

HABERSHAM COUNTY BOARD OF COMMISSIONERS

EXECUTIVE SUMMARY

SUBJECT: Consider Approve Grant Administration Policy and Procedures Handbook

DATE: October 11, 2024

RECOMMENDATION

POLICY DISCUSSION

BUDGET INFORMATION:

STATUS REPORT

ANNUAL-

OTHER

CAPITAL-

COMMISSION ACTION REQUESTED ON: October 21, 2024

PURPOSE: To seek Habersham County Board of Commissioners approval on the attached revisions to the Habersham County Grant Administration Policy and Procedures Handbook.

BACKGROUND / HISTORY: The original Grant Application and Administration Policy was adopted on April 16, 2012 and amended June 18, 2018, and has not been updated since the creation of the Finance Department's Grant Coordinator position. The Finance Department is proposing revisions to this policy to reflect current practices, and the updated federal and state requirements as reflected below.

- a. Grant Administration Policy and Procedures Handbook: Previously called Grant Application and Administration Policy was originally adopted on April 16, 2012 and amended on June 18, 2018. Changes include federal and state government updates and more defined roles and responsibilities. Also included is a newly defined workflow for identification of grant, application process, and tracking process. Habersham County created a Grant Coordinator position in 2023 which is reflected in the amended policy.
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OPTIONS:

- 1) Approve the attached revisions to the Habersham County Grant Administration Policy and Procedures Handbook and sign resolution;
 - 2) Deny Grant Administration Policy and Procedures Handbook; or
 - 3) Commission defined alternative.
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RECOMMENDED SAMPLE MOTION: Move to approve Grant Administration Policy and Procedures Handbook as reflected in documents attached hereto, and authorize the Chair to sign the resolutions pertaining to those policies, attached hereto.

DEPARTMENT:

Prepared by:

Director _____

**ADMINISTRATIVE
COMMENTS:** _____

_____ **DATE:** _____

County Manager

2024-10-001

**A RESOLUTION OF THE HABERSHAM COUNTY BOARD OF COMMISSIONERS
ESTABLISHING GRANTS ADMINISTRATION POLICY AND PROCEDURES
HANDBOOK**

WHEREAS, the Habersham County Board of Commissioners believes it is the best interest of all taxpayers and County employees to establish Grants Administration Policy and Procedures Handbook for the Board of Commissioners and Finance Department; and,

WHEREAS, the existing Grants Application and Administration Policy was originally adopted by the Board of Commissioners on June 18, 2018; and,

WHEREAS, County staff has reviewed the existing Grants Administration and Procedures Handbook and has determined that some revisions are needed; and,

WHEREAS, County staff will continue to regularly review existing policies and procedures to promote effective management of County funds and efficient management of personnel hours, and,

WHEREAS, state and federal grants require increasingly stringent and comprehensive accounting and reporting requirements;

NOW, THEREFORE BE IT RESOLVED that the Board of County Commissioners of Habersham County, Georgia, hereby establishes revisions to the Grants Administration Policy and Procedures Handbook attached hereto.

BY: _____
Ty Akins, Chairman

The above Resolution was adopted by the Habersham County Board of Commissioners on this, 21st, day of October, 2024.

ATTEST: _____
Brandalin Carnes, County Clerk



Grants Administration Policy and Procedures Handbook

Finance Grant Policy

CHAPTER 1: PURPOSE, SCOPE, AND AUTHORITY

PURPOSE

The purpose of this Handbook is to establish uniform guidelines instructing Habersham County personnel in the pursuit of grant funding and the management of grant awards. The Handbook describes the grants administration policy and procedures of Habersham County associated with:

- Grant Identification, Application, and Tracking
- Grant Award Notification, Review, and Acceptance
- Grant Oversight and Monitoring
- Grant Accounting and Reporting
- Grant Subrecipient Monitoring
- Grant Close-out

SCOPE

Support and Control:

It is the responsibility of the Finance Department under the direction of the County Manager to implement the Board of Commissioners (BOC) grants administration policy and procedures related to the grant search, proposal, application and filing process; the proper execution, management, and close-out of the County's grant awards; and the reporting of the submission and status of grants in a manner that assures transparency and accountability to the BOC, grantors, and the public. These grant administration procedures apply to all grants pursued by County personnel and awarded to Habersham County and define the roles and responsibilities of Habersham County employees pertaining to the management of external funding and compliance with prescribed grantor and County requirements. This Handbook and other important grants information can be found at:

<https://www.habershamga.com/document-center?fid=583&ysnDC=1>

This Handbook is not a comprehensive listing of all rules, regulations, or laws relating to grants administration. It is intended as a guide of standardized procedures to direct County personnel in the pursuit, application, and management of grant proposals and awards. All respective departments are responsible for the creation and maintenance of their internal procedures that will be used in conjunction with the County standards as set forth in this Handbook and for compliance with all applicable laws, rules, regulations, and grant terms and conditions.

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Grants Administration Policy and Procedures Handbook

What is a Government Grant?

The term “grant” is commonly used to refer generally to various forms of financial awards or assistance. In the context of the federal government, the term “financial assistance” is broader and includes assistance that non-federal entities receive or administer in the form of grants, cooperative agreements, non-cash contributions or donations of property, and direct appropriations, among others. In some cases, financial assistance may also include loans, loan guarantees, interest subsidies, and insurance. The term “award” may refer either to the financial assistance or the instrument setting forth the terms and conditions of the assistance, for example, the grant agreement or the cooperative agreement.

A grant agreement in the federal context is a legal instrument of financial assistance between an awarding agency or pass-through entity and a non-federal entity for the purpose of transferring anything of value to carry out a public purpose. The grant agreement is different than a cooperative agreement in that it does not provide for substantial involvement of the awarding agency in carrying out the intended activity. A grant agreement does not include an agreement that provides only a subsidy, loan, loan guarantee, or insurance. The Office of Management and Budget (“OMB”) Guidance for Grants and Agreements includes definitions for these and many other terms related to grant administration. Such definitions are part of the Uniform Guidance as described in the following section of the Handbook.

Grants normally come with significant requirements related to the operation of grants, monitoring of the use and disposition of grant funds and resources, and reporting of grant spending and reimbursement, among other requirements. There also may be specific compliance rules and special reporting requirements that are unique to a particular grant as contained in the grant terms and conditions. Typically, failure to satisfy grant related requirements will have negative consequences for the grant recipient. It is extremely important, therefore, that all County officials and staff involved in the pursuit and management of grants and with grant-funded projects fully understand and comply with all grant related requirements.

For the purposes of this Handbook, the term grant will be used in its more general sense to mean financial assistance awarded to the County from an external entity to carry out a public purpose of support or stimulation.

Governing Laws and Regulations:

The OMB has developed the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (hereinafter called the “Uniform Guidance”). The Uniform Guidance is located in title 2 of the Code of Federal Regulations (“CFR”) (2 CFR Part 200). The Uniform Guidance is a primary source of regulatory guidance for all federal grants and other federal awards and financial assistance. These regulations apply even when the federal funds are indirectly received (i.e., pass-through funds awarded through the State). A link to the Uniform Guidance is provided here: [Code of Federal Regulations Part 200](#).



Grants Administration Policy and Procedures Handbook

CHAPTER 2: HABERSHAM COUNTY GRANTS ADMINISTRATION POLICY

The BOC is adopting a Handbook that directs how the County's departments pursue and administer externally funded grants. Its adoption helps ensure the County follows all applicable budgetary and regulatory grant regulations of federal, state, and non-profit grantors.

Adherence to this policy and the procedures found herein will promote efficiency, better transparency, greater accountability, a strategic approach to funding opportunities, and generally place the County in a more competitive position for securing grant funds. If specific direction relative to grants cannot be found in these procedures, please contact the Finance Department for assistance.

Purpose:

Grants are an exceptional way to fund County projects; however, they come with the expectation that all work, including the management of the grant award, will follow the highest standards of the regulatory and budgetary requirements of the grantor and the County. Failure to comply with such requirements can lead to a loss of goodwill and the return of funds. Inadequate review of grant proposals or grant awards may lead to the County spending General Revenue funds to support a grant project inconsistent with overall strategic direction or may commit the County to General Revenue spending beyond the grant period. The purpose of this policy is to: set forth guidance for submission of grant applications and the administration of grants awarded to the County; help ensure the efficiency and impact of grant funded programs, services, and capital improvements; increase grant revenues; promote compliance with grant requirements; and assure grantors and the public that the County shall discharge its responsibilities with the highest of standards.

Policy:

It is the policy of the BOC that the County will seek grant funding for activities and assets that are determined to further core County functions, or that provide for activities and assets that are in the best interest of the County and its residents. Unless exempted by BOC action, all organizations directly funded by the BOC shall participate in a uniform grant administration program under the direction of the County Manager that will adequately assess grants prior to submission and ensure that grant award functions follow the highest standards of the grantor and the County.

Grants Identification, Application, and Tracking:

Grants pursued by the County must be consistent with the County's mission, strategic priorities, and adopted business plans. Grant applications should not be submitted without approval from the Financial Service Department); therefore, the submission of grant proposals shall be coordinated by a central authority designated as the Grants Coordinator so that the effects on the County can be reviewed and understood beforehand and the authorizing signatures obtained. Grant applications shall provide reasonable and realistic outcomes that are based on information that will help to best assess the impact and efficacy of grant activities. Individuals planning to apply for an external grant are required to notify the Finance Department at the earliest opportunity for support and assistance.

