

Emergency Solutions Grants Program: Using IDIS for Financial Management, Part 1

Chris Pitcher: Good afternoon and welcome to the webinar entitled, "Emergency Solutions Grants Program: Using IDIS for Financial Management, Part 1." This is the first in a series of three webinars on the topic of financial management for the Emergency Solutions Grants Program. This webinar is designed as a high level overview. Our presenters today will be Marlisa Grogan with the Office of Special Needs Assistance Program, known as SNAP, at the United States Department of Housing Urban Development. Good afternoon, Marlisa.

Marlisa Grogan: Hi, everyone. I'm a desk officer for the ESG and COC programs in the SNAPs office and I've been doing a lot of work on CAPER reporting and enhancing ESG data collection. Good to be with you.

Chris Pitcher: Thanks, Marlisa. Also presenting today is me. My name is Chris Pitcher. I am a senior technical specialist with ICF International, one of two national experts in the use of IDIS with the ESG Program. I am a HUD TA provider and have been providing TA in ESG, HMIS, IDIS and COC for about seven years and I'm glad to be here. Finally, presenting and answering your questions submitted via the webinar today is Heidi Schilpp, senior analyst from the Cloudburst Group, the other national expert in the use of IDIS for the Emergency Solutions Grants Program. Good afternoon, Heidi.

Heidi Schilpp: Good afternoon, Chris. Again, my name is Heidi Schilpp and I'm a senior analyst with the Cloudburst Group. I have been providing IDIS technical assistance for the past five years, specifically working with the ESG and HPRP Program. Prior to that, I worked with the Neighborhood Stabilization Program and [inaudible] grantees with DRGR. Currently, in addition to providing ESG technical assistance, I am the IDIS question poll manager on the HUD Exchange.

Chris Pitcher: Thanks, Heidi. Before we get started, let's cover a few of the logistics for today's webinar. First, all participants will be muted throughout the webinar. Second, the webinar will be recorded and posted to the HUD Exchange within a week for your further reference and for those who are unable to make it today. This webinar has a few poll questions throughout to help us gauge the audience knowledge level on certain topics.

We'll answer these questions quickly so we can maintain the pace of the webinar. If you would like to ask for further guidance or if you have questions on the topics that we cover today, please feel free to type your question into the questions box located on your GoToWebinar panel and Heidi will answer these, as she is able, throughout the presentation. If your question does not have an answer or cannot be answered during the webinar, we will direct you to submit an IDIS for ESG related Ask-A-Question. Now I'll turn the presentation over to Marlisa.

Marlisa Grogan: This presentation is the first of three webinars and the only one that will be presented live, designed to provide an overview of who recipients can use IDIS for respective

financial management of their Emergency Solutions Grants Program. While today's webinar is more of a broad introduction, the next two webinars, which will be posted online in the future, will provide more specific training on how to use IDIS for financial management of the ESG Program.

It's also important to know that basic financial management training resources are already available on the HUD Exchange. It's a good idea to review the three modules in combination with these ESG-specific webinars. You can find a link to the financial management curriculum towards the end of the presentation. Also, remember that in IDIS, the ESG Program is managed in the HESG path, not the ESG path, which is used for the Emergency Shelter Grants Program. This presentation only covers the Emergency Solutions Grants Program in the HESG path in IDIS.

IDIS is not the only reporting system for the ESG Program at HUD or at the ESG local subrecipient and recipient level. The various reporting systems I'm about to highlight often work together to provide a more comprehensive understanding of the ESG Program at the national and local levels. For the purposes of this webinar, I'll now briefly touch on each of these common reporting systems that are associated with the ESG Program.

First, we have IDIS, which is the financial management system of records for the ESG Program. Then there's the eCon Planning Suite where recipients submit their Con plan and CAPERs in IDIS. The Homeless Management Information System, or HMIS, is a locally designed data collection system that ESG-funded programs are required to use to collect client level data, which is reported on the ESG-specific sections of the CAPER.

And recipients financial management systems, which are the various systems that you, as recipients, are using at a local level that address your financial data needs beyond IDIS. Let's begin by reviewing grant-based accounting principles. Chris will kick off this section with a poll question.

