

Cabell County - Administering Grants Policies and Procedures

I. Purpose

To establish procedures and duties for securing and administering grants from outside funding sources to include federal, state, non-profit and private agencies.

II. Policy

The County Commission will pursue outside funding sources that are relevant to the attainment of departmental goals and objectives in accordance with the procedures outlined in the Cabell County Commission Policies.

III. Procedures

I. APPLICATION PROCESS

- To ensure that the Commission is not exposed to under commitments, no grant application will be prepared and submitted unless authorized by the President of the Commission.
- The Grant Coordinator may prepare a grant application for submittal to the federal government, State, or any outside agency, provided that the President of the Commission authorizes the submittal.

II. AWARD QUALIFICATION

- Upon receipt of a notification that a grant award has been made, the President of the Commission will review the grant award package thoroughly.
- The County Administrator will be responsible for setting up accounting infrastructure with the Finance Department.
- The Grant Coordinator will be or will appoint a Project Manager for the grant.
 1. In some cases, the Project Manager will be the author of the grant; in other cases it will be the person in the department who the grant affects most directly.
 2. The named Project Manager must be willing to accept the accompanying responsibilities identified below.

III. GRANT ADMINISTRATION

- The Grant Coordinator, and/or the Project Manager will be responsible for procuring the equipment or services funded by the grant, or shepherding the hiring of personnel if the grant calls for new personnel.
- The Grant Coordinator will ensure that the funds are being expended in accordance with the provisions of the grant.
- The County must follow all procurement procedures as specified in the Finance Manual.
- The Grant Coordinator will be responsible for submitting any required reports to the agency that provided the grant, except for reports that pertain to financial information.
- The Grant Coordinator or a designated representative from the President of the Cabell County Commission, will be responsible for submitting financial reports.
- The Grant Coordinator will retain responsibility for ensuring that the financial reports are completed as necessary.
- The Grant Coordinator and the County Finance Department will ensure that all applicable regulations are adhered to by the Department. These regulations may include federal regulations concerning: grant and cooperative agreements with local governments OMB Circular A-I02 (28 CFR Part 66); cost principles for the local government (OMB Circular A-87); and certification of local government audits (OMB Circular A-I 33).
- The Grant Coordinator will assist the Project Manager in ensuring that all regulations are met. Any changes to the Grant Award will be submitted to the Federal Agency for proper approval and authorization.
- The Grant Coordinator will maintain a file with all relevant financial reports and information. The County Administrator will ensure that any other official documentation concerning the grant gets placed in this same file.
- The Grant Coordinator will ensure no vendor used is prohibited from doing business by the Federal Government.

IV. SUBRECIPIENTS

- From time to time, the Department may act as the lead agency on multi-agency grants. It is the responsibility of the Grant Coordinator and County Administrator to ensure proper sub-recipient monitoring, including financial monitoring and programmatic monitoring.

- It will be the responsibility of the Grant Coordinator and the County Administrator to ensure that formal contracts or other written agreements are obtained from sub-recipients receiving Federal funds prior to making the award.
- These agreements shall be approved by the President of the Commission prior to being presented to the sub-recipient for execution.
- In addition, these written agreements shall set forth all of the Sub-recipient requirements and responsibilities in meeting minimum federal requirements for each grant.
- Upon execution of the sub-recipient agreements, Grant Coordinator and County Clerk will arrange a formal meeting with the President of the Commission to outline a proper sub-recipient monitoring program.
- This monitoring program will be detailed and should ensure compliance with all required federal guidelines by the sub-recipient.
 - o At a minimum, the program should include:
 - o The review of sub-recipient financial and program/progress reports;
 - o Periodic on-site sub-recipient monitoring, including reviews of programmatic and financial operations;
 - o Proper monitoring and review of audit reports when necessary; and
 - o Documentation of the results of each sub-recipient monitoring visit, and the maintenance of this documentation in appropriate sub-recipient files.
- A copy of the detailed sub-recipient monitoring plan will be placed in the appropriate grant file. This document will serve as the basis for documenting that sub-recipient monitoring is performed and what steps are necessary.
- As sub-recipient monitoring functions are performed, sufficient records and documentation will be added to the appropriate grant file in order to substantiate the monitoring activities.

V. GRANTS AND CONTRACTS BILLING

Policies

- Grant and contract billings will be prepared and filed timely. Adequate documentation will be maintained to support all billings. Complete grant and contract files will be maintained.

Procedures

- Grant and contract billings will be prepared monthly or as needed. Billing will be done according to funding source requirements based on reimbursements of expenses, units of service or equal installment as required.
 - Documentation of billings' will be prepared and maintained. For billings based on a reimbursement of expenses, a copy of the program expenses from the software and any reconciliations to the billing will be maintained. For billings based on units of service, a copy of the detailed units of service will be maintained.
 - The Grant Coordinator and Commission will each approve billings prior to Issuance.
 - Billings will be recorded as accounts receivable in the appropriate accounting period.
 - Grant and contract files will contain at least the following documents: signed copy of contract, application and budget, correspondence, periodic billings and the documentation supporting the billings.
- Processing Expenditures

- Grants-related project expenditures are accounted for in the applicable fund and tracked by a project account.
- The Grant Coordinator and the Project Manager reviews the budgets on a monthly basis.
- The Project Manager and the County Commission have controls in place to preclude charging federal award programs with unallowable costs and expenditures. Applicable Project Manager monitors activities to ensure matching requirements are being met. The applicable Project Manager reviews costs charged to direct cost center to ensure they are in accordance with grant agreements.
- Adherence to policies and procedures relating to sub-recipients are monitored by applicable Project Manager. Employee payroll time allocation to various programs is reviewed and reconciled against time sheets.
- During the year, the Grant Coordinator/Project Manager analyzes matching requirements for grants. Commission also reviews all charges to grants at fiscal year-end.

Reporting:

- The Project Manager and the Grant Coordinator is responsible for filing the appropriate reports in the required timelines. The reports are reviewed by the County Administrator for accuracy and reviewed/signed by the Commission.
- Both the Project Manager and the Commission review special audit reports.

All employees involved will sign a document stating they have received, reviewed and will follow this policy and procedure.

Adopted – March 23, 2017
Updated – August 24, 2017
Reapproved – August 24, 2017