All grant applications require notification to the Finance Department at least 45 business days prior



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to the application submission date. Any exceptions to this notification requirement must be approved by the Chief Financial Officer.

Funding Analysis:

Grants that align with the strategic priorities of the County shall be analyzed to examine the total effects and costs to the County due to matching requirements or new operating costs; risks and assumed liabilities; allowance of indirect costs; whether General Fund revenues are necessary to cover the gap between cash expended and revenues received; and whether County General Fund revenues are necessary to support the project after the expiration of the grant.

Analysis of Grant Renewals and Continuations:

At the end of the initial grant period, all grants shall be evaluated to determine the extent to which the grant project has produced desired benefits. Such an analysis shall include a review of actual costs to determine whether usage of General Fund revenues associated with the grant could be better used for other purposes that are better aligned with the County's mission, priorities, and business plans. Grants awarded on a multi-year basis shall be evaluated through a cost effectiveness analysis that relates the project's cost to its key outcomes or benefits to determine the extent to which they have produced positive, meaningful outcomes that provide cost effective services or improvements.

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CHAPTER 3: ROLES AND RESPONSIBILITIES

All County officials in the administration of grant funded projects are committed to the success of project outcomes and objectives including compliance with the grantor's terms and conditions under which the grant is awarded. These officials include:

The Board of Commissioners (BOC):

All grant acceptances require approval by the BOC for submission. The Chair of the BOC will sign as the AOR on behalf of the BOC.

County Manager:

The County Manager has overall executive management responsibility for grant administration and together with other designated executive management officials will enforce Habersham County policies and procedures, and provide organizational oversight and accountability related to grant policy and compliance.

Finance Department:

The Finance Department under the direction of the County Manager shall implement the BOC grants administration policy and provide organizational direction regarding the grant process, the preparation of grant proposals, and the management of grant awards. The Finance Department will report on the submission and status of grants in a manner that assures transparency and accountability to the BOC, grantors, and the public. The Finance Department provides a centralized point of contact for assistance with the identification, preparation, distribution, and submission of grant documents.

Department personnel include the Finance Director/CFO, and Grant Coordinator, who oversee the following Processes: Grant Administration, Grant Coordination, and Grant Analysis. Both are responsible for providing the essential support and control to County departments and agencies to ensure grantor and County regulatory, budgetary policy and procedures are followed.

Finance Director/Chief Financial Officer (CFO):

The Habersham County Finance Director/CFO is responsible for establishing and maintaining policy and procedures to identify and assess grant programs. Under the direction of the Finance Director, Finance Department grant staff, including Grant Coordinator and Financial Administrator supports other County staff members and helps them to identify and assess grant programs, analyze funding opportunities, and develop grant-seeking strategies relevant to the mission and priorities of the County.

The department also ensures the County follows applicable statutes, regulations, policies, procedures, and contracts established on all awarded grants.



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The Finance Director's/CFO's role also provides strategic information and fundamental detail to the BOC, County Manager, departments, and agencies as warranted in submitting grant applications, drawdowns, reporting, and performance activities for all grant programs managed under the BOC. The Finance Director directs the Grant Coordinator as the County's designated electronic systems Manager for all external web-based grant portals.

Grant Coordinator:

The Grant Coordinator is responsible for managing the financial requirements and maintaining the award record in the County's financial system. Although some tasks may be delegated, the Grant Coordinator is the chief accountable person for the overall fiscal conduct of the grant award and meeting the budgetary terms and conditions of the award, and for representing the fiscal accounting of the project to the grantor.

DEPARTMENTS AND AGENCIES

Department Director:

Primary function of the position is to assume responsibility for all activities, functions, and policies related to his or her assigned department. This position prepares the annual budget for the department; performs other financial functions and responsibilities specific to the department to ensure adequate resources are provided to staff for the appropriate conduct of project management duties and grant award management and supervises staff members who may serve as project managers, award managers, and support staff for grant awards.

Department Grant Administrator:

The department grant administrator is the primary person responsible for programmatic activities on a Habersham County project as authorized by the grant agreement. Although some tasks may be delegated, the department grant administrator is the chief accountable person for the overall administration of the grant award and meeting the terms and conditions of the award, and for representing the project to the grantor.

Department Support Staff:

Support staff members are a critical element in the successful management of grant awards and will typically perform certain delegated duties that assist grant administrators and award managers.

County Attorney:

The County attorney's office provides legal advice, counsel, and legal representation to the County acting through the BOC, the County Manager, and the departments, agencies, and officers of the County. The County attorney's office prepares and negotiates contracts, settlements, and other documents pertinent to grant awards.



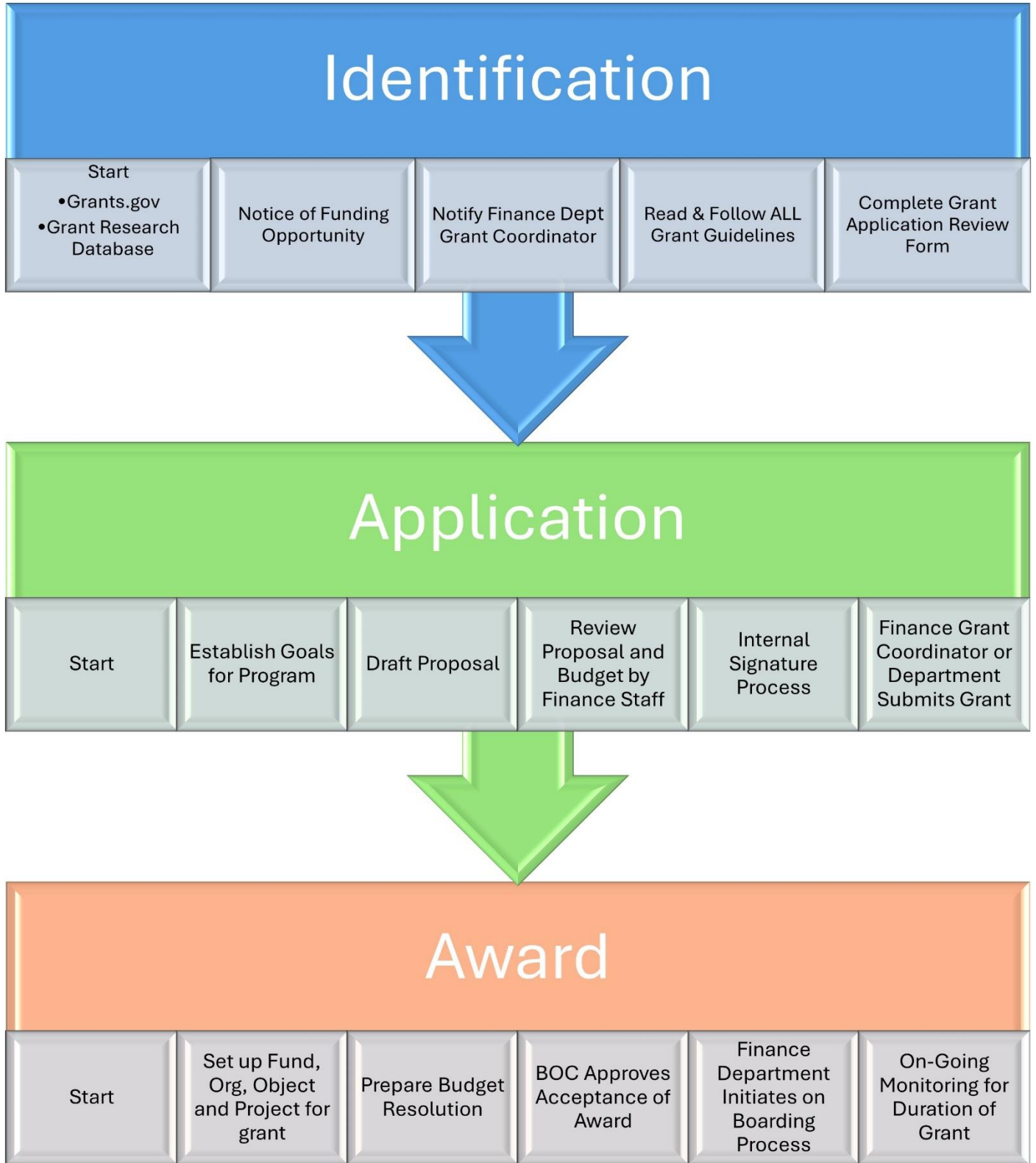
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Constitutional Officers:

The County's constitutional officers are responsible for maintaining adequate financial records to ensure compliance with federal and state accounting and financial reporting requirement for all grants administered by them.

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CHAPTER 4: IDENTIFICATION, APPLICATION AND TRACKING





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GRANT IDENTIFICATION

Finance Department:

This section discusses procedures for processing pre-award grant review forms and related grant documents. The pre-award activities of County grant proposals are generally overseen by Grant Coordinator, a position within the finance department, with backup from the Chief Financial Officer and the Financial Administrator, also in the finance department.

Grants.gov:

Grants.gov is the clearinghouse for all federal grant opportunities and allows organizations to electronically find and apply for more than \$400 billion in federal grants and ultimately manage grant funds online through a common web site. <https://www.grants.gov>

GRANT SEEKING PROCESS

The pre-award activities of County grant proposals are generally overseen by the Grant Coordinator within the Finance Department. The grant seeking process comprises the development of a departmental grant strategy planning, and a pre-application assessment and review.

