

**LEELANAU COUNTY
BOARD POLICY**

GENERAL SUBJECT: Housing, Grants, and Mapping Policies
Clerk/Planning/Treasurer

Policy No. **8.03**

SPECIFIC SUBJECT: Grants Management Policy

Adopted: 02/21/2012

Revised: 07/21/2020

APPLIES TO: This policy applies to all Leelanau County officials and departments and to all County board/committee members

PURPOSE: Leelanau County recognizes that grant funding provides significant resources to enhance the County's ability to provide services and activities not otherwise available. The purpose of this policy is to provide a written policy stating the requirements for grant applications and agreements and to ensure that County departments are accountable for proper grant documentation, administration, and activities.

SECTION I – GENERAL PROVISIONS:

1. These regulations shall govern all officials and employees engaged in grant management for Leelanau County.
2. Compliance with these regulations is the responsibility of each employee and department head.

SECTION II – DEFINITIONS:

1. *Accruals* – means pending revenue for work completed or sales made in one year, whether billed or not billed, that is not received until the next year.
2. *Agreement* – the approved and signed grant agreement between the County and the grant agency.
3. *Authorizing Official* – as used in this policy, Authorizing Official means the County Administrator, the County Clerk or the Chairperson of the County Board of Commissioners.
4. *Contract* – a document between the County and a contractor for goods or services.
5. *County Official* – as used in this policy, County Official means elected official and/or appointed department head responsible for preparing the grant prior to approval of the Authorizing Official.

6. *Indirect Costs* – are costs associated with the administrative and general functions of County government that support direct services of a grant or fund. Indirect costs include such things as cost of facilities, utilities, insurance, accounting and payroll, information technology, infrastructure, etc.
7. *Other Grants* – any grants not identified in #3 above (such as 2% allocation funds, local grants from non-profits, etc.)
8. *State and Federal Grants* – are revenues received, either directly or indirectly, from the state or federal government. These revenues will be accounted for in either the General Fund or the appropriate Special Fund.
9. *Subrecipient* – A Non-Federal entity that receives a subaward from a pass-through entity to carry out part of a Federal program; but does not include an individual that is a beneficiary of such program. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency.

SECTION III – SUBMISSION AUTHORITY & GRANT APPROVAL:

1. Completion of grant applications is the responsibility of the county official submitting for the grant. All applications shall include reimbursement of indirect costs, when allowed, and shall meet the requirements of this Policy.
2. Leelanau County Officials may file a notice of intent (NOI) for grant applications without prior approval of the Board of Commissioners. Any grant application submitted following submittal of a NOI must meet the requirements of this Policy.
3. All awarded grants must be presented to the Board of Commissioners for approval, prior to receipt of and expenditure of the grant funds.

SECTION IV – COMPLIANCE WITH GRANT REQUIREMENTS:

1. The County official administering a grant is responsible for compliance with all aspects of the grant requirements, including submittal of reports and payment requests, and monitoring to ensure that grant activities are properly accomplished.
2. Fiscal reporting is the responsibility of the County Clerk, in cooperation with the County Official administering the grant.
3. Use of grant funds must adhere to County policies and budget rules to ensure accurate financial reporting and accounting.
4. Time and effort should be based on actual time spent on the grant project and based on signed time sheets. Time sheets must be signed by the employee and their respective supervisor and be retained for auditing purposes. For additional information on distribution of time and effort for federal awards, please refer to OMB Circular A-87, Attachment B, Section 8, Compensation for Personal Services.

SECTION V – RESPONSIBILITY FOR GRANT AGREEMENTS AND PUBLIC DISCLOSURE:

1. Original grant agreements, and originals of any approved amendments are to be retained by the Office of the County Clerk, and a copy submitted to the County Treasurer.
2. All requests for reimbursements, fiscal reports, supporting documentation, and any correspondence that affects the allowable funding shall be jointly submitted to the County Clerk and County Treasurer.
3. Once completed and closed out, the official grant file, including a copy of the signed agreement and all documents associated with the grant, including but not limited to the agreement and amendments, applications, pre-application questionnaire, activity reports, requests for reimbursement, fiscal reports, and other correspondence will be maintained by the County and filed with the County Clerk. Any destruction of these records will be in accordance with the approved retention schedule for the grant.
4. Public disclosure requests regarding grants will be referred to the County FOIA Coordinator, per County policy.

