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|  | <b>GRANT MANAGEMENT POLICIES AND PROCEDURES</b>    | <b>Approval Date</b><br>TBD |
|   | <b>DIVISION AND POLICY NUMBER</b><br>GRANTS - 5200 | <b>Revision Date</b>        |

## **PURPOSE:**

The purpose of this policy and related procedures is to provide a framework of internal controls that standardizes grant management and administration in developing, implementing and maintaining oversight including; the approach for applying, approving and implementing grants. These policies and procedures address the County's requirements, processes, responsibilities to compliance requirements and related liabilities accompanying receipt of such grants from our grantors. Additionally, our approach aims to improve the efficiency and effectiveness of programs and services funded through grants in our service to our community.

Funding through grants is encouraged as a means of financing projects or one-time expenditures. The County generally does not support the use of grant assistance for routine and/or ongoing operational programs which will require additional local funds to continue, in whole or in part, once the grant assistance is no longer available, except in uniquely beneficial circumstances. Programs and projects funded by grant assistance shall generally be reduced, or eliminated, when such revenue sources are reduced or eliminated. However, offices and departments may request continuation of the program or project with County funding as part of their annual budget submission.

**ELECTED OFFICIALS/DEPARTMENTS AFFECTED:** All

## **GRANTS THE COUNTY MAY RECEIVE:**

- A. Block Grants – a broad intergovernmental transfer of funds or other resources by the Federal government 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.
- B. Competitive (Discretionary) Grants – an award of financial assistance in the form of money, or property in lieu of money, often by the Federal government to an eligible grantee, usually made on the basis of a competitive review process.
- C. Continuation of any grant type – a continuation grant provides additional funding for budget periods subsequent to the initial budget period.
- D. Conditional Grant – a conditional grant involves one grantor seeking the involvement of recipients 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.
- E. Cooperative Agreements & Contracts – a type of Federal assistance; essentially, a variation of a discretionary grant, awarded by a Federal governmental agency when it anticipates having substantial involvement with the grantee during the performance of a funded project.
- F. 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. Typically, the County submits requests for projects to state and federal legislators who seek to obtain funds for those requests, usually to be spent in the district the legislator represents.

- G. 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.
- H. Pass-through of any grant type – grant funds received from one grantor, but passed through another grantor or funding source which are typically Federal in nature.
- I. Reimbursement Grants – a type of funding program under which the grantee is reimbursed by the grant for qualifying expenditures already incurred, as specified in the terms of the grant agreement for such a program.
- J. Advance Grants – a grant made where funding is provided to the County before expenditures are incurred. The County generally prefers reimbursement grants.
- K. State Grants – a grant made by the State of Colorado Government.
- L. Federal Grants – a grant made by the U.S. Federal Government.
- M. Foundation Grants – a grant made by a philanthropic foundation.
- N. Corporate Grants – a grant made by a corporate foundation.

## **POLICY:**

This policy is to establish the roles and associated responsibilities of the various Adams County departments, divisions, agencies and offices, referred to as “offices” or “departments” involved in the grant process. County offices and departments and their staff that occupy positions of responsibility with respect to grant activity have specific roles and responsibilities that they shall perform and uphold both ethically and in the best interests of the County.

Roles are addressed herein for the: Finance Department, Grants Management Team, and the County offices and departments that apply for or receive grant funds.

### **1. ROLES**

1.1. Finance Director - The Finance Director or designee has authority to approve and sign grant applications for the County when the authority has been delegated by the BOCC at the time of application submission.

1.2. The Finance Department is available for the guidance and review of grant related financial activity. In this role, the Finance Department may review financial reports generated by recipient offices and departments as needed, and provides general oversight of other grant related issues, including the proper budgeting and accounting for grants and other responsibilities indicated throughout this policy.

