

STATE OF COLORADO)
) ss
COUNTY OF ROUTT)

RESOLUTION #2022-_____

A RESOLUTION ADOPTING AN ADMINISTRATIVE POLICY FOR ROUTT COUNTY CONCERNING GRANT ADMINISTRATION

Recitals

1. The Board of County Commissioners of Routt County (the “Board”) previously adopted Resolution No. 2021-076 on October 5, 2021, Regarding An Administrative Policy For Routt County Concerning Grant Administration; and
2. The Board desires to rescind Resolution No. 2020-076; and
3. The Board further desires to adopt a replacement policy; and
4. The Policy is currently unnumbered but will be assigned a policy number through the course of an ongoing project concerning policy review and restructuring; and
5. On April 19, 2022, the Board conducted a public hearing following notice as required by law, to consider the adoption of this resolution and the attached Policy; and
6. The Board finds that it is in the best interests of the citizens of Routt County that this resolution and the attached Policy be adopted.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Routt County, Colorado that:

- A. Resolution No. 2021-076, Administrative Policy for Routt County Concerning Grant Administration, adopted on October 5, 2021, is hereby rescinded.
- B. The attached Administrative Policy for Routt County Concerning Grant Administration is hereby adopted to be effective April 19, 2022.
- C. The Policy may be revised to reflect its policy number once assigned without further need for adoption by resolution.

ADOPTED this 19th day of April, 2022.

**BY THE BOARD OF COUNTY COMMISSIONERS OF ROUTT COUNTY,
COLORADO.**

M. Elizabeth Melton, Chair

Vote: M. Elizabeth Melton Aye Nay Absent
Timothy V. Corrigan Aye Nay Absent
Tim Redmond Aye Nay Absent

ATTEST:

Jenny L. Thomas
Routt County Clerk

**ROUTT COUNTY
ADMINISTRATIVE POLICIES AND PROCEDURES**

TITLE Grant Administration	Date of First Approval October 24, 2006
RESPONSIBLE DEPARTMENT Board of County Commissioners and Accounting Department	Date Last Revised April 19, 2022

Purpose: To create a process for the review and approval of grant applications and outline the responsibilities of various County staff members with respect to the review, approval, and administration of grants.

Department(s) Affected: All.

Waiver Authority, if any: None.

I. Applicability.

- A. This policy is applicable to any grant application proposed to be made on behalf of Routt County. This includes both applications for grants that will be used directly for County purposes and grants that will be "passed-through" to other organizations, such as local non-profit organizations. This also includes recurring grants.
- B. Although grant funding can be of significant financial assistance to the County, there are risks and costs related to grants that must be considered before an application is made.
- C. It is important that grant applications be written to maximize the value of the grant to the County if the grant is submitted.
- D. It is imperative that grants be properly administered and closed out to avoid audit problems and repayment obligations.
- E. Grants involving federal funds must comply with the United States Office of Management and Budget requirements for federal awards (commonly referred to as "Uniform Guidance").

II. Process.

- A. Prior Approval. No grant application shall be submitted to any granting authority on behalf of Routt County until and unless the application has been reviewed and approved by the Board of County Commissioners.

