



WALTON COUNTY

GRANTS ADMINISTRATION HANDBOOK

BCC Approved 3/8/22

This document, the Walton County Grants Administration Handbook, borrows heavily from the *Hillsborough County Grants Administration Handbook*. This Walton County Handbook addresses the Board of County Commissioners (BCC) policy, federal and state laws and regulations, and other relevant information pertaining to grants administration in Walton County.

This document is not a comprehensive listing of all rules, regulations, or laws relating to grants administration, but is a guide of standardized procedures to direct County personnel in the pursuit, application, and management of grant proposals and awards.

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CHAPTER 1: PURPOSE, SCOPE, AND AUTHORITY

PURPOSE

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

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

SCOPE

These grant administration procedures apply to grants pursued by County personnel and awarded to the Walton County Board of County Commissioners (BCC) and define the roles and responsibilities of County employees pertaining to the management of external funding and compliance with prescribed grant and County requirements.

Definition of a Grant in Walton County: A grant is a multi-defined instrument used by government or private entities to subsidize programs and projects that fit within the funding criteria of each respective grantor. Due to their multi-defined characteristic, “grants” can be awarded in the form of: loan contracts, loan guarantees, cooperative agreements, joint participation agreements, contracts for services, private contributions, interlocal agreements, and other types of contractual documents. Grants can be unrestricted or restricted, to be used by the recipient in any fashion within the parameter of the recipient organization's activities or for a specific purpose by the Grantor. Typically, grants are intended to support a public purpose. Procurement of goods or services for the direct benefit of the organization and not for a broader public purpose is generally awarded in the form of a contract. A grant is defined as financial assistance awarded to the County from an external entity to carry out a public purpose of support or stimulation, or when specifically identified by the awarding agency as a “Grant” at the time of award.

GOVERNING LAWS AND REGULATIONS

Federal

- Federal Grant and Cooperative Agreement Act of 1977, as incorporated in Title 31 Section 6304 of the U.S. Code
- 2 CFR Part 200, et al. -Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
- Single Audit Act of 1984 (with amendment in 1996) (31 U.S.C 7501-7507)

State

- Florida Statutes, Chapter 125 County Government.
- Florida Administrative Code.
- Rules of the Auditor General, Chapter 10.550, Local Governmental Entity Audits.
- Florida Single Audit Act, Florida Statutes 215.97.

UPDATES AND REVISIONS

This document is a living document, and contains federal, state, and County policy that by its nature may be revised over time as regulations change, new tools emerge, new processes are designed, and risks change. The Grants Management Office will annually review the procedures described herein and in continued collaboration with the personnel it serves update this document as necessary or as circumstances dictate.

CHAPTER 2: WALTON COUNTY GRANTS ADMINISTRATION POLICY

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 the application of grant proposals and the administration of grants awarded to the County that ensure the efficiency and impact of grant funded programs, services, and capital improvements; increase grant revenues; limit the County's exposure to grant related legal liability; 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 BCC 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 Board action, all organizations directly funded by the Board shall participate in a uniform grants administration program under the direction of the County administrator that will adequately assess grants prior to submission and ensure that grant award functions follow the highest standards of the grantor or the County.

Grants Identification, Application, and Tracking: Grants pursued by the County must be consistent with the County's mission, strategic priorities, or adopted business plans, and no grant shall be submitted to the BCC without approval of the County Administrator's office. Therefore, the submission of grant proposals so that effects on the applicable County department can be reviewed and understood beforehand. The grant applications should provide reasonable and realistic outcome that are based on information that will help to best assess the impact and efficacy of grant activities. All grants will be recorded and tracked in a manner that assures transparency and accountability to the BCC, grantors, and the public.

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; 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 using 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.

Provision of Administrative and Operational Support: In a manner specified by the County administrator, the County shall develop procedures that ensure a detailed understanding of the regulatory and financial requirements of grant awards and that specify how grants shall be implemented and monitored.

RESPONSIBILITY

It is the responsibility of the Office of Management and Budget under the direction of the County Administrator to implement this policy and to provide procedures that detail the grant proposal seeking process and the proper execution, management, and close-out of the County's grant awards; and report on the submission and status of grants in a manner that assures transparency and accountability to the Board, grantors, and the public.

CHAPTER 3: ROLES AND RESPONSIBILITIES

All County personnel engaged in preparing grant proposals and administering grant awards or responsible for grant funded assets serve an important role in the success of project outcomes and objectives and ensuring that all grant terms and conditions and budgetary and regulatory requirements are met.

Below are the “key players” in the management and administration of grant funded projects received by the County and a representational list of the responsibilities.

BOARD OF COUNTY COMMISSIONERS

The BCC approves all grant applications, amendments, modifications, and agreements covered under this policy. The Chair of the BCC (of Vice Chair in his/her absence) will sign as the Authorized Organizational Representative (AOR) on behalf of the BCC.

COUNTY ADMINISTRATOR

The County Administrator or his designee shall review all grant applications, amendments, modification, and agreements prior to submission to the BCC for signature.

DEPARTMENT DIRECTORS

The Department Director shall implement County policies and procedures in this Handbook and shall provide organizational oversight and accountability as related to grant compliance. The Department Director ensures 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 and support staff for grant awards.

OFFICE OF MANAGEMENT AND BUDGET

The Office of Management and Budget (Budget Office), under direction of the County Administrator, shall implement the BCC grants administration policy and provide processes and procedures for the preparation of grant proposals and the management of grant awards. Although some tasks may be delegated, the Budget Office is responsible 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.

The Budget Office provides a centralized point of contact for assistance with the identification, preparation, distribution, and submission of grant documents.

GRANTS COORDINATOR

The Grants Coordinator supports County staff members in identifying and assessing grant programs, analyzing funding opportunities, and developing grant seeking strategies relevant to the mission and priorities of Walton County. The Grants Coordinator is responsible for managing the financial requirements and maintaining the award record in the County’s financial system.

COUNTY ATTORNEY

The County Attorney’s office provides legal advice, counsel, and legal representation to the BCC, the County Administrator, and County departments. The County Attorney’s office prepares and negotiates contracts, settlements, and other documents pertinent to grant awards.