1.3. The Finance Department’s Purchasing Division – The Purchasing Division processes requisitions and purchasing orders according to the County’s Purchasing Policies and Procedures Manual and/or according to the grant agreement(s), federal and state laws and regulations, and County policy. The office or department receiving the grant must let the purchasing staff know in writing the grant requirements before requisitions and purchases are made.

1.4. The Finance Department’s Grants Compliance Coordinator or other designee is

responsible for providing guidance and general management and administration support for the County's grant activities to include: application information such as the County's D-U-N-S Number, County profile information and general information related to grant programs. The Grants Compliance Coordinator will also aid in helping office and departments with monitoring and compliance activities. The Grants Compliance Coordinator may also provide grant planning for collaborative grant submittals; grant training and technical assistance for County staff; ensuring that offices and departments properly track and report grant activity; comply with grant policies and procedures, investigating issues that may arise with respect to the management of County grants. The Grants Compliance Coordinator will collaborate with the Budget Manager and project manager/liaison to create a grant fund, cost center and/or project (subledger(s)) number(s) as necessary, which are used to recognize grant revenue and expenditures in the County's financial system and/or the office or the department's budget.

1.5. Grants Management Team – The Grants Management Team is a cross functional group comprised of the individuals from the Finance Department, Budget Office and County offices and departments. This team evaluates Grant Policies and Procedures, reviews grant trends and helps address responses to compliance issues.

1.6. County Offices and Departments – County offices and departments that apply for and utilize grant funds are responsible for all aspects of the grant process including;

- planning for grant acquisition,
- preparation and submission of grant proposals,
- grant writing,
- preparing County Study Session and County Public Hearing Agenda items to accept grant awards,
- preparing budget revision requests to accept grant funds,
- developing grant implementation plans,
- managing grant programs and projects,
- preparing and submitting reports to grantors, and properly closing out grant projects as detailed in this policy and the grant agreement or award letter that delineates the terms and conditions of the grant.

The following further define grant related responsibilities:

1.6.1 The office or department shall have a project manager or liaison that:

1.6.1(1) Communicates grant related information for proper application, approval and administration to all staff in their office or department with grant responsibilities.

1.6.1(2) Serve as the conduit for grant related ideas and information from the office/department back to the Grants Compliance Coordinator in the Finance Department.

1.6.1(3) Obtain the necessary approvals and signatures as required in this policy.

1.6.1(4) Ensure County grant policy and procedure is being followed in the office or department.

1.6.1(5) Report their office or department's grant activity to the Finance Department's Grant Compliance Coordinator or designee and ensure their office or department's grant activity is accounted for as outlined in this policy.

- 1.6.1(6) Participate in Grants Management Team meetings as needed.
- 1.6.1(7) Share ideas and expertise in grant related meetings and training events as requested.
- 1.6.1(8) Attend regular trainings as appropriate
- 1.6.1(9) Send year end data and information for Federal grants to the Finance Department for inclusion in the annual Schedule of Expenditures of Federal Awards (SEFA), which is part of the County's financial statement issuance,
- 1.7. Budget Office – The Budget Office develops and prepares the budget for BOCC approval. The Budget Office administers the annual budget per the Fiscal Policy and Budget Process as outlined in the County's Annual Budget which includes how the budget may be amended.
- 1.8. Board of County Commissioners (BOCC (or designee)) - The BOCC has the authority to approve and sign grant applications for County offices and departments at the time of application submission. In addition, the BOCC or designee in consultation with the County Manager's Office shall be the final arbiter of which office or department will submit the application when internal competition for a grant application cannot otherwise be resolved.
- 1.9. County Attorney's Office – The County Attorney or designee will review grant contracts and determine if the language in the contract is acceptable to the County. If acceptable they will stamp or otherwise document that the contract is "Approved as to Form" as appropriate.
- 1.10 BOCC Chair – The Chair or designee will sign grant agreements as appropriate that have been approved by the BOCC and delivered for signature by the Clerk to the Board.