Chris Pitcher: Thanks, Marlisa. Here is poll question Number 1. In IDIS, ESG recipients currently use first in first out, also known as FIFO, accounting principles to financially manage the program, true or false? The answer is false. In 2011, the ESG Program became the first HUD Program to remove first in first out accounting principles in favor of the grant-based accounting principles that are currently in use in IDIS.

Next, Marlisa will continue with the grant-based accounting principles. Marlisa.

Marlisa Grogan: Thanks, Chris. The HESG path used in IDIS, for the ESG Program, has specific requirements regarding activity setup, funding and draws. In the path, Emergency Shelter Grants Program, using the ESG path in IDIS, followed the first in first out, or FIFO, accounting methodology. Here's some background on the transition from FIFO to grant-based accounting for ESG. Under FIFO, Emergency Shelter Grants Programs funds were committed and disbursed against the oldest grants with available funds.

The Hearth Act amended the McKinney-Vento Homeless Assistance Act, which, among other changes, revised the Emergency Shelter Grants Program and renamed the program the Emergency Solutions Grants Program. In IDIS, the Emergency Solutions Grants Program was setup in the HESG Program path in 2011. The HESG Program path does not follow FIFO and instead implements grant-based accounting practices in activity setup, funding and drawdown procedures.

Under grant-based accounting, funding and disbursements are made against specific user-defined grant years. Generally, this accounting practice will strengthen the linkage between an annual grant allocation and the actual expenditure of those funds, streamlining the year-end reconciliation between IDIS and local financial systems. Since 2011, HESG has implemented grant-based accounting principles by requiring recipients to setup each year's grant as its own project from which only activities setup under the same grant year may be funded with that grant year allocation.

It's very important that funds from each fiscal year are setup and drawn only within that fiscal year, which is also referred to as the program year in IDIS. Failure to do so will cause lengthy data cleanup efforts and HUD involvement. You may already be aware that the other CPD formula programs, CDBG, HOME and HOPWA have started implementing grant-based accounting in IDIS with fiscal year 2015 funds.

Because the HESG Program path has functioned in accordance with grant-based accounting practices since 2011, the setup and funding of ESG projects and activities will not change for fiscal year 2015 allocations. In order to insure that they are funding and drawing against the correct grant year, recipients must carefully follow the protocols established in the IDIS manual for ESG. The graphic on this slide is a visual representation of grant-based accounting for ESG.

Think of the red lines that you're seeing here between the grant years as boundaries separating one grant year's funding from the next. Let's take the program year 2014 grant, for example. For HESG, the 2014 grant is setup in IDIS as one 2014 project under which 2014 activities, such as emergency shelter, Rapid Re-Housing, homelessness prevention, etc. are setup for each component that the recipient will be carrying out.

If you need to reprogram funds, you have the flexibility to do so as long as those funds are kept within their particular grant year. So you can shift funding from your 2014 street outreach activity to an emergency shelter activity as long as the 2014 street outreach funds are reprogrammed to the 2014 emergency shelter activity. Another situation that recipients may deal with is the need to reprogram funds from one subrecipient to another within the same activity.

This is also possible staying within the same grant year. If, for example, one subrecipient funded with 2014 emergency shelter dollars, is having difficulty spending down those funds, the recipient can reprogram those funds to another subrecipient carrying out emergency shelter activities as long as those funds stay within the 2014 emergency shelter activity. Recipients should also keep in mind when these types of changes may trigger amendment or substantial amendment requirements.

There are differences in activity setup funding and disbursement in IDIS that are unique to each CPD formula program. See a matrix of key changes by program on the HUD Exchange for specific differences between CDBG, HOME, HOPWA and ESG. One primary difference between ESG and the other programs is the funding and disbursement of pre-2015 funds.

While other CPD formula programs consolidate all grants through program year 2014 into one pot of funding that's disbursed on a FIFO basis within each fund type and recipient, the ESG Program treats fiscal year 2011, '12, '13 and 2014 as separate pots of funding that must align with projects and activities setup under the same year as I just described and also represented by this graphic.