CLERK OF THE COURT

The Clerk of the Court is responsible for the official financial records of the BCC and the County, and in that capacity is responsible for maintaining adequate records to ensure compliance with federal and state accounting and reporting requirements for all grants administered by departments under the County Administrator. The Clerk is also the independent auditor of County departments, and conducts independent, objective reviews and evaluations of all relevant activities under the BCC and coordinates the Single Audit with BCC departments and the County's external auditors.

CONSTITUTIONAL OFFICERS

The County Constitutional Officers are responsible for maintaining adequate financial records to ensure compliance with Federal and State account and financial reporting requirements for all grants administered by them. All grants awarded directly to a County Constitutional Officer as defined in Article VIII, Section 1(d) of the Florida Constitution and processed directly by the offices of such County Officers will be managed by the BCC as a subrecipient (see Chapter 7).

CHAPTER 4: GRANT IDENTIFICATION, APPLICATION, AND TRACKING

GRANT IDENTIFICATION

Agency Websites and Listservs – Many agencies have listservs to which interested parties can subscribe to receive the latest grant opportunities and information. Visit the respective agency grants office website and subscribe per instructions.

Florida Administrative Weekly (<http://faw.dos.state.fl.us/index.html>) - The Florida Administrative Weekly is a weekly publication generated through the Florida Department of State to provide citizens access to proposed rules and regulations, notices of public meetings, and bid and Request for Proposal (RFP) announcements.

Grants.gov (<http://www.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. Each County Department should establish a Grants.gov profile that will provide perpetual notice of grant opportunities from federal agencies.

GRANT SEEKING PROCESS

The grant seeking process comprises the development of a departmental grant strategy plan and a pre-application assessment and review.

Grant Planning Strategy

- A County Department seeking grant funding should first produce a prioritized list of Department or Division needs that can potentially be met through grant funding.

Pre-Application Assessment and Review

- The County Department initiating the grant application should perform a pre-application assessment to evaluate a grant opportunity on the following factors:
 - a) Financial
 - Total anticipated projected cost
 - Match requirements and sources
 - Project income considerations
 - Staffing requirements
 - Cash flow needs
 - A continuation plan for sustaining grant funded programs if funding is reduced or terminated
 - b) Programmatic
 - Alignments with County strategic priorities
 - 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 application is primarily the responsibility of each respective department with support from the Grants Coordinator. This section applies to all grant applications whether they are prepared and submitted hard copy or electronically.

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

1. Electronic proposal preparation and submission is becoming the norm for grants administration. It is important to determine that the County is properly registered in each respective system in order to submit an application. The following are examples of the various different public and private web-based portals in which the County may be registered:
 - a. Grants.gov
 - b. The System for Award Management (S.A.M.)
 - c. The Automated Standard Application for Payments (ASAP)
 - d. Grant Solutions (for the RESTORE Act)
2. Contact the Grants Coordinator early to determine if the County is registered in a particular system. It is important that the appropriate programmatic and fiscal personnel are established within these systems for access and award management.
3. There are several important numbers and persons you will need to know to complete the application documents:
 - County EIM: 59-6002599
 - County Duns & Bradstreet Number: 141093453 (Note: If you are using a different DUNS number contact the Grants Coordinator immediately.)
 - County Authorized Organizational Representative (AOR): Chairman of the BCC

Preparing the Application

It is the initiating Department's responsibility to prepare and submit the grant proposal application. It is recommended that the applicant writer collaborate with the Grants Coordinator regarding the grant guidelines to ensure explicit compliance with the grant application guidelines. Structure, attention to specifics, concise, enthusiastic, and persuasive writing, and a reasonable budget with justification narrative are the critical elements to be considered during the writing stage.

Read the grant application thoroughly. It is critical to understand the grantor's requirements to prepare a successful proposal.

Grant guidelines typically identify:

- Submission deadlines
- Grantee eligibility
- Funding goals, priorities, and ceilings
- 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, such as Letters of Support
- Any and all other submission requirements

SUBMITTING THE GRANT

Internal Process for Proposal Submission

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:

1. No grant shall be submitted without signature approval of the County's authorized organizational representative, and the submission of grant proposals shall be coordinated by a central authority designated by the County Administrator so that the effects on the County can be reviewed and understood beforehand and the authorizing signatures obtained.
2. The application must be reviewed and approved by the County Attorney's office prior to submittal to the BCC.
3. The initiating department shall prepare the Board agenda item for BCC approval. In the case that grant submission deadlines do not allow sufficient time for BCC approval prior to submission of the grant:
 - a. the grant application may be County's authorized organizational representative as long as the application has been reviewed and approved by the County Administrator and the County Attorney's Office; and
 - b. at the next regularly scheduled BCC meeting, the responsible Department shall submit a recommendation to ratify the completed grant application and the signature of the authorized organizational representative.

NOTE: The initiating department should contact the Grants Coordinator as soon as the grant opportunity is available or brought to attention of the department, to secure sufficient time to prepare a winning proposal. The Grants Coordinator is available to assist in the preparation of the review form and proposal.

CHAPTER 5: AWARD NOTIFICATION, REVIEW, AND ACCEPTANCE PROCEDURES

Grants 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 has three components: (1) award notification, (2) award review and negotiation, and (3) BCC award acceptance and appropriation of grant funds.

AWARD NOTIFICATION, REVIEW, AND NEGOTIATION

1. Upon receipt of the grant or contract award, the Grants Coordinator will contact the initiating department personnel to coordinate the internal award review, negotiation, acceptance, execution and setup process.
2. The County Attorney's Office shall conduct a legal review of the grant agreement to assess whether the terms and conditions of the agreement are legally enforceable and ensure the County's interests are protected.
 - If the County Attorney's Office review identifies no issues with the terms and conditions of the award, the initiating Department shall prepare and submit a BCC 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 Department and County Attorney's Office will coordinate contacting the Grantor and seek to resolve the issues.

BOCC ACCEPTANCE AND APPROPRIATION

The initiating Department is responsible for ensuring that approval to accept the award is completed by the date required by the Grantor for full execution.