Grant Strategy Planning:

Each department seeking grant funding should produce annually a prioritized list of department needs and submit it to the Grant Coordinator to identify any funding opportunities that may potentially be met through grant funding, and to coordinate parallel or redundant submissions or collaboration among departments, planning for submission of proposals to regular cyclical grant opportunities, and advance pre-planning to assist the department in the submission of proposals.

Each grant proposal will be reviewed and analyzed by several internal entities, including but not limited to:

- The initiating department
- The Finance Department Grant Coordinator
- The County Manager or their designee

The pre-application assessment should take under consideration the following financial factors:

- Total anticipated project cost
- Match requirements and identified funding sources
- Project income considerations
- Staffing requirements
- Cash flow needs
- A continuation plan for sustaining grant funded programs if funding is reduced or terminated prior to applying for grants.



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Programmatic Considerations include:

- Alignment with County strategic priorities and department business plans
- Provision or expansion of services to address critical needs and core services
- Capacity to administer the financial and administrative aspects of the grant.

APPLICATION PREPARATION

Preparing the preliminary application is primarily the responsibility of each respective department with support from the Finance Department grant staff. This section applies to all grant applications whether they are prepared and submitted hard copy or electronically.

Pre-application Preparation:

There are certain essential elements necessary for successful submission of a grant application that must be attended to prior to filling out the first grant application.

1. Electronic proposal preparation and submission is becoming the norm for grants administration. The Grant Coordinator is the County's designated electronic systems Manager for all external web-based grant portals. It is important to notify the Grant Coordinator early to determine that the County and appropriate personnel are properly registered in each respective system in order to apply. The following are examples of the various web-based portals in which the County is registered:
 - System for Award Management (SAM.gov)
 - Automated Standard Application for Payments (ASAP)
 - FEMA eGrants and PARS (Payment and Reporting System)/FEMAGO
 - DOJ Grants Management System (JUSTgrants)
 - Georgia Grants Portal (cares.georgia.gov)
 - Survey Monkey
1. Contact the Grant Administrator early to determine the County is registered in a system. It is important that the appropriate programmatic and fiscal personnel are established within these systems for access and award management.
2. There are several important information items needed to complete application documents:
 - County EIN: 58-6001495
 - County Unique Entity Identifier (UEI): LR3NT2GRVJK7
 - CAGE Code:
 - E-Verify:
 - T-PIN:
 - ZIP + 4: 30523-5256



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- SIC Code:
- NACIS Code: 921120
- County AOR is the Chair of the BOC

Internal Competing Applications:

It is in the County's interest to coordinate grant applications rather than compete with itself for funding. In some cases, Grantors will not consider multiple proposals from the same applicant. Thus, it is imperative that the potential for multiple submissions to the same grant during the same funding round be discussed and resolved *prior* to application submittal.

The County shall not submit multiple grant applications for any funding announcement or program during the same funding round unless explicitly allowed by the grantor and approved by the County Manager, or Chief Financial Officer.

Upon identifying the potential for the submission of multiple grant applications to the same Grantor during the same funding cycle, the Grant Coordinator will:

- Seek to determine whether the Grantor permits multiple submissions.
- Meet with the interested Department Applicants to determine whether a collaborative approach is feasible.
- If a collaborative approach is feasible, a joint application will be pursued.
- If the Grantor does not allow multiple submissions and a collaborative approach is not feasible, the Grant Coordinator will facilitate a meeting for the interested Department Applicants to determine a solution that is in the best interest of the County.
- The County Manager or a designee will make the final determination.

Cooperative Applications:

Applications where the County acts as fiscal agent, receives the funds and handles the accounting while collaborating with outside entities to implement a project will require an Memorandum of Understanding (MOU) or Intergovernmental Agreement (IGA).

Grant Match Policy:

When County dollars are a part of the total project budget, whether required by the Grantor or not, it is considered a "match".

In-Kind Match:

Grant agencies sometimes allow an in-kind match. In-kind matching contributions must be clearly documented and measurable and reported to the Grant Accountant for the purpose of making necessary journal entries and/or financial reporting.

Indirect Costs:

Some grants will reimburse for indirect cost, and some will not. It is the responsibility of the Department Applicant to determine whether indirect costs are allowable. Indirect costs are incurred



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for common objectives and therefore cannot be identified specifically with a project or activity but are necessary to the operations of the organization. For example, the costs of operating and maintaining facilities and administrative salaries are generally considered indirect costs. They are calculated as a percentage of the direct costs.

The County has never received a federally negotiated indirect cost rate; therefore, when choosing to include indirect costs, the 10% de minimis rate should be used. In some cases, eligible indirect costs can be waived and applied toward a match, when a match is required, and the indirect costs can be absorbed by the department. **The de minimis should be used in this case as well.**

Note: The 10% de minimis is applied as a percentage of Modified Total Direct Costs (MTDC) only. MTDC excludes equipment, capital expenditures, charges for rental costs. MTDC only includes direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each subaward (regardless of the period of performance of the subawards under the award). It does not apply to consultants and vendors.

Procurement:

The County's Procurement Policies and Procedures are required to be followed for the purchase of materials, services, equipment, and construction. Any procurement requirements stipulated in the grant requirements are required to be used *in addition to* the county's procurement policies and procedures.

Department Applicants are encouraged to make procurement staff aware of anticipated time frames for projects involving procurement soon after the grant is awarded, by opening a requisition and attaching the grant agreement, terms and conditions, and any other procurement-related constraints or conditions.

The Procurement Department will process purchase orders according to the grant agreement, state and federal laws and regulations and county policy. Department Applicants are ultimately responsible for adherence to the stipulations from the approved award/contract to ensure that allowable expenditures are conducted. All purchase requisitions for grant-related procurement must identify the funding agency, grant agreement number, and any other pertinent information.

Program Income:

All program income resulting from a grant-funded project or program shall be managed and maintained as established in the award letter or other documents generated by the Grantor.

For federal and state-funded grants, program income, if allowed, could result in an equivalent reduction in reimbursement from the Grantor. Many corporate and foundation-funded grants encourage the generation of program income and do not reduce their reimbursements. In any case, an account for the receipt of program income must be established with BOC approvals and control procedures *prior* to soliciting program income.



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Signatory: The BOC Chair is the County's AOR.

Preparing the Application:

Contact the Grant Coordinator in the Finance Department early when considering applying for a grant. Departments planning to apply for a grant should notify the Finance Department a *minimum* of 45 business days prior to the submission date and complete form Appendix A.

The Grant Coordinator will work with each department to determine the source of matching funds and assist with the submission of the application.

Writing the Proposal:

The initiating department is responsible for preparing and submitting the grant proposal application. However, experienced Finance Department staff members are available for assistance and guidance to help the department prepare a successful proposal.

Read the grant guidelines thoroughly! Grant application guidelines identify what to include in the respective grant proposal, and it is critical to understand the grantor's requirements and to follow grant application guidelines explicitly. Structure, attention to specifications, concise, enthusiastic, and persuasive writing, and a reasonable budget with justification narrative are the critical elements to be considered during the proposal writing stage. It is important to view the pre-application webinars if available and connect with grant program officers as they are another resource in submitting a successful grant application.

The Notice of Funding Opportunity (NOFO) typically identified as (RFP):

- Submission deadlines
- Grantee eligibility
- Funding goals and priorities
- Proposal format (forms to use, page limitations, page margins, line spacing, etc.)
- Budgets and budget justification narrative
- Proposal evaluation process, criteria, timetables
- Point(s) of contact
- Allowable supplemental materials
- Any and all other submission requirements

All Letters of Support/Letters of Commitment: The Finance Department Grant Coordinator will work with the respective departments to coordinate obtaining any required or supplemental Letters of Support/Letters of Commitment.

SUBMITTING THE GRANT APPLICATION

Internal Process for Proposal Submission:



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The following process standardizes County operations for internal routing of the grant application and outlines the deadlines for review and approval to submit the application:

No grant application shall be submitted without approval of the Chief Financial Officer or County Manager and signature approval of the County's AOR if applicable. The submission of grant proposals shall be coordinated by the Finance Department, the central authority designated by the County Manager so that the effects on the County can be reviewed and understood beforehand and the authorizing signatures obtained.

The initiating department must notify the Finance Department a *minimum* of 45 business days prior to a grant application deadline by submitting a completed Grant Application Review Form signed by the department director.

The application must be reviewed and approved by the Finance Department.

Signed applications will be submitted in the following manner:

- **HARD COPY:** The Finance Department routes the application package to initiating department for submission to funding agency.
- **ELECTRONIC:** The Grant Administrator or designee will submit via the respective online grant's portal.
- **EMAIL:** The Finance Department will submit the application via email.

Grant proposals:

- Should never be submitted without internal approval by the Finance Department.
- At the discretion of the County Manager, the County reserves the right to notify the granting agency that it withdraws its submission for any grant proposal submitted without proper approval or authorized signature.
- A copy of the complete proposal package shall be kept on file by the initiating department until an award is determined. If an application is unsuccessful, the proposal file can be discarded at the discretion of the initiating department.
- While most grants require a motion and vote to accept by the BOC, some granting agencies require a resolution with applications.
- All resolutions must be introduced at the work session prior to a regular meeting as part of the agenda request.

