Grants Administration Handbook

2nd Edition, Version 1.0

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Hillsborough County, Florida

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PREFACE AND ACKNOWLEDGEMENTS

This document is the Grants Administration Handbook prepared by the grants management office of the Strategic Planning and Grants Management Department. The handbook addresses the Board of County Commissioners (BOCC) policy, federal and state laws and regulations, and other relevant information pertaining to grants administration processes for County workforce engaged in grants administration in Hillsborough County. The integrity of the County's grants enterprise depends upon the knowledge and experience of its grants professionals, and it is important that these professionals have a thorough understanding of their duties and responsibilities. It is our hope that this handbook will assist you in performing those duties effectively.

The handbook is organized into 8 chapters that articulate the sequential processes in the pursuit and management of external grant funding. Chapter 1 introduces the purpose of the handbook, the extent of its guidance, and the governing laws, regulations, and policy. Chapter 2 covers the BOCC Grants Administration policy in its entirety. Chapter 3 articulates the roles and responsibilities of internal stakeholders from the BOCC to administrative staff. Chapters 4, 5, and 6 cover the entire grants life-cycle: grant seeking, proposal preparation and submission activities; notification, review, and acceptance of grant awards; and, management of awarded grants by County personnel. Chapter 7 details identification and monitoring of subrecipients both external and internal and Chapter 8 identifies other important federal guidelines and national policy pertaining to grants. Lastly, a glossary defines the many terms and acronyms found within the grants industry and provides links to useful grant management and proposal writing links for more research and education.

The creation of these procedures and processes was a collaborative effort of the grants management office and the County's grants administrators. The GMO wishes to acknowledge and thank all of the contributors to this handbook who helped its author's craft a document greatly defined by those whom it is intended to serve, and special thanks and appreciation to the leaders who took on the task of managing their colleagues in teams whom took on particular chapters. These individuals spent many hours writing, proofing, re-writing, organizing and formatting this handbook. Specifically, the team leaders include: Brenda Blake, Paula Harvey, Eugene "Gene" Henry, Erica Jefferies, Tina Shinkovich, and William "Bill" Twaite.

DISCLAIMER

This handbook is not intended to be an exhaustive listing of all rules, regulations, or laws relating to grants administration, but is a guide of standardized procedures to direct County personnel in the pursuit, application, and management of grant proposals and awards. All respective departments are responsible for the creation and maintenance of internal procedures that will be used in conjunction with these Countywide standards.

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TABLE OF CONTENTS

PREFACE AND ACKNOWLEDGEMENTS……i

CHAPTER 1: PURPOSE, SCOPE, AND AUTHORITY 1

PURPOSE 1
SCOPE 1
Support and Control 1
Definition of a Grant in Hillsborough County 1
GOVERNING LAWS AND REGULATIONS 2
Federal 2
State 2
County 2
UPDATES AND REVISIONS 3

CHAPTER 2: HILLSBOROUGH COUNTY GRANTS ADMINISTRATION POLICY 4

PURPOSE 4
POLICY 4
Funding Analysis 5
Analysis of Grant Renewals and Continuations 5
Provision of Administrative and Operational Support 5
RESPONSIBILITY 5

CHAPTER 3: ROLES AND RESPONSIBILITIES 6

THE BOARD OF COUNTY COMMISSIONERS 6
COUNTY ADMINISTRATOR 6
EXECUTIVE MANAGEMENT 6
STRATEGIC PLANNING AND GRANTS MANAGEMENT DEPARTMENT 6
Grants Administrator (GA) 7
Grants Reporting and Compliance Officer (GCO) 7
Grants Planning and Development Manager (GPM) 7
DEPARTMENTS AND AGENCIES 7
Department/Division Director 7
Project Manager 8
Award Manager 8
Support Staff 8
COUNTY ATTORNEY 8
COUNTY AUDITING: BOCC AND CLERK OF THE COURT 8
County Internal Auditor 8
County Auditor, Clerk of the Circuit Court 8
CONSTITUTIONAL OFFICERS 9

CHAPTER 4: GRANT IDENTIFICATION, APPLICATION, AND TRACKING 10

GRANT IDENTIFICATION 11
Grants Management Office: http://www.hillsboroughcounty.org/grants 11
Florida Administrative Weekly: http://faw.dos.state.fl.us/index.html 11
Grants.gov: http://www.grants.gov 11
GRANT SEEKING PROCESS 11
APPLICATION PREPARATION 12

Pre-application Preparation *12*
● *County EIN* *13*
● *County Duns and Bradstreet number* *13*
● *County Authorized Organizational Representative (AOR)* *13*
Preparing the Application *13*
Writing the Proposal *14*
All Letters of Support *14*
SUBMITTING THE GRANT 15
Internal Process for Proposal Submission *15*
Proposals Submitted Outside of the 15-day Window *16*
GRANT AWARD AND PROPOSAL TRACKING 17
GRANT PREPARATION DEBRIEFING 17