1. The initiating Department prepares the Board agenda item for BCC approval.
2. Following BCC acceptance and execution of the grant award agreement, the Grants Coordinator shall submit the signed grant agreement to the Grantor.
3. The County Administrator's Office provides an original of the fully executed grant agreement to the County Clerk's Office when the fully executed award is returned to the County by the Grantor.
4. The Grants Coordinator prepares and submits a resolution to amend the budget to the BCC for approval.
5. Upon BCC approval of the budget resolution, the Budget Office adds the grant award to the proper account within the County budget.

AWARD AND PROJECT SETUP

Once the grant has been accepted and appropriated by the BCC, the Grants Coordinator and the Clerk's Office shall prepare and maintain a file for each grant that will be available for inspection by any local, state, or federal auditors. The Grants Coordinator will provide the Clerk's Office all pertinent information relevant to financial reporting.

CHAPTER 6: MANAGING THE GRANT

Grant funds must be properly received and managed by the County. 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 Project Manager is the liaison with the Grantor regarding program performance, operational requirements and monitoring, and will supervise all programmatic (operational) aspects of the grant in accordance with the terms and conditions of the grant. He or she is responsible for conducting or coordinating all internal program monitoring and ensuring preparation and submission of all required program reports by or before the specified deadlines in the award agreement.

FISCAL ACCOUNTABILITY

Receipt and Use of Grant Funds

1. No grant funds shall be disbursed until a BCC agenda item and appropriation request have been approved by the BCC, an award has been established, and required documentation is complete.
2. Grant funds may only be used for grant related expenses and expended within the performance period identified in the grant agreement.
3. Departments receiving grant funds shall adhere to County policy and procedures regarding revenue collection, accounting, and reporting of grants received by the County.
4. Modifications or reallocations to the awarded budget that alters the grant amount or moves funds from one budget line item to another must adhere to grantor and County policy and procedures.
5. 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.
6. All income resulting from a grant funded project or program shall adhere to all applicable County revenue and grants policies and procedures, and managed and maintained as established in the grant agreement.
7. All procurement activity associated with grant funded projects or programs shall follow the Grantor and County policies and procedures for procurement of goods, as well as, procurement standards relative to the 2 CFR 200.318 - 200.326.
8. All property acquired through grant funds shall follow the Grantor and County policies and procedures for property or inventory control.
9. All grant related matching revenues and expenditures shall be recorded in the County's accounting system and coded to the applicable grant.

Requirements Regarding Debt Financing Costs Related to Fixed Assets

If the project is for the acquisition, construction, or replacement of capital assets that would be used in support of Federal Awards, the debt financing costs may be allowable under 2 CFR 200. For specific conditions, refer to 2 CFR 200.449(c)-(g).

Required Certifications

If the grant date begins on or after December 26, 2014, as required by 2 CFR 200 the designated grant manager will assure that expenditures are proper and in accordance with the terms and conditions of the Federal award and approved project budgets, the annual and final fiscal reports or vouchers requesting payment under the agreements must include a certification, signed by an official who is authorized to legally bind the non-Federal entity, which reads as follows:

“By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).”

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 should be reconciled on a monthly basis to ensure:

- Expenditures are allowable, allocable, necessary, and reasonable based on terms and conditions of the grant award
- Expenditures are adequately supported by documentation
- Expenditures are charged to the correct project
- Award spending is commensurate with the project timeframe

Cost Transfers

Incorrectly posted charges to grant funded projects must be fixed within regulated time-constraints, which is why routine account reconciliation is critical. Failure to transfer incorrectly posted charges in a timely manner may result in the expense being disallowed for grant reimbursement.

Cost Sharing/Matching

- Cost sharing (a.k.a. matching) is provided either through cash or expenditures, in-kind services, or via a third party commitment.
- Cost share must fit the same definition of eligible grant expenditures in order to be charged against a grant award.
- The source of cost share must be identified at award setup and tracked for reporting.

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 subawardees and must be accounted for in the same manner. PGI may be used for a project in three ways:
 1. Additive: PGI is added to funds committed to the project by the Grantor and used to fulfill eligible project or program objectives.
 2. Cost Share: PGI is used to finance a share of the project or program.
 3. 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.

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.
- When an employee works on a single federal award, charges for their salaries and wages can be supported by periodic certification that the employee worked solely on that program for the period covered by the certification. Such certification can be prepared annually and should be signed by the employee or supervisor who has first-hand knowledge of the work performed by the employee.
- When an employee works on multiple awards (including federal and non-federal), a distribution of their salaries and wages can be supported by a personnel activity report that:
 - a. Reflects an after-the fact distribution of the actual activity of the employee.
 - b. Accounts for total compensated activities.

- c. Should be prepared at least monthly and coincide with one or more pay periods.
- d. Should be signed by the employee or supervisor who has first-hand knowledge of the work performed by the employee.

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 Single Audit findings.

Reports shall be prepared cooperatively between the Project Manager and Grants Coordinator. Award revenues, payments, income, and cost will be managed and recorded in compliance with the laws and the award. Reports will be submitted in accordance with the requirements of the award and 2 CFR 200.328.

Types of Reports

- **Performance:** The recipient department is required to regularly submit and retain performance reports that reflect grant funded operational progress as required by the grant agreement.
- **Financial:** The recipient department is required to regularly submit and retain financial reports that reflect a grants fiscal health as required by the grant agreement.
- **Close-Out:** 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.

NOTE: Invoices are expected to be submitted no more than monthly and no less than semi-annually unless otherwise noted by the grantor.

Close-Out

- Not later than 90 days after the expiration or termination of the grant, the recipient Department is required to submit all financial, performance, and other reports required in the grant conditions.
- The Project Manager is responsible for coordinating the timely and accurate preparation and submission of all reports per the grant agreement.
- The Department shall file all reports in a grant repository ensuring HIPAA compliance, safeguarding of assets including intellectual property, fiscal records retention, and any additional requirements of the Grantor.

GENERAL 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 to the respective policies, grant special provisions, and County policies.

- 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

The Department will be responsible for the management; access and retention of grant related files, activities, equipment, and facilities.