## 2. CONFLICT OF INTEREST

Grant audit findings due to conflicts of interest can damage the reputation and credibility of the County. Further, the appearance of a conflict of interest can be just as damaging to the County's reputation and credibility as an actual conflict. County officials and staff shall follow the County's Code of Ethics found on the County's myAdams intranet site as they work with grants the County applies for and receives. Should more restrictive regulations apply related to the acceptance of a Grant, it is the officials' or employees' responsibility to know and follow those requirements.

## 3. AUTHORIZED SIGNATURES

The purpose of this section of the policy is to identify who may approve and provide authorized signatures on grant applications and subsequent grant agreements. This shall be done well in advance of grant submission due dates to avoid last minute delays or problems that could cause the grant deadline to be missed. The signatures limits shall follow the "authorized approval levels" defined in the Purchasing Policies and Procedures as defined in Policy #1010. Should the grant require a different signature level, then that level shall be used if not less restrictive.

### 3.1. AUTHORIZED Signatures

Grantor requirements may need either written and/or electronic signatures and if there is any delegation of signature authority it needs to be documented before application or approval and stored in the grant file.

3.1.1. There may be several authorized signers depending on the grant or item to be signed: Elected Official, Department Director, Finance Director, County Manager, Deputy County Manager, and the BOCC Chair or designee.

3.1.1(1). Elected Official or Department Director – The Elected Official or Director is authorized to approve and provide authorized signature on grant applications which their office or department is responsible to facilitate according to authorized approval levels or grant requirements.

3.1.1(2). County Manager – The County Manager or designee is authorized to approve and provide authorized signature on grant applications for commitment to grant oversight.

3.1.1(3). Deputy County Managers – The Deputy County Managers or designees are authorized to approve and provide authorized signature grant applications on behalf of all departments.

3.1.1(4). BOCC Chair or Designee – The Chair shall sign the grant agreements that have been approved by the BOCC. The Clerk to the Board shall coordinate obtaining this signature. BOCC signatures are required if there is a non-budgeted County match component to the grant and/or if there are FTEs as part of the grant funding proposal.

3.1.1(5). Authority over a specific grant project or program, grant application or grant agreement may be delegated in writing to address circumstances that warrant delegation or provide efficiency and kept in the grant file.

3.1.1(6). If a grantor requests a signature other than what is defined above, a copy of this policy may be provided to grantors as documentation authorizing that person to sign. Should there be a conflict between County policy and grant requirements, the County Attorney shall consider potential solutions to meet the best interest of the County.

### 3.2. ADDITIONAL PROVISIONS FOR AUTHORIZED ELECTRONIC SIGNATURES

Many federal and state grant programs have the requirement or option of submitting grant applications and reporting electronically. The purpose of this policy is to identify the procedure to provide authorized electronic signatures.

#### 3.2.1 AUTHORIZED ELECTRONIC SIGNATURE PROCEDURE

3.2.1(1). All grant applications submitted through the internet shall comply with the standard policies and procedures for submission of grant applications as described in this policy.

3.2.1(2). A representative from the Finance Department shall be registered as the authorized electronic signatory where appropriate.

3.2.1(3). Under certain conditions, an individual within an office or department may also be registered as an authorized electronic signatory, but such arrangements shall be pre-approved by the Elected Official or Department Head, and the BOCC Chair.

3.2.1(3)i. Should an office or departmental request be sought, the Elected Official or Department Director shall send an email to the Finance Department requesting and/or notifying authorized electronic signature status for each designated staff person he/she selects. This

shall be done well in advance of grant submission due dates to avoid last minute delays or problems that could cause the grant deadline to be missed.

3.2.1(3)ii. The County Manager's Office will arrange authorized signature status for the designated staff person(s).

3.2.1(3)iii. The County Manager's Office will confirm authorized signature status with the Elected Official or Department Director, and authorized signatory upon completion.