In order to maintain grant-based accounting in IDIS, data quality is essential. Remember these key practices to insure that you're complying with grant-based accounting principles in IDIS. Just to highlight a few, Admin Subfund, if you do not reprogram funds from the Admin Subfunds, you will not be able to access those funds. Using an incorrect naming convention, this can lead to problems, such as not knowing what ESG components are really funding or whether the correct grant source year of funding was used to fund specific activities.

Also, remember, if you need to reprogram 2013 funds, for example, the funds must stay in 2013 activities. And you can get an ESG allocation annually, but you have two years to fully expend the funds. So it's likely that subrecipient organizations may be funded from multiple fiscal years at the same time. Even if that's the case, these funds must still be tracked by grant year and remain separate in IDIS. I'm now going to turn it back to Chris.

Chris Pitcher: Thanks, Marlisa. In this next section, we're going to cover some ESG financial management functions of IDIS data now that we've established the grant-based accounting principles. First, let's go to poll Number 2. In IDIS, ESG recipients can analyze performance regarding the following funding caps, A, 7.5 percent administration cap, B, street outreach in the emergency shelter cap, C, both or D, neither? The answer is C, both.

The administration has a hard 7.5 percent cap and IDIS [inaudible] is succeeding this cap. Also, street outreach and emergency shelter is capped at the higher 60 percent for the fiscal year 2010 amount with the ESG recipient used for homeless assistance. If you're unsure if you're going to achieve this cap, work with your local HUD field office. Here are the regulatory and statutory requirements that you can track in IDIS to maintain fiscal compliance.

IDIS is a tool that is used for protecting these requirements. IDIS can also be used to monitor subrecipients and manage your program to help make sure it's meeting your goals. The obligation date is the date that HUD signs the ESG contract and also begins all the quarterly and annual deadline. The expenditure date is two years from the obligation date when all ESG funds should be expended.

If you're having difficulty meeting the expenditure guidelines, seek guidance from your local field office or submit in Ask-A-Question. In IDIS, we also monitor if you are completing at least quarterly draws as required by the ESG Program and we monitor the expenditure caps that we

mentioned in our second poll. IDIS is also useful at HUD. HUD uses the PR91 report on a regular basis when an ESG recipient may be having trouble.

Field offices use the data when they go monitor and we look at national data to see how the funds are being expended. From the secretary of HUD to the White House, congress, the press and the public all ask for data about how grantees are doing and how they are spending the funds. HUD continues to encourage recipients to spend funds in Rapid Re-Housing activities and this is one way that we monitor IDIS.

For example, HUD monitors the national progress in allocating funds from Rapid Re-Housing by comparing the PR92 report across fiscal years. The latest analysis detailed the amount of funds all ESG recipients committed for Rapid Re-Housing increased from about 16 percent in 2011 to 23 percent in 2012, 23.45 percent in '13 and finally, to 23.84 percent so far in fiscal year 2014. And this shows that ESG recipients are hearing HUD's policy message on the greater emphasis for Rapid Re-Housing.

ESG recipients are evaluated by HUD on their financial requirements using data within IDIS and specific IDIS reports. Both HUD headquarters and the local HUD field office have access to IDIS and monitor ESG recipients using the data and reports available in IDIS. ESG recipients should perform regular self-monitoring of the data and reports, available in IDIS, to remain compliant with the ESG requirements.

ESG recipients should review the different data analysis opportunities detailed in this webinar [inaudible] enhanced program performance. These analyses can be used to evaluate data and program level performance and should be shared with ESG recipients to enhance program performance at the program level. The ESG interim rule requires that ESG recipients coordinate strategically with all the Continuum of Care and operate within their jurisdiction.

The ESG recipient should utilize the IDIS data reports and analysis, outlined in this webinar, to collaborate with the local Continuum of Care. Many of the analysis opportunities contained in this webinar can strengthen the collective knowledge of how ESG funds fit into the local Continuum of Care strategic plan to end homelessness. It is likely that the Continuum of Care and the ESG recipient will find the use of this data and report valuable in forging a productive collaboration that assures ESG funds are strategically applied within the Continuum of Care.

