

 <p data-bbox="391 205 691 275">Sedgwick County... working for you</p>	<p data-bbox="865 205 1377 241">Grant Applications & Awards</p>
<p data-bbox="207 338 756 373">Last Revision Date: 05/27/2020</p>	<p data-bbox="979 338 1260 373">Policy No. 2.103</p>
<p data-bbox="256 438 699 474">Last Enabling Resolution:</p> <p data-bbox="394 520 561 556">076-2020</p>	<p data-bbox="932 438 1308 474">Developer/Reviewer:</p> <p data-bbox="954 520 1286 556">Division of Finance</p>

1. Purpose

This policy establishes a procedure for the approval of grant applications and award acceptances by the BOCC. Sedgwick County will only research, pursue, and obtain local, federal, state, and private foundation grant funding that is consistent with the County’s goals and objectives as outlined in the County’s strategic plan.

2. Scope

Financial policies adopted by the Board of County Commissioners (BOCC) shall apply to all Sedgwick County government, including but not limited to elected and appointed officials, divisions, and departments in the performance of their official duties for or on behalf of Sedgwick County government. The Division of Finance has authority to set policies and procedures consistent with BOCC goals.

3. Policy Statement

The BOCC is the lawful governing board of Sedgwick County; therefore it is the responsibility and duty of the Commission to approve grant applications and authorize the Chairman or designee to approve the commitment of Sedgwick County to fulfill any and all obligations incurred in the grant application and award process.

4. Definitions

- A. **Competitive Grants**- A grant that requires submission of an application that is reviewed, scored, and compared with other grant applications where funding is allocated based on specific criteria provided in the application.

- B. **Cost Center**- An organizational unit within a controlling area that represents a defined location of cost occurrence. It can be based on a local, program, function or allocation criteria.

- C. **Division Finance Manager/Department Controller**- Division or Department personnel that oversees the financial aspects within their Division/Department including the budget development, personnel assignment, and grant financial activity monitoring and reporting. May also be responsible for preparation of information related to grant related audits and monitoring.
- D. **Fiscal Agent**- Designated grantee contact for the granting agency.
- E. **Fund Center**- An organizational unit within a financial management area to which budget can be assigned. Budget authority is established annually through a budget development and adoption process approved by the BOCC.
- F. **Grants**- Award of financial assistance from a local, federal, state, public or private business or foundation to an eligible grantee to carry out a public purpose. Grants may be in the form of a cooperative agreement, contract, or an award.
- G. **Grants Manager**- The Division of Finance/Accounting Department/Revenue Manager and Senior Revenue Specialist shall serve as Grants Managers and be responsible for reviewing grant applications, delegating grant related items to the proper senior staff for review, and tracking grant applications through the entirety of the grant process.
- H. **Grant Review Committee**- Per the County Manager's direction this committee consists of staff listed as approvers in grant related Agenda Item Review process and generally includes Revenue Manager, Accounting Director, Senior Revenue Specialist, Budget Analyst, Budget Director, Deputy CFO, CFO, Assistant County Manager, Department/Division Director and Assistant County Counselor.
- I. **Internal Order**- A virtual place of collecting/pooling the costs of a particular activity/task.
- J. **Matching Funds**- Funds set aside by grantee to be applied towards total cost of project at a percentage of the total project cost.
- K. **Non-Cash Grant Award**- Award of tangible supplies or equipment in lieu of a cash award.
- L. **Non-Competitive Grants**- A grant that is an allocation of funding based on a formula or other determining factors other than a competitive or comparative process.

- M. **Pass through Grants-** Grants that are received by a recipient government (prime grantee) and sub awarded to a sub recipient to carry out a program and comply with all grant requirements.
- N. **Pledged Resources-** A pledge, or promise to give, is an agreement between a donor and the organization where the donor promises to contribute, at a later date, cash or other assets to the organization.
- O. **Program Manager-** Department personnel in charge of a program or project utilizing grant funds who is responsible for meeting the goals and objectives of the program while complying with any rules and regulations applicable to the specific funding of the grant.
- P. **Sub-Grant-** Pass through of an award received by the prime grantee to a sub-recipient which facilitates the funded program.