#### 4. COUNTY D-U-N-S NUMBER

Dun & Bradstreet (D&B) issues a D-U-N-S Number, a unique nine digit identification number that is required to apply for Federal government contracts or grants.

4.1. The Finance Department has the sole responsibility of managing and obtaining the D-U-N-S Number for the County for the Federal government's Central Contractor Registry. As needed the office or department may obtain the County D-U-N-S Number from Finance.

#### 5. GRANT SEEKING PROCESS

In order to coordinate the County's grant activities effectively and support the County's strategic priorities, the Finance Department and Budget Office must have knowledge of prioritized office/department needs that potentially can be met through grants. This knowledge will allow the staff to identify;

- parallel or redundant submissions,
- potential collaboration among offices and departments,
- a plan for submission of proposals to regular cyclical grant opportunities,
- to be pre-positioned to assist the offices and departments in the submission of proposals to those opportunities when they arise.

The grant seeking process has the following components: (1) pre-application assessment and review, (2) application submission, (3) approvals, and (4) use, oversight, monitoring and compliance.

##### 5.1. PRE-APPLICATION ASSESSMENT & REVIEW

The purpose of this section of the policy is to encourage the pursuit of grant opportunities that support the County's goals and strategic priorities, while ensuring that possible costs to the County are identified and considered as early as possible. The office or department's project manager or liaison shall ensure the grant records are created, updated and complete at the time of application.

##### 5.1.1. PRE-APPLICATION ASSESSMENT & REVIEW PROCEDURE

The office or department considering an application for a grant is responsible for pre-application assessment, in which the following factors shall be evaluated. Pre-application assessment should be done well in advance of grant submission due dates

to avoid last minute delays or problems that could cause the grant deadline to be missed.

#### 5.1.1(1) Financial

5.1.1(1)i. Total anticipated project cost

5.1.1(1)ii. Match requirements and sources

5.1.1(1)iii. Program income considerations

5.1.1(1)iv. Staffing requirements (including salary and benefits increases for multi-year grants)

5.1.1(1)v. Receipt of grant funds shall be done in coordination with the Finance Department and Budget Office.

5.1.1(1)vi. Documentation of a clear continuation plan. It is required that offices and departments develop continuation plans (plans for sustaining grant funded programs if funding is reduced or terminated) prior to applying for grants. Such plans should reflect the potential for loss of funding and the subsequent loss of grant funded positions or program components. Offices and departments must plan responsibly for either termination or reduction of the program or seek to secure alternative sources of funding.

5.1.1(1)vii. Subrecipient/Vendor analysis. If another entity or vendor will be providing the service funded by grant funds, the County must evaluate the compliance requirements to determine whether or not the allocation is a vendor relationship or a subrecipient grantee relationship. The analysis shall be performed with grant guidelines (especially when Federal dollars are involved using guidance found in 2 CFR 200 et al.

#### 5.1.2(1). Programmatic

5.2.2(1)i. Alignment with County's goals and strategic priorities and/or office's or department's business plan

5.2.2(1)ii. Provision or expansion of services to address critical needs

5.2.2(1)iii. Office or department's capacity to administer the financial and administrative aspects of the grant.

#### 5.1.3. Subrecipients

If the County is permitted by the grantor and the County finds that a subrecipient (an entity that is not the County) can better execute the purpose of the grant, funds may be allocated to others. These allocations to subrecipients may come with rules and regulations that fall upon the County as the Grantee to manage the subrecipient as a subgrantee.

5.1.3(1). The County may need to evaluate programmatic responsibilities the grantor has on the County and require the County to incorporate them into the subrecipient agreement.

5.1.3(2). The County may need to evaluate financial responsibilities the grantor has on the County and require the County to incorporate them

into a subrecipient agreement.

5.1.3(3). The County may need to establish monitoring and compliance requirements of subrecipients.

## 6. APPLICATION SUBMISSION

The purpose of this section of the policy is to ensure that each grant application submitted by or on behalf of the County is aligned with an established County priority, meets the County's expectations of document quality, has matching funds available if required by grantor, and that the means for continuation of the project or program after the grant period ends has been given realistic consideration.