Approval for proposals inside of the minimum processing window:

- In the event a suitable funding opportunity is discovered with a due date that is less than the minimum processing time as described above, the initiating department should immediately contact the Finance Department's Grant Coordinator for a review of the grant opportunity and determination of whether special expedited processing is warranted.



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Grant Preparation Debriefing:

- Granting agencies routinely provide review comments or telephone debriefings for proposals they do not award.
- The Finance Department will coordinate a grant preparation debriefing with the initiating department upon receiving notice from the grantor of an unsuccessful application.
- Reviewer's assessment should always be requested from grantor for all unsuccessful grant applications to determine cause of unsuccessful application and information for improving future applications.

CHAPTER 5: AWARD NOTIFICATION, REVIEW, and ACCEPTANCE PROCEDURES

Grant agreements are legal contracts. It is the County's responsibility to carry out grant activities to accomplish its objectives, while adhering to the regulatory and budgetary terms and conditions prescribed by the grantor in the grant agreement. Failure to do so exposes the County to legal liability and compromises current and future grant funding. The County carries a significant legal and ethical responsibility when accepting grant funding, and management of grant awards requires heightened awareness throughout the organization.

The award notification, review, and acceptance process have four components: (1) award notification, (2) award review and negotiation, (3) BOC award acceptance and appropriation of grant funds, and (4) award and project set up.

Award Notification:

- The submission of grant proposals and the acceptance of grant awards are coordinated through the Finance Department. Route all grant award notifications immediately to the Finance Department.
- Upon receipt of a grant or contract award, the Finance Department will contact the initiating department personnel to coordinate the internal award review, negotiation, acceptance, execution, and setup process.

Award Review and Negotiation:

- If the grantor intends to negotiate the award and reduce the budget, the proposed scope of work must be reviewed to ensure that the grant can still be accomplished within the revised budget or timeframe proposed by the grantor. Any budget reductions greater than 10% of the proposed budget requires a corresponding reduction in the scope of work.
- If the award terms are negotiated to the initiating department's satisfaction, the department must request that the grantor provide the changes in writing. When the changes have been received in writing from the grantor, the department shall submit the grant agreement or contract, any memoranda of understanding, and written changes received from the grantor to the Finance Department upon receipt.



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- If the department determines it cannot perform the scope of work as revised or with a decreased budget, and cannot arrive at an agreeable position, the County can choose not to accept the award. This notice will be generated from the Finance Department.
- If the award is accepted, the legally effective date for grants is the date all parties to the grant execute the document. DO NOT begin a program until the execution is complete unless the program has a specific term. Incurring expenses prior to the contract award date could lead to failure to be reimbursed or receive funding.
- If a grant award amount is known during the County's budget process, the department Grant Coordinator or Department Director should make sure that the grant funds and matching funds are included in the County's official submitted budget. If the grant amount is not known during the budget process and is awarded, a budget amendment resolution should be approved by the BOC to include the grant in the current budget.
- Once the award scope and budget are agreed upon, an award will be presented by the grantor. These documents may arrive as a grant award, a grant contract, a purchase order, etc., and might be delivered to the County's AOR or directly to the identified County point of contact as an email attachment, a hard copy package, or made accessible in an e-portal* for receiving and managing award documents such as but not limited to:
 - System for Award Management (SAM.gov)
 - Automated Standard Application for Payments (ASAP)
 - Department of Justice Grants Management System (*JUSTGrants*)
 - Federal Emergency Management (FEMA) GO e-Grants portal
 - Georgia Emergency Management Association (GEMA) e-Grants portal

***NOTE: The Grant Coordinator is the County's designated systems Manager for all web-based grant portals. It is important that the appropriate programmatic and fiscal personnel are established within these systems for access and award management. Contact the Finance Department's Grant Coordinator, Financial Administrator, and/or Chief Financial Officer for organizational access to these systems.**

- The County Attorney's office shall conduct a legal review of the grant agreement to assess the terms and conditions of the agreement and identify potential issues or risks for further consideration by the BOC and appropriate County staff for purposes of protecting the County's interests.
- If the legal review identifies no issues with the terms and conditions of the agreement, the initiating department shall prepare and submit a BOC agenda item to accept and appropriate the grant funds.
- If the legal review identifies any issues with the terms and conditions of the award, the initiating department will coordinate contacting the grantor and seek to resolve the issue. Should the County and Grantor be unable to arrive at a mutually agreeable position, the County may choose not to accept the award.



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BOC Acceptance and Appropriation:

- The initiating department is responsible for ensuring approval to accept the award is completed by the date required by the grantor for full execution.
- The initiating department will work with the Finance Department to prepare the BOC agenda item.
- The Finance Department prepares and submits a budget amendment with the agenda to for BOC approval to add the grant award to the department's budget.
- Following BOC execution and appropriation of the grant award, the initiating department shall submit the grant award(s) to the grantor.
- The initiating department provides an original of the fully executed grant agreement to the Finance Department's Grant Coordinator when the fully executed grant award is returned to the County by the grantor.
- No grant funds shall be disbursed until a BOC agenda item and appropriation request have been approved by the BOC, and required documentation is complete.

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CHAPTER 6: MANAGING THE GRANT

Grant funds must be properly received and managed by the County. The means by which departments can be notified of a grant can vary. Grant award notices can be sent to the Finance Department, the County Manager and other designated grant staff via email, US postal service, or fax.

Violations can result in a range of penalties including suspension of future funds from the grantor, return of all funds associated with the award including those already expended, and civil or criminal penalties.

Monitoring and Oversight of the Grant:

The post-award activity of awarded County grants is generally overseen by the CFO, with backup from the Grant Coordinator.

The Finance Department is responsible for ensuring that essential support and control is provided to County departments and agencies to assure all grantor and County regulatory and budgetary policy and procedures are followed and that grants awarded to the County end successfully and produce meaningful outcomes.

The department administrator is the liaison with the grantor regarding program performance, operational requirements, monitoring, and all programmatic (operational) aspects of the grant in accordance with the terms and conditions of the grant. The department grant administrator is responsible for steering all internal program monitoring and ensuring preparation and submission of all required program reports by or before the specified deadlines in the award agreement.

The Finance Department will schedule a Grant Initiation Meeting with the recipient department's designated grant administrator and other relevant personnel as soon as practical after grant execution date and before project start date.

Project Implementation Plan (PIP):

The PIP is a tool for departments to ensure project activities are implemented per the grant award in a timely manner and corresponding expenditures are commensurately spent from the budget. Unless otherwise directed by the grantor:

Within 30 days of BOC authorization and appropriation of the grant award, the recipient department in partnership with the Finance Department shall develop a project implementation plan that contains directions for project implementation and a project spending plan.



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The PIP shall have at a minimum the following elements:

- Project overview
- Project goals and objectives
- Identification of all activities, dates, and milestones
- Identification of project roles and associated responsibilities
- Anticipated expenditure schedule (project spending plan)
- Evaluation matrix that identifies measurable outcomes and their performance measures and relates financial data to the performance accomplishments of an award; anticipated completion date; fields to enter the actual completion date and outcome measures.
- Existing work plans that provide the elements noted above and plans already included in the grant application or grant award are acceptable implementation plans.

FISCAL ACCOUNTABILITY

Receipt and Use of Grant Funds:

- Grant funds may only be used for grant-related expenses and expended within the period of performance identified in the grant agreement.
- Departments receiving grant funds shall adhere to County policy and procedures regarding revenue collection and accounting and reporting of grants received by the County.
- Grant funds awarded to the County shall not be used to supplant an existing expense so that current funds can be diverted to another use unless such use of grant funds is explicitly identified as allowable in writing by the grantor in the grant award.
- All revenue resulting from a grant funded project or program shall adhere to County revenue and grants policy and procedures and managed and maintained as established in the grant agreement.
- All procurement activity associated with grant funded projects or programs shall follow the grantor and County policy and procedures for procurement of goods. The department's program manager should read each grant agreement or contract thoroughly to become familiar with the requirements, especially related to procurement. The program manager should contact the County's Finance Department if any questions concerning the County's purchasing policies arise. Expenditures for grants must be documented with the appropriate account and project.
- All property and equipment acquired through grant funds shall follow the grantor and County policy and procedures for property or inventory control.
- Finance Department personnel shall be responsible for generating a billing invoice.
- Reimbursable Claims - Most grants are reimbursable style grants in which the agency agrees to reimburse the County a specific percentage of the total cost of the program if proper documentation (receipts, invoices, etc.) is provided. The percentage and reimbursement process are typically clearly identified in the Grant Agreement.



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- The Finance Department's Grant Coordinator will review the reimbursement requests for accuracy before the request is submitted to the agency for processing. The Finance Department Personnel are responsible for:
 - Ensuring the claims reconcile to the general ledger,
 - Recording appropriate revenue and receivable entries, and
 - Ensuring compliance with grant requirements for reimbursement claims, including frequency, due date, federal and state financial reporting requirements.
- This process assists the County in preventing or eliminating any potential negative audit findings and loss of future grant awards.
- Reimbursement Claims that require documenting personnel information generally require Monthly Payroll Report Certifications.
- It is the responsibility of the program manager to notify Payroll and Finance when employees will be working on grant related projects either for reimbursement or matching expenditures or when a change in personnel occur.
- The program manager must ensure the employee's direct supervisor certifies the percentage of time the employee spent on the grant activity.
- In such cases where an employee's time is only partially spent on a grant activity (either for grant reimbursement or documented match), it is the program manager's responsibility to prepare the certification based on the Grantor's format.

