

# CA Department of Forestry and Fire Protection (CAL FIRE) Urban and Community Forestry Program Greenhouse Gas Reduction Fund (GGRF) Grants 2014/2015

How to succeed in applying for a grant project and what you can expect after that.



### Overview of AB 32 and SB 535

AB 32 – The Global Warming Solutions Act of 2006
☐ Requires California to reduce its GHG emissions to 1990 levels by 2020.
Helps mitigate risks associated with climate change, while improving energy efficiency, expanding the use of renewable energy resources, cleaner transportation, and reducing waste.
☐ Regulatory and market-based programs aimed at reducing GHG emissions.
☐ California Air Resources Board is the lead agency. They have a "Scoping Plan", and an "Investment Plan" to achieve the goals set under AB 32.
□ <u>http://www.arb.ca.gov/cc/ab32/ab32.htm</u> - for more information.
SB 535 - 2012
☐ Sets aside a portion of money collected from cap and trade revenue into a trust fund which will dedicate the money to programs and projects that reduce greenhouse gas emissions and mitigate the direct health effects of climate change for the most impacted and disadvantaged communities.
☐ Cal EPA will choose a methodology for using CalEnviroScreen 2.0 to identify disadvantaged communities by the end of September.
http://www.arb.ca.gov/cc/capandtrade/auctionproceeds/auctionproceeds.htm for more information. Look under "Background and Resources" and "ARB Guidance".

### The Greenhouse Gas Reduction Fund (GGRF)

- The Cap-and-Trade Program, a key element of the Scoping Plan, began in 2012.
- Cap-and-trade is a market based regulation that is designed to reduce greenhouse gases (GHGs) from multiple sources. Capand-trade sets a firm limit or "cap" on GHGs and minimizes the compliance costs of achieving AB 32 goals.
- Under the cap-and-trade system, companies must hold enough emission allowances to cover their emissions, and are free to buy and sell allowances on the open market.
- A portion of the GHG emissions permits (allowances) established by the Cap-and-Trade Program are sold at quarterly auctions and reserve sales.
- The proceeds of the sales go into a fund (GGRF).
- The Legislature and Governor appropriate the funds in the GGRF for projects that meet the goals of AB 32.

## **CAL FIRE GGRF Grants**

- California Forest Improvement Program (CFIP)
- Forest Legacy Program (FLP)
- Reforestation Grant Program
- Fuels Reduction Grant Program
- State Demonstration State Forest Research Grant Program
- Programmatic Timberland Environmental Impact Report Grant Program
- Please see <u>www.fire.ca.gov</u> for information on the above grant programs.
- Urban and Community Forestry Grants
  - ☐ Green Trees For The Golden State
  - ☐ Green Innovations
  - □ Woods In The Neighborhood
  - **☐** Urban Forest Management Activities
  - ☐ Urban Wood and Biomass Utilization
- http://calfire.ca.gov/resource mgt/resource mgt urbanforestry grants.php#

## **Urban Forestry Defined**

PRC 4799.09 (CA Urban Forestry Act Definition)

"Urban forestry" means the cultivation and management of trees and associated vegetation in urban areas for their present and potential contribution to the physiological, sociological, and economic well-being of urban society.



# Overview of the Urban and Community Forestry Program

- Established by the California Urban Forestry Act of 1978. The Act is in the Public Resources Code (PRC 4799.06-4799.12). It is only 3-4 pages long and well worth a read.
- Technical assistance and advice 6 Regional Urban Foresters.
- Public and professional education.
- Encouraging research and technical transfer of information.
- Public events Tree City USA.
- Regional & local advocacy.
- Fostering partnerships.
- Connecting people.
- Grants to further urban forestry efforts.



# Overview of the Urban and Community Forestry Program

- The purpose of the Urban and Community Forestry Program (U&CF) is to promote expansion and better management of urban forests to help improve the quality of urban environments and the quality of life of urban residents.
- We use an "ecosystem management" perspective to foster sustainability. The simplest, most cost effective solution that provides the most benefits is the best solution.
- We promote projects that provide multi-benefit urban forest solutions to communities that need the benefits the most.
- We strongly encourage community participation to create a stewardship ethic – a reconnection to the land.



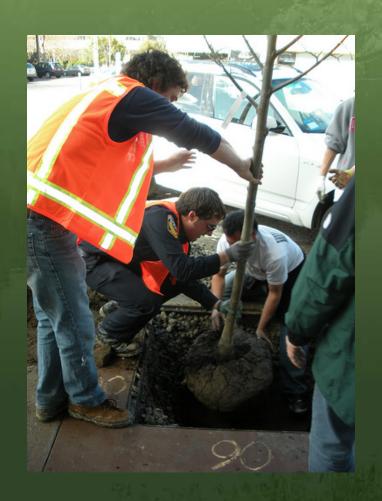
### **Grant Eligibility**

- Projects must reduce GHG emissions and help meet the goals of AB 32. Details are in the RFP documents and the Procedural Guide.
- Grant projects must be in an urban area or urban cluster as defined by the US Census Bureau. See this link: <a href="http://www.census.gov/geo/www/ua/2010urbanruralclass.html">http://www.census.gov/geo/www/ua/2010urbanruralclass.html</a>
- Grant projects must be located in a disadvantaged community or be directly serving a disadvantaged community.
  - □ Disadvantaged community status will be determined using the CalEnviroScreen 2.0 tool.
  - ☐ See the Procedural Guide for details.
- Cities, counties, districts and 501C(3) non-profit organizations are eligible to apply (unless otherwise stated in RFP).
- Individuals, companies and federal agencies are not eligible.
- Concept proposals are due by November 13, 2014.

### **CAL FIRE General Project Requirements**

- The project must sequester of significant amounts of GHG and/or avoid emissions of significant amounts of GHG over a 40 year period. Grantees must track this and report it to CAL FIRE.
- We always require best management practices and we provide them to grantees.
- CAL FIRE inspects all projects during the project performance period. Annually is our minimum.
- Projects must provide multiple benefits to the community.
- Projects must strongly consider the current drought in their project design (species selection, irrigation, timing, etc.).
- The project must acknowledge both the funding source, and the funding program in signage, publications, etc.
- The project must comply with all applicable local and county ordinances, and all applicable state and federal laws and regulations.
- Project matching (25%) is required, but can be reduced or waived if some criteria are met.
- Projects must be completed no later than December 31, 2019.