5. Procedures

A. Pre-Approval Requirements

Refer to *Appendix A: Grant Application Process Flowchart

1. **New Grant Application Approval:** Must be approved in the system by the Grants Manager **prior** to the submission of the completed grant documentation to the County Manager or the BOCC. Authority to approve the grant application is based on the dollar threshold of the grant as outlined below:
 - a) County Manager- Approve up to \$100,000.00
 - b) BOCC- Approve anything above \$100,000.01
2. **Material Funding Increase:** Any grant renewal or extension which has an increase in funding of 25% or more and the new amount exceeds \$100,000.01 shall be considered a new grant.
3. **Renewal Grant Application Approval:** The grant renewal must be in its original form and approved by the Grants Manager prior to submission and not have any additional substantial requirements or changes in conditions. Authority to approve the grant renewal is based on the dollar threshold of the grant as outlined below:

- i. County Manager- Approve up to \$100,000.00
 - ii. BOCC- Approve anything above \$100,000.01
- 4. **Amendments to Existing Grants:** Any grant that requires an amendment that substantially changes the scope of the project, or increases/decreases the award period beyond three months or increases the funding allotted to the program must be approved as stated in the A. 1. New Grant Application Approval.
- 5. **Sub-grant Award Approval:** Prime grantee received award to be shared with Sedgwick County but the County itself did not have to apply for the grant award but will receive funding.
 - i. County Manager- Approve up to \$100,000.00
 - ii. BOCC- Approve anything above \$100,000.01
- 6. **Grant award approval with no application required:** Periodically there are occasions where a department may receive an award through unofficial efforts by providing information to another agency in their efforts to apply for a grant but where the County is not the applicant and has not made a commitment of resources in this process. Awards may be in the form of noncash/equipment items in which ownership is transferred to the County for public use. Any noncash/equipment item to be awarded must have a dollar value assigned to determine the proper approval process. Equipment items will be subject to all county inventory procedures. Upon the notice of such an award the Department must gain approval through the process stated in A.1. New Grant Application Approval.
 - i. County Manager- Approve up to \$100,000.00
 - ii. BOCC- Approve anything above \$100,000.01
- 7. **Additional Full-Time Equivalent (FTE)/Part Time Equivalent (PTE) Positions :**
 - i. Grant Approval - Any grant, new or renewal, for which the County will be required or need to employ persons in new or additional FTE/PTE positions, must be approved by the BOCC.

- ii. FTE/PTE position approval - The BOCC will approve all new and additional FTE's/PTE's relating to the approved grant.
- iii. Positions added to the County staffing table as the result of grant funding shall be presumed to be eliminated if the grant is no longer received. The County's Reduction In Force policy will be followed when positions are eliminated due to the loss of the grant.

8. Matching Funds or Pledged Resources: Any grant, new or renewal which requires as a condition for award matching funds from the County or a pledge of County resources must be approved by the BOCC if such funding or resources are not readily available in the approved department or agency budget, and a fund transfer or authorization to use reserves is needed to the meet the match requirement.

If funding is available through the approved budget and no transfer of reserves is needed, then the match requirement of \$25,000 or less may be approved by the County Manager, and the grant or contract shall be approved consistent with the other provisions of this Policy.

- B. County Counselor Review-** The County Counselor's Office must review a copy of the grant terms and conditions for all applications prior to submission period. Once the County Counselor's Office approves the terms and conditions of the application, the documents will be signed by the reviewer and returned to the division to submit with the grant agenda request. Divisions shall attach the completed application forms, terms and conditions approved by the County Counselor's Office to the grant-related agenda item, as well as the budget form.
- C. Completed Grant Applications -** The County Clerk's Office is responsible for maintaining the originals of all completed grant applications. All County agencies will adhere to County Clerk's Office policies and procedures when sending grants, contracts, or other documents to their office. The BOCC will be made aware of all submissions of new grants and renewal grants.
- D. Grant Management and Monitoring Procedures –** The Grant Managers must understand the operational and legal requirements of Uniform Guidance (Title 2 CFR Part 200, Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards.) The grant managers will be responsible for maintaining current grant management and monitoring procedures to comply with the Government Finance Officers Association best practices.