SECTION VI – GRANT REVENUES/EXPENDITURES:

1. All grant revenues will be properly budgeted, deposited, and recorded into the proper accounts immediately upon receipt, in accordance with Generally Accepted Accounting Principles.
2. The Office of the County Treasurer will create and maintain revenue numbers that ensure identification of grants and provide for tracking of accruals.
3. Staff time charged to a grant will be charged at the fully loaded rate (salary plus all benefits). The Accounting Department will verify fully loaded rates for any employees working on the grant.

SECTION VII – FISCAL MANAGEMENT:

1. All encumbrances, purchases, and payments will be processed and submitted in accordance with County policy and budget rules, as well as any conditions outlined in the grant agreement or guidelines.
2. Federally funded grant procurement of goods or services must also comply with conditions outlined under "Procurement of Goods and Services" in Circular A-102, "Grants and Cooperative Agreements with State and Local Governments."
3. All grant applications and agreements will include charges for indirect costs to the maximum allowed in accordance with both County procedures and the specific grant rules.
4. Positions for any personnel hired with grant funds must have pre-approval of the Board of Commissioners and be posted and filled according to applicable County policies and procedures. Employee(s) hired with grant funds must be advised that grant-funded positions are only funded for the duration of the grant funding.

5. Independent contractors or employees may only be hired if the hiring is done as part of a federally or state funded grant agreement. All contracts must require the contractor to include a statement that they have not been debarred or suspended, and are not listed on the Excluded Parties list (www.epls.gov).
6. County employees responsible for grant administration are not eligible for additional compensation for the work involved with administering the grant. Any reimbursement for the cost of grant administration shall be deposited as set forth in Section VI, Grant Revenues/Expenditures.
7. All computer equipment and software purchases must be reviewed by the IT Department prior to purchase and installation. Equipment will be ordered by the IT Department under the grant account, allowing sufficient time for delivery and arrangements made for installation.
8. All capital assets purchased with grant funding will be made in accordance with County policies and budget rules.
9. All capital assets purchased with grant funding will become the property of Leelanau County, unless otherwise stated in the grant agreement.
10. All grants are subject to annual audits by County auditors and any audits which the funding agency may require.

SECTION VIII – REQUIREMENTS FOR PASS-THROUGH GRANTS AND SUBRECIPIENTS

1. When the County is acting as a pass-through entity the County official administering the grant will comply with all requirements set forth in 2 CFR § 200.331 including but not limited to:
 - a. Ensuring that every subaward is clearly identified to the subrecipient as a subaward and includes the required information set forth at 2 CFR § 200.331(a)(1) – (a)(6).
 - b. Evaluating each subrecipient's risk of noncompliance with Federal statutes, regulations and the terms and conditions of the subaward for the purposes of determining the appropriate subrecipient monitoring as described in paragraphs (d) and (e) of this section.
 - c. Considering imposing specific subaward conditions upon a subrecipient if appropriate and as described in 2 CFR § 200.207 Specific Conditions.
 - d. Monitoring the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal Statutes, regulations, and the terms and conditions of the subaward; and that performance goals are achieved.
 - e. Verifying that the subrecipient is audited as required by 2 CFR § 200.501.
2. All subrecipients must enter into a Subrecipient Agreement with the County. The County official administering the grant is responsible for ensuring that the Subrecipient Agreement is executed and for monitoring compliance with the Agreement.

SECTION VIII – OTHER:

1. Prior to submission to the Authorizing Official, the County Official preparing the grant is responsible for compliance with all requirements through clearinghouses and application sites, such as www.sam.gov and www.grants.gov. A printed copy will be maintained by the County Official of any application submitted through an online grant submission process.
2. The Treasurer's Office is responsible for providing any identifying numbers, such as an EIN (Employee Identification Numbers), or DUNS (Dun & Bradstreet) number. County Officials are required to work with the Treasurer's Office to confirm these identifiers for any applications or agreements. County Officials are not authorized to apply for these numbers.

