

# Monroe County Grant Administration Policy

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## INTRODUCTION

Monroe County's Grant Administration Policy (MCGAP) establishes uniform policies and procedures to be standard throughout the "County" and to be used when applying for, accepting and administering federal, state, county, private foundation and corporate grants. For the purpose of this document a grant is defined as any contribution, award or gift of federal or state dollars or other federal or state assets, distributed directly from the Federal Government or through an intermediary agency such as the County, the State, a corporation or a private foundation that has to be applied for and may or may not be received. A funding allocation that is received routinely is not considered a grant for the purpose of this Policy. Grant agreements usually specify the maximum amount of funding, the scope of the work to be done, and the grant period (e.g. single or multi-year) as well as any special conditions applicable to the program. Monroe County Highway Department operates under WI Statutes pertaining to county highway departments and is exempt from MCGAP.

This document describes the grant administration process and identifies the roles and responsibilities of those involved in grant management: Grant Project Manager, Department Heads, Committees of Jurisdiction, Corporation Counsel, County Board, Finance and other departments.

MCGAP identifies specific departments and employees that are routinely involved in the administration of grants. However, this policy applies to all personnel who are programmatically or fiscally responsible for developing, implementing, administering and/or reporting grant activity. It is essential for all County departments and personnel to adhere to all applicable federal, state and local laws, regulations, contract/grant agreements, as well as the grant policies and procedures outlined in the MCGAP, while administering grant-funded programs.

Non-compliance may result in the county being sanctioned and being liable. Incorrect or irreconcilable financial activity and account balances recorded in the County's financial management system may adversely affect the integrity of County financial reports and financial information reported to the grantor agency and the public. Lastly, it is necessary to help ensure the County is receiving the greatest possible economic benefit from the programs it administers. Adherence to policy and procedures will promote efficiency, better transparency, greater accountability and a more strategic approach to funding opportunities which will place the County in a more assured position for securing grant funds.

Monroe County Grant Administration Policy is divided into three sections: Section I has general information and purpose; Section II highlights the roles and responsibilities for each individual involved in administering grants and fiscal and statutory requirements; Section III outlines the County's fiduciary and administrative responsibilities including matching funds.

Due to the complexity of grants, other documents should be used in tandem with MCGAP. In most instances, the grantor will provide detailed guidance; some occasions will require consulting with County Administrator, Corporation Counsel and/or the Finance Department to research specific information.

## **SECTION I: GENERAL INFORMATION & PURPOSE**

The County's purpose for the use of grants is to maximize external financial resources while protecting the integrity of the County's operational budget and long-term financial management. Grant writing and grant management require considerable investment of time and resources. When considering whether to apply for a particular grant, the initiating department deemed responsible must consider the following:

- Whether the grant will help the County attain an objective and/or secure infrastructure investments that fit within the County's and responsible department's priorities.
- Grant can obtain sufficient budget appropriations and if matching funds are required, are available from responsible department's operating budget.
- Benefits derived from the grant have been determined sufficient to justify the cost involved in administering the grant and/or other funding sources will leverage or foster more creative public-private partnership arrangements.
- A proposed budget identifies in sufficient detail the direct/indirect costs of salaries, benefits, supplies and materials, equipment, travel, computers, consultants and allocated administrative & internal costs.

County employees will only apply for grants that further Monroe County's goals and objectives and support programs which are consistent with the mission and priorities of the County and its departments.

All grants applied for under Monroe County's name shall be compiled and administered by Monroe County personnel. Under no circumstance shall another individual or entity complete or administer a Monroe County grant.

Grants must follow the grant procedures, even if the grant award has no Federal/State dollars and/or assets, in order to present uniform and consistent policies and procedures.

Contracted services or purchases funded through grants shall follow the Monroe County procurement and RFP bid processes.

Staff must immediately report all grant activity to Department Head or manager. This shall include all grants being considered for a program/project, even if the grant is not ultimately pursued.

## **SECTION II: ROLES AND RESPONSIBILITIES**

In an effort to ensure all grants are administered in a consistent manner, the following roles and responsibilities have been developed for each staff member involved with grant projects. All departments and their staff whom occupy positions of responsibility, with respect to grant activity, have specific roles and responsibilities that shall be performed and upheld both ethically and in the best interests of Monroe County.

### **2.1 Responsible Department**

The "Responsible Department" is the County department in which the grant originates. The responsible department shall maintain all hard and electronic copies of the grant activities and shall maintain grant information for the time period specified in the current County and/or State approved record retention schedules or as indicated within the grant contract (whichever is longer). It is the responsibility of the department to meet all grant requirements and any applicable federal, state or local laws.

### **2.2 Grant Project Manager**

The person pursuing the grant automatically becomes the Grant Project Manager (GPM)—unless the Department Head delegates another County employee.

The department is responsible for the providing the appropriate training of the GPM to ensure understanding of writing and monitoring grants, and to fully understand the process for a Request for Proposal (RFP) arising from the grant submission process.

The GPM shall discuss any grant opportunities with their manager and department head to get verbal approval before pursuing.

