

Grant Management Policy 15-01

I. **Purpose:** The purpose of this Policy is to establish and clearly define the objectives, responsibilities, internal controls, and authority to efficiently maintain compliance with the administration and management of grant awards received by the Hernando County Board of County Commissioners (BOCC).

II. **Policy:**

a. *Applicability-* This Policy is applicable to all federal, state, and other grant funding received by Hernando County government. This includes but is not limited to Departments under the direction of the County Administrator, agencies/entities administering on behalf of Hernando County and grants administered by the BOCC for other agencies/entities.

b. *Delegation of Authority-*

i. Implementing Department- Responsibility for administering the grants and maintaining compliance rests within the Department where the grant is implemented. Each Department under the BOCC shall be responsible for proper administration of its own grant projects, and shall designate a "Project Manager" and "Project Administrator" to manage the grant activities to ensure compliance with all grant terms and requirements. The Project Manager and Project Administrator will be required to communicate and involve the Grants Team from the start of the application to close-out.

1. The "Project Manager" (PM) is the person responsible for the management of the grant project; the PM is also responsible for providing all required information necessary for the Project Administrator to complete all required paperwork and reimbursement requests. The Project Manager is accountable for all reimbursement requests and reports prepared by the Project Administrator prior to submittal.

2. The "Project Administrator" (PA) is responsible for ensuring compliance with the grant terms and requirements pertaining to programmatic and financial grant compliance.

Grants Team- The Grants Team includes the Grants and Operations Performance Coordinator (Office of Management and Budget), the Grants Coordinator (Office of Management and Budget), the Grant & Revenue Manager (Clerk of Court and Comptroller-Financial Services)

The collective goal of the Grants Team is to support departments and offices in the successful acquisition and management of grant awards. To this end, each of the members of the Grants Team is assigned as the primary point of contact for a specific phase or purpose in the Grant Lifecycle.

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3. The Grants and Operations Performance Coordinator is responsible for coordinating grant application and award notification also known as the pre-award and award phases of the grants lifecycle.

4. The Grants Coordinator is responsible for the award and post-award phases of the grants lifecycle. The Grants Coordinator is responsible for monitoring program compliance, oversight of grant programs, coordination of grant procurement compliance as well as administration of the Grant Management System (GMS).

5. The Clerk of Court and Comptroller, Department of Financial Services, is responsible for the safekeeping of financial records prepared by the BOCC to ensure compliance with federal and state accounting and financial reporting requirements for all departments under the BOCC. The Grant & Revenue Manager or similar position within the Clerk's Department of Financial Services is responsible for the post-award of the grants lifecycle, including but not limited to, reviewing grant related expenditures and financial grant reporting. The Grant and Revenue Manager also ensures that all grants are properly accounted for on the annual Single Audit Schedule of Expenditures of Federal Awards and State Financial Assistance, which is prepared by the Department of Financial Services.

iv. The Grants Team is responsible for an electronic centralized Grant Management System (GMS) to provide for a uniform tracking of all grants from application, through award and closeout. All Departments must use the GMS for grant reporting and monitoring. The Grants Team is tasked with implementing and monitoring compliance in accordance with this Policy.

c. Approvals-

i. Application- All applications for grant awards should be coordinated with the Grants Team prior to submitting the application to the funding agency.

Internal approvals are as follows:

1. Applications for Competitive grant awards will be coordinated with the Grants and Operations Performance Coordinator prior to proceeding. Applications for competitive awards should be evaluated for program effectiveness and benefits prior to application.
2. Applications for grant renewals, reoccurring awards, or formula grants should be coordinated by the Project Manager with the Office and Management and Budget through the Grants Coordinator or the Grants and Operations Performance Coordinator. Applications for

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grant renewals, reoccurring awards, or formula grants shall be evaluated for program effectiveness and benefits prior to application.

3. All applications require approval of the Senior Management in chain of command for the implementing department prior to submission of an agenda item to the County Administrator and BOCC for approval to submit the application.
4. The Project Administrator must submit an agenda item and all application documentation for review, processing and placement on the BOCC agenda for approval. The agenda item must include the total project cost, the grant funding amount (specified as federal, state, or other source) and the required local match amount and percent (if any). Additionally, the agenda memo shall explain the purpose of the grant and request authorization for the submission of the application.
5. In the case of time restraints, where applications amount to less than the threshold(s) established by Section 287.017 F.S. Category Two, as amended*, or at the County Administrator's discretion, approval of applications is allowable with concurrence from the Grants Team and the Office of Management and Budget. After approval by the County Administrator, or the County Administrator's designee, an agenda item will be submitted to the BOCC for concurrence at the next available meeting. In the event the BOCC disapproves the application, the funding agency will be immediately notified to withdraw the application.
6. Where possible grant applications shall include charges for indirect costs to the maximum allowed in accordance with the specific grant rules.