CHAPTER 5: AWARD NOTIFICATION, REVIEW, AND ACCEPTANCE PROCEDURES 18

AWARD NOTIFICATION 18
AWARD REVIEW AND NEGOTIATION 18
BOCC ACCEPTANCE AND APPROPRIATION 20
AWARD AND PROJECT SETUP IN ORACLE 20

CHAPTER 6: MANAGING THE GRANT 22

MONITORING AND OVERSIGHT OF THE GRANT 22
PROJECT IMPLEMENTATION PLAN (NEW TOOL) 23
FISCAL ACCOUNTABILITY 23
Receipt and Use of Grant Funds *23*
Expenditure Monitoring/Award Reconciliation *24*
Cost Sharing/Matching *25*
Program Generated Income *25*
Support of Salaries and Wages *26*
Equipment and Real Property Management *27*
GRANT REPORTING 27
Types of Reports *27*
GENERAL STANDARDS FOR SUPPORTING DOCUMENTATION 28
FILE MANAGEMENT, ACCESS AND RETENTION 28
Grant File Structure (NEW TOOL) *28*
File Maintenance *29*
GRANT CLOSEOUT 30
End of Project Period *30*
Grant Closeout Best Practices *30*
Ninety days prior to grant end date *30*
Sixty days prior to the grant end date *31*
Thirty days prior to grant end date *31*
Thirty (30) days after award end date: *31*
Ninety (90) days after award end date *31*
File Retention *32*
GRANT MODIFICATIONS, EXTENSIONS, OR CANCELLATIONS 32
Grant Modifications *33*
Extensions *33*
Cancellations *33*

CHAPTER 7: GRANT SUBCONTRACTING AND SUBRECIPIENT MONITORING PROCEDURES 34

VENDOR 34
Characteristics of a vendor 34
SUBRECIPIENT 34
Characteristics of a subrecipient 35
SUBRECIPIENT MONITORING – EXTERNAL AGENCIES 35
SUBRECIPIENT MONITORING – INTERNAL AGENCIES 36
SUBAWARD CLOSEOUT 37
PROCUREMENT AND SUSPENSION AND DEBARMENT 37

CHAPTER 8: OTHER IMPORTANT FEDERAL GUIDELINES AND NATIONAL POLICY GUIDANCE 39

DUNS NUMBER 39
FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT (FFATA) 39
FEDERAL REQUIREMENTS FOR CONSTRUCTION PROJECTS 40
Davis-Bacon Act 40
Uniform Relocation Assistance Act 40
CONFLICT OF INTEREST 41
GRANT FRAUD, WASTE, AND ABUSE 41
NATIONAL POLICY REQUIREMENTS 42
Civil Rights 42
Equal Services Provider 42
Limited English Proficiency (LEP) 42
American with Disabilities Act (ADA) 42
OCCURRENCES THAT REQUIRE IMMEDIATE NOTIFICATION TO THE GMO 43
Key Personnel Changes 43
Notice of Audit, Monitoring visit or Review 43
EXTERNAL AUDITS/REVIEWS/MONITORINGS 43
TYPES OF EXTERNAL AUDITS 43
Federal Single Audit Act (OMB A-133) 43
Florida Single Audit Act 44
Granting Agency or Pass-Through Agency Audits 44
TYPES OF INTERNAL AUDITS 44
County Audit 44
County Internal Audit Department 45
CODE OF FEDERAL REGULATIONS AND OFFICE OF MANAGEMENT AND BUDGET CIRCULARS 45
OMB Circular A-102 Uniform Administrative Requirements 45
2 CFR Part 215 (formerly OMB Circular A-110) 45
2 CFR Part 225 (formerly OMB Circular A-87) 45
OMB Circular A-133 45

APPENDICES 46

GLOSSARY 46
USEFUL MANAGEMENT LINKS 52
GRANT WRITING TIPS AND GUIDANCE LINKS 54
Federal Grant Proposal Guidance and Assistance 54
Nonprofit Grant Proposal Guidance and Assistance 55

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2ND Edition, Version 1.0

CHAPTER 1: PURPOSE, SCOPE, AND AUTHORITY

PURPOSE

The purpose of this handbook is to establish uniform guidelines instructing Hillsborough County (HCO) personnel in the pursuit of grant funding and the management of grant awards. The handbook describes the grants administration policy and procedures of Hillsborough County associated with:

- Grant Identification, Application, and Tracking
- Grant Award Notification, Review, and Acceptance
- Grant Oversight and Monitoring
- Grant Accounting and Reporting
- Grant Subrecipient Monitoring
- Grant Close-out