While the ESG interim rule requires ESG recipients to coordinate with all Continuum of Care in their jurisdiction, the [inaudible] application requires a reciprocal coordination of the Continuum of Care. There is an equal responsibility for coordination upon ESG recipients and the Continuum of Care. All Continuum of Care are evaluated and held to the same standard of coordination with ESG recipients in the COC application, also known as the NOFA.

Many of the opportunities contained within this webinar are [inaudible] in the collective knowledge of how the local strategic plan to end homelessness fits with the ESG funds. These expenditure requirements constitute the foundation for ESG financial compliance that HUD, each recipient in the COC should monitor regularly. These requirements differ for state, recipients and metropolitan city, urban county and territory ESG recipients.

Here, you see the requirement for states. The obligation of funds, selection of subrecipient organizations, reimbursement of subrecipient organizations and the complete expenditure of all funds are not recognized by funds until they are reflected in IDIS. ESG recipients that collect and track this data outside of IDIS and do not enter into IDIS are non-compliant with the ESG interim rule and risk HUD monitoring.

Shown here are the specific expenditure requirements for the ESG Program and potential data analysis opportunities within IDIS. The expenditure requirement data can be found in part in various IDIS reports designed for the ESG program. The reports that we'll focus in on this section are the PR91 ESG financial summary and the PR93 ESG risk status recipient report. The dates for obligation, selection of subrecipient organization, reimbursement and full expenditure of funds are all based on the date the ESG grant agreement is signed by HUD.

If the date that the ESG is signed by HUD is incorrect in IDIS, please contact your local HUD field office or submit in Ask-A-Question. Details here of the expenditure requirements for metropolitan city, urban county and territory ESG recipients. As you can see, there are slight differences in the obligation requirements. However, the expenditure requirements and draw frequency is exactly the same as it is for states. It bears repeating that the obligation of funds, selection of subrecipient organizations, reimbursement of subrecipient organizations and the complete expenditure of all funds are not recognized by HUD until they are reflected in IDIS.

The ESG recipients that collect and track this data outside of IDIS and do not enter directly into IDIS are not compliant with the ESG interim rule and do risk HUD monitoring. The administrative costs are 7.5 percent of the total fiscal year grant. In IDIS, the system does not allow you to go over the administrative cap and is managed by a subfund control. Please refer to the document using IDIS for the Emergency Solutions Grants Program posted on the HUD Exchange IDIS for more information.

Street outreach and emergency shelter cap is the greater of 60 percent of the recipient's fiscal year grant or the amount of fiscal year 2010 grant funds that were committed for homeless assistance activities. This cap is not governed by a subfund and can be accidentally exceeded in IDIS. If you do exceed this cap, you may be forced to repay funds. Take great caution around committing and drawing funds beyond the street outreach and emergency shelter cap.

Please note that the information on the street outreach and emergency shelter caps can be found on the PR91. Although, not statutory or regulatory requirements, these statutes are important to consider, because they may indicate potential issues that could affect data quality and the financial management of your program in IDIS. Obviously, you can use IDIS to track rates of drawing down funds. Note that this is different from expenditures, which is how HUD measures compliance with the expenditure requirements.

We recommend that you try to have IDIS reflect your internal financial record, especially in terms of the activity you are spending funds on and the subrecipient organization. This is important, because activities that are not properly setup in IDIS may not accurately reflect how

you are spending the funds. It also helps you track subrecipient activity. We require the admin subfund, because the 7.5 percent cap is statutory and this assures that you do not go over it.

Next, we're going to talk in more detail about the analysis opportunities contained within the ESG financial management reports. Before we proceed to the next section, let's answer poll question Number 3. The primary reports for the financial management of the ESG program are, A, the PR01, B, the PR02, C, the PR05, D, the PR07, E, the PR91? The answer is E, the PR91. With that, I'll be turning it over to Heidi.