Advance Payment Claims:

- Occur when the funding source provides funding prior to grant related expenditures.

Grant Budget Changes:

- The program manager is responsible for adhering to the budget established by the grant award.
- All changes to the project budget must be coordinated with the Finance Department for submission to the grantor prior to any changes.

Expenditure Monitoring/Award Reconciliation:

It is critical to the overall success of a project that grant funds are expended accurately. After initial setup, grant awards shall be reconciled at minimum on a monthly basis to ensure expenditures are:

- Allowable, allocable, necessary, and reasonable based on terms and conditions of the grant award.
- Adequately supported by documentation.
- Charged to the correct project.
- Commensurate with the project timeframe.

Transfers/Errors in recording:

- Incorrectly posted charges to grant funded projects must be fixed within regulated time-constraints. Routine account reconciliation is critical.



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- Failure to transfer incorrectly posted charges in a timely manner may result in the expense being disallowed for grant reimbursement.
- Any transfers moving an expenditure from one grant funded project to another grant funded project should be made within 90 days from the end of the calendar month in which the transaction appears.
- Any transfer removing expenses from a grant funded project to a non-grant funded project must be made within the current fiscal year.
- The Finance Department Budget/Grants Analyst will review awards and grant activity each month to monitor expenditure spending. If there are any doubts or concerns regarding award expenditures or in fulfillment of award requirements, contact the Grant Analyst in the Finance Department.

Matching:

- Source must be identified at award setup and tracked for reporting.
- Provided either through cash or expenditures, in-kind services, or via a third-party commitment.
- Must fit the same definition of an eligible grant expenditure to be charged against a grant award.

Reporting In-Kind Matching Contributions:

- In kind matching contributions are the County's non-cash financial obligations needed to complete the grant project, and they must be documented in relation to source and value.
- Typically, there are two forms of in-kind contributions, voluntary labor and donated goods.

Salary/Fringe:

- The program manager will provide the certified payroll report to substantiate employee time spent on the grant project. This report must be certified by the employee's direct supervisor. In such cases where a portion of employee's salary is being used as an in-kind match or being reimbursed by grant funding, the employee must also certify time spent on the grant activity.
- Upon certification, the payroll report should then be provided to the Finance Department.

Supplies:

- There must be a detailed supply list that includes, type, quantity, and purpose of the materials that are charged against the grant.

Grant Revenues:

- When grant revenues are received by the County, whether in the form of wire transfers or checks, the Finance Department will process the correct account according to the specifications grant agreement to ensure compliance with Generally Accepted Accounting Principles (GAAP).



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Program Generated Income:

Some grant programs contain tasks or objectives that may result in program generated income (“PGI”). Typically, PGI could come from fees collected for services performed or registration fees for conferences or workshops. Such fees can also be generated through sub awardees and must be accounted for in the same manner. PGI may be used for a project in several ways:

- Additive: PGI is added to funds committed to the project by the grantor and used to fulfill eligible project or program objectives.
- Cost Share: PGI is used to finance a share of the project or program.
- Deductive: PGI is deducted from the total project or program budget.

It is important that PGI be anticipated and disclosed in the grant proposal budget, which should include a plan for utilization that identifies the method of use. The plan should also include use of income collected in excess of expenditures. If PGI is not disclosed at the proposal stage, the grantor must be promptly notified that the project will generate PGI to determine how PGI is to be used.

All program income must be accounted for during the performance period of the award and be reported per the method of utilization approved by the grantor. Failure to disclose program income may require that all PGI be treated as Deductive (PGI is deducted from the total project or program budget).

Support of Salaries and Wages:

Compensation for personnel services on federal grants must be based on payrolls documented through standard County policy and procedures. The consequences of noncompliance with employee time and effort certification may be the disallowance of such charges to a federal grant program.

Salaries and wages of employees used in meeting cost sharing or matching requirements of federal awards must be supported in the same manner as those claimed as allowable costs under federal awards. The consequences of noncompliance with employee time and effort certification may be the disallowance of such charges to a federal grant program.

Where an employee works on a single federal award, charges for their salaries and wages must be supported by periodic certification that the employee worked solely on that program for the period covered by the certification. Such certification must be prepared at least semi-annually and must be signed by the employee or supervisor *who has first-hand knowledge of the work performed by the employee*.

Where an employee works on multiple awards (including federal and non-federal), a distribution of their salaries and wages must be supported by a personnel activity report that:

- Reflects an after-the fact distribution of the actual activity of the employee.
- Accounts for total compensated activities.
- Coincides with one or more pay periods and must be prepared at least monthly.
- Is certified by the employee who performed work.



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Equipment and Real Property Management:

- Equipment purchased with grant funds shall be used exclusively during the life of the grant for the project or program for which it was acquired.
- Grant purchased equipment must be properly maintained and safeguarded, and equipment records must be maintained per County inventory policy and procedures.
- After the grant award is closed and equipment is no longer needed for its originally authorized purpose, the project manager shall request disposition instructions from the grantor and follow County policy and procedures for property and inventory control.

GRANT REPORTING

Every award has reporting requirements specified in the grant agreement. It is critical that all reports are complete, accurate, and submitted per the specified dates outlined in the agreement. Accurate and timely reporting is critical to maintaining a good relationship with the grantor. Requirements and procedures are established to ensure that grant funds are expended and accounted for in a method that provides accuracy, uniformity, and consistency. Late or inaccurate reports may negatively impact current or future funding and result in the Annual Financial Audit findings.

Types of Reports:

Program Performance Reporting:

- The Department Applicant is responsible for managing the day-to-day operations of the grant activities.
- Staff must monitor grant-supported activities to assure compliance with applicable federal, state, or local requirements and assure performance goals are being achieved.
- **The Department Applicant will be required to submit performance reports.**
- The Grantor may prescribe the frequency of the report for each project or program. A final report will be required upon expiration or termination of grant support.

Examples of and when reports are required:

- Quarterly or semiannual basis, they will be due 30 days after the reporting period
- Annual basis, they will be due 45 days after the grant year
- Final reports will be due 45 days after the expiration or termination of grant support:
- Financial Reports-Fiscal Agent (Finance)
- Performance Reports-Department Program Manager
- All other post-award grant related paperwork-Department Program Manager

Regardless the reporting requirements, the Grants staff within the Finance Department will ensure the deadlines are met.



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Financial Reporting:

- The Grantor will prescribe the frequency of the report for each project or program.
- A final report will be required upon expiration or termination of grant support.
- The Department Applicant will use the financial report form provided by the Grantor, unless one is not provided.
- The Department Applicant will report program outlays and program income as prescribed by the Grantor. The Grant Coordinator will assist the Department Applicant as required.

Changes:

- Any substantive post-award changes require the prior written approval of the Grantor.
- The Department Applicant will submit all requests for budget or programmatic changes in writing to the Grantor for prior approval.
- This includes changes such as:
 - Revisions that would result in the need for additional funding.
 - Cumulative transfers among direct cost categories which exceed or are expected to exceed 10% of the current total approved budget.
 - Revision of the scope or objectives of the project, regardless of whether there is an associated budget revision.
 - Request to extend the period of available funds.
 - Changes in key personnel, in cases where staff were specified in an application or grant agreement.

Close-Out:

When reports are required, the Final report will be due 45 days after the expiration or termination of grant support.

Per grantor award terms and conditions, including time frames for action, the recipient department is required to submit all financial, performance, and other reports required in the grant conditions. The Grant Administrator is responsible for coordinating the timely and accurate preparation and submission of all reports per the grant agreement.

The Finance Department may periodically review any programmatic reports for content and quality and address any issues with the recipient department.

STANDARDS FOR SUPPORTING DOCUMENTATION

Costs claimed by the County under its grants must be allowable, allocable, and reasonable, and adequate documentation to support charges to the grant must be maintained. Expenditures under most cost reimbursement grants are governed by the cost principles established by federal, state, and other grantors and must conform with respective policies, grant special provisions and County policies.



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Typical grant transactions may include personnel costs, purchase of equipment and supplies, costs for contracted services, grant income or revenue, etc. Grantees must submit documentation of eligible expenses and proof of payment for expenses incurred during the reporting period.

Documentation of eligible expenses may include copies of invoices, receipts, payroll, or labor reports, or other proof that complies with federal and state audit standards. Proof of payment of expenditures may include a copy of a credit card receipt, receipt showing cash payment, cancelled checks, bank statements, or other proof that complies with federal and state audit standards. A supplemental accounting record may accompany the receipts and cancelled checks.

FILE MANAGEMENT, ACCESS, AND RETENTION

Grant File Structure:

- The Finance Department may review the files, activities, equipment, and facilities, and interview relevant personnel and contracted entities of any County project or program that is funded with grants awarded to the County.
- All department and master files associated with a grant award must maintain a file structure that includes the important documents that chronicle the application, receipt of award, and all management related documents and correspondence through award closeout.
- The following sections should be looked at as a tool for departments indicating the types of related documents to keep and a recommended file structure that captures the essential elements of your proposals and awards, unless otherwise directed by the grantor.