The office or department submitting the grant application is responsible for ensuring that pre-application assessment factors noted above have been evaluated and completed prior to submission.

### 6.1 APPLICATION SUBMISSION PROCEDURE

6.1.1. Approval to submit a grant application shall be obtained via notification to the County Manager's Office. The grant application should be routed through:

- Elected Official or Department Director
- Finance Director or Designee
- Budget Office
- County Manager's Office; and,
- BOCC if their approval is required by the grantor at the time of submission. Grant applications should be sent for review via the Study Session review process as outlined in Admin Directive 1. The County Manager may bring the application to the attention of the BOCC through the weekly Administrative Item Review (AIR) when time constraints occur.

## 7. AWARD NOTIFICATION, REVIEW AND ACCEPTANCE

Grant agreements are legal contracts. It is the County's responsibility to carry out the project and/or activities associated with a grant to accomplish its objectives, while adhering to all of the terms and conditions prescribed by the grantor. Failure to do so increases the County's exposure to legal liability and compromises current and future grant funding.

The award notification, review and acceptance process has two components: (1) award notification and review and (2) proper approvals, and/or BOCC approval to accept the award.

### 7.1. AWARD NOTIFICATION AND REVIEW PROCEDURE

7.1.1. All offices and departments that receive a grant award shall duplicate, and forward an electronic copy of the award notification, the grant agreement or contract, and any memoranda of understanding to the Finance Department promptly.



7.1.2. The office or department is responsible for reviewing the grant award and ensuring that a legal review be conducted and documented by the County Attorney's Office. Approvals accepting the award must be completed by the date required by the grantor for full execution of the agreement subject to the County's authorized approval levels.

7.1.3. In the event that funds awarded by the granting entity are reduced from those requested in the original grant application, or factors previously evaluated at the time of application have changed, the office or department must ensure that the goals, objectives and evaluative components of the grant can still be accomplished within the prescribed timeframe set by the grantor.

7.1.4. If award terms need to be amended before the grant award can be accepted, the office or department must negotiate with the grantor and obtain changes to the grant award in writing.

7.1.4(1). If the award terms are negotiated to the office's or department's satisfaction, the office or department must request that the grantor provide the changes in writing. When the changes have been received in writing from the grantor, the office or department must submit the grant agreement or contract, any memoranda of understanding and written changes from the grantor to the Finance Department promptly.

7.1.4(2). If the award terms cannot be negotiated to the office's or department's satisfaction, the Elected Official or Department Director from the recipient office or department must prepare a letter to the granting entity declining the award, and provide a copy of the letter to the County Manager's Office, Finance Director and the Budget Office. The letter should express the County's regret in declining the award and clearly articulate the specific reason(s) the award is being declined.

## 8. APPROVALS TO ACCEPT AWARD PROCEDURE

The purpose of this section of the policy is to ensure that acceptance of each award granted to the County is formally approved according to the authorized approval levels and/or by the BOCC, if required if matching funds and/or FTEs are required as a condition of the grant.

8.1. If BOCC approval is required, then the office or department receiving the grant award must prepare an agenda item as outlined in Admin Directive 1, which includes a fiscal impact analysis. The agenda item should be accompanied by the award letter, grant agreement and any other required documentation.

8.1.1. The office or department must prepare a budget amendment request to the Budget Office to add the grant award to the office's or department's budget if needed. The fund, cost center and project number (subledger) into which the grant funds are to reside must be clearly stated.

8.1.2. The office or department must ensure the Clerk to the Board has the required copies of the original grant award documents ready for the BOCC Chair's signature. Grant awards should be clearly labeled at each location that requires a signature with

a "sign here" label and include the County Attorney's stamp or documentation that the contract is "Approved as to form".