Grant File Structure

- All department and master files associated with a grant award must maintain a file structure that includes the following sections with clear separations between different fiscal years, unless otherwise directed by the Grantor:
 - a. Proposal Submission
 - Proposal guidelines and supporting legislation
 - Copy of the original submitted grant application
 - Signed Grant Application Review Form
 - Information and data used in preparation of and support of the grant proposal, etc.
 - Any correspondence related to the proposal
 - b. Award
 - Grant award letter with budget and special conditions
 - BOCC agenda item
 - Grant Release Checklist
 - Project Implementation Plan
 - Grant amendments, modifications, extensions, cancellations and terminations and correspondence related to the award

c. 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

d. 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

e. Subrecipient Documents (if applicable)

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

f. All other pertinent or necessary information to show compliance with the award terms and conditions.

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 piece 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. Preparation for closeout usually begins 60 to 90 days prior to the end date of the grant to accurately forecast expenses and make any adjustments to accounting entries. Generally, the closeout process addresses these three areas:

1. Physical completion of work
2. Administrative requirements for closeout
3. Financial requirements for closeout

Ninety (90) days prior to grant end date:

1. Determine if a No Cost Extension (NCE) is required to complete the proposed objectives or if a competing renewal is pending. If a NCI is required, coordinate this with the Budget Office. **NOTE: An award cannot be extended until the Grantor approves and provides a grant modification.**

2. Review the terms of the award and ensure that all deliverables are submitted by the designated due dates including Final Progress/Technical Reports and Final Property Reports.
3. Verify that all costs charged to the project are appropriate. If a correction is required, work with the applicable County personnel to make necessary adjustments.

Sixty (60) days prior to the grant end date:

1. The Project Manager with support from applicable County grant management service personnel is responsible for assembling a project close out package.
2. Project Manager shall discuss the status of the award and review all expenditures for account reconciliation with applicable County grant service personnel. If there are budgetary restrictions, check variances from budget to actual expenditures for noncompliance.
3. Notify any subcontractors of the deadline to submit final invoices.

Thirty (30) days prior to grant end date:

1. Prepare all necessary payroll authorizations to transfer expense to another funding source, or prepare to terminate grant funded personnel effective the last day of the award.
2. Follow-up on all outstanding purchase orders, and contact delinquent vendors to submit invoices promptly to expedite closeout.
3. Cancel all outstanding commitments by contacting the Purchasing Department.
4. If applicable, contact any supporting County departments in writing (email or memo) to notify them to change account numbers being charged.
5. Gather all cost-sharing detail delineated in the proposal that must be reported to the Grantor.

Thirty (30) days after award end date:

1. Review all expenses after end date to determine eligibility. Prepare and submit to applicable County grant management service personnel a journal entry removing unallowable expenses.
2. Contact applicable County grant management service personnel to finalize costs on the award.

Ninety (90) days after award end date:

1. Review final financial report, contact applicable County grant management service personnel for any discrepancies.
2. Not later than 90 days after the expiration or termination of the grant, submit all financial, performance, and other reports required in the grant conditions.
3. Upon review of the package and satisfaction of any discrepancies, the Grants Coordinator will confirm grant closeout with all applicable parties.
4. The grant closeout package shall be placed in the grant's master file.

File Retention

- The County maintains records for at least five years following the closure of its most recent audit report. If any litigation, claim, negotiation, audit, or other action involving grant records has been started before the expiration of the five-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 five-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.
- For Federal awards, the County will follow the most restrictive of the requirements of 2 CFR 200.334-338, the award standard terms and conditions, and the County's policies and procedures regarding records retention and access. In the event of a conflict, 2 CFR 200 and the award will have precedence over County policy.
- Per 2 CFR 200.336, for Federal awards, the Federal awarding agency, Inspectors General, the Comptroller General of the United States, and the pass-through entity, if applicable, or any of their authorized representatives, must have the right of access to any documents, papers, or other records which are pertinent to the Federal award, in order to make audits, examinations, excerpts, and transcripts. The right also includes timely and reasonable access to personnel for the purpose of interview and discussion related to such documents. The rights of access in this section are not limited to the required retention period but last as long as the records are retained.
- Retention requirements extend to books of original entry, source documents supporting accounting transactions, the general ledger, subsidiary ledgers, personnel and payroll records, cancelled 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 may request that the grant record be properly destroyed.

GRANT MODIFICATIONS, EXTENSIONS, OR CANCELLATIONS

During the course of 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 amendments, are allowable, but it is important to follow the procedures written in the grant agreement or in the guides provided by the grantor. These changes must be pre-approved before they are considered eligible. Contact the GMO for assistance when a change is necessary.

Grant Modifications

- Written confirmation from the grantor is necessary before any money is spent on items different from what was approved in the original budget. Also, 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 sent to the Clerk's Office and the Office of Management and Budget.

Extensions

- Most grants allow for at least one no-cost time extension to complete a project, if necessary. These 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 the BOCC for approval. The Department should contact the County Attorney's Office for guidance on its specific subcontract(s). If BOCC approval is necessary, the Department shall send the amendment to the BOCC for approval.
- Copies of these extension approvals shall be forwarded to both the Clerk's Office and the Office of Management and Budget.