Proposal Submission:

- Proposal guidelines and supporting legislation.
- Copy of the original submitted grant application.
- Signed Grant Application Review Form- Attached at the end of this document. Must be signed by Finance Department prior to submitting a grant application.
- Information and data used in preparation of and support of the grant proposal, etc.
- Any correspondence related to the proposal.

Award:

- Grant award letter with budget and special conditions
- BOC agenda item
- Grant Release Checklist
- Project Implementation Plan (PIP)
- Grant amendments, modifications, extensions, cancellations and terminations and correspondence related to the award.



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Financial:

- Account set up documents
- Purchase orders
- Invoices
- Grantor approvals for items such as budget reallocation, changes to scope, procurement, and vendor selection
- Performance and fiscal reports on grant activities
- Personnel time and effort worksheets

Reports:

- All reports to grantor – progress, technical, quarterly, annual, final, etc.
- Evaluation forms and data
- Compliance monitoring reports from desk audits or on-site visits
- Project Closeout documents

Subrecipient Documents (if applicable):

- Subrecipient contract
- All site visit documentation
- Any subrecipient correspondence

All other pertinent or necessary information to show compliance with the award terms and conditions should be maintained as set forth in the grant.

File Maintenance:

- Recipient departments are obligated to protect records adequately against loss, theft, fire, or other damage in accordance with statutory provisions, and for obligatory destruction.

GRANT CLOSEOUT

The grant closeout is a critical component in the life cycle of a grant and is the process by which the County performs all necessary administrative and financial actions to satisfactorily complete all requirements set forth in the grant agreement, address the physical completion of work, and fulfill the administrative and financial requirements for closeout.

End of Project Period:

- The Finance Department will notify departments on the last day of the project period to begin the grant close out process.
- The Finance Department will follow up with departments to provide support in the close out process, as needed.



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- The Finance Department will review and facilitate the process of routing close out forms that require the signature of the Finance Director/CFO.
- When all administrative and financial aspects of the grant are closed, the Finance Department will forward a Notice of Closed Award to the Accounting Manager as well as the grant department to change the status of the grant from active to closed.
- Upon completion of the grant requirements and receipt of the grant closeout acknowledgment from the grantor, submit to the Finance Department copies of the grant close out letter (if applicable) and the final grant closeout package.
- Upon review of the package and satisfaction of any discrepancies, the Finance Department will confirm, in writing, grant closeout with all applicable parties.
- The grant closeout package shall be placed in the grant's master file.

File Retention:

- The County maintains records based upon the requirements of the Georgia Records Act (O.C.G.A. § 50-18-90 et. seq.), the federal record retention requirements as stated in 2 CFR 200.334, and County policy.
- Records pertinent to a federal award must be retained for a period of three years from the date of submission of the final expenditure report.
- For federal award that are renewed quarterly or annually, records must be retained for three years from the date of submission of the final quarterly or annual financial report.
- If any litigation, claim, negotiation, audit, or other action involving grant records has been started before the expiration of the three-year period, the records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular three-year period, whichever is later.
- Grantors may require retention periods in excess of five years.
- Departments must ensure they comply with retention requirements specified by each grantor.
- Retention requirements extend to books of original entry, source documents supporting accounting transactions, the general ledger, subsidiary ledgers, personnel, and payroll records, canceled checks, and related documents and records.
- Source documents include copies of all awards, applications, and required recipient financial and narrative reports. Personnel and payroll records shall include the time and attendance reports, personal activity reports, or equivalent documentation for all individuals reimbursed under the award.
- Once the mandatory retention period has lapsed, the recipient department shall request that the grant record be properly destroyed.

GRANT MODIFICATIONS, EXTENSIONS, OR CANCELLATIONS

During a grant's lifetime, there are times when changes are necessary to either the budget or the project scope-of-work. Most of these changes, typically called grant modifications, are allowable, but it is important to follow the procedures written in the grant agreement or in the guides provided by



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the grantor. These changes must be pre-approved before they are considered eligible. Contact the Finance Department for assistance when a change is necessary. Modifications or reallocations to the awarded budget that alter the grant amount or move funds from one budget line item to another must adhere to grantor and County policy and procedures.

Grant Modifications:

- Written confirmation from the grantor before any money is spent on items different from what was approved in the original budget.
- Project activities that deviate from those originally proposed in the grant application shall be documented and receive prior approval from the grantor before instituting these changes.
- Copies of any budget amendments or similar documentation affecting the grant budget shall be attached in MUNIS or email and submitted to the Finance Department with supporting documentation.

Extensions:

- Most grants allow for at least one no-cost time extension to complete a project, if necessary.
- Requests must be documented, and written approval must be received from the grantor, usually in the form of a grant amendment/modification.
- Subcontract extensions may have to go through BOC for approval.
- The department should contact the Finance Department for guidance on its specific subcontract(s).
- Copies of these extension approvals shall be forwarded to the Finance Department.

Cancellations:

- If a grant must be terminated before the original completion date or returned to the grantor prior to project initiation, the Grant Coordinator and CFO must be notified so that the grant is appropriately terminated, and master grant files are updated.

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CHAPTER 7: SUBRECIPIENT MONITORING PROCEDURES

Purposes of monitoring:

- Target opportunities to provide relevant technical assistance to the recipient.
- Assess, mitigate, or prevent the risk of fraud, waste, or abuse.

Types of Monitoring Activities:

- Review payment or reimbursement requests
- Review reported expenditures
- Review program progress reports and metrics
- Desk reviews (focused examinations of relevant documentation (including policies and procedures))
- Site visits (occur at recipient's office or program location)
- Single audits (Single Audit Act of 1984, as amended in 1996)

CONTRACTOR and SUBRECIPIENT

The County will regularly encounter situations where it does not have the workforce capacity to adequately fulfill all the grant objectives and must seek out a contractor or a subrecipient to perform certain functions. These activities will be obligated in the form of a subcontract or subaward.

All grant requirements placed upon the County will flow down to any subrecipient, and it is the grantee's responsibility to monitor and enforce subaward compliance with the grant provisions. All subawards issued under federal grants must contain language requiring subrecipients to fulfill the prime grant requirements.

The Grant Coordinator and Department Program Manager will jointly notify and inform subrecipients of requirements (including but not limited to financial and non-financial reporting) imposed on them by applicable laws, regulations, and terms of the flow-down provisions of the prime grant agreement, and any supplemental County requirements.

Characteristics of a contractor/vendor:

- Provides the goods and services within normal business operations.
- Provides similar goods or services to many different purchasers.
- Operates in a competitive environment.
- Provides goods or services that are ancillary to the operation of the program.
- Complies with requirements of the program.

Characteristics of a subrecipient:

- Receives financial assistance based on eligibility determination of receiving entity.
- Has its performance measured against whether the objectives of the program are met?



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- Has responsibility for programmatic decision making.
- Has responsibility for adherence to applicable programs compliance requirements.
- Uses the funds to carry out a program of the organization as compared to providing goods or services for a program of the pass-through entity.

PROCUREMENT AND SUSPENSION AND DEBARMENT

Habersham County and its subrecipients shall not award grant assistance to applicants that are debarred or suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs.

It is the responsibility of the department to ensure that any subcontractor or subrecipient that will be funded through a grant award is not prohibited from receiving federal or state funds due to suspension or debarment. Please follow process referenced below. However, if unsure regarding the suspension or debarment process, please contact the Finance Department for assistance in determining suspended or debarred contractors.

A person or entity debarred or suspended is excluded from federal financial and non-financial assistance and benefits under federal programs and activities. Debarment or suspension of a participant in a program by one agency has government-wide, reciprocal effect.

HOW TO CHECK FOR SUSPENSION & DEBARMENT

The Excluded Parties List System (EPLS) is on the SAM.gov website at SAM.gov Exclusions List

- Begin search for exclusion records of key personnel, and other covered transactions, such as subcontractors over \$25,000 by clicking on the search records icon;
- Search the Excluded Parties such as suspended or debarred individuals or organizations by name, DUNS number, CAGE code, TIN or SSN;
- Department applicants along with procurement agents must check the Excluded Parties List System at the opening bids or receipt of proposals;
- Department applicants along with procurement agents must check the Excluded Parties List System again before letting out the work or awarding any new work to make sure nothing changed since the bid was opened;
- The search must be documented including who was checked and when the search happened - an easy way to document this is to print the results of the query from the web browser. This will show both the date stamp and the query criteria.

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CHAPTER 8: OTHER IMPORTANT FEDERAL GUIDELINES AND POLICY GUIDANCE

DUNS NUMBER/UNIQUE ENTITY IDENTIFIER

Historically, the Federal government required that all applicants for Federal grants, cooperative agreements, and subawards, with the exception of individuals other than sole proprietors, use a Data Universal Numbering System (DUNS) number to better identify organizations that are receiving funding under grants and cooperative agreements, and to provide consistent name and address data for electronic grant application systems. The County's DUNS number is 070327549. By April 4, 2022, the federal government will stop using the DUNS number and switch to the Unique Entity Identifier. Currently the County has already been assigned a Unique Entity Identifier (EFALUB5NJ1N1) and it can be viewed within SAM.gov.

FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT (FFATA)

In accordance with the federal spending and transparency statutory requirements known as Federal Funding Accountability and Transparency Act ("FFATA"), and 2 CFR § 200.212, federal awards must be publicly announced and published with the required information on a publicly available OMB-designated website. The federal awarding agency is not permitted to post any information that is exempt under the Freedom of Information Act (5 U.S.C. § 552). If the recipient notifies the awarding agency within 7 calendar days that posted information must be excluded under FOIA, the awarding agency has 7 calendar days to remove the posting and any corrected posting must meet the FOIA requirements (2 CFR § 200.213(e)).