Grants, including those from private grantors and organizations, must follow the grant procedures.

**Full approval process of Budget Adjustment or Resolution approval of County Board of Supervisors must be completed before any grant award is accepted and before any grant agreement is executed.**

#### AFTER AWARD

Grant funds received by GPM need to be deposited with the Treasurer's office on the same day or safely locked up to be delivered on the next business day.

Grant fund check(s) or electronic funds transfer payments shall be entered in the Enterprise Resource Planning (ERP) System (Tyler Technologies) by the responsible department when received for deposit.

#### Cost Considerations & Requirements

It is the responsibility of the GPM to be familiar with the grant's programmatic and administrative requirements in order to comply with cost principles and administrative guidelines. Many grantor agencies will provide this information in the application packet instructions and/or the award documents.

The GPM is responsible for identifying and reporting allowable costs as defined by the granting authority and ensuring that costs are budgeted. Line item expense changes to the County budget must be approved by the budget adjustment or resolution process.

#### Financial Standards—Payments & Reporting

The GPM is responsible for program implementation, management, evaluation, documentation and ensuring compliance with all reporting requirements—financial and programmatic.

- Documentation and records must be properly maintained and should contain original signatures or electronic signatures of authorized designee.
- Purchases with grant funding need to be in accordance with the County's procurement procedures and meet the requirements of the grant agreement. Questions regarding purchasing should be directed to Finance Department for clarification. GPM is responsible for ensuring in-kind match is documented and retained.
- Financial and progress reports are required to be submitted by the deadlines outlined in the grant notice of award paperwork.
- Financial reports will be reviewed by GPM and any discrepancies noted and brought to the attention of the accounting staff in order for correction/adjustments to be made prior to submission.

## Termination of Grant

It is the responsibility of the GPM to ensure all funds are expended by the grant termination date. The project's beginning and ending dates, which determine the funding period, are identified on the Notice of Award. Expenditures encumbered before receipt of executed agreement or after grant termination date may be ineligible for reimbursement. An extension of the grant may be requested in the event the programmatic goals of the grant have not been met or funding remains.

- Closeout of grant includes ensuring timely submission of all required reports and making adjustments for amounts due. Closeout of grant does not automatically cancel any requirements for property accountability, record retention or financial accountability.
- Project closeout cannot be done until all obligations are met. Closeout activities shall include completion of the final programmatic and financial reports, reconciliation of obligated and unobligated cash balances and completion of necessary accounting entries. Documentation shall be combined and retained by GPM. GPM shall work closely with Finance and/or responsible department's accounting team when closing out grants.
- GPM shall inventory any equipment purchased over \$20,000 and submit inventory records to the County Clerk for insurance purposes and Finance Department for capital inventorying.

## Record Retention

Financial and programmatic records, supporting documents, statistical records and any other records that are required by the terms and conditions of the grant must be retained for the time period specified in the current County and/or State approved record retention schedules or as indicated within the grant contract, whichever is longer.

GPM is expected to ensure that records of different fiscal periods are separately identified and maintained so that information may be readily located and accessed.

### **2.3 Department Head**

Department Heads review grant ideas with consideration to County Department goals and objectives and available resources before giving verbal approval.

Department Heads are responsible for assigning staff members to serve as Grant Project Manager (GPM). If a GPM leaves employment with the County, then the duty of GPM will be reassigned. Department Heads will work with the Finance Department and the Finance Committee if issues arise with the GPM's inability to successfully implement grant activities.

### **2.4 Committee of Jurisdiction**

Department Head shall inform the Committee of Jurisdiction of interest/intent to apply for a grant. If the grant is awarded, the Budget Adjustment or Resolution process, which results in acceptance or denial of the grant begins with the Committee of Jurisdiction.

### **2.5 Corporation Counsel**

Corporation Counsel is a resource for any legal questions pertaining to any documents or proceedings.

## **2.6 County Board**

After approval from committee of Jurisdiction and the Finance Committee, the County Board Chair places budget adjustment or resolution on the County Board agenda for approval/acceptance of grant award.

## **2.7 County Administrator**

The County Administrator shall be consulted for any grant applications which involve and/or require requests for bids or RFP's, new positions, equipment, ongoing expenses or inquiries in determination of conflicts of interest.

## **2.8 Information Technology**

The Information Technology Director shall be consulted for any grant application questions involving and/or requiring new software implementation. Compatibility with existing software, availability of server space and/or any new computer or technology equipment should be considered.

## **2.9 Finance Department**

The Finance Department shall be consulted for any grant application questions or concerns regarding budgeting and general ledger account set up.

The Finance Director shall have primary inventory oversight responsibility for County capital assets, with assistance from responsible departments.

## **AFTER AWARD**

When grant agreement has been executed, the GPM shall send a copy of the completed grant packet and grant award letter to Finance Department for audit tracking purposes.

The Finance Department shall establish separate general ledger account codes as needed.

## **2.10 Other Affected Departments**

The Treasurer's Office will establish bank accounts as needed.