CHAPTER 7: PROPERTY

- The County must, at a minimum, provide the equivalent insurance coverage for real property and equipment acquired or improved with Federal funds as provided to property owned by the County. However, Federally-owned property need not be insured unless required by the terms and conditions of the Federal award. See 2 CFR 200.310.
- Except as otherwise provided by Federal statutes or by the Federal awarding agency, real property will be used for the originally authorized purpose as long as needed for that purpose, during which time the County must not dispose of or encumber its title or other interests.
- When real property is no longer needed for the originally authorized purpose, the County must obtain disposition instructions from the Federal awarding agency or pass-through entity. The instructions must provide for one of the following alternatives per 2 CFR 200.311:
 - Retain title after compensating the Federal awarding agency – The amount paid will be computed by applying the Federal awarding agency’s percentage of participation in the cost of the original purchase (and costs of any improvements) to the fair market value of the property. However, in those situations where the County is disposing of real property acquired or improved with a Federal award and acquiring replacement real property under the same Federal award, the net proceeds from the disposition may be used as an offset to the cost of the replacement property.
 - Sell the property and compensate the Federal awarding agency – The amount due to the Federal awarding agency will be calculated by applying the Federal awarding agency’s percentage of participation in the cost of the original purchase (and cost of any improvements) to the proceeds of the sale after deduction of any actual and reasonable selling and fixing-up expenses. If the Federal award has not been closed-out, the net proceeds from sale may be offset against the original cost of the property. When the County is directed to sell property, sales procedures must be followed that provide for competition to the extent practicable and result in the highest possible return.
 - Transfer title to the Federal awarding agency or to a third party as designated/approved by the Federal awarding agency. The County is entitled to be paid an amount calculated by applying the County’s percentage of participation in the purchase of the real property (and cost of any improvements) to the current fair market value of the property.
- For Federally-owned and exempt property, the following applies per 2 CFR 200.312:
 - The County must submit annually an inventory listing of federally-owned property in its custody to the Federal awarding agency. Upon completion of the Federal award or when the property is no longer needed, the County must report the property to the Federal awarding agency for further Federal agency utilization.
 - If the Federal awarding agency has no further need to for the property, it must declare the property excess and report it for disposal to the appropriate Federal authority, unless the Federal awarding agency has statutory authority to dispose of the property by alternative methods.

- Exempt property means property acquired under a Federal award where the Federal awarding agency has chosen to vest title to the property to the non-Federal entity without further responsibility to the Federal Government, based upon the explicit terms and conditions of the Federal award. The Federal awarding agency may exercise this option when statutory authority exists. Absent statutory authority and specific terms and conditions of the Federal award, title to exempt property acquired under the Federal award remains with the Federal Government.
- 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.
- For equipment acquired with Federal funds, individual property records will reflect the following information per 2 CFR 200.313:
 - A description of the property
 - Serial number or other identification number
 - Source of funding including the Federal Award Identification Number (FAIN)
 - Title holder – Federal or County
 - Acquisition date
 - Cost of the property to include closing costs
 - Percentage of Federal participation in the cost
 - Location
 - Use and condition of the property
 - Disposition data including the date of disposal and sale price of the property
- A physical inventory of the property must be taken and the results reconciled with the property records per County fixed asset procedures and in accordance with the requirements of the grant award.
- Donations are to be valued at fair market value at the time of receipt or the assessed value provided by the Federal agency.
- The County will monitor and submit reports for Federal awards in accordance with the requirements of the award and 2 CFR 200.328-330.
- After the grant award is closed and equipment is no longer needed for its originally authorized purpose, the Project Manager must obtain disposition instructions from the Grantor and follow County policy and procedures for property and inventory control.

CHAPTER 8: GRANT SUBCONTRACTING, SUBRECIPIENT MONITORING PROCEDURES, AND REQUIREMENTS

The County will regularly encounter situations where it does not have the workforce capacity to adequately fulfill all of the grant objectives and must seek out other entities to perform certain functions. These activities will be obligated in the form of a subcontract or subaward. As well, during the course of the grant award, certain materials, supplies, and equipment may be purchased if allowable in the grant.

It is important that subrecipients and contractors be defined accurately, as there are specific requirements the County must comply with based on the designation. Accurate classification of subrecipients and contractors is critical to a program's success and integrity.

VENDOR

A vendor is defined as “a dealer, distributor, merchant or other seller providing goods or services that is required for the conduct of the grant funded program. These goods or services may be for an organization’s own use or for the use of beneficiaries of the project.”

A vendor agreement is issued for obtaining routine commercial services, supplies, and equipment that require no special handling or prior approvals, and are issued as standard purchase orders.

Characteristics of a vendor:

1. Provides the goods and services within normal business operations
2. Provides similar goods or services to many different purchasers
3. Normally operates in a competitive environment
4. Provides goods or services that are ancillary to the operation of the program, and
5. Is not subject to the compliance requirements of the program.

SUBRECIPIENT

A subrecipient is a non-federal entity that expends federal funds received from a pass-through entity to carry out a federal program, but does not include an individual that is a beneficiary of such a program. A subrecipient is an external entity with special expertise or resources that the County does not possess, but are necessary to fulfill the overall objectives of the project.

A subaward is issued for financial or other support from a qualified organization known as a subrecipient for the performance of a substantive portion of the programmatic effort under the prime award. A subaward usually requires prior approval of the grantor and is subject to subrecipient monitoring.

Characteristics of a subrecipient:

- Receiving entity determines who is eligible to receive financial assistance.
- Has its performance measured against whether the objectives of the program are met.
- 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.

SUBRECIPIENT MONITORING & REQUIREMENTS – EXTERNAL AGENCIES

All grant requirements placed upon the County will flow-down to any subrecipient, and it is the prime grantee's responsibility to ensure subaward compliance with the prime grant provisions. All subawards issued under federal grants must contain language requiring subrecipients to fulfill the prime grant requirements. State award requirements under the Florida Single Audit Act are similar regarding subawards; however, to ensure compliance review the current Florida Statute Title XIV Chapter 215.97 Florida Single Audit Act. Further, some grant agreements may have more strenuous requirements; therefore, the grant agreements must be reviewed to maintain compliance with the grant.

