

# **GUIDELINES FOR GRANT ACTIVITIES**

## **POLICY NO. 15-01**

**PURPOSE:** These Guidelines for Grant Activities apply to all federal, state and other grants received by Hernando County government. They are intended to establish and clearly define objectives, responsibilities and authority, and to encourage proper internal controls and consistent record-keeping methods for grant activities by Hernando County government.

**POLICY:** Recognizing that all grant programs are different and somewhat unique in their administrative requirements, this policy will ensure that grant activities are properly accounted for according to the guidelines outlined below:

### **I. OBJECTIVES**

- A. Obtain grant application authorization from the Board of County Commissioners (BCC) on any grant which will require a local match, have a recurring fiscal impact or is a new program.
- B. Ensure coordination and communication among departments;
- C. Ensure proper, complete and consistent record keeping upon grant award;
- D. Review by County Attorney's Office of grant award documents prior to submission to BCC for execution by Board Chairman.
- E. Ensure grants are properly budgeted by OMB to maintain budgetary controls and to secure advance matching fund commitments;
- F. Notify Purchasing Department to ensure compliance with purchasing requirements, bidding, and contract negotiations and any other grant requirements;
- G. Maintain proper accounting and reporting controls through proper identification of grant transactions in the accounting records.
- H. Meet grant requirements for official accounting records and maintain records to the extent feasible in a centralized location;
- I. Ensure timely and proper reporting to the granting agency, to include pay/draw requests;
- J. Monitor grant financial and programmatic reporting requirements for compliance;

- K. Ensure compliance with County policies and procedures, the provisions of the Federal Office of Management and Budget, applicable federal laws, and the laws of Florida;
- L. Maintain centralized inventory of all grants from application to closeout.

## **II. DELEGATION OF AUTHORITY**

### **A. ADMINISTRATIVE AUTHORITY**

1. Responsibility for administering the grants within County government rests with the appointed authority where the grant is housed, although the official recipient under the grant is the Board of County Commissioners (BCC). As such, all grants awarded to departments under the County Administrator, Constitutional Officers and other designated authorities must be reported and included under the federal and state reporting requirements.
2. The County Administrator and other designated representatives are authorized to sign grant documents other than the grant application and agreement, and correspondence on behalf of the BCC. These representatives shall use their discretion in delegating responsibility for departments applying for and/or administering a grant. This includes authorization to sign requests for reimbursement or other documents as necessary.
3. Each department under the BCC shall be required to include indirect costs (when allowed) on all grant applications. They may contact OMB or the Finance Department if they need assistance.

### **B. ACCOUNTING, MONITORING AND FINANCIAL REPORTING AUTHORITY**

1. The Constitutional Officers are responsible for maintaining adequate financial records to ensure compliance with federal and state accounting and financial reporting requirements for all grants administered under their purview.
2. The Office of Management and Budget (OMB) shall designate a Grants Management Analyst who shall be responsible for updating and maintaining a centralized inventory of all grants from the point of application through award and closeout. This individual shall also be responsible for seeking out new sources of grant funding to supplement those sources already identified by departments within the County. This person shall review grant applications, awards and amendments as well as assist the departments in the acquisition, implementation and administration of grant programs and assist in the interpretation of

Federal, State and County regulations and administrative matters pertaining to grant programs. Also the Grants Management Analyst will coordinate with the Finance Department to ensure that appropriate budgetary accounts are established to control and account for grant transactions, monitor all reporting requirements, maintains a duplicate file of all grant documents as required in the Grant Procedures, and acts as a liaison to facilitate communication among the various departments involved in the grant process.

3. The Finance Department is responsible for the maintenance of official financial records and audit of the BCC, and in that capacity is responsible for maintaining adequate records to ensure compliance with federal and state accounting and reporting requirements for all grants administered by departments under the BCC. The Finance Department shall designate a Grants Compliance Accountant to be responsible for reviewing all invoices for grants-related purchases and financial grants' reports prepared by Project Administrators in their respective departments. This shall ensure that Project Administrators adhere to the financial requirements of the grants and balance grant expenditures to the general ledger. This shall also ensure that all grants are properly accounted for on the annual Schedule of Expenditures of Federal Awards and State Financial Assistance, which is prepared by the Finance Department.

### **III. APPLICABILITY**

This policy shall apply to the Metropolitan Planning Organization (MPO), Public Facilities Finance Authority, Hernando County Water & Sewer District, Hernando County Aviation Authority, Hernando County Tourist Development Council, Spring Hill Fire Rescue District and/or any other board for which the Board of County Commissioners (BCC) is the governing or oversight body.

Replaces: Policy No. 15-01  
Adopted December 13, 1994

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