Heidi Schilpp: Good afternoon. The reports listed on this slide were specifically designed for the Emergency Shelters Grant path in IDIS and not for the Emergency Solutions Grants path in IDIS. You can technically run the PR02 for HESG, but the information shown in the report is the same as that is captured in the PR91. The PR01, however, does not list HESG in the selection criteria in MicroStrategy. Therefore, you cannot run a PR01 for HESG. The PR05 and PR07 reports may be useful for voucher reconciliation, but please keep in mind that for the Emergency Solutions Grants Program, you are not only drawn by activity, but by subrecipient. Neither the PR05 nor the PR07 reports include the subrecipient name.

However, this information is included on the PR91 subrecipient voucher report. In addition, the PR12, PR19 and PR81 reports were specifically designed for the Emergency Shelters Grant path and will not contain any information on the HESG grant path. In the past, your local field office may have asked you to include the PR81 report for the Emergency Shelter Grants Program as part of your key for submission.

However, the report will be blank for any program years after 2010. This is because the PR81 measures Emergency Shelters Grant Program beneficiary information and HESG recipients enter this information in HMIS, not IDIS. Now we are going to discuss three specific reports that were created solely for the Emergency Solutions Grants Program in IDIS. Again, this is the HESG Program path in IDIS.

We'll go through each of these reports and identify key pieces of information and analysis points that can be broken down with each report. The first report is the PR91 ESG financial summary report. This report is broken into eight different sections and is run for a specific program year. We'll go through each of the sections of this report individually. The first page of the PR91 report includes these first few sections, ESG program level summary and ESG program components.

Again, these are for the HESG Grant path. This is a great management tool and provides a quick one-page snapshot of your ESG Program for a specific program year. Again, we'll go through each of these sections in-depth in the coming slides. Here is a list of the last three remaining sections of this report. On the next slide, you'll see an actual copy of the report so you can familiarize yourselves with each of the sections of this report.

Our recommendation is to export this report as a PDF rather than an Excel document for formatting purposes. Many of the visual graphics on the report will be lost if you export them into Excel. Now we're going to show the first page of the PR91 report and start to dive deeper

into the data elements and analysis possibilities. Again, this first page of the report provides a great snapshot or one-pager for your ESG Program for a specific program year.

This example report is illustrating 2013 data for this particular recipient. The two pie charts offer a visual opportunity to compare the same data contained in the chart above. This visual data can offer the same analysis opportunity, but often the impact is greater. Next, we'll discuss analysis areas for the PR91 report and I will turn the presentation back over to Marlisa Grogan.

Marlisa Grogan: Let's take a look at the first section at the top of the PR91 report, the ESG Program level summary. You'll see that the grant number, total grant amount, total funds committed, total funds available to commit and the percentage of grant funds not committed are listed in this screenshot. As seen on the full report that you just saw in the last slide, this section of the report also includes corresponding information on draws.

So take a closer look at the graphic. The total funds committed column that you see on your screen are the funds that are associated with particular activities, the dollars that you, the recipient, have used to fund activities in IDIS. The grant funds drawn column are the funds that have actually been drawing down in IDIS. It's important to note the difference here between draws and expenditures.

A recipient may have expended funds using their own local funding to pay for ESG activities before drawing down ESG funds in IDIS for reimbursement. It's helpful to consider the following questions as you analyze this section of the report. Do the total funds committed and the grant funds drawn match your internal records? Remember the distinction between expenditures and draws in answering this question.

For example, if the recipient hasn't reimbursed itself for all funds expended on ESG activities, the local records showing expenditure amounts won't match up with the draw amounts reflected in this report. Along that line, do the draws to-date reflect all of the recipient's expenditures? Are funds still available to commit? Think about why funds haven't been associated with specific activities, if that's the case.

What are the obstacles and the immediate action steps to get these funds committed? Checking the PR91 against internal financial records will help you determine whether draws are being properly and timely processed in IDIS and assigned to correct activity category based on your plan for spending and what you know has already been spent based on your internal records. The goal is for IDIS to match reality.

If the committed and drawn amounts are incorrect, ask yourself, were the activities setup correctly so that the activity name and activity category match? As seen in this example, the Rapid Re-Housing activity appears to be lagging, in terms of expenditures, behind the other activities. We do not mean to imply here that we want recipients to draw at a certain pace. We understand that there may be valid reasons.