1. Every subaward must be clearly identified to the subrecipient as a subaward and include the following information at the time of the subaward and if any of these data elements change. When some of the information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward. Federal award identification information required:
 - Subrecipient name (must match the name associated with its unique entity identifier);
 - Subrecipient's unique entity identifier;
 - Federal Award Identification Number (FAIN);
 - Federal Award Date of award to the recipient by the Federal agency;
 - Subaward Period of Performance Start and End Date;
 - Amount of Federal Funds Obligated by this action by the pass-through entity to the subrecipient;
 - Total amount of Federal Funds Obligated to the subrecipient by the pass-through entity including the current obligation;
 - Total amount of the Federal Award committed to the subrecipient by the pass-through entity;
 - Federal Award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA);
 - Name of Federal awarding agency, pass-through entity, and contact information for awarding official of the Pass-through entity;
 - CFDA Number and Name; the pass-through entity must identify the dollar amount made available under each Federal award and the CFDA number at time of disbursement;
 - Identification of whether the award is R&D; and
 - Indirect cost rate for the Federal award (including if the de minimis rate is charged per 2 CFR 200.414 Indirect (F&A) costs).
2. The Project Manager will advise subrecipients of requirements (including but not limited to financial and non-financial reporting) imposed on them by federal laws, regulations of the flow-down provisions of the prime contract or grant agreement, and any supplemental County requirements imposed depending on a level of risk determination by the County.
3. The Project Manager will utilize the Subrecipient Information and Pre-Award Risk Assessment Questionnaire to perform a Risk Assessment. This risk assessment must be performed by Walton County prior to making a subaward. The results of the Risk Assessment will determine whether the subaward will contain special conditions. The subaward special conditions must be cleared prior to incurring costs related to the subaward.
4. The Project Manager, along with applicable County grant related service personnel, will monitor the subrecipients' use of grant funds and may issue a written report summarizing the results and any corrective actions needed. Monitoring of the subrecipient must include:

- Reviewing financial and performance reports required.
 - Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal Award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and other means.
 - Issuing a management decision for audit findings pertaining to the Federal award provided to the subrecipient from the pass-through entity by 2 CFR 200.521 Management Decision.
5. The Project Manager, along with applicable County grant related service personnel, will ensure that the County receives annual audit reports from subrecipients required to have an audit in accordance with OMB Circular A-133 for auditee fiscal years beginning prior to December 26, 2014 and 2 CFR 200 for auditee fiscal year beginning on or after December 26, 2014.
 6. Upon receipt of an unfavorable audit report from a subrecipient, the Project Manager, along with applicable County grant related service personnel, will confirm that the subrecipient has taken appropriate and timely corrective action. If a material weakness or other reportable condition exists, monitoring of the subrecipient will be more frequent and management actions will be taken as appropriate.
 7. All subawards for which monitoring is mandated should be reviewed regularly throughout the year and should include:
 - Advising subrecipients of all applicable federal laws and regulations, and all appropriate flow-down provisions from the prime agreement
 - Routine receipt and review of technical performance/progress reports
 - Routine review of expenses-to-budget
 - Periodic on-site visits, or regular contact, if necessary
 - The option to perform "audits" if necessary
 - Review of A-133 or 2 CFR Part 200 audit reports filed by subrecipients and any audit findings
 - Review of corrective actions cited by subrecipients in response to their audit findings
 - Consideration of sanctions on subrecipients in cases of continued inability or unwillingness to have required audits or to correct non-compliant actions

SUBAWARD CLOSEOUT

An integral part of subcontract monitoring is close-out of the subcontract at the end of the project period. In general, a subcontract is closed when all deliverables have been met and the final payment has been made.

For Federal awards, closeout activities should be completed by the County no less than 90 calendar days after the end of the Period of Performance pursuant to 2 CFR 200.344, unless otherwise specified in an award.

PROCUREMENT AND SUSPENSION AND DEBARMENT

Pursuant to 2 CFR 200, Appendix II (H), the County may not award a purchase/contract to any parties listed on the governmentwide exclusions listed in the System for Award Management (SAM). The Grants Coordinator, in coordination with the Project Manager, will check with SAM to ensure the potential contractor/vendor is not listed as suspended or debarred prior to an award being made or a contract executed from Federal funding. The page from the website shall be printed and included in the grant file to support the procurement decision.

CHAPTER 9: OTHER IMPORTANT FEDERAL GUIDELINES AND NATIONAL POLICY GUIDANCE

DUNS NUMBER

The Federal government requires that all applicants for Federal grants, cooperative agreements, and subawards, with the exception of individuals other than sole proprietors, have 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.

FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT (FFATA)

As of October 1, 2010, all federal grants of \$25,000 and over are subject to the FFATA subaward reporting requirements. Prime awardees are required to upload the subrecipient information in the FFATA Sub-Award Reporting System (FSRS) (<https://www.fsrs.gov/index?&>). Subrecipients must maintain an active registration in the System for Award Management (S.A.M.) in order to receive federal funding.

- County grant staff should upload the subrecipient information for all applicable subaward obligations in the amount of \$25,000 or more no later than the 20th of each month following the month that the subaward was executed.
- Per the Act, a prime awardee must provide:
 - a. The prime awardee DUNS number and the DUNS number of any sub-awardee(s)
 - b. The names and total compensation of the five most highly compensated officers of a prime or sub-awardee entity, if the entity in the preceding fiscal year: (1) Received 80 percent or more of its annual gross revenues in federal awards and \$25,000,000 or more in annual gross revenues from federal awards; and (2) the public does not have access to this information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. §§ 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. See FFATA § 2(b)(1).

FEDERAL REQUIREMENTS FOR CONSTRUCTION PROJECTS

It is the responsibility of the Department to ensure compliance with the following federal requirements involving construction related projects. 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.

Davis-Bacon Act

- The Davis-Bacon Act of 1931 is a federal law that established the requirement for paying prevailing wages on public works projects. All federal government construction contracts, and most contracts for federally assisted construction over \$2,000, must include provisions for paying on-site workers no less than the locally prevailing wages and benefits paid on similar projects. With each award, the Purchasing Manager, in coordination with the Grants Coordinator and Project Manager, will determine if the Davis-Bacon Act is applicable. If it is applicable, the Purchasing Manager will ensure that such provisions are included in the associated solicitations and

associated vendor contracts. If required, the Purchasing Manager will also ensure that any applicable wage determination schedules are included in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination where the Davis-Bacon Act applies.