- B. Screening Process and Checklist. An initial screening of the funding announcement will be conducted between the Grant Administrator and Grant Proponent prior to any potential grant submission. A grant administration checklist will be provided to the Grant Proponent based upon the merits of a given grant application.
- B. Grant Review Committee. Before any such grant application is considered by the Board of County Commissioners, it shall have been reviewed by the County Grant Administrator, County Manager, County Attorney, and County Accounting Director (the “Grant Review Committee”) at a pre-application conference.
- C. Grant Proponent. Each proposed grant must have a member of County staff as the “Grant Proponent.” Typically, the Grant Proponent will be the Department Head of the County department (“Department”) that will be most impacted by the proposed grant.
- D. Pre-application Review.
1. The Grant Proponent shall arrange for a time for a pre-application review meeting with the Grant Review Committee.
 2. At least two weeks prior to the date established for the pre-application review meeting, the Grant Proponent shall submit to the Grant Review Committee a draft of the grant application and a written narrative describing the grant program under which the grant application will be made together with a statement of the expected benefits to the County of receiving the grant and the expected costs to the County of receiving the grant. The Grant Proponent shall include any written informational materials concerning the grant program. It is the responsibility of the Grant Proponent to ensure that all materials are submitted to the Grant Review Committee in a timely manner.
 3. It shall be the responsibility of the Grant Review Committee to analyze the benefits and costs of the proposed grant and provide the Board of County Commissioners with its written recommendation concerning the grant application and any changes that the Committee believes should be made to it. Among the factors to be considered are: (a) the value of the benefits likely to be received by the County from the grant, if received, including classification of the grant project as "core," "necessary," or "discretionary"; (b) the costs to the County (including match requirements) of complying with the terms of the grant; (c) whether less cost alternatives are available for obtaining the benefits that would be available through the grant; (d) the ability and management capacity of County staff to administer the grant; and (e) if the proposed grant is to be “passed through” to another agency, the ability of the sub-grantee to administer the grant.
 4. When the Grant Review Committee’s recommendation is completed, it shall be forwarded to the Board of County Commissioners and the Grant Proponent shall

schedule a hearing before the Board of County Commissioners to consider whether the application should be approved and signed.

III. Grant Administration.

- A. In the event that submission of a grant application is recommended by the Grant Review Committee, the Grant Proponent and Department shall be responsible for processing the grant contract and the work required by the grant in coordination with the Grant Administrator. The Department is responsible for administering the grant, maintaining the documentation required for the grant, submitting any reports or request for reimbursement, and closing out the grant.
- B. The Department is responsible for understanding and ensuring compliance with the assurances in the grant, including but not limited to state requirements and the Uniform Guidance (as outlined below) if applicable. The Department, Accounting and Grant Administrator are responsible for establishing and maintaining a system of internal control to maintain compliance with the grant assurances and requirements.
- C. The Department shall provide a copy of the grant agreement to the County Attorney and the Accounting Director for review prior to signing by the Board of County Commissioners, in a timely manner.
- D. The Department shall prepare requests for reimbursement in a timely manner and deliver the request for reimbursement with adequate supporting documentation to the Accounting Department for review prior to being sent to the grantor.
- E. The Department is responsible for preparing all progress reports in strict compliance with the grant requirements. If financial information is provided in the periodic progress reports, the Accounting Department will review this information in a timely manner prior to being sent to the grantor.
- F. As part of maintaining compliance with grant assurances and requirements, Department Managers and staff will be required to attend formal grant training from time to time.
- G. The Department shall follow Standards of Conduct.
 - 1. Code of Conduct.
 - a. No gift or gratuity shall be accepted by any grant funded employee who shall influence a purchase from the vendor. Routt County may terminate at no charge to the county any voucher or contract if it is found that gifts or gratuities were offered to a grant funded employee.