### **Grant Project Types**



**Green Trees For The Golden State** 

**Green Innovations** 

**Woods In The Neighborhood** 

**Urban Forest Management Activities** 

**Urban Wood and Biomass Utilization** 

### "Green Trees For The Golden State" ☐ Urban tree planting projects. □ \$150,000 -\$750,000 can be requested. ☐ Match of 25% is required. Can be in-kind. Can be waived. See RFP for details. ☐ Tree establishment care during the grant period is eligible. ☐ Site preparation is eligible. ☐ GHG tracking and reporting costs are eligible. □ Up to 10% can be for indirect costs. □ Up to 20% of budget can be for education and outreach. ☐ Successful projects may be eligible for 1-2 cycles of post-grant maintenance. See RFP for details. ☐ All co-benefits (ecosystem services) must be quantified and reported. Tree species selected should show a preference for trees that are large at maturity (more benefits, including GHG). No palms. ☐ Trees must meet our "Specifications for Tree Selection, Planting, and Young Tree Care" which is found in the Procedural Guide. □ CAL FIRE will not fund any invasive species. CAL FIRE will use all available resources to determine if species are invasive. ☐ Projects must strongly consider the current drought when determining tree species to be planted and timing of plantings.

### • "Green Innovations"

	Green infrastructure projects (storm water capture, green roofs, green walls, community gardens, etc.).
	\$200,000 - \$1,500,000 can be requested.
	Match of 25% is required. Can be in-kind. Can be waived. See RFP for detail
	Plant establishment care during the grant period is eligible.
	Site preparation is eligible.
	GHG tracking and reporting costs are eligible.
	Up to 10% can be for indirect costs.
	Up to 20% of budget can be for education and outreach.
	Successful projects may be eligible for 1-2 cycles of post-grant maintenance. See RFP for details.
	Projects must have multiple benefits.
	Any trees planted must meet the same criteria as for "Green Trees For The Golden State" grants.
	All co-benefits (ecosystem services) must be quantified and reported.
	Projects must strongly consider the current drought when determining tree species to be planted and timing of plantings.
	CAL FIRE will not fund any invasive species. CAL FIRE will use all available resources to determine if species are invasive.

### "Woods In The Neighborhood" □ Purchase and improve unused neighborhood parcels. □ \$200,000 - \$1,500,000 can be requested. □ Match of 25% is required. Can be in-kind. Can be waived. See RFP for details. ☐ Must have a willing seller. □ Property to be acquired must be publicly accessible. □ CAL FIRE funds the purchase, is not the purchaser. ☐ Must have a guarantee parcel use for a purpose consistent with the Urban Forestry Act "in perpetuity". ☐ Plant establishment care during the grant period is eligible. ☐ Site preparation is eligible. ☐ GHG tracking and reporting costs are eligible. ☐ Up to 10% can be for indirect costs. □ Up to 20% of budget can be for education and outreach. ☐ Successful projects may be eligible for 1-2 cycles of post-grant maintenance. See RFP for details. ☐ Green infrastructure projects must meet requirements of "Green Innovations"

☐ All co-benefits (ecosystem services) must be quantified and reported.

grants.

### • "Urban Forest Management Activities"

Management activities are: Urban forest management plans, tree or urban forest related policies and ordinances, tree inventories and urban forest mapping and analysis.				
\$150,000 - \$750,000 can be requested.				
Match of 25% is required. Can be in-kind. Can be waived. See RFP for details.				
Only cities, counties, and districts are eligible.				
Must have a professional on staff or on contract. See RFP for details.				
Must have an inventory to do a management plan. Can do both as a project.				
Any mapping and analysis must be used to inform policies and regulations at the local level.				
Any management plan funded must be 40-50 year documents with provision for periodic review and be adopted by the governing entity in a manner prescribed by CAL FIRE.				
GHG tracking and reporting costs are eligible.				
Up to 10% can be for indirect costs.				
Up to 20% of budget can be for education and outreach.				
Inventories must follow the "Minimum Data Collection Attributes" in the Procedural guide.				
Studies and research projects alone are not eligible				

"Urban Wood and Biomass Utilization"	
Development and implementation of an Urban	

 Development and implementation of an Urban Wood or Urban Biomass Utilization project or program. Better utilizing this resource will lead to improved management of urban vegetation. ☐ Utilize the tree for its highest and best use(s) that lead to reductions in GHG emissions. □ \$150,000 - \$500,000 can be requested. ☐ Match of 25% is required. Can be in-kind. Can be waived. See RFP for details. ☐ GHG tracking and reporting costs are eligible. ☐ Up to 10% can be for indirect costs. ☐ Up to 20% of budget can be for education and outreach. ☐ The wood to be utilized must come from an urban area. □ Projects may not remove trees solely for the purpose to utilize them. This must be determined by an ISA Certified Arborist, ASCA Registered Consulting Arborist, CaUFC Certified Urban Forester, or other qualified professional as determined by CAL FIRE. ☐ Projects must show that the removed trees will be replaced with a tree of similar or increased long term benefits within the grant period. Such trees must meet the Green Trees For The Golden State grant criteria. □ Projects must show how they will continue to operate after the grant period.

