

FP 20: Grant Policy

The County will adhere to the guidelines for the application, acceptance, administration, and financial reporting of grants including, but not limited to, federal state, local, private, foundation, and restricted donations (also considered grants for the purpose of this policy).

Grant Application and Responsibility

- Individual departments are encouraged to investigate sources of funding relevant to their respective department activities. Upon finding a grant opportunity, departments are to review the grant with the Finance Director.
- The individual department requesting a grant or receiving a restricted donation shall generally be considered the Program Administrator of the grant. The Finance Office may assist in the project development and the financial administration and reporting of the grant, but the Department Head or his/her designee is ultimately responsible for managing the project, meeting all terms and conditions of the grant, insuring that only allowable costs are charged to the grant program, and adhering to County budgeting and fiscal procedures.
- All grant contracts must go through the County's contracting process. Individual departments and Department Heads (or their designees) are not authorized to execute grant contracts. Grant contracts will be reviewed by the County's Attorney's office and executed by the County Manager and/or the Board.
- Finance Director will review all application and information before any information is submitted to any granting agency, whether the initial application or the financial reports.
- Individual departments, prior to seeking grants, will meet with the Finance Director to determine the following :
 - Matching Contributions: Many grants contain a matching component. This amount must be plainly identified in the budget prior to an application being submitted.
 - Partnership Agreements: Any application that will require partnership will have the partnership agreement completed and in place prior to submitting the application.
 - Purpose of Grant: Grants will be evaluated with all departments that will be involved. After a project has been identified, all grants will be explored. A grant will not be applied for unless a project has been identified and the Board has been notified that application is going to be made. A project cannot move forward until the Board has approved the acceptance of the grant application, as well as, any matching funds have been plainly identified and included in the current budget. Grants have to be viable and serve a purpose.
 - Planning of the Application: A meeting of all parties involved will be held prior to the submittal of any grant. This process will discuss the following:
 - Scope of Work/Project Description: Provide a clear, concise, and complete statement for each specific objective your project proposes to address. Where appropriate, the objectives should be quantifiable. Describe the activities and/or tasks that will address each of the objectives. The Finance Director can provide and help prepare the narrative reports and can provide technical assistance to the Project Administrator.
 - Project Justification: Provide an explanation of the benefits of the proposed project, supporting local government policies and actions, and the County's capability to maintain any infrastructure that might be built from the grant. Be able to describe the fiscal and technical capabilities of the County to be used to carry out and maintain the ongoing maintenance and operation of the project.

- Project Implementation Schedule: Provide an outline of the activities and/or tasks that will address the objectives of the project. Describe interim and final products or milestones for each task.
- Project Budget: Provide the total estimated project cost. Provide how the estimated cost was derived. The total estimated cost should be broken down to clearly delineate funds being requested and what the County is committing to.

Grant Acceptance & Appropriation by Board of County Commissioners

- Even though the funding source for any activity may be provided by a grantor/donor, only the Board can appropriate funds for official County activities. Therefore, prior to the acceptance of a grant, the County Manager and the Board shall:
 - Approve the terms and conditions of the proposed grant, including the specific obligations that may be created by the grant contract in terms of required County matching expenditures or staff activities, even if the expenditures were previously appropriated through the budget adoption process.
 - Approve budget appropriations for the grant expenditures and County matching expenditures unless previously appropriated through the budget adoption process.
 - Approve and execute the Grant Contract(s).
- Any budget supplements requested by the Department Head or his/her designee or operating department shall be reviewed by the Finance Office and submitted as a staff report to the Board for their review and approval. The Finance Office along with the Department Head or his/her designee shall determine the proper amount of the appropriation request during the current and future fiscal year(s).
- The Finance Director or his/her designee shall have the authority to oversee the day-to day functions of each grant.

Timely Reimbursement

- The Department Head or his/her designee administering the grant is responsible and should pursue and/or request grant reimbursements or draw-downs on a timely basis. If requested, the Finance Office will assist with grant reimbursements or draw-downs. All draw requests must be reviewed and approved by the Finance Office prior to submittal. All checks shall be made payable to the County and mailed to the Finance Office.
- Grant checks should be deposited immediately with the Finance Office along with supporting documentation received by the Department Head or his/her designee administering the grant.
- The Department Head or his/her designee administering the grant will keep the Finance Office apprised of the annual estimated grant revenues and expenditures and a tentative schedule of cash-flows for the grant program.

Financial and Grant Reporting

- Grant reporting requirements vary widely by grant program and may include monthly, quarterly, and/or annual reporting. Subsequent to the approval of a grant application, and during the project period, any required reports shall be the responsibility of the Department Head or his/her designee administering the grant. If requested by the Department Head, assistance from the Finance Office will be made available. Department Head or his/her designee submitting their own reports shall forward a copy of each report to the Finance Office.

Grants Containing Direct Federal Assistance of Federal "Pass-Through" Funds

- Department Head or his/her designee acknowledges that both Federal Funds and Federal Funds that “pass-through” state and local programs are required to be reported on the County’s Schedule of Expenditures of Federal and State Awards (SEFSA) and included in the County’s annual Single Audit (which is a compliance audit of all Federal Funds). Department Head or his/her designee will identify and keep the Finance Office apprised of those grant programs that contain direct Federal Funding or Federal pass-through funds identifying the Catalog of Federal Domestic Assistance (CFDA) number when possible.

Record Keeping & Retention Requirements

- For the purpose of grantor inquiries and grant specific compliance audits, the Department Head or his/her designee is responsible for maintaining adequate records to provide evidence that program activities and expenditures meet the terms and conditions of the grant and that all grant reporting requirements were met timely. Record retention requirements vary by grant, yet it is recommended that grant records should be maintained for a minimum of the life-of-the-grant plus three years, unless a longer term is specified by the grant contract.

Documents to be forwarded to Accounting/Revenue:

- Information received from a granting or donor agency that is pertinent to the terms, conditions, approval, extension, denial, revocation, and administration of a grant shall be forwarded to the Finance Office including but not limited:
 - Grant Award Notification
 - Expenditure Authorization Date (if applicable)
 - Grant Contracts
 - Grant Extension Letters
 - Grant Termination Letter
 - Program and/or Financial Reports
 - Notices of Questioned Costs or instances of non-compliance
 - Any Document setting or modifying terms and conditions of the grant