- b. No grant funded employee will engage in any procurement when there is a conflict of interest, real or perceived and the grant funded employee cannot solicit or accept any gratuities, favors or anything of monetary value from prospective vendors, for the purpose of the grants policy.
 - c. No grant funded employee shall participate in the selection, award or administration of a contract when any of the following persons have a financial interest in or a tangible personal benefit in the firm being considered for the contract:
 - i. The employee
 - ii. Any member of his/her immediate family.
 - iii. People with whom there is an affectional personal relationship
 - iv. An organization which employs or is about to employ any of the above.
2. Debarment and Suspension. Federal agencies and grantees are prohibited from knowingly doing business with any organization or person (as a grantee, sub recipient, contractor or key employee) if they have been debarred or suspended. Executive Order 12549 & 12689 (200.214) "Debarment and Suspension" was enacted to curb fraud, waste and abuse. It is the act of wrongdoing and not the program or victim that is relevant in debarment and/or suspension. The department will comply with the following:
- a. Check list of parties excluded from Federal Procurement and Non-Procurement Programs. Refer to Grant Administrator for checking this and keeping documentation (sam.gov).
 - b. Checks will be done when opening bids.
 - c. Checks will be repeated prior to any award.
 - d. Before awarding any "new work," the Grant Administrator will sign a certification regarding debarment, suspension, ineligibility and other matters concerning the primary covered transaction.
 - e. Obtain a certification regarding debarment, suspension, ineligibility and voluntary exclusion if required.
 - f. The Grant Administrator will maintain an active SAM account for Routt County under the registration system for award management. There shall only be one SAM account for Routt County unless the County Manager determines the need for and approves additional SAM accounts.

IV. Uniform Guidance, 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. The following requirements apply to grants involving federal funding, however, other requirements of 2 CFR 200 may apply:

- A. The Accounting Department will review expenditures for obvious non-compliance with the Uniform Guidance and will act as liaison with independent auditors.

- B. No grant funds shall be disbursed until the grant has been approved by the appropriate level of authority, the proper accounting structure has been established in an appropriate fund, and required documentation is complete.
- C. Minimal time is to occur between grant receipts and grant expenditures. Payments tied to federal funding must comply with 2 CFR 200.305, which includes minimizing the time elapsing between the transfer of funds from the US Treasury and or pass-through entity and the disbursement by the non-federal entity. The non-federal entity may be paid in advance, provided it maintains both written procedures that minimize the time elapsing between the transfer of funds and disbursement by the non-federal entity, and financial management systems that meet the standards for fund control and accountability.
- D. All revenues, fees and resources resulting from a grant funded project/program shall be managed and maintained as established by the grantor. Any program income must be accounted for during the performance period of the award and be reported per the method of utilization approved by the grantor. The use of program generated revenue resulting from federal grant funding shall comply with 2 CFR 200.307.
- E. Grant funds may only be used for grant related expenses and expended within a period of performance identified in the grant agreement. Grant funds shall 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 grantor in the grant award. All procurement activity associated with grant funded projects or programs shall adhere to the County's Purchasing Manual and Purchasing Policy. Specific compliance includes but is not limited to 2 CFR 200.214, 2 CFR.318 – 324 acquisitions of construction subject to 40 U.S.C. chapter 31, subchapter IV, Wage Rate Requirements (Construction). It is the responsibility of the Grant Administrator or Grant Proponent to notify the Purchasing Department of the existence of any and all grant conditions when requesting goods or services using grant funds.
- F. Equipment purchased with grant funds shall be used exclusively during the life of the grant for the project or program for which it was acquired. Equipment purchased with grant funds must be properly maintained and safeguarded. All property and equipment acquired through grant funds shall follow the grantor and County's policy and procedures for capital assets. Grant purchased equipment and real property acquired with federal funds must also comply with 2 CFR 200.313 and 200.311, respectively.
- G. Compensation for personnel services on federal grants must comply with 2 CFR 200.430 and be based on documented payroll using system approved timesheets as supporting documentation. Where an employee works on single or multiple awards (including federal and non-federal), a distribution of their salaries/wages and fringe benefits must be supported by:
 - 1. After-the-fact distribution of the actual activity logged by the employee on their timesheet; and

2. System approved timesheets approved by the supervisor having knowledge of the work performed by the employee.

H. Cost sharing is provided either through cash or expenditures, in-kind services, or through a third-party commitment. All cost sharing/match must be in accordance with 2 CFR 200.306. Salaries and wages of employees used in meeting cost sharing/match requirements of federal awards must be supported in the same manner as those claimed as allowable under federal awards.