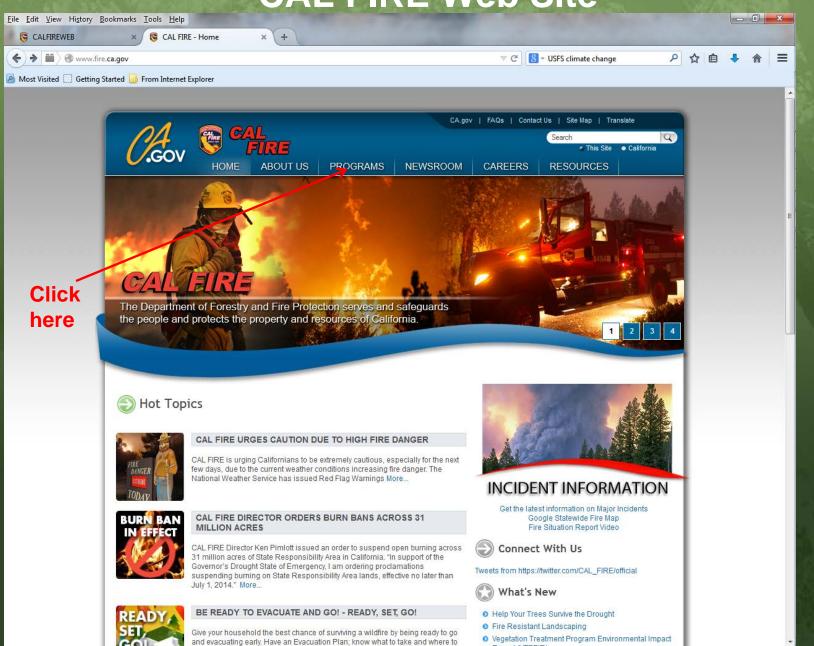


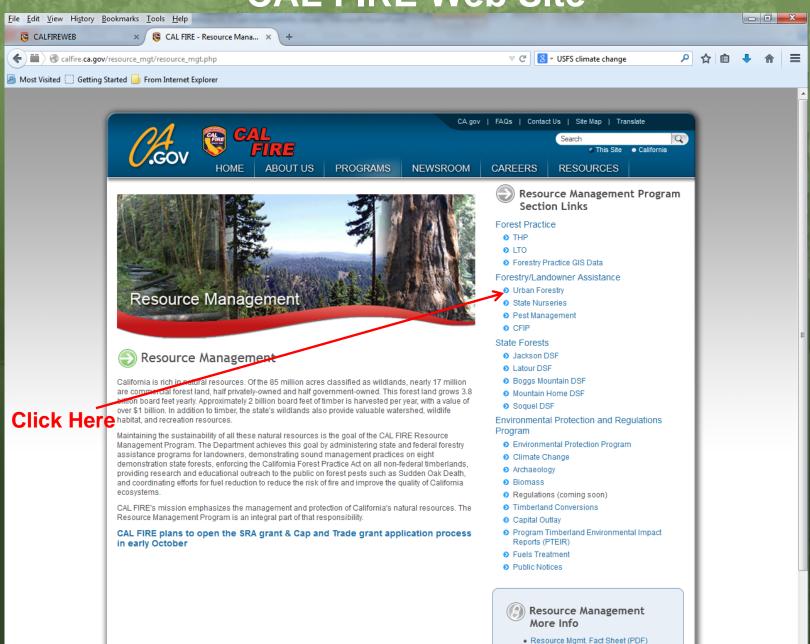
### **How To Get Assistance With Applications**

- Contact your Regional Urban Forester (see website or Procedural Guide).
- The Procedural Guide.
- The Request For Proposals.
- Partnerships. Partner with organizations that have expertise in urban forestry or another aspect of your project.
- The CAL FIRE website, and other urban forestry websites.