Uniform Relocation Assistance Act

- The Uniform Relocation Assistance Act (a.k.a. Uniform Act) of 1970 is a federal law that establishes minimum standards for federally funded programs and projects that require the acquisition of real property (real estate) or displace persons from their homes, businesses, or farms. The Uniform Act's protections and assistance apply to the acquisition, rehabilitation, or demolition of real property for federally funded projects.
- When conducting a program or project under the Uniform Act there are very specific legal responsibilities to affected property owners and displaced persons that must be addressed. The following must be considered prior to property acquisition:

For Real Property Acquisition (for federally funded programs and projects):

- Appraise property before negotiations
- Invite the property owner to accompany the appraiser during the property inspection
- Provide the owner with a written offer of just compensation and a summary of what is being acquired
- Payment for property before possession
- Reimburse expenses resulting from the transfer of title such as recording fees, prepaid real estate taxes, or other expenses
- Provide relocation advisory services to displaced tenants and owner occupants

For Residential Displacements (for federally funded programs and projects):

- Provide a minimum 90 days written Notice to Vacate prior to requiring possession
- Reimburse residents for moving expenses
- Provide payments for the added cost of renting or purchasing comparable replacement housing

For Non-residential Displacements (businesses, farms, and nonprofits) (for federally funded programs and projects):

- Provide relocation advisory services
- Provide a minimum 90 days written Notice to Vacate prior to requiring possession
- Reimburse for moving and re-establishment expenses

GRANT FRAUD, WASTE, AND ABUSE

Waste, fraud, abuse, 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.

NATIONAL POLICY REQUIREMENTS

County grant staff shall adhere to National Policy Requirements affecting grants; a sample of these policies are named below. These requirements may also be addressed in other sections of the Handbook. Always review an award for an exhaustive list of national policy requirements and applicability to the award.

Code of Federal Regulations – 2 CFR 200 – This Code of Federal Regulations (CFR) is known as the Super Circular or Uniform Guidance. Last amended 10/18/2021, this CFR establishes uniform guidance for all entities receiving and administering federal awards, as well as for auditors responsible for auditing entities receiving federal Awards. All County employees involved with an award including administration, management, or the work should be familiar with this CFR to ensure compliance. This CFR as well as all others are updated periodically and all County employees should check to make sure they are using the most recent version, which is available at www.ecfr.gov by searching under Title 2.

Code of Conduct – Refer to the County’s Personnel Policy Manual, Section 1, Code of Ethics.

Conflict of Interest – Refer to the County’s Personnel Policy, Section 1, Code of Ethics; and Walton County’s Purchasing Policy PP-023, Grants Procedure.

Non-Discrimination Requirements – The County and its sub-grantees and contractors must comply with all non-discrimination requirements required by and award and 2 CFR 200 for Federal awards, which includes but is not limited to the following and any subsequent amendments, regulations, or policies:

- Title VI of the Civil Rights Act of 1964
- Section 504 of the Rehabilitation Act of 1973
- Age Discrimination Act of 1975
- Americans with Disabilities Act of 1990
- Improving Access to Services with Limited English Proficiency (Executive Order 13166)
- Protection for Whistleblowers, 41 USC section 4712

EXTERNAL AUDITS/REVIEWS/MONITORINGS

The following internal entities must be promptly notified in the event the award or program is selected for audit by the Grantor:

- County Office of Management and Budget
- County Administrator’s Office
- Department Director
- Project Manager

TYPES OF EXTERNAL AUDITS

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. Additional elements of the report are prepared in accordance with the Government Auditing Standards, issued by the Comptroller General of the United States; the provisions of the Office of Management and Budget and the Single Audit Act; and the rules of the Auditor General of the State of Florida.

Florida Single Audit Act

The Florida Single Audit Act establishes uniform audit requirements for state financial assistance, and follows the same cost principles and requirements established in the Federal Single Audit Act.

Granting Agency or Pass-Through Agency Audits

Each grantor and/or pass-through agency may have different terms they use when conducting reviews of programs they fund. However, no matter the term used, the agency is reviewing documentation that substantiates whether the County is in compliance with 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 a number of individual client files and all related programmatic and fiscal documentation to determine allowable services as well as costs.

GLOSSARY

Accounts Receivable: Accounts receivable is 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/Offer: An application or offer is a formal request of agency approval for funding of cost objectives based upon the County's project accomplishments.

Authorized Organizational Representative (AOR): For Walton County, this person is the Chair of the Board of County Commissioners. The Authorized Organization Representative (AOR) submits grant applications to Grants.gov on behalf of the County. The AOR, with majority approval of the BCC, has the authority to sign grant applications and the required certifications and/or assurances that are necessary to fulfill the requirements of the application process.

Budget: A budget is a Project 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 project 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, 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 match by the County.

Cost Share: a.k.a. matching; those funds or services committed to a project and provided by the County or a third-party entity.

COTR: Contracting Officer's Technical Representative, an employee of the Grantor responsible for managing the technical aspects of the grant.

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.

E-Business Point of Contact (POC) – Grants.gov: The E-Business POC is the single person responsible for the administration and management of grant activities in his/her organization. In concert with management, E-Business POCs provide organizational staff the ability to submit grant applications through Grants.gov (i.e., authorizes AOR).

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 amount 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 items such as furniture, instruments, or repairable machines with a useful life of more than one (1) year, with a single unit cost in excess of \$1,000.

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: Walton County's fiscal year is October 1 -September 30.

Florida Single Audit Act: The purpose of the act is to establish uniform state audit requirements for state financial assistance provided by state agencies to nonstate entities.

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

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

Grants/Award: A grant agreement shall be used as the legal instrument whenever its principal purpose is the transfer of money, property, services, or anything of value to the state, local government or other recipient in order to accomplish a public purpose of support or stimulation authorized by federal statute.

Grants Officer: a.k.a. Contracting Officer, the employee of the Grantor who is responsible for administering the financial aspects of the grant.

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

OMB: Federal Office of Management and Budget; issues Circulars that are instructions or information issued by OMB to federal agencies, which are then passed down to grant recipients.

Office of Management and Budget Circulars: OMB 2 CFR Part 200– Establishes principles and standards for determining costs for federal awards carried out through grants, cost reimbursement contracts, and other agreements with State and local governments and federally-recognized Indian tribal governments.

Original Budget: First budget approved by the funding agency.

Period of Performance: Period of time 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 principle purpose of the transaction is the acquisition of property or services for the direct benefit or use of the awarding entity.

Program Income: Program income means gross income received by the recipient or a subrecipient directly generated from the use of CDBG funds, except as provided in paragraph (a)(4) of this section.