For example, Rapid Re-Housing may take more time to be expended, because it might be that you're serving fewer households with more resources. That's okay. Our point is that it's important

to be aware of the lag compared to other activities and compared to the time left to expend and be aware of the reasons for that lag. You should use this as a tool to make sure that this spending pattern seems appropriate based on what's going on with your subrecipients.

A special consideration for this section of the report is whether the obligation and expenditure deadline dates on the PR91 are consistent with your grant agreement. Insure that the obligation date you see on the PR91 matches the date of HUD's signature on your grant agreement and check to see that the expenditure deadline is 24 months from the obligation date, the date of HUD's signature.

If there is an error, and we are aware that there are and have been errors, notify your field office so that we can make a correction. In any case, the date of HUD's signature on the grant agreement trumps whatever date you see on the PR91 report. So don't totally rely on the PR91. Analyze the visual data presented in the line graph in front of you to understand monthly draw rate patterns.

A steady monthly increase of cumulative funds is ideal and any sharp lines, upward or downward, could indicate issues of processing draws or financial performance issues. The visual goal of two years grant expiration, seen on your screen as the blue diamond, is useful to assure that drawdown rates can meet the expenditure deadline. Don't forget, you're not done until you drawdown the funds from IDIS.

We've noticed that draws are not always completed promptly and that's how funds do get left in IDIS for months and years. HUD does not want those funds sitting around and we know that you don't either. It's bad fiscal management. I believe the solid line or the dash projected line will cross the grant amount line well before the two years grant expiration, which again, is depicted by the blue diamond that you see there.

If it appears that the solid line or the dash projection line will not cross the blue diamond, think about what can be done to quicken expenditures and draws. Consider whether you have particular subrecipients who are slow spenders, that are slowing down the average and whether they need help. Maybe you aren't sure. So you could try to monitor or even just talk with some of them to figure out what's going on.

In your experience, think about some other reasons for slow spending. What do other states do to manage this issue? The dashed projection line can be used to anticipate if the draw rate needs to be sped up or slowed down. When looking at this next section of the PR91 report, which is draws by quarter, consider whether the data indicate that there are consistent draws for each quarter. HUD understands that there are occasionally zeros in the first quarter as ESG recipients finalize HUD and subrecipient grant agreements. The third column shows the percentage of the entire grant amount that was drawn during the quarter and the fourth column shows the percentage of the entire grant amount that has been drawn in total for all quarters to-date. This analysis can indicate whether recipients need to increase or decrease quarterly draw rates.

Are your subrecipients expenditure rates affecting your draw rates or could slower draw rates be affecting timely payments to subrecipients? The total drawdown for each quarter can be

compared to your internal financial management records to assure that draws are being properly and timely processed in IDIS. If these amounts do not match internal financial records, what can be done to reconcile the differences?

It's also worth noting that HUD recommends ESG recipients to complete all final drawdowns in IDIS within 30 days following the last reimbursement request from a subrecipient organization. This relates back to the requirement that recipients pay each subrecipient for costs within 30 days after receiving the subrecipient's complete payment request. Additionally, as ESG recipients begin to process the final drawdowns, confirm that the funded amounts are correct for each subrecipient organization.

If they are incorrect, reconcile these differences prior to the final drawdown. Failure to do so will cause lengthy data cleanup efforts and HUD involvement. This section of the report focuses on the emergency shelter and street outreach expenditure cap, which is explained in the fine print as the total amount of the recipient's fiscal year grant allowed for emergency shelter and street outreach activities.

As Chris pointed out earlier, the total amount committed for both of these activities cannot exceed the greater of 60 percent of the overall grant for the year or the amount of fiscal year 2010 ESG funds committed for homeless assistance activities. So whichever number is greater, that is your emergency shelter and street outreach cap. The report shows the amount committed to emergency shelter and street outreach activities.

The total of those two amounts, in the next column, the percentage of the total grant amount committed to emergency shelter and street outreach, the amount of 2010 funds committed to homeless assistance activities and the total amount drawn for shelter and street outreach followed lastly by the percentage drawn for shelter and street outreach. Here, you can see that this recipient has committed and drawn all 100 percent of its grant funds on emergency shelter activities.