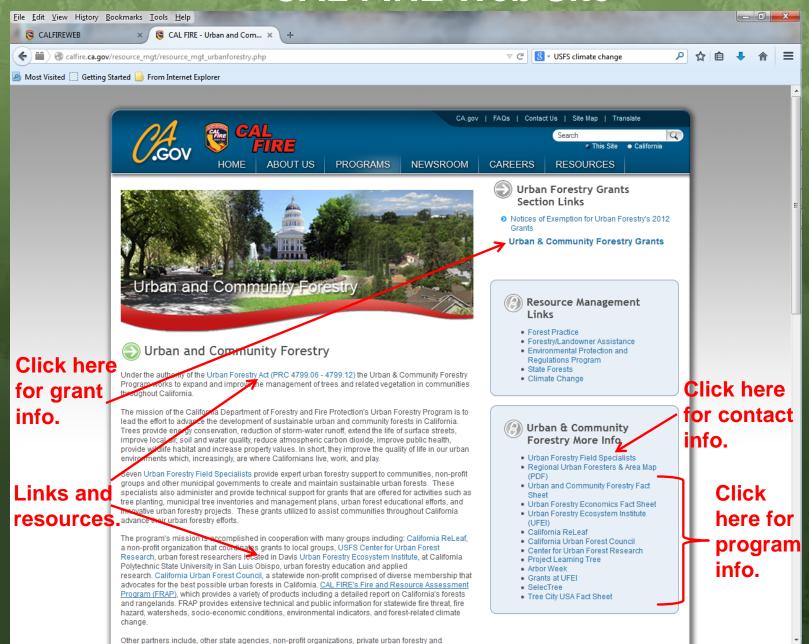


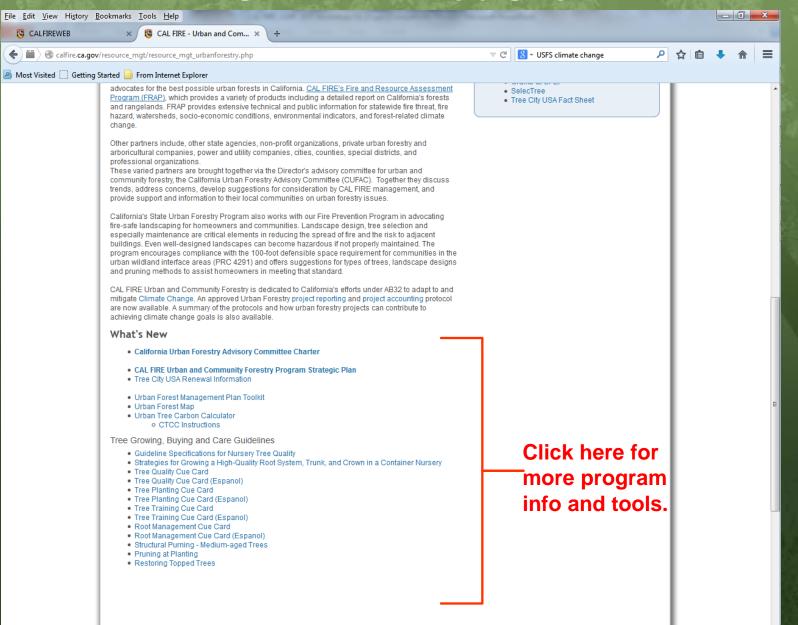


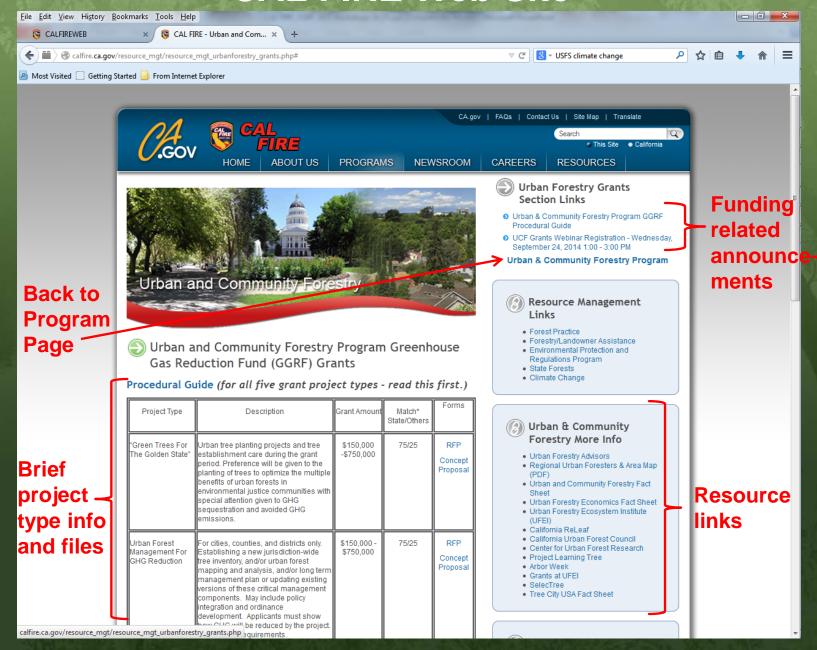


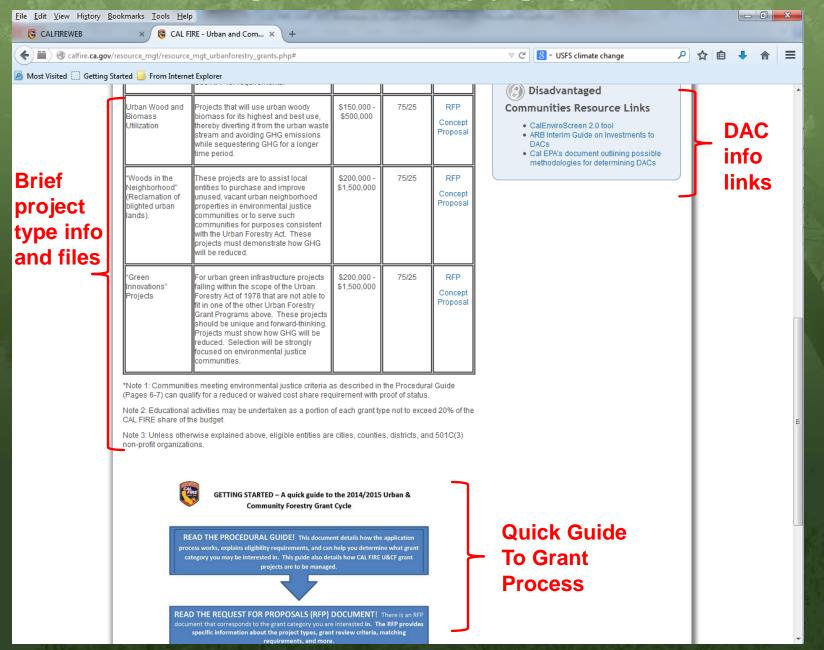


· Assessment(s) of Forests and









### **Urban Forestry Websites**

- http://calfire.ca.gov/resource\_mgt/resource\_mgt\_urbanforestry.php. This is CAL FIRE's Urban and Community Forestry Program page. It has numerous resources and links.
- www.ufei.org Urban Forest Ecosystems Institute @ Cal Poly San Luis Obispo. Includes on-line tree selection software SelecTree. The site is sponsored by CALFIRE and the USDA Forest Service.
- <a href="http://www.fs.fed.us/psw/programs/uesd/uep/">http://www.fs.fed.us/psw/programs/uesd/uep/</a> the USFS Pacific Southwest Research Station. Lots of free downloads. The site has research publications, presentations, etc.
- http://depts.washington.edu/hhwb/ USFS/University of Washington web site provides an overview of the scientific evidence of human health and well-being benefits provided by urban forestry and urban greening.
- http://www.isa-arbor.com/education/resources/educ\_TreeOrdinanceGuidelines.pdf
   Online tree ordinance guideline document. This has evolved from a CAL FIRE publication from 1991.
- <a href="http://www.itreetools.org/">http://www.itreetools.org/</a> iTree is a state-of-the-art, peer-reviewed software suite from the USDA Forest Service that provides urban forestry analysis and benefits assessment tools.
- http://ufmptoolkit.com/index.htm Urban Forest Management Plan Toolkit. Helps organizations organize and compose urban forest management plans. The site provides numerous resources in this regard.
- http://www.laurbanresearchcenter.org/ Fosters collaboration and generates science, science delivery, technology transfer and communication to sustain the health and diversity of natural urban ecosystems and enhance the quality of life within the urban landscape of the Los Angeles metropolitan region.

### **More Urban Forestry Websites**

- www.treesaregood.com the International Society of Arboriculture (ISA) public information pages. The ISA Certifies Arborists.
- http://www.hort.cornell.edu/UHI/ the Urban Horticulture Institute at Cornell University. This is a good technical information site.
- <u>www.caufc.org</u> the California Urban Forest Council. The organization advocates for urban forestry. They provide education and training workshops. They certify urban foresters. They have a series of 7 regional urban forest councils.
- www.californiareleaf.org the California ReLeaf Network. An organization comprised of over 90 non-profits dedicated to urban forestry throughout California. This organization advocates for urban forestry.
- <a href="http://www.cfr.washington.edu/research.envmind/">http://www.cfr.washington.edu/research.envmind/</a> Research on social aspects of urban forestry.
- http://lhhl.illinois.edu/about.htm research on the social effects of landscape on human health.
- <a href="http://www.greenlaws.lsu.edu/">http://www.greenlaws.lsu.edu/</a> a site with compilations of various environmental laws, including ordinances.
- <a href="http://www.fs.usda.gov/ccrc/">http://www.fs.usda.gov/ccrc/</a> the USDA Forest Service Climate Change Resource Center.



