilities under the SLFRF program.
- The Department of the Treasury's [Compliance and Reporting Guidance](#) is provided by the Treasury to offer further clarity on compliance requirements specific to the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) of which Senate Bill (SB) 8 funding is derived.





## Monitoring Plan

- CSEC Federal Grants Contract staff will review resource documents to gain a full understanding of the operational aspects of Subrecipient methods to ensure compliance with Federal requirements.
- CSEC staff will develop a monitoring plan by sampling via random selection, conduct a preliminary analysis of resource documentation, and identify any potential area(s) of concern. 6-7 RPCs will be monitored each year until the end of the performance period.
- A follow-up review will be conducted to discuss the analysis of resource documents. Any additional areas of review will also be determined during this process.





## Monitoring Reviews

- Reviews will be initiated via email for subrecipients to complete a Programmatic Monitoring Questionnaire along with providing requested supporting documentation. Responses will be due fourteen (14) business days after the date of engagement email.
- An initial report of observations/findings will be completed by CSEC Federal Grants Contract staff within seven (7) business days of receipt and forwarded to the applicable subrecipient for a management response, including any follow-up documentation with a requested due date of no later than seven (7) business days from receipt of initial report.
- CSEC Federal Grants Contract staff will coordinate with CSEC Program staff in reporting any observations/findings
- CSEC will adhere to [§ 200.339](#) for remedies for non-compliance for any 9-1-1 entities that are found to have failed to comply with federal regulations or the terms and conditions of the award (e.g. Additional conditions for future reimbursement, inclusion on program compliance report, additional monitoring, withholding payments, refund back to CSEC).
- Upon completion of all monitoring activities and distribution of final reports to subrecipients, an aggregate report will be provided to Commissioners at an open meeting.





## Monitoring Reviews

- CSEC staff will request and examine appropriate records associated with the implementation and management of Federal Compliance Standards requirements. CSEC staff will monitor the activities of Subrecipients as necessary to ensure that SB 8 funding is used for authorized purposes and performance goals are achieved. Monitoring reviews will consist of, but not limited to, review of the following:
  - Federal Compliance Standards & Policies
  - SAM Unique Entity Identifier (UEI) Registration
  - Funding Requests and Supporting Documentation
  - Annual Performance/Quarterly Financial and Completion Progress Reports (Completed by CSEC Staff)
  - Programmatic Monitoring Questionnaire Responses and Supporting Documentation
  - Inventory and Maintenance Records Worksheets (As applicable)
  - Cybersecurity Training Certifications (CSEC Program Compliance)





# Inventory and Maintenance Records

### Federal Equipment Definition

- In accordance with 2 CFR 200.1, equipment means tangible personal property, including information technology systems, having a useful life of more than one year and a per unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000. (*See also the definitions included in 2 CFR 200.1 for; Capital assets, Computing devices, General purpose equipment, Information technology systems, Special purpose equipment, and Supplies*).
- For SB8 equipment purchases, RPCs should include all components of allowable call handling equipment and routers







# Inventory and Maintenance Records

### Federal Equipment Inventory Requirements

1. In accordance with 2 CFR 200.313(d)(1) property records (equipment inventory) must include the following:
  - Description of the Property
  - Serial number or other identification number
  - Source of funding (including the Federal Award Identification Number (FAIN))
  - Who holds the title to the property
  - The acquisition date
  - Cost of the property
  - Percentage of Federal participation in the project cost for the Federal Award
  - Location of property
  - Use of property
  - Condition of property







# Inventory and Maintenance Records

2. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years (2 CFR 200.313(d)(2)). [CSEC Programs requires reconciliation every year]
3. A control system must be developed to ensure adequate safeguards to prevent loss damage, or theft of the property. Any loss, damage, or theft must be investigated (2 CFR 200.313(d)(3)).
4. Adequate maintenance procedures must be developed to keep property in good condition (2 CFR 200.313(d)(4)).

For the purposes of equipment inventory, the non-Federal entity may choose to manage and track equipment purchased in whole or in part using Federal funds separately from equipment purchased using local or State funding.

[SB8 Inventory and Maintenance Records Worksheet](#)





# Cybersecurity Training

- In accordance with Section 2054.5191, Government Code, the governing body of a local government, shall:
  - verify and report on the completion of a cybersecurity training program by employees of the local government, and
  - require periodic audits to ensure compliance with this section.
- Requirement will be included as part of CSEC Programs Compliance.
- As an example, the Department of Information Resources (DIR) offers a way to submit supporting documentation through a certification on their website here:  
<https://dir.my.site.com/SecurityTrainingVerification/s/CybersecurityTrainingCertification>
- Please reach out to Programs Staff with any questions.





## Compliance Monitoring Timeline

- Compliance Presentation: Late January
- Develop Monitoring Plan: Early May
- Perform Monitoring Reviews: Late May/June/July
- Complete Follow-Up: August
- Report to Commission: September





## Resource Links – Documentation/Forms

- [CSEC SB8 Website](#)  
SB8-CSFRF Grant Management Documentation:
- [Quarterly and Annual Report Timeline](#) (CSEC Staff)
- [Quarterly Financial and Completion Progress Report](#) (Completed by CSEC Staff)
- [Annual Performance Progress Report](#) (Completed by CSEC Staff)
- [Federal Inventory Requirements](#)
- [Inventory and Maintenance Records Worksheet](#)
- [Common Monitoring Findings](#)
- [Single Audit Exemption Form](#)





# QUESTIONS?

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