Other departments shall make themselves available with appropriate notice to consult with the department seeking grant funding. This consultation will be coordinated by the GPM when necessary.

## **SECTION III: COUNTY FIDUCIARY RESPONSIBILITIES**

### **3.1 Internal Controls**

When the GPM applies for or accepts a grant, Department management assumes the responsibility for administering the grant and the financial assistance in accordance with the provisions of all applicable laws, regulations, contracts and grant agreements. In determining compliance, employees working with grants shall look to any Federal or State mandated requirements and the County's control policy along with any grant specific requirements. The County's Accounting & Financial Policies and Procedures Manual was designed to ensure the County fulfills its fiduciary and administrative responsibilities, establishing policy to provide reasonable assurances regarding the achievement of County-wide and program-level objectives in the following categories:

- Effectiveness and efficiency of operations
- Reliability of financial and programmatic reporting
- County compliance with applicable laws, regulations contracts, grant agreements and other compliance requirements
- Transactions are properly accounted for and recorded transactions are executed in compliance with all laws, regulations and provisions of contracts and grant agreements that could have a material effect on federal and other programs
- Funds, property and other assets are safeguarded against loss from unauthorized use or disposition

Conflict of Interest

Grant audit findings of a conflict of interest can damage the reputation and credibility of Monroe County. Further, the appearance of a conflict of interest can be just as damaging to the County as an actual conflict. The purpose of this policy is to avoid the appearance, as well as the actuality, of any conflict of interest or breach of trust by any official or employee of the County.

No employee or officer shall have a direct or indirect interest (financial, personal or otherwise) in any activities relating to the selection, award or administration of a contract or grant.

No employee or officer may solicit nor accept gratuities or anything of monetary value from contractors or parties to subcontracts. Refer to CODE OF CONDUCT IN PURCHASING section of the Monroe County Accounting & Financial Policies and Procedures Manual.

Reimbursement

To enhance cash management practices, it is the County’s preference to receive funding on a cost reimbursement basis, unless specifically prohibited by the grantor. This basis minimizes the County’s responsibility with respect to monitoring and administering interest earnings from grants.

The County’s preferred method of reimbursement is electronic funds transfers (“EFT”). However if EFT is not available, reimbursement checks shall be made payable to the County of Monroe and mailed to:

**Monroe County Treasurer  
C/O “Department Name”  
202 South K St., Rm 3  
Sparta, WI 54656**

In order to minimize unrealized interest and to improve the County’s cash flow, the Department Head shall request grant reimbursement as soon as provided for in the grant.

**3.2 Administrative Responsibilities**

Grant funding should be considered primarily for one-time or time-limited projects that do not have a significant long-term effect on annual operating budgets. Grants can be used as the primary financing mechanism to create new permanent programs or services or to add positions only when specifically approved by the County Board.

Any grant application that would require the guaranteed continuation of grant-funded positions or graduated match resulting in full financial responsibility subsequent to termination of the grant, or that directly increases the County's ongoing operating cost, must be approved by the Finance Committee and the County Board.

### **3.3 Procurement**

See Monroe County Accounting & Financial Policies and Procedures Manual for policies regarding purchasing.

### **3.4 Matching Funds**

Match is the contribution of the County toward the eligible grant cost or cost sharing. County matching funds are typically from General Fund money (cash) or in-kind contributions of goods or services.

In-kind contributions are things that could exist (or could happen) without the grant. Contributions may consist of, but are not limited to, personnel time given to a project, use of existing equipment or facilities, office space or performance of services at a reduced cost.

To qualify as an in-kind contribution certain conditions may apply:

- Must be necessary and reasonable to accomplish the projects objectives;
- Does not come from a Federal source;
- Cannot be program income;
- Cannot be used to match any other grant awards;
- Incurred and contributed within the grant period;
- Must apply to the cost sharing requirement of the grant.

In-kind contributions must be documented and verifiable. Records will be maintained to support how the value of the in-kind contribution was determined. Costs must also be authorized and legal—not prohibited under state or local laws or regulations.

If the department requires a supplemental request for cash matching funds, the department should notify the County Administrator and Finance Department for assistance.

### **3.5 Authority and Sources of Guidance**

This policy supplements Federal Government requirements, any applicable State of Wisconsin requirements and the Monroe County Accounting & Financial Policies and Procedures Manual and serve as the general framework for departments to follow when applying for grants, negotiating the terms and conditions of grant agreements and administering grants. The policy is intended to provide consistent guidelines for grant administration to ensure optimum financial and administrative outcomes for the County.



## APPENDIX A

### Acknowledgement of Review of Grant Management Policies and Statutes

**NOTE:** All employees / personnel of Monroe County participating in any grant related activities shall read and sign this statement acknowledging their completion of the reading of the Monroe County Grant Administration Policy, the statutes, and procedures in regards to grant activities.

I have received and read through the policy and procedures regarding grant management at Monroe County. I acknowledge I understand the information presented and feel competent to complete grant activities in the best interest of Monroe County.

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Employee Signature

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Employee Job Title

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Date

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Print Employee Name