This recipient exceeded both the 60 percent of the overall grant amount and the total amount expended in 2010 on homeless assistance activities. So yes, this recipient can clearly see that they've exceeded the emergency shelter, street outreach expenditure cap and will have to repay those funds, unless the situation can be resolved another way with the field office and/or SNAP's assistance. Use this report as a tool to track how close you are to hitting that cap before going over the limit.

The data contained in this section of the PR91 details the different ESG components that each subrecipient is funded to carry out. This data is a good check to make sure that the ESG component and funding amount for each component is correct. If errors are found, users may need to correct the activity funding or revise a voucher. The PR91 subrecipient voucher report will be critical for this type of reconciliation.

If funding is already drawn completely for a grant year, then you will need to submit in Ask-A-Question to the IDIS help desk for help with revising a voucher. The screenshot on this slide is from the PR91 subrecipient voucher report, which is the other available PR91 report that you can

access in IDIS. It provides greater that can be used to track subrecipient funding and help provide consistency between IDIS and your internal financial records.

What we're trying to emphasize here is improving the accuracy of the reports, which can lead to increased effectiveness and improved oversight of your subrecipients and your program in general. Reports can be great tools, but if the data isn't right, then they're not useful. Check to see if each subrecipient has the correct activity type or types for which they were funded. Also, verify if the activity types match the activity names as this will also affect the accuracy and effectiveness of the IDIS reports.

For instance, do you have an activity name shelter, but the activity type shows up as street outreach? If so, or if you're running against at similar discrepancy, this data will not pull correctly in the different ESG reports within IDIS. Ask yourself, does the total drawn for the subrecipient in the last column match the total expended in your internal financial management system? Compare the paid dates to the dates that subrecipients are paid by the recipient in the recipients' records.

Is there a gap of over 30 days? If so, why? Are there any inconsistencies in financial transactions in IDIS versus that in your local financial management system? If so, which system needs to be modified to complete the reconciliation. I will now hand it back to Chris.

Chris Pitcher: Thanks, Marlisa. IDIS affords us the opportunity to complete some comparative analysis by using the PR92 ESG financial summary national and field office report. This report has two sections that we will detail. The first section, ESG state recipients and subrecipients, contains similar data points to the PR91. Here, you can compare the total and percentage committed of each program component to other communities nationally or in the field office.

This comparison can help ESG recipients and COC leadership decide if their strategy to end homelessness is similar nationally or to contemporaries in the field office or to communities of a similar population and geography. You can also compare the total amount and percentage committed to the components to determine if their local strategy to end homelessness is typical or atypical. Specifically, given HUD's emphasis on Rapid Re-Housing, this type of comparative analysis may be fairly valuable.

Finally, you can compare total and percentage drawn of each component to other communities nationally or with any given field office. It may indicate if a community is particularly fast or slow in expending funds in different component types. The PR93 is a very handy report that demonstrates potential risks for the regulatory and statutory requirements of the ESG Program. As you can see here, we measure as many domains for compliance as are present in IDIS.

We're going to go into these in a little bit more detail now. Here is an example of a PR93 report. And you can see here, its Indicator A, which is no draws in the last 90 days, has an X. That could indicate that subrecipient organizations are not being reimbursed within 30 days or that the grant is already 100 percent expended. If Indicator B, which is more than 120 days between obligation and activity setup and funding has an X, that indicates the process for obligating and funding

project with IDIS does not meet regulatory requirements. Communities use this information to expedite the process.

If Indicator F, which is 100 percent drawn and 2 years from obligation date, has an X, this indicates that the program is not fully expended as required. Communities use this to determine why that is not the case, why they did not meet the two-year expenditure requirement and what can be done to assure that they will be compliant in the future. If Indicator G, which is more than two years from obligation date and not all activity they complete, has an X, that indicates the program has not been completed.