#### GETTING STARTED - A quick guide to the 2014/2015 Grant Cycle

#### **VISIT THE WEB PAGE**

http://calfire.ca.gov/resource mgt/resource mgt urbanforestry grants.php

On the right side of the page, you will find all of the documents and forms you need for the Concept Proposal process.

READ THE PROCEDURAL GUIDE! This document details how the application process works, explains eligibility requirements, and can help you determine what grant category you may be interested in. This guide also details how CAL FIRE U&CF grant projects are to be managed.

#### READ THE REQUEST FOR PROPOSALS (RFP) DOCUMENT! There is an RFP

document that corresponds to the grant category you are interested in. The RFP provides specific information about the project types, grant review criteria, matching requirements, and more.

Fill out and electronically submit the Concept Proposal following the instructions on the form. Applications are due by November 13, 2014. If you are applying for more than one grant type, please be sure to fill out the appropriate form for each project

**REMEMBER!** Your CAL FIRE Regional Urban Forester is available to assist you throughout the grant process. Contact them early and often with questions. Contact information can be found on the website listed above or in the Procedural Guide.

## **The Grant Application Process**

	"Urban and Community Forestry Grants Procedural Guide 2014/2015"
	☐ Common to all of the project types.
	Outlines application processes, procedures, and expectations.
	Outlines grant management (post-award) processes, procedures, and expectations.
	☐ Details forms and documents that will be needed, how billing occurs, etc.
	☐ Includes technical guidelines as Appendices.
•	2014/2015 Request For Proposals documents.
	☐ There are five total. A unique RFP for each project type.
	☐ Provides information and desired qualities for each grant project type.
	☐ Includes what the project ranking criteria are for each project type.
	☐ Provides what eligible costs are for each project type.
•	Two stage application process.
	☐ Concept Proposal stage – used to determine which projects will be invited to submit additional information in the Project Application process.
	Project Application stage – used to gather additional project information and select projects for funding. CAL FIRE generally invites about 20% more Concept Applicants to the Project Application process than it will be able to fund.

### **The Grant Application Process**

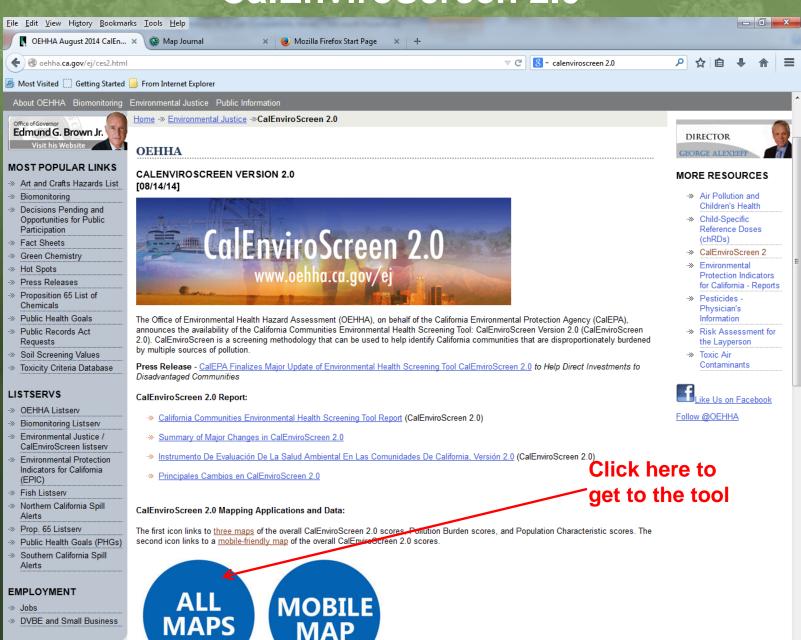
	The	Concept Proposal
		There are five total. A unique Concept Proposal form for each project type.
		The form must be completely filled out or the project will be disqualified.
		Submitted electronically by clicking the submit button at the end of the form
		Applicants should "save as" a PDF for their records using the latest version of Adobe Acrobat Reader (free) and also print a copy before submitting.
		CAL FIRE will not accept paper applications unless there is a hardship. If there is a hardship, arrangements must be made with CAL FIRE at least two weeks before the due date.
		Concept Proposals are due in CAL FIRE's email box (automated on the form) no later than 11:59:59 PM PST on November 13, 2014. After that, they are automatically disqualified.
•	Cor	ncept Proposal Rating
		Concept Proposals will be rated as soon as possible after the due date.  Notifications of Concept Proposal status will occur by mid-January.
		All rating criteria are outlined in the RFPs and the Procedural Guide.
		All Concept Proposals will be rated independently by each reviewer.
		Scores will be averaged. Top and bottom score will be dropped first.
		The average score will be used to determine which Concept Proposals will be invited to submit a Project Application.