E. **Grant Close Out Process** – Once the grant period ends all grant reporting, billing, receipting of funds and payout of invoices on outstanding Purchase Orders must be completed as soon as possible but before the grant internal order can be reconciled and balanced and closed out.

1. If any funding shortfall occurs after the grant is completed the operating department/division will be responsible for the shortfall and will provide the funds to balance the grant internal order from their operating budgets.
2. If excess grant revenue is leftover at the end of the grant it must be determined if a refund is to be made to the grantor or if it is allowed that these funds may be retained for future use of the program or if the funds will roll over to the next grant period.
3. The program manager, financial coordinator, and/or department controller for the grant is responsible for the successful completion of the grant program and may face disciplinary actions if serious offenses, anything that results in an audit misstatement, occur in the operation of the program.
4. The program manager, financial coordinator, and/or department controller should coordinate with the Revenue Manager and Senior Revenue Specialist and their Budget Analyst in the completion and close out of the grant program so that internal orders can be closed and budget authority reduced if needed.
5. Grant records will be retained in accordance with the Record Retention Policy.

F. **Enforcement** - Failure to comply with the policies and procedures set forth herein may result in disciplinary action(s) in accordance with Personnel Policies.

6. Roles and Responsibilities

A. Finance

1. The Revenue Management unit within the Division of Finance shall review all grant applications prior to their submission to ensure all stated goals of the BOCC are complied with. Likewise the Grant Review Committee will review all grant applications through the Agenda Review Process prior to consideration by the authorized approvers (County Manager or BOCC), see Central Monitoring of Grant Activity, Section 5. Procedures, Item A. Grant Application Review.

2. Once the Grants Manager has been notified of approval of a grant award by the division responsible for administering the grant program the budget will be established in SAP per the Central Monitoring of Grant Activity, Section 5. Procedures, Item B. Grant Budget and Financial Reporting.
3. The Budget Director and budget staff are included in the Grant Review Committee to ensure compliance with State and County budget practices. Additionally the budget unit is included in the establishment of the Budget in SAP at the time of the grant award subject to the existing County Grant Policy.
4. Financial reporting, performance reporting and/or special reports to grantors will be prepared by Accounting staff or the operating division staff and maintained in a central repository within Finance as stated in the Central Monitoring of Grant Activity, Section 5, Procedures, Item F. Centralized Grant Report Repository and Revenue Tracking. The program manager, financial coordinator, and/or department controller are responsible for reviewing and signing off on the reports before the reports are submitted.
5. The County maintains a grant award report on the County Finance website that provides an up to date listing of all active grants awarded to the County. See Central Monitoring of Grant Activity, Section 5, Procedures, Item C. Grant Award Report on County website.

B. Division Directors

1. Divisions shall administer all grants in compliance with this policy and other procedures established by the Division of Finance as stated in the Central Monitoring of Grant Activity.
2. Divisions shall comply with all internal and external audit requests related to programs.

C. Grant Program Managers

1. All grant program managers will comply will all grant requirements as stated in the grant application and grant award documents and guidance from the grantor agency representatives.

2. Grant program managers will be responsible for the compliance with the Central Monitoring of Grant Activity as it relates to their program.

7. Audit Compliance

- A. **Program managers and all grant staff shall comply with all auditor requests for information.**
- B. **Audits may be conducted by various sources including:**
 1. Independent external auditors contracted by the BOCC to complete financial and compliance audits.
 2. Internal auditors assigned to review and audit programs by County Management.
 3. Grantor agency auditors to conduct; desk reviews, audits and monitoring site visits as determined by the grantor agency administration.
 4. Office of Inspector General conducted audits on Federal grant programs.
 5. Legislative Post Audit conducts audits and program reviews on behalf of the Kansas Legislature.
- C. **Upon the conclusion of the audit field work and review, generally, a draft audit report is made available to management of the division/department being audited for management review and response prior to a final audit report with recommendations being issued by the auditor.**

APPEDIX A:
GRANT APPLICATION
PROCESS FLOWCHART