Communities can use this to identify why the activities are not marked as complete, indicating the end of a particular grant year. Has this occurred because the grant was not fully expended within two years or is it simply a data entry issue? These are just a few examples of the risk analysis opportunities that the PR93 can provide to ESG recipients. In the next section, we're going to provide you with further guidance and materials that you can use to gain further clarification on IDIS and the ESG Program.

Before we get there, let's complete our last poll question. In IDID, can activities be funded from multiple fiscal years for the ESG Program, true or false? The answer is false. You cannot fund an activity from multiple fiscal years under the grant-based accounting principles in IDIS. This is the basis for the ESG Program's financial management construct and must be adhered to annually. Now I'm going to hand it off to Heidi.

Heidi Schilpp: Thanks, Chris. We hope that the information presented today has been helpful. HUD is currently working on two additional webinars that will drill down even deeper into ESG's financial management and IDIS topics. These webinars will be posted on the HUD Exchange. In addition, you can review the financial management training curriculum that is available on the HUD Exchange.

There are currently three modules available. Although this information is not specific to the ESG Program, the information is very helpful for developing sound, financial management practices. Remember that you can also request technical assistance for finding additional resources on the HUD Exchange. If you need technical assistance, but it is more in-depth in nature, then make a TA request. If you have a specific question, you can then utilize the Ask-A-Question feature.

For those individuals who ask questions concerning today's webinar and did not receive a response, please submit those questions to the Ask-A-Question. HUD has published ESG FAQs on the HUD Exchange, which cover a variety of topics, such as program, policy and IDIS questions. Additional ESG and IDIS resources are being added. The IDIS FAQs are currently being updated to insure compatibility with the latest IDIS release and should be available soon on the HUD Exchange.

Please make sure you're signed up for the listserv. That way, you'll receive an automatic email when new resources are posted and you don't have to check the HUD Exchange on a daily basis. Again, questions that were submitted during today's webinar will be added to these FAQs if

applicable. HUD recently released a new page on the HUD Exchange exclusively their grants-based accounting resources.

A specific ESG fact sheet will be added to this page very soon. Thank you for attending today's webinar on ESG financial performance management. We received quite a few questions during the webinar and now we have a few minutes. We're going to go over three questions that came up more often and that we see very, very frequently on the IDIS Ask-A-Question. The first question, "Why does the PR01 report not include information on the HESG Grant path?"

Marlisa Grogan: This is Marlisa. The HESG Grant path information was removed from the PR01 report in the IDIS Release 11.8 back in May, 2014. You can use the PR91 ESG financial summary report for specific information related to the Emergency Solutions Grants Program. This report will not include information regarding the Emergency Shelter Grants Program.

Heidi Schilpp: Thanks, Marlisa. Another question that came up more than once is, "Can I set up an activity for each subrecipient I have funded in IDIS?"

Chris Pitcher: This is Chris. I'll take this one. The answer is no. ESG recipients can only set up one activity per activity category per grant year in IDIS beginning in fiscal year 2011, the activity category of street outreach, shelter, homelessness prevention, Rapid Re-Housing, HMIS and administration. For each activity, a recipient must identify the funding amount allocated to each subrecipient organization.

Heidi Schilpp: Thanks, Chris. And finally, a question that came up very, very often -- and the activity category can change -- is, "I will have leftover 2013 shelter funds. How do I carry those funds over to my 2014 shelter activity?"

Marlisa Grogan: This is Marlisa again. Each year of grant funds must remain tied to a program year activity with the same year as the grant funds. Therefore, you would re-program the leftover 2013 shelter funds to another 2013 program year activity or make revisions to the individual subrecipient funding amount for your 2013 shelter activity. You can't carry funds over from one grant year to another in IDIS for ESG.

Heidi Schilpp: Thank you, Marlisa. And again, thank you all for attending today's webinar. Again, we tried to answer as many questions as possible, but we know there are some that are outstanding. Please submit those through the Ask-A-Question feature on the HUD Exchange. For program and policy assistance, please select ESG from the program area on the, my question is related to, dropdown menu.

If you have an IDIS question, then please select IDIS from the reporting systems area. A recording of this webinar will be posted on the HUD Exchange within a week.

Again, thank you for attending today's webinar.

(END)