Financial data on the grant award are reported into several federal grant databases, including the following:

- Federal awarding agency cash management systems (accounting systems);
- Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS);
- USAspending.gov;
- Federal Aid Clearing House (FAC); and
- System for Award Management (SAM).

FEDERAL REQUIREMENTS FOR CONSTRUCTION PROJECTS

It is the responsibility of the department to ensure compliance with the federal requirements involving construction related projects, including the Davis-Bacon Act which applies to contractors and subcontractors on federally assisted projects in excess of \$2,000 for construction, alteration, or repair of public buildings or works. Contracts for such projects must include provisions for the payment of wages to on-site workers based on locally prevailing wages for corresponding classes of



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workers employed on similar projects. The Finance Department is available for assistance with these requirements. Departments should plan accordingly to ensure that adequate time, funding, and staffing are available to carry out these additional responsibilities. These requirements shall flow-down to all subcontractors funded through a grant award.

GRANT FRAUD, WASTE, AND ABUSE

Contact the Finance Department at (706)-839-0202 or HR at (706)-839-0214 to report your concerns. Waste, fraud, abuse, and misconduct or any other serious deviation from acceptable grant practices when proposing, carrying out, or reporting activities or results that involve a grant is considered grant misconduct. Upon contact, the Finance Department will take a report and then work with grant staff to comply with all proper investigative and notification procedures.

OTHER FEDERAL REQUIREMENTS

There are many other federal laws, regulations, rules, and policies that may apply to grants, grant activities, grant-funded projects, and grant recipients, subrecipients, and contractors. Some of these laws and policies are listed below for general information. County grant staff is responsible for complying with all applicable requirements and monitoring and enforcing subgrantees' compliance with such requirements.

Civil Rights:

- Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d, et seq.) and its implementing regulations provide that no person shall, on the ground of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance.
- Habersham County is committed to compliance with Title VI of the Civil Rights Act of 1964 and related statutes and regulations. It is County policy that no person shall, on the grounds of race, color, national origin, sex, age, or disability, be excluded from the participation in, be denied the benefits of, or be otherwise subjected to discrimination under any of the County's programs or activities.

Limited English Proficiency (LEP):

- Language for LEP individuals can be a barrier to accessing important benefits or services, understanding, and exercising important rights, complying with applicable responsibilities, or understanding other information provided by federally funded programs and activities.
- Federal guidance provides that recipients and subrecipients take reasonable steps to ensure LEP citizens have access to the information, programs, and services the grant provides (Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency).



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Other Federal Acts and Policies:

- Americans with Disabilities Act
- Age Discrimination Act
- Fair Labor Standards Act
- Contract Work Hours and Safety Standards Act
- Copeland Act - Anti-Kickback
- Lobbying Restrictions
- Debarment and Suspension
- Freedom of Information Act
- Drug-Free Workplace Act
- National Environmental Policy Act
- Federal Water Pollution Control Act
- Clean Air Act
- National Historic Preservation Act

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OCURRENCES THAT REQUIRE IMMEDIATE NOTIFICATION TO THE FINANCE DEPARTMENT

Key Personnel Changes:

- Promptly notify the Finance Department upon the resignation, termination, or retirement of any grant’s liaison or other key grant program staff member to ensure that proper retention of information and continuous grants management occurs during the transition period.
- Prior grantor approval may be required to install key grant personnel, e.g., the program manager.

Notice of Audit, Monitoring visit, or Review:

- Promptly notify the Finance Department upon receipt of a notice by the recipient department of a site or monitoring visit to be performed by the grantor.
- Finance Department staff may assist in the preparation of grantor site visits, reviews, or audits.

THE UNIFORM GUIDANCE

The Uniform Guidance is located in title 2 of the CFR (2 CFR Part 200). The Uniform Guidance is a primary source of regulatory guidance for all federal grants and other federal awards and financial assistance. The Uniform Guidance is discussed separately from other federal regulations because it is the most important subset of federal regulations in terms of its impact on grants management. The structure of the Uniform Guidance is summarized in the table below:

2 CFR Part 200 Section	Subpart	Topic
200.0 – 200.1	A	Acronyms and definitions
200.100 – 200.113	B	General provisions of the guidance, such as its purpose and applicability
200.200 – 200.216	C	Pre-federal award requirements and contents of federal awards.
200.300 – 200.346	D	Post-award requirements
200.400 – 200.476	E	Cost principles
200.500 – 200.521	F	Audit requirements
Appendices to Part 200	I-XII	Further guidance



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CHAPTER 9: AUDITS

COUNTY INTERNAL AUDITING

The County's internal auditor is housed within the Finance Department. The County's internal auditor advises and assists the BOC in conducting continuing studies of the operation of County programs and services. The Internal Auditor's work may include audits of all aspects of the County's offices and officials. The auditor is also responsible for maintaining adequate records to ensure compliance with federal and state accounting and reporting requirements for all grant administered by departments under the County Manager.

As such, the Finance Department examines and evaluates the internal control systems and procedures County departments use to carry out the assigned responsibilities of the organization being audited, including the implementation requirements of a department for administering grant funds.

GRANTOR AUDITING

Department Applicants are responsible for understanding and complying with the grant audit requirements listed in their grant. When a department is notified that they will be audited by a Grantor, the department should notify the Finance Director.

Risk-Based Monitoring:

- In monitoring subrecipients, the pass-through or federal awarding agency may consider a variety of risk factors.
- The Uniform Guidance identifies criteria to be considered in evaluating compliance risk. Some of the criteria include: the subrecipient's prior experience with the same or similar subawards; the results of previous audits, including whether the subrecipient receives a Single Audit in accordance with Subpart F, and the extent to which the same or similar subaward has been audited as a major program; whether the subrecipient has new personnel or new or substantially changed systems; and the extent and results of federal awarding agency monitoring (e.g., if the subrecipient also receives federal awards directly from a federal awarding agency) (2 CFR § 200.332(b)).
- Once the awarding agency and the pass-through entity have performed their risk analysis and determined appropriate subrecipient monitoring, subject areas to be included in the monitoring will be determined.



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Monitoring Subject Areas Include:

- Performance and Program Reports
- Administrative Requirements - at a minimum the Uniform Guidance requires the following written policies:
 - Cash management 2 CFR § 200.302(b)(6)
 - Allowability 2 CFR § 200.302 (b)(7)
 - Conflicts of Interest 2 CFR § 200.318(c)
 - Procurement Procedures 2 CFR § 200.320
 - Employee Benefits 2 CFR § 200.431
 - Travel 2 CFR § 200.475
 - Equipment 2 CFR § 200.313(d)
 - Accounting Systems Review
 - Procurement System Review
 - Inventory Process Review
 - Audit Resolution Review
 - Record Retention Review

TYPES OF EXTERNAL AUDITS

Financial Audit:

- The Finance Department is responsible for preparation of the Annual Comprehensive Financial Report.
- The County's fiscal year is the calendar year ending 06/30/2025.
- Financial audit findings made during the fiscal annual audit are provided to the grantor which could prompt an audit by the grantor.

Single Audit:

- The Finance Department is responsible for preparation and audit of the Schedule of Expenditures of Federal Awards (SEFA) for the Single Audit at the end of the county's fiscal (calendar) year.
- Federal audit and annual reporting requirements are contained in 2 CFR Part 200 Subpart F (Audit Requirements).
- Non-federal entities expending \$750,000 or more in a year in federal awards are required to have a single or program-specific audit conducted for that year, performed by an outside auditor.
- It is important that all grant activity and any changes to the grant are well documented to facilitate any audit.
- The following activities are among those considered in audits:
 - Activities Allowed or Unallowable
 - Allowable Costs/Cost Principles
 - Cash Management
 - Davis-Bacon Act



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- Eligibility
- Equipment
- Matching, Ear Marking
- Period of Availability of Federal Funds
- Procurement, Suspension and Debarment
- Program Income
- Reporting
- Subrecipient Monitoring
- Special Tests and Provisions

Granting Agency or Pass-Through Agency Audits:

- Each grantor and pass-through agency may have different terms they use when conducting reviews of programs, they fund.
- Regardless of the term used, the agency is reviewing documentation that substantiates whether the County follows the terms and agreements associated with the specific grant or subaward.
- These reviews are usually more programmatic in nature although the associated fiscal monitoring can be more detailed.
- The fiscal monitoring is usually more specific than the single audit in that the reviewing agency requests several individual client files and all related programmatic and fiscal documentation to determine allowable services as well as costs.

IMPORTANT CONTACTS:

County Manager: Alicia Vaughn
Chief Financial Officer: Tim Sims
Financial Administrator: Kiani Holden
Grants Coordinator: Morgan Evans



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Glossary of Terms

Accounts Receivable: Costs that are billed to the grantor agency for which the County has not yet received payment.

Allowable/Eligible Cost: An allowable or eligible cost is an expense that can be charged directly to the grantor agreement and is not specifically excluded by government regulations or by the grant agreement.

Application: An application is a formal request of agency approval for grant funding.