8.1.3. Once the proper approval for the grant award has been received, the recipient office or department shall notify the Finance Department of the approver's action and ensure the proper signature is present as required.

8.1.4. The office or department is responsible for submitting the grant award(s) to the grantor by the specified due date.

8.1.5 The office or department must provide an original of the fully executed grant agreement to the Clerk to the Board as appropriate when the award is returned to the County by the grantor with copies to Budget and Finance.

## 9. USE AND RECEIPT OF GRANT FUNDS

This section of the policy is to ensure that grant funds are properly used and received 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 and/or criminal penalties.

9.1. No grant funds shall be disbursed until the grant has been approved by the appropriate level authority and the proper accounting structure has been established in an appropriate fund and required documentation is complete. Exceptions must be approved by the County Manager or designee.

9.2. Modifications to the budget associated with a grant funded project in such a way that alters the grant amount or moves funds from one budget line item to another must adhere to County's Fiscal Policy and Budget Process section of the Annual Budget Book and grantor requirements.

9.3. Grant funds awarded to the County should generally 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 granting entity in the grant award.

9.4. All revenues, fees and resources resulting from a grant funded project or program shall be managed and maintained as established in by the grantor.

9.5. All procurement activity associated with grant funded projects or programs shall follow the procedures outlined in the County's Purchasing Policy and Procedure Manual and maintain compliance with grant requirements if more restrictive. A copy of the grant agreement and/or documentation specifying grantor purchasing requirements must be provided to Purchasing Division of the Finance Department to ensure compliance in writing where applicable.

9.6. All property acquired through grant funds shall be subject to the County's fixed asset policies administered by the Finance Department and/or requirements set forth within the terms of the Grant whichever is more restrictive. Assets acquired shall be maintained in accordance with the County's Fixed Asset Policy. Processes shall be developed to secure, track and maintain the assets.

9.7. All grant and any related matching fund revenues and expenditures shall be recorded in the appropriate grant accounting record as applicable.

9.8. Grant project managers are ultimately responsible for adherence to the stipulations outlined in the approved grant award/contract to ensure that allowable expenditures are

incurred.

9.9. Direct and indirect costs may be allocated to the grant if allowed or appropriate. Such allocation may be waived if it serves the best interest of the County.

## 10. GRANT OVERSIGHT AND MONITORING

The purpose of this section of the policy is to ensure that all grant funded programs or projects are managed according to the terms set forth in the grant agreement, Grant Management Policies and Procedures and other applicable County policies and procedures. The grant oversight and monitoring process has two components: (1) develop implementation plan and (2) submit reports as required.

### 10.1. DEVELOP IMPLEMENTATION PLAN

10.1.1. All offices or departments that receive grant awards must develop an implementation plan promptly upon the approval of the grant award.

10.1.2. The project manager or liaison shall submit the implementation plan to the Budget Office.

10.1.3. Offices or departments with existing work plans that provide project goals and objective and other documents as required by the grantor.

### 10.2. GRANT REPORTING

Grants awarded to the County may require that progress, programmatic and financial reports be submitted to the grantor. Accurate and timely reporting is critical to maintaining a good relationship with the grantor. Late or inaccurate reports may negatively impact current or future funding.

#### GRANT REPORTING PROCEDURE

10.2.1. Recipient offices or departments must prepare timely and accurate progress, programmatic or financial reports as required by grantor.

10.2.2. The office or departmental project manager or liaison shall submit all financial reports to the appropriate signer for review and approval before submitting them to the grantor. The recipient office or department must provide support or reconciliation to the general ledger.

10.2.3. The Finance Department's Grants Compliance Coordinator or other designee will periodically review programmatic reports for content and quality and address any issues with the recipient office or department.

## 11. FILE MANAGEMENT, ACCESS AND RETENTION

The Grants Compliance Coordinator or the Finance Director or Designee may review the files, activities, equipment, and facilities, and interview relevant personnel and contracted entities of any County project or program that is funded with grants awarded to the County.