* Also see Hernando County Purchasing Manual Section 12.2 (current version)

- ii. Award- All grant awards and associated resolutions must be reviewed by Legal and OMB prior to being submitted to the BOCC for approval and signature on the corresponding documents. The current BOCC Chairman or approved designee will be the authorized authority on behalf of the County to sign the grant documents.
- iii. Modifications- All amendments/revisions to the grant agreement require the approval of the BOCC. Legal review is required prior to proceeding for BOCC action. Minor amendments/revisions that don't require updates to the grant agreement can be processed administratively, but must be reviewed and approved by the Grants Coordinator prior to submitting to the funding agency.

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- iv. Close-out- Grant close-out occurs at the implementing Department level in accordance with all requirements and procedures in the grant agreement.
- v. Pass-thru & Sub-recipient- All sub-recipient awards must be approved by the BOCC. Oversight will be the responsibility of the sponsoring Department. A sub-recipient agreement will be brought to the BOCC concurrently (if possible) with the grant award after Legal review.

d Administration/Implementation

- i. Training- The Grants Team along with implementing Department staff is responsible for training new employees who work on grant awards. Employees responsible for the management of grant-funded projects will attend both formal and informal training. The Grants Team may also conduct individualized training for a Department or key staff. There will also be mandatory training provided by the Grants Team.
- ii. Budgeting- Grants are to be budgeted in accordance with the current Budget Policy (No. 29-01). Grants should not be budgeted until officially awarded by the funding/granting agency. Budget Resolutions and Budget Amendments should follow current County OMB Guidelines. If prior approval is required by the granting agency for a budget modification, this should be received before submitting the modification to OMB for processing.
 - 1. Each Department is responsible for processing grant matches after reimbursement is received from the granter and shall be done at the same frequency as the grant requirements for reporting (monthly, quarterly, annually, etc.).
- iii. Reporting & Reimbursement Requests- Reports are to be submitted timely to all granters. Unless a different frequency is required by the granter, reimbursement requests should be submitted at a minimum quarterly within 45 days of the end of each quarter. A quarterly report will be completed by the Grants Coordinator from GMS identifying untimely reports. This report will be provided to the Director of Office of Management and Budget and the respective Senior Management for the implementing department(s).
- iv. Recording Keeping- Ultimately, the responsibility of all grants related documentation rests within the implementing Department administering the grant. The County's Grants Management System (GMS) must be used as the central repository for all grant related records. All grant records should be kept for the retention period specified in the grant agreement. All Departments should maintain an electronic department file for each grant inclusive of all essential documentation requirements including all information that cannot be included in the GMS (such as personal identifiable information - SSN, DOB, etc...) and maintain those records for the required retention period.

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- v. Procedures- By incorporation of reference, administration of grant awards governed by this Policy must follow the processes and procedures outlined in the current Grants Manual. Unless specifically noted in the Grants Manual, all other County Policies & Procedures are to be followed accordingly.
 - vi. Monitoring/Reviews/Audits- All grant related monitoring reviews and audits shall be coordinated with the Grants Team. All corrective actions are to be reviewed by the Grants Team and approved by the implementing Department's Senior Management prior to submittal to the reviewing agency. Once a department receives final determination/opinion of an audit, they are required to submit an agenda item of note to the BOCC.
 - vii. Fixed Assets - All fixed assets, as outlined in Capital Assets Policy #07-04, that are reimbursed/purchased with grant funds:
 - 1. Shall be documented properly upon receipt.
 - 2. Shall be disposed of in accordance with the Fleet Surplus Policy and applicable grant requirements.
 - viii. Accounting- All federal and state grant awards subject to a single audit, or of a significant transaction class, will be accounted for in its own designated grant department in the County's financial system. Additionally, each grant will be given its own unique revenue account. Only allowable and eligible grant and match/sharing related expenditures and revenues should be recorded in the grant department. Exceptions to this rule must be approved by the Grants Team.
 - ix. Fraud Reporting - All grant awards are subject to the Fraud Policy of Hernando County and to further include the following:
 - 1. Anti-Fraud awareness training conducted at least annually.
 - 2. Notification to the appropriate federal or state agency in cases of confirmed fraud related to grant funds.
 - x. Conflict of Interest - All grant awards are subject to the Conflict of Interest Policy of Hernando County and to further include the following:
 - 1. Notification to the appropriate federal or state agency in cases of any potential conflict of interest.
 - 2. All violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting a Federal award must be immediately reported to the appropriate funding agency.
- e. *Establishment of a Grants Committee*- To further promote the effectiveness and efficiency of the County's grant process and policy, a Grants Committee may be established to regularly meet and discuss grant related matters. Recommendations for changes should be discussed by the Committee for final resolution and recommendation. The Committee may consist of the Grants Team,

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representatives from Constitutional Offices, Director of Financial Services, County Administrator or designee, County OMB Director, etc.

- f. *Compliance* - The County Administrator or Senior Management of their respective departments are responsible for ensuring compliance with the grant management policy 15-01.

Adopted: July 9, 1996
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