

BEFORE THE BOARD OF COUNTY COMMISSIONERS

FOR COLUMBIA COUNTY, OREGON

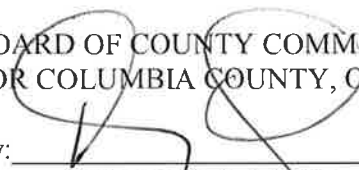
In the Matter of Adopting the Columbia)
County Grant Administration Policy) Order No. 31-2016

WHEREAS, it is in the best interest of the public for grant administration to be performed consistently and in compliance with grant requirements;

NOW, THEREFORE, IT IS HEREBY ORDERED, that all grants to Columbia County, regardless of funding source, shall be administered in accordance with the Grant Administration Policy which is attached hereto as Attachment "1", and is incorporated herein by this reference.

Dated this 22nd day of June, 2016.

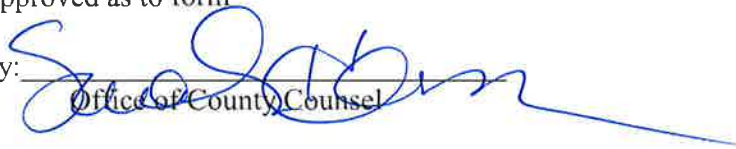
BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

By: 
Anthony Hyde, Chair

By: 
Henry Heimuller, Commissioner

By: 
Earl Fisher, Commissioner

Approved as to form

By: 
Office of County Counsel

Attachment "1"

Grant Administration Policy

Policy Adoption Date: _____ Last Revision: _____

Purpose Statement:

The County receives funds from a variety of public and private sources for specific purposes to extend the capacity of the County to serve the community. These funds may be categorized as grants that require an application process preliminary to the award of funds, complex requirements and periodic reporting of financial and program progress. These policies outline the responsibilities of County departments for grant application, management and reporting processes.

Grant Administration Responsibilities

Grant Management responsibility is vested in the department soliciting the grant. The grant lifecycle includes application, budget development, grant contract management, compliance, financial and programmatic reporting and grant file document retention.

The department managing the grant will designate a Grant Manager (GM) for the grant who will be the expert on all the programmatic, compliance and administrative provisions, terms and conditions of the grant agreement as well as aware of all applicable County policies.

A GM may propose that another County staff person(s) take on specific portions of grant administration duties. Any shared grant administration duties must be proposed as part of the grant application process, mutually agreed to prior to the start of the grant and documented in the grant file.

Grants that include federal awards are subject to certain federal regulations including the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (the Uniform Guidance).

Related County policies include the Procurement Policy, Grant Cash Management Policy, Conflict of Interest Policy, Record Retention Policy and several specific to federal grants. Grants must be managed in a manner consistent with these associated policies.

Grant Application

Grant application timelines should include the internal grant application approval phase to ensure sufficient time for review by the various parties involved prior to the grant application submission deadline.

Approval must be obtained from the Board of County Commissioners prior to submission of an application. The Project Request Form should be utilized during the internal approval process, which requires review by several internal services departments including Finance, Counsel, HR,

IT and Facilities.

In addition to the grant program documents and grant budget, special note of grant match or new compliance mandates that the grant requires should be detailed on the Project Request form.

Proposals for support from other county staff to share grant administration responsibility should be noted on the Project Request form and the county staff member(s) proposed for these duties must be separately notified at that time.

Grant applications must be signed by the Board or by a Department Head authorized by the Board to sign.

Budget Development

Proposers should use due diligence to estimate complete direct costs for the grant. Draft budgets should be submitted by the GM to the Finance Department for review prior to submission in the application and grant agreement phases of the award process.

Direct salary costs should be based on the loaded rate of all staff working on the grant for the time frame of grant activity. Loaded salary costs will be calculated by Payroll at the request of the GM.

Grant programs also incur indirect costs; recovery of these costs should be included in grant budgets thru an indirect cost rate. Some grantors or grant programs by statute or rule have a cap or prohibition on indirect cost recovery. Documentation of these statutory or program exceptions must be maintained as part of the grant file.

Calculation of the indirect cost recovery rate will be made by the Finance Department in accordance with the Uniform Guidance for all grants unless the non-federal grantor specifies an alternate required method. The rate will be applied to direct costs as required by the relevant granting agency.

Grant match requirements for grants should be included in the budget and considered allowable in accordance with the terms and conditions of the award. Federal grants will specifically utilize the rules established in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (the Uniform Guidance).