### 11.1. FILE MANAGEMENT PROCEDURE

All office or 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:

11.1.1. Submittal (e.g., application guidance and a copy of the application)

11.1.2. Award (e.g., award letter, BOCC agenda item, grant agreement, grant amendments, modifications, extensions, cancellations and terminations and anything else related to the award)

11.1.3. Finance (e.g., account set up, purchase orders, invoices)

11.1.4. Reports (e.g., reports to granting entity and evaluation components)

## 11.2. FILE RETENTION PROCEDURE

The County maintains records for at least five years following the grant close out and related reports or longer if required by the County or grantor. 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.

11.2.1. Grantors may require retention periods in excess of five years. Offices or departments must ensure they comply with retention requirements specified by each grantor.

11.2.2. Retention requirements extend to books of original entry, source documents supporting accounting transactions, the general ledger, subsidiary ledgers, personnel and payroll records, and other appropriate documents and records.

11.2.3. 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.

11.2.4. Maintenance of files shall also adequately protect records, passwords, personal information including; HIPPA protected data, Social Security Numbers and confidential case information adequately against loss, theft, fire or other damage in accordance with statutory provisions.

## 12. GRANT CLOSEOUT

Upon completion of the grant term of each grant award, the recipient office or department shall alert the Budget Office and Finance Department to place the fund and/or project in a non-posting status. All grants must close out at the end of the grant.

### GRANT CLOSEOUT PROCEDURE

12.1. Upon completion of the grant period of each grant, the recipient office or department must prepare a memorandum to the Finance Department's Grants Compliance Coordinator

or designee and the Budget Analyst that identifies the name of the grant, the project and describes the final disposition of the funds and required activities.

12.2. Upon review of the memorandum and satisfaction of any discrepancies, the Budget Office's Budget Analyst will update the accounting system and confirm grant closeout.

### 13. AMENDMENTS

This section of the Policy outlines the process to amend this Policy and to establish a periodic review process.

13.1 All Policies in this manual shall be reviewed every three (3) years, or sooner, to ensure that the Policy is still relevant and that the process described is accurate.

13.2 Users of this manual are encouraged to recommend improvements and/or revisions.

13.3 The Finance Department along with the Grants Management Team will review all policies on or before the third year anniversary from initial approval. Proposed changes will be forwarded to all elected officials and appropriate department directors for comment prior to obtaining the BOCC approval.

13.3.1. The Finance Department will be responsible for making all changes to the manual.

13.3.2. All proposed changes to a Policy must be submitted to the Finance Department in writing.

13.3.3. Proposed changes will be circulated to the elected officials and department directors for a period of ten days for comment prior to being presented to the BOCC for final approval.

13.3.4. If written comments are not received within stated time period, concurrence with the amendment is assumed.

13.3.5. Simple changes like grammar and/or punctuation changes made for clarification or easier interpretation may be made by the Finance Department's Grant Compliance Coordinator or designee, as required, without BOCC approval.

13.3.6. Any change to a Policy that affects the scope, intent, content or approval authority must be approved by the Board of County Commissioners (BOCC) by resolution.

13.3.7. All questions regarding the change process for policies should be directed to the Finance Department's Grants Compliance Coordinator or other designee.

### **EXCEPTIONS:**

Block Grants, Entitlement Grants and Formula Grants may be exempted from components of these policies and procedures due to the nature of how the funding works. Such grants like those managed by the County's Human Services Department typically do not follow the same application process that other grants need to follow. All sources of grant funding may be subject to periodic review and will generally need to follow grant guidelines.

**PROCEDURE:**

There are no additional procedures related to this Policy. Certain procedures have been incorporated into this document in the above sections.

**REFERENCES:**

- 2 CFR Part 200 of OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
- Adams County's Purchasing Policies and Procedures
- Adams County's Fixed Asset Policy
- Code of Ethics for Adams County

DRAFT