V. Grant Reporting.

- A. Every award has reporting requirements specified in the grant agreement. It is critical that all reports are complete, accurate, and submitted per the specified dates outlined in the agreement. 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 and result in Single Audit findings.
- B. Departments receiving grant funding are responsible for ensuring reports are submitted by the deadlines established in the grant agreement.
- C. Costs claimed by the County must be allowable, allocable and reasonable, and must have adequate documentation to support charges to the grant. Typical transactions may include personnel costs, purchase of equipment and supplies, and contracted services. Departments are responsible for submitting documentation of eligible expenses and proof of payment for expenses incurred during the reporting period.
- D. Documentation of eligible expenses may include copies of invoices, timesheets and receipts. Proof of payment of expenditures may include credit card receipts, cancelled checks, bank statements or other proof that complies with federal and state audit standards.

VI. Subrecipient Monitoring

- A. The County may encounter situations where it does not have the workforce capacity to adequately fulfill all the grant objectives and must seek outside assistance to perform certain functions. These activities will be obligated in the form of a subcontract or sub award. In addition, during the course of the grant award, certain materials and supplies and equipment may be purchased through various contractors. In these situations, the Department must comply with the County's Purchasing Manual and Purchasing Policy. In instances where federal funds are expended, the County must also comply with 2 CFR 200.331 through 200.333.
- B. The County may require on-site visits, risk assessments, limited scope audits, and a review of internal controls to provide reasonable assurance over funds being dispersed to subrecipients. The Department is responsible for applicable subrecipient monitoring.

VII. Requests by Non-County Entities.

- A. Often, outside organizations may seek grant funding that requires the County to act as the fiscal agent. Any requests for the County to be the fiscal agent must be presented to the Board of County Commissioners for their approval and signature. If the grant is awarded, the Accounting Department will be the fiscal agent through which all accounts must be established, and all transactions processed. The Accounting Department will act as the liaison between the grantor and non-county entity (subrecipient); ensure proper receipt and distribution of pass through funds; ensure compliance with the grant agreement; and compliance with any state or federal regulations.
- B. If pass through grant funds are federal, the outside organization must work with the Accounting and Purchasing Departments to ensure compliance with the Uniform Guidance.
- C. It is the Grant Administrator's responsibility to ensure the subaward is clearly identified to the subrecipient as a subaward, and that the roles and responsibilities are clearly identified through a signed agreement.

VIII. Grant Closure

- A. When a grant is closed, all funds for that grant are closed and spending for the grant ceases as of the project period end date for the grant. Upon completion of the grant term for each grant award, the recipient Department shall notify the Accounting Department to place the fund and/or project in a non-posting status. Notification should include the name of the grant, the project/program and describe the final disposition of the funds and required activities. The Accounting Department will update the accounting system and confirm grant closeout. For federal grant awards, the Department must comply with 2 CFR 200.344 regarding grant closeout.
- B. Records pertinent to the grant award should be retained for at least three years following grant closeout or longer if required by the grantor. For federal grant funds, records must be retained as specified in 2 CFR 200.334. Departments must ensure they comply with retention requirements specified by each grantor.
- C. Source documents include copies of all awards, applications and required recipient financial and narrative reports. Personnel and payroll records shall include approved timesheets for all individuals reimbursed under the award.
- D. Federally funded grant records must also comply with 2 CFR 200.82, which requires safeguarding data records against unauthorized alteration including personally identifiable information (PII). PII is defined to include a person's name in combination

with information such as a social security number, credit card number, bank account, health records, and other similar information.

- E. The Accounting Department may review files, activities, equipment, and interview personnel and contracted entities of any County project/program funded with grants awarded to the County. Departments receiving grant awards should maintain a file structure that includes the following sections.
 - 1. Submittal – application guidance and copy of the application
 - 2. Award – award letter, signed grant agreement, and anything else related to the award
 - 3. Financial – account set up, purchase orders, invoices, etc.
 - 4. Reports – reports to the granting entity