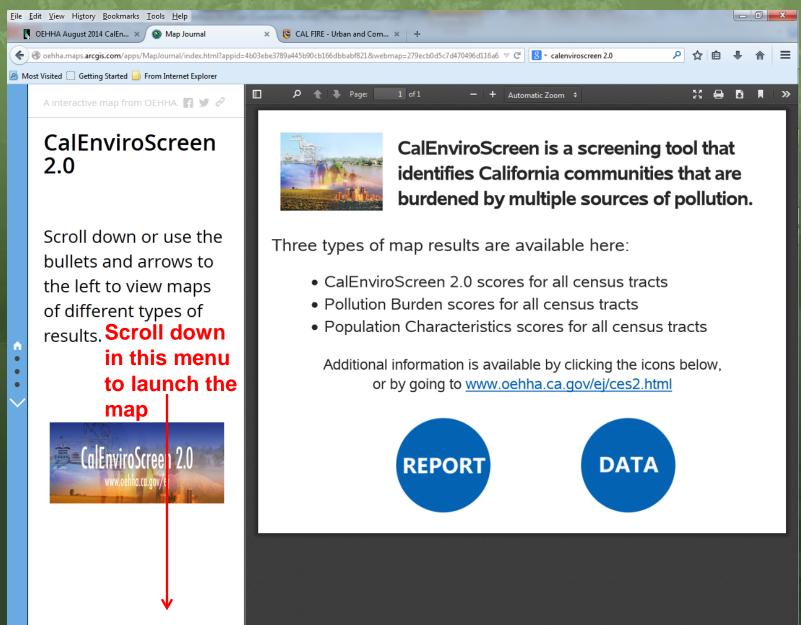
## The Grant Application Process

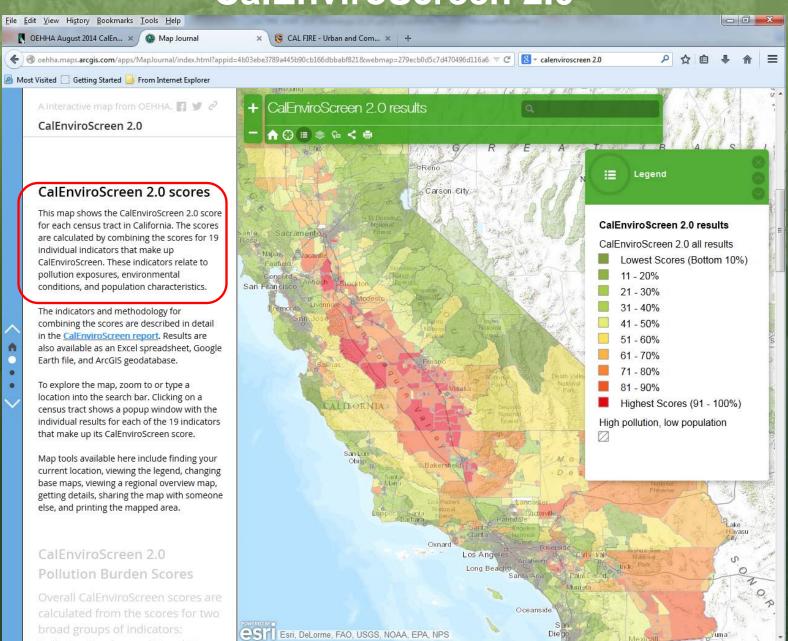
7	The	e Project Application
		Forms obtained from CAL FIRE staff after receiving a letter that invites submittal of a Project Application package
		A due date will be provided in the invitation letter
		All forms and supporting documentation required by CAL FIRE must be fully completed and submitted by the due date, or the Project Application will be disqualified
		A governing board or council resolution will be required. CAL FIRE will provide the format.
		If more Project Applications are submitted than can be funded, CAL FIRE will prioritize them and award funds to the highest priority ones. Other complete Project Applications will be held in deferment until the end of the fiscal year (June 30) in case additional funds become available.
	The	e Grant Agreement
		CAL FIRE will construct a grant agreement for the Project Applications that are awarded funding. Prospective grantees must agree to all of CAL FIRE's terms and conditions contained within the grant agreement to receive funding.
		Carefully read the grant agreement.
		Grantees must sign the grant agreement and return it to CAL FIRE for signature.
		Work must not start on the project until after the fully signed grant agreement is received by the grantee. The date CAL FIRE signs the agreement is the first day in which expense are eligible for payment under the grant.

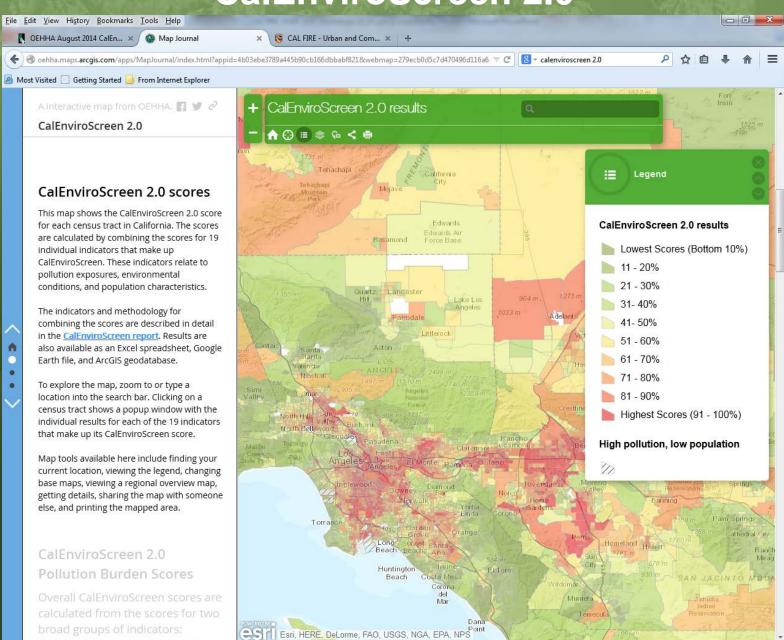
### **Disadvantaged Communities**

- Must be determined by using CalEnviroScreen 2.0 Link: <a href="http://oehha.ca.gov/ej/ces2.html">http://oehha.ca.gov/ej/ces2.html</a>
- The Air Resources Board (ARB) has provided guidance on investing in disadvantaged communities. Link: <a href="http://www.arb.ca.gov/cc/capandtrade/auctionproceeds/workshops/arb-sb-535-interim-guidance-08-22-2014.pdf">http://www.arb.ca.gov/cc/capandtrade/auctionproceeds/workshops/arb-sb-535-interim-guidance-08-22-2014.pdf</a>
- The California Environmental Protection Agency (Cal EPA) has solicited comments on its possible methodologies for using CalEnviroScreen 2.0. They will make a decision by the end of September, and all applicants will follow that methodology to determine if they are a disadvantaged community. <a href="http://www.arb.ca.gov/cc/capandtrade/auctionproceeds/workshops/arb-sb-535-interim-guidance-08-22-2014.pdf">http://www.arb.ca.gov/cc/capandtrade/auctionproceeds/workshops/arb-sb-535-interim-guidance-08-22-2014.pdf</a>
- All of these links are available on the CAL FIRE Urban and Community Forestry Grant funding page.