Grant Management and Compliance

Grant Agreements may only be signed by the Commissioners *after* the legal document is reviewed by the Department Head/Elected Official responsible for the grant and County Counsel.

If the grant agreement requires county-wide or department specific policies or procedures that are not currently in existence, it is the responsibility of the grant requesting department to assure that a plan is made for meeting new compliance requirements. This plan must be based

on appropriate coordination with other County departments to determine their ability to assist in meeting the requirements. Careful attention will also be made to Assurances and Certifications, or similar provisions, to ensure the County is in compliance with the certifications being made.

The signed, final version of grant agreements are to be sent to the Finance Department. Each grant will be assigned a unique account segment in the general ledger to track revenues and expenses. If personnel costs are included in the grant, a methodology for tracking time for the grant must be discussed with Finance at the outset of the grant so that time is tracked efficiently and billed accurately.

GMs must review the grant's financial activity in the general ledger on a monthly basis. Any concerns or needed corrections should be brought to Finance in a timely manner. The GM will assure that all requested information for auditing purposes is available in a timely manner during the external audit testing periods.

In the case of federal awards, the GM must be familiar with the significant compliance requirements of the federal award, including allowable costs, procurement and subrecipient monitoring applicable to the grant and manage the grant accordance with County established policies and procedures.

Oversight of service delivery and program activity funded by grants – the reason why the County enters into grant agreements - is also the responsibility of the GM. Concerns about program activities, meeting grant goals and/or timelines should be brought immediately to the attention of the responsible Department Head/Elected Official so that appropriate action may be identified and taken.

Reporting and Disclosures

The GM will assure that timely program and financial reporting is carried out. Identification of programmatic and financial reporting requirements will be made at the time of signing the award. GM, with support of the responsible Department Head/Elected Official and Finance department, will assess the ability of the County's current program and financial systems to meet reporting requirements and address any issues at the outset of the grant period.

All financial reporting or reimbursement requests shall be based on information in the general ledger. Supplementary information required by grant agreements may also be included in financial reports or reimbursement requests. Copies of all financial reports and reimbursement requests sent to a grantor must be sent to the Finance Department the same day, with the appropriate revenue account(s) noted on it.

Departments will prepare requests for reimbursement or advances in sufficient time to avoid operating deficits in grant funded programs.

Grants involving personnel shall utilize the agreed-upon methodology for tracking time spent

on grant activities either (a) in a stand-alone time schedule or (b) as hours recorded in the payroll system to the appropriate, unique grant account code. All payroll costs must be based on hourly rates and benefits levels actually paid as reflected in the payroll system.

GM's will be responsible for following all of the grant's required close-out procedures including those included in the Uniform Guidance applicable to federal awards. Providing for the timely submission of any post award or on-going reporting – programmatic or financial - is the responsibility of the GM.

As it relates to federally funded awards, the County must disclose, in a timely manner and in writing, to the federal awarding agency or pass-through entity all violations of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the federal award. The County will investigate suspicions of such violations and seek advice from counsel prior to disclosing to the federal award agency.

As it relates to state or other awards, the County will also disclose in a timely manner to the awarding agency any violations of the law potentially affecting the award. Any statutory requirements of the State of Oregon or grant agreement provisions regarding disclosures of this nature will be followed.

Document Retention

The GM is responsible for maintaining the complete and official grant file. This file will include copies of all compliance documentation, transactional records, procurement records, timesheets, programmatic records, deeds, titles, etc.

Grant file retention is governed by the requirements set forth in the grant agreement as well as the County Document Retention Policy.

Documentation regarding fixed assets donated to the County or funded in full or in part by grant funds must be tracked for the life of the asset. GMs must alert the Finance Department at the time of any such fixed asset purchases or acquisitions and provide documentation of any special rules or provisions regarding the disposition of these assets as required in the grant agreement and/or the federal or state statutes governing such transactions. The Finance Department will track grant-funded and donated assets in the fixed asset system.

Grant Administration Procedures

Finance and grant compliance procedures, checklists, reference documents and other tools to assist GMs to fulfill their grant administration duties are to be available on the intranet, on the County website and/or in printed form.

Grant Procedures include, but are not limited to, the following:

- Allocable Cost Procedure
- Grant Cash Management Procedure
- Conflict of Interest Procedure and Form

- Cost Transfer Procedure
- Subrecipient Monitoring Procedure and Form
- Project Request Form and Instructions