Authorized Organizational Representative (“AOR”): The County official who on behalf of the County, and subject to BOC approval, is empowered to apply for and accept grants, make related certifications, and commit the County to the conduct of projects for which funding is being sought, in accordance with grant requirements. For the County, this official is the BOC Chair.

Baseline: The MUNIS project setup process of assigning the award to the project and releasing the project for spending.

Budget: A budget is a program manager’s financial plan that lists the type of expenditures and the dollar amounts required to carry out project objectives.

Budget Period: A budget period is an interval of time in which the project is divided for budgetary purposes.

Carryover: A carryover is the remaining budget balance available from a program that may be continued into subsequent budget periods of the next fiscal year or budget period. Carryovers are not always automatic or allowed by all funding agencies.

CAS: Cost Accounting Standards pertaining to grant awards. CAS were designed to achieve uniformity and consistency in the measurement, assignment, and allocation of costs to government contracts.

CFDA: Catalog of Federal Domestic Assistance, a database of all federal programs available to state and local governments.

CFR: Code of Federal Regulations

CFSA: Catalog of State Financial Assistance, a database of state projects that provide financial assistance to non-state entities.

Cost Overruns: Cost overruns are allowable costs incurred in excess of funding by the granting agency and required matching by the County.



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Cost Share, or Cost Matching: Funds or services committed to a program and provided by the County or a third-party entity.

Deliverables: Agreed upon tasks that are completed and submitted within a scheduled time frame. A written report is typically required to accompany each deliverable.

Disallowed/Ineligible Costs: Disallowed or Ineligible costs are costs that are not reimbursable by the granting agency.

Electronic Business Point of Contact: The person responsible for the administration and management of grant activities in his/her organization. In concert with management, the electronic business point of contact provides organizational staff the ability to submit grant applications through Grants.gov.

Effective Date: The date specified in the grant agreement on or after which, except for fixed price awards, expenditures may be charged to the grant. The Effective Date clause sets the date when the rights and obligations under the agreement become operational. The Effective Date need not be the same as the execution date. The effective date is the date that the agreement becomes effective and can be a specified date other than the date the agreement was signed. In the absence of an effective date, the terms of the agreement become operational upon execution.

Execution Date: The date that the final party signs the document. If no other date is specified, the contract is effective on the execution (signing) date.

Expiration Date: The date specified in the grant agreement after which expenditures may not be charged against the grant except to satisfy obligations to pay allowable project costs committed on or before that date.

Electronic Grants: The administration of a grant using the electronic media which may not result in official hard-copy documents.

Encumbrances/Obligations: Encumbrances and obligations are the number of items ordered, services rendered, contracts awarded, or similar transactions that are outstanding or unpaid at the end of the accounting period.

Equipment: Equipment is non-expendable in nature, such as furniture, instruments, or repairable machines with a useful life of more than one year, with a single unit cost in excess of \$5,000.

Federal Pass-Through: An award that comes from a state or non-federal source, but the prime source of funding originally came from a federal source.

Fiscal Year: The County's fiscal year is the calendar year: July 1st through June 30th.



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Fully Executed Agreement: Fully executed agreement is an agreement that is signed by all parties involved.

Grant: Financial assistance awarded in cash or in-kind (goods or services) made to support a specified public purpose, the acceptance of which by the grantee creates a duty on the part of the grantee to use the grant funds or property in accordance with the conditions of the grant.

Types of Grants:

Block Grants – A block grant is typically awarded by the federal government to state and local governments. It is usually designated for more broadly defined purposes, such as education or health services, and allocated in accordance with statutory formulas.

Competitive (Discretionary) Grants – an award of financial assistance in the form of money, or property in lieu of money, by the federal government to an eligible grantee, usually based on a competitive review process.

Continuation Grant – a continuation grant provides additional funding for budget periods subsequent to the initial budget period. Also referred to as a Renewal Grant.

Conditional Grant – a conditional grant involves one grant maker seeking the involvement of others by making their grant (only a part of the total costs of a project) conditional upon the remainder of the cost being funded from another source.

Cooperative Agreements and Contracts – a type of grant assistance awarded by a federal agency when it anticipates having substantial involvement with the grantee during the performance of a funded project.

Corporate Grants – a grant made by a corporate foundation.

Cost Reimbursable Grant – a cost reimbursable grant provides for payment based on actual cost experience in performing and completing the grant.

County Grants – a grant made by County Government.

Earmark – refers to a provision in legislation requiring that a portion of a certain source of revenue be designated for specific projects usually at the request of a legislator.

Federal Grants – a grant made by the federal government.

Formula Grants – a grant that the federal agency is directed by Congress to make to grantees, for which the amount is established by a formula based on certain criteria that are written into the



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legislation and program regulations; this funding is directly awarded and administered in the federal agency's program offices.

Foundation Grants – a grant made by a philanthropic foundation.

Pass-Thru Grant funds received from one grantor but passed through another grantor or funding source.

Reimbursement Programs – a type of funding program under which the grantee is reimbursed for qualifying expenditures already incurred, as specified in the terms of the grant agreement.

Renewal Grant – a renewal grant provides additional funding for budget periods subsequent to the initial budget period. (Also referred to as a Continuation Grant.)

State Grants – a grant made by State Government.

Grant Coordinator, Finance Department: The Finance Department's Grant Administrator is responsible for providing accountability for all County grant funds under the supervision of the Finance Budget and CFO. It is also the responsibility of the Finance Department's Grant Coordinator to assist departments in:

- Identifying viable projects for available grant funding,
- Preparing and submitting grant applications,
- Executing award agreements, and
- Preparing/submitting reimbursement drawdowns and grant reports.

Grant Administrator, Departments/Offices: The Department/Office performing the conditions of the Grants are to designate an individual as the department grant administrator. This person is responsible for coordinating the departments/offices actions in accordance with the County, state, and federal grant guidelines.

Grant Agreement: A grant agreement is a legal instrument of financial assistance between the County and an outside funding agency containing the terms and conditions of the grant funding.

Grant Award: A notification from an outside funding agency that a program has been awarded funding for a particular purpose and subject to approval by the BOC (regardless of the award specifying it is conditioned upon BOC approval).

Grant Closeout: A submission of a final document package to an outside funding agency and receipt of final payment from the grantor agency, ending the grant funding arrangement.

Grant Period: The period between the effective date and the expiration date of a grant.



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Grant Reporting: Preparation and submission of reports of a statistical, programmatic, or fiscal nature which are required by an outside funding agency.

Grantor/Granting Agency: Granting agency is the external organization funding a project.

Grants Management Office: Habersham County Finance Department office in the Habersham County Administration Building.

Matching/Cost Sharing: Matching or cost sharing is defined as the sharing of costs of a grant-funded project. Matching is typically done on grants and not contracts. Matching or cost sharing can be in the form of in-kind, cash, or a combination of both.

MOU: Memorandum of Understanding is a contract that assigns some of the obligations of a contract to another party. The terms of the obligations are outlined in the same manner as described under contracts.

OMB: Federal Office of Management and Budget.

Original Budget: First budget approved by the funding agency.

Period of Performance: Period in which the project performance and related costs are incurred. The start date is the first day that activity and reimbursement of costs begin. Likewise, the end date is the last day that activity and related costs can be incurred.

Point of Contact: An individual who is designated as the person responsible for coordinating communication among the various parties associated with grants, i.e., granting agencies, auditors, program managers, third parties, subrecipients, and other interested parties.

Procurement Contract: A contract used when the principal purpose of the transaction is the acquisition of property or services.

Program Income: Program income means gross income received by the recipient or a subrecipient.

Program Manager: County employee that has direct responsibility for carrying out the requirements of a granted project and for producing the final technical report and for providing their required deliverables if applicable.

Project Award: The project award is the approval and funding of a project as detailed in the official award document that specifies the amount of funding, project period, and any special requirements or restrictions.



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Regular BOC meeting: A monthly meeting held on the 3rd Monday of the month beginning at 6:00 p.m. Please refer to current year calendar for meeting dates.

Source of Funding:

Federal – grants funded directly by the United States federal government.

Federal Pass-Through – grants where the County is not the prime recipient from the United States federal government but is acting in the capacity of a subrecipient.

State – grantor agreements funded directly by the State of Georgia.

State Pass-Through: An award that comes from a non-federal, non-state source, but the prime source of funding originally came from a State of Georgia source.

Supplies: Supplies are expendable items that are consumed, worn out, or otherwise deteriorated in less than two years and having a purchase price of less than \$5,000.

Subcontracts: A subcontract is a contract that assigns some of the obligations of a contract to another party. The terms of the obligations are outlined in the same manner as described under contracts.

Subrecipient: A subrecipient is an organization that receives federal or state financial assistance to carry out a program from a primary recipient or another subrecipient. Such an organization is therefore subject to certain pass-through requirements.

Third-Party Manager: This is an individual or firm hired by the County to handle the program manager's functions associated with a grant. The responsibilities and duties are identical to those of a County employee in the capacity as a program manager.

Total Project Cost: The cost of a grant project is comprised of allowable direct costs of the program, plus its allocable portion of allowable indirect costs, less applicable credits. This includes both the grantor's share and the County's share if applicable.

Unallowable Cost: Unallowable costs are costs that cannot be charged directly or indirectly to a grant.

Use of Funding: Must comply with grant terms and conditions.

Work session (BOC): A monthly meeting held on the 3rd Monday beginning at 5:00 p.m. Please refer to current year calendar for meeting dates.