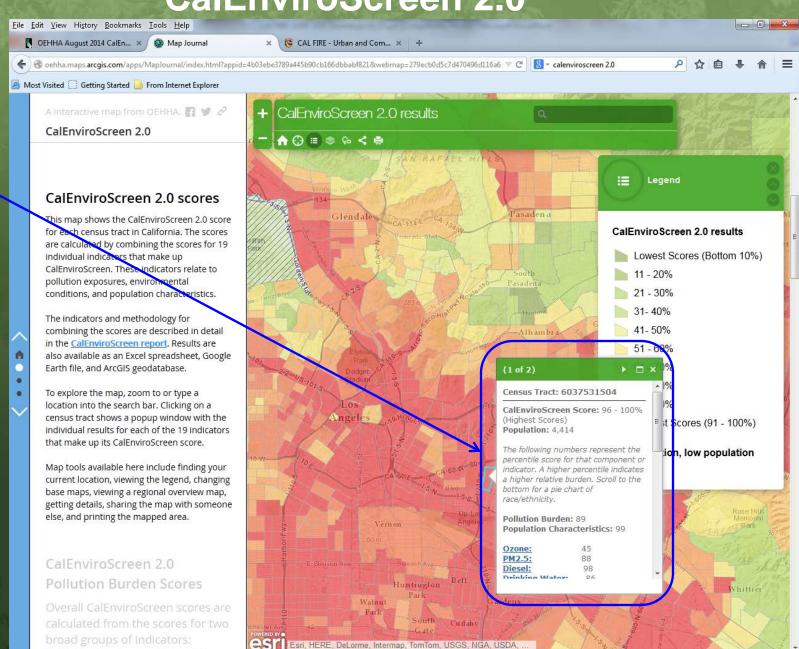








Census
tract score
and
individual
score
breakdown



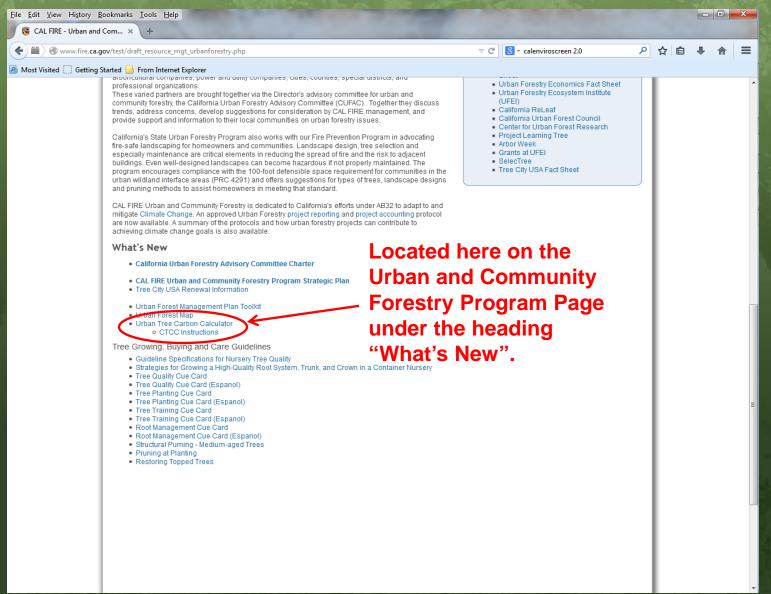
### **GHG** Quantification

- Methods will vary by project type.
- For Concept Proposal purposes, estimates of carbon emissions and reductions must be as accurate as possible.
- Projects must project their GHG reductions and emissions for a minimum of 40 years.
- The only required tool is the USDA Forest Service Urban Tree
   Carbon Calculator, or a similar tool that uses the same underlying science, such as the iTree suite of tools (all these tools are free).
- Direct sequestration of GHG and any avoided GHG emissions resulting from co-benefits of the project may be taken into consideration.
- When reporting, the projected direct sequestration must be reported separately from the avoided emissions. In addition, any emissions associated with the project must be reported.
- A net GHG benefit must result when taking these three reported numbers into account. The higher the GHG benefit, the higher the project will score.

### **GHG** Quantification

- The Project Application will need to have more detail on the GHG methodology and will have to include the actual data for the projections being made. Methods chosen must be explained and justified.
- CAL FIRE will determine if the methodology is acceptable.
- There are many tools available outside of the urban forestry scope of practice that could be used to help you quantify and report GHG emissions reductions.
- During the grant performance period, reporting of GHG must be done for each grant project progress reporting period (quarterly) at minimum.
- If improved tools become available during the project performance period, CAL FIRE may require that the better tool be utilized. Likewise, grantees may propose a better tool for CAL FIRE to approve.
- Please see the Procedural Guide and each RFP for guidance on this.
- Work to estimate GHG for your project during the application process cannot be reimbursed. Only work done during the project period can be reimbursed.

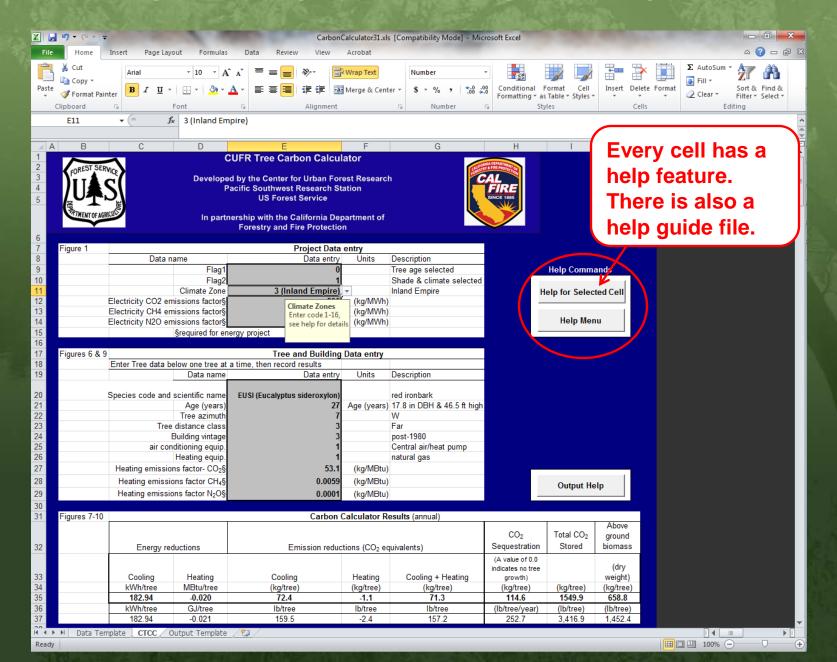
# The USDA Forest Service Urban Tree Carbon Calculator