Project Manager: The County employee who has direct responsibility for carrying out the requirements of a Grant project and for producing the final technical report and for providing the 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.

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 Florida source.

Supplies: Supplies are expendable items that are consumed or otherwise deteriorated in less than two years and having a purchase price of less than \$ 1,000.

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 federal and/or audit requirements.

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

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

Types of Grants:

- Block Grants – a broad intergovernmental transfer of funds or other assets by the U.S. Congress to state or local governments for specific activities such as secondary education or health services, but with few restrictions attached. Block grants are distributed according to legal formulas defining broad functional areas such as health, income security, education, or transportation. They are used for a variety of activities, largely at the recipient’s discretion.
- 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 made 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 to the County based on the County’s actual cost experience in performing and completing the grant.
- 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 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-through – 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.)

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

USEFUL MANAGEMENT LINKS

Debarred and Suspended Contractors - Federal Excluded Parties List System <http://www.epls.gov/>
General Services Administration (GSA) website for the purpose of disseminating information on parties that are excluded from receiving federal contracts, certain subcontracts, and certain federal financial and non-financial assistance and benefits, pursuant to the provisions of 31 U.S.C. 6101, note, E.O. 12549, E.O. 12689, 48 CFR 9.404, and each U.S. agency's codification of the Common Rule for Non-procurement suspension and debarment.

Federal Government Contracting Regulations <http://acquisition.gov>
Home to federal acquisition regulations (FARS) and other federal contracting opportunities and regulations.

Florida Department of Financial Services <https://apps.fldfs.com/fsaa/>
This site leads you to the FDFS site for information on the Florida Single Audit Act and other important state grant related sites.

Florida Department of Management Services – Convicted Vendor List
http://dms.myflorida.com/business_operations/state_purchasing/vendor_information/convicted_suspended_discriminatory_complaints_vendor_lists/convicted_vendor_list
This site provides a list of the names and addresses of vendors who have been disqualified from participating in the public contracting process under Section 287.133(3) (d), Florida Statutes.

Grants.gov <http://www.grants.gov> Grants.gov is the source to find and apply for federal government grants. Grants.gov is a central storehouse for information on over 1,000 grant programs and access to approximately \$400 billion in annual awards from the 26 federal agencies.

MyFlorida.com <http://www.myflorida.com/>
My Florida is the state of Florida portal for all state related matters. This link conducts a search for Florida state grants of any kind.

National Contract Management Association <http://www.ncmahq.org/>
NCMA exists to enable the workforce to grow professionally, assess individual and organizational competency against professional standards, establish values, develop best practices, and provide access to skilled individuals, enabling enterprises to improve their buyer-seller relationships.

National Grants Management Association <http://www.ngma.org>
NGMA connects professionals in the grants field to improve and unify the federal grants delivery process by bringing together the professionals involved in this process so that they may learn from each other.

The National Grants Partnership (NGP) <http://www.thengp.org/index.html>
The National Grants Partnership was established in 2004 to bring together government and non-government individuals with an interest in improving the grants process in the United States. The NGP provides to stakeholders a forum for discussion and research on grants administration issues.

Office of Management and Budget http://www.whitehouse.gov/omb/grants/grants_circulars.html
The Office of Management and Budget (OMB) leads development of government-wide policy to assure that grants are managed properly and that federal dollars are spent in accordance with applicable laws and regulations. Their site contains links to OMB Circulars, grant forms, important policy documents and other useful grant links. Municipal grants are governed by OMB 2 CFR Part 200.

USA.gov <http://www.usa.gov>

USA.gov provides the public with easy, one-stop access to all online U.S. federal Government resources.

US Dept of Labor: Davis-Bacon Act <http://www.dol.gov/compliance/guide/dbra.htm>

Federal Act that regulates the rate of wages for laborers and mechanics employed by contractors and subcontractors for construction, alteration, and/or repair, including painting and decorating, of public buildings or public works within the geographical limits of the States. The Act requires that laborers on federally funded construction projects more than \$2000 shall be paid the minimum wage determined by the Secretary of Labor to be prevailing for laborers employed on projects of a similar nature in the County, town, village, or other civil subdivision of the State in which the work is to be performed.

GRANT WRITING TIPS AND GUIDANCE LINKS

Federal Grant Proposal Guidance and Assistance

EPA Grant Writing Tutorial <http://www.purdue.edu/dp/envirosoft/grants/src/msieopen.htm>

A grant writing/proposal preparation site from the US Environmental Protection Agency in conjunction with Purdue University. Site offers great examples of proposal sections.

Grants.gov Applicant Resources http://www.grants.gov/applicants/app_help_reso.jsp

Tools and sample documents for better grant writing and proposal preparation.

Guide to Proposal Writing from the National Science Foundation

<http://www.nsf.gov/pubs/1998/nsf9891/nsf9891.htm>

US Catalog of Federal Domestic Assistance Grant Writing Tutorial

http://12.46.245.173/pls/portal30/CATALOG.GRANT_PROPOSAL_DYN.show

An excellent site for basic proposal preparation and grant writing from the members of the US Catalog of Domestic Assistance, a database of all federal programs available to state and local governments.

Nonprofit Grant Proposal Guidance and Assistance <http://www.grantproposal.com/>

This site is devoted to providing free resources for both advanced grant writing consultants and inexperienced nonprofit staff.

Grant Proposal Writing Tips from Corp for Public Broadcasting

<http://www.cpb.org/grants/grantwriting.html>

The Corp for Public Broadcasting awards hundreds of grants annually. These tips are gleaned from the many proposals submitted to the organization.

Proposal Writing Short Course from the Foundation Center

<http://foundationcenter.org/getstarted/tutorials/shortcourse/index.html>

Excellent general knowledge on the grant writing process, and how to improve grant narratives.

Proposal Budgeting Basics from the Foundation Center

http://foundationcenter.org/getstarted/tutorials/prop_budgt/index.html

This site goes hand-in-hand with the Foundation Center's Proposal Writing Short Course.

Samples of Successfully Funded Proposals from the Idea Bank

<http://theideabank.com/onlinecourse/samplegrant.html>

A slew of proposals that have been successfully funded, particularly public-safety related projects.