# The USDA Forest Service Urban Tree Carbon Calculator

- MS Excel based. Download is a .zip file. Also download the instructions.
- Must input information to get a result.
- For maximum GHG benefits (and co-benefits), trees should grow to large size at maturity.
- Not all planting sites can support a large mature tree.
- You will need to determine a % mixture for small statured, medium statured, and large statured trees.
- You can use known species in the calculator, though the list of species is not going to have all that are available.
- You will need to use a species that is similar to what you intend to plant to determine the best estimate of GHG benefit using the calculator.
- The calculator also gives you some metrics for co-benefits associated with GHG reductions.
- The output will have both carbon sequestered by the tree, and the avoided emissions for the tree.

### Forest Service Urban Tree Carbon Calculator



### Forest Service Urban Tree Carbon Calculator

Table E8/11. Example output summary table for results from CCC for combined carbon storage/energy conservation project. Summary of Carbon Calculator Results (annual) CO<sub>2</sub> Above Emission reductions (CO2 Sequestra Total CO2 ground Energy reductions equivalents) tion Stored biomass **Species** Cooling + (dry Tree ID Cooling Cooling weight) code Heating Heating Heating (kg/tree) (kWh/tree) (MBtu/tree) (kg/tree) (kg/tree) (kg/tree) (kg/tree) (kg/tree) 11.2 **BRPO** 21.67 -0.004 8.3 -0.2 8.1 54.4 23.1 1 CICA 722.39 0.040 275.6 2.1 277.8 117.3 2516.4 1069.6 CICA 117.3 2516.4 1069.6 0 0 0.0 **CICA** 2.1 2516.4 0 0.040 0 2.1 117.3 1069.6 **CICA** 722.39 275.6 0.7 276.3 117.3 2516.4 1069.6 0.012 1,466 564 481 10.120 Total 0.088 560 5 4,302 **Output Help** 

Avoided emissions

A sample output table from the Calculator.

**Sequestration** 

### **Administering A Grant Project**

#### Billing

- CAL FIRE will review and approve invoices for payment, maintain the grant agreement documentation, and monitor the agreement to ensure compliance with all provisions.
   Invoicing may occur at the grantee's convenience, but not more often than monthly.
   CAL FIREs grant invoice format may be found in the Procedural Guide.
- □ Non-profits can request advanced payment of no more than 25% of the grant total. These are considered on a case-by-case basis.
- □ All billing invoices to CAL FIRE must be accompanied by receipts, invoices, and any other necessary back-up documentation needed to substantiate expenditures (including matching). A brief progress report must also be included with any billing.
- ☐ Final billing must be received no later than 30 days after the project performance period.

#### Amendments

- □ A minor change to a grant scope of work or budget requires that the grantee send a letter of request to their Regional Urban Forester. The Regional Urban Forester will review the request and reply with a letter.
- □ More substantial modification of the scope of work or budget may require a grant amendment. These will be considered on a case by case basis. No time extensions may be granted beyond December 31, 2019.

### **Administering A Grant Project**

### Reporting

- ☐ Grantees shall report on all projects quarterly. At a minimum, the due dates shall be: July 15, October 15, January 15, and April 15.
- ☐ If a grantee chooses to invoice CAL FIRE more often than quarterly, a project report must be included with each billing package.
- □ Reporting shall include a description of work performed, any challenges faced including delays in project timeline, any assistance required, any photographs of the project, and any deliverables developed. Reporting must also include any tracking of metrics required under the grant agreement.

#### Inspections

- ☐ Inspections will occur annually at minimum.
- ☐ The Regional Urban Forester assigned to a grant project will determine when inspections are necessary for the project. This will vary by project type, scope of work, and timeline of the project to be carried out.
- ☐ Any media materials (print, digital, video or audio) must be reviewed by CAL FIRE prior to publication. Allow 30-60 days for review of such materials.

### **Administering A Grant Project**

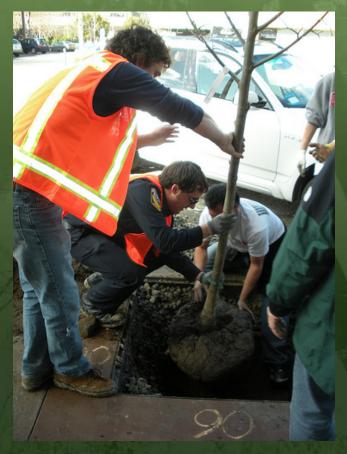
Accounting and Auditing
☐ The Grantee must maintain an accounting system that accurately
reflects fiscal transactions, including matching funds, with control
and safeguards.

Account	ing records mι	ust be retained	d for a period of	of not less thar
three yea	ars after final p	ayment is ma	de by the state	<b>e.</b>

- ☐ Avoid audit exceptions keep accurate records.
- □ During the project or after completion of the project, the State may audit the project records.
- ☐ The purpose of the audit is to verify that project expenditures were properly documented.
- ☐ If the project is selected for audit, the grantee will be contacted at least 30 days in advance.
- □ All project records must be retained by the Grantee for a period of not less than three years after the State audit or final disposition of any disputed audit findings.

## **QUESTIONS AND ANSWERS**





# Thank You!

John Melvin
CA Dept. of Forestry & Fire Protection (CAL FIRE)
Urban & Community Forestry Program Manager
john.melvin@fire.ca.gov