SCOPE

Support and Control

It is the responsibility of the Strategic Planning and Grants Management Department under the direction of the County administrator to implement the BOCC grants administration policy and to provide procedures that detail the grant proposal seeking process and the proper execution, management, and close-out of the County's grant awards; and report on the submission and status of grants in a manner that assures transparency and accountability to the Board, grantors, and the public. These grant administration procedures apply to all grants pursued by County personnel and awarded to the Hillsborough County Board of County Commissioners (herein referred to as the "BOCC" or "Board"), and define the roles and responsibilities of HCO employees pertaining to the management of external funding and compliance with prescribed grant and County requirements. This handbook and other important grants information can be found at: www.hillsboroughcounty.org/grants.

This handbook is not a comprehensive listing of all rules, regulations, or laws relating to grants administration, but is a guide of standardized procedures to direct County personnel in the pursuit, application, and management of grant proposals and awards. All respective departments are responsible for the creation and maintenance of internal procedures that will be used in conjunction with these Countywide standards.

Definition of a Grant in Hillsborough County

A grant is a multi-defined instrument used to by government or private entities to subsidize programs and projects that fit within the funding criteria of each respective grantor. Due to their multi-defined characteristic, "grants" can be awarded in the form of: loan contracts, loan guarantees, cooperative agreements, joint participation agreements, contract for services, private contributions, interlocal agreements, and other types of contractual documents. Grants

can be unrestricted or restricted, to be used by the recipient in any fashion within the parameter of the recipient organization's activities or for a specific purpose by the grantor. Typically, grants are intended to support a public purpose. Procurement of goods or services for the direct benefit of the organization and not for a broader public purpose is generally awarded in the form of a contract.

For the purposes of HCO, a grant is defined as financial assistance awarded to the County from an external entity to carry out a public purpose of support or stimulation, or when specifically identified by the awarding agency as a “Grant” at the time of award.

GOVERNING LAWS AND REGULATIONS

Federal

- Federal Grant and Cooperative Agreement Act of 1977, as incorporated in Title 31 Section 6304 of the U.S. Code.
- 2 CFR Chapter I, and Chapter II, Parts 200, 215, 220, 225, and 230 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for federal Awards (a.k.a. the “Omni Circular”).
- Single Audit Act of 1984 as amended in 1996.
- OMB Circular A-133 and compliance supplements.

State

- Florida Statues, Chapter 125.
- Florida Administrative Code.
- Rules of the Auditor General, Chapter 10.550, Local Governmental Entity Audits.
- Florida Single Audit Act, Florida Statutes 215.97.

County

- BOCC Grant Administration Policy 03.01.03.00.
- BOCC Resolution R89-0197, authorizing the County Administrator to submit grant applications on behalf of the BOCC which do not bind the County in contract.
- BOCC Resolution R01-064, authorizing the County Administrator to execute recurring grant contracts wherein the terms and conditions remain the same, and budget variances are no more than 10% collectively than the previous year, and County match has been budgeted.

UPDATES AND REVISIONS

This handbook was developed through collaboration with Hillsborough County grant administration personnel, through a series of meetings with teams and team leaders that began in March 2014.

This document is a living document, and contains federal, state, and County policy that by its nature may be revised over time as regulations change, new tools emerge, new processes are designed, and risks change. The grants management office (GMO) of the Strategic Planning and Grants Management Department will annually review the procedures described herein and in continued collaboration with the personnel it serves update this document as necessary or as circumstances dictate.

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CHAPTER 2: HILLSBOROUGH COUNTY GRANTS ADMINISTRATION POLICY

On February 19, 2014, the BOCC adopted a grants administration policy that optimizes how the County's departments pursue and administer externally funded grants. Its adoption helps ensure the County follows all applicable budgetary and regulatory grant regulations of federal, state, and non-profit grantors.

Adherence to this policy and the procedures found herein will promote efficiency, better transparency, greater accountability, a strategic approach to funding opportunities, and generally place the County in a more competitive position for securing grant funds. If specific direction relative to grants cannot be located in these procedures, please contact the grants management office for assistance.

PURPOSE

Grants are an exceptional way to fund County projects; however, they come with the expectation that all work including the management of the grant award will follow the highest standards of the regulatory and budgetary requirements of the grantor and the County. Failure to comply with such requirements can lead to a loss of goodwill and the return of funds. Inadequate review of grant proposals or grant awards may lead to the County spending General Revenue funds to support a grant project inconsistent with overall strategic direction, or may commit the County to General Revenue spending beyond the grant period. The purpose of this policy is to set forth guidance for the application of grant proposals and the administration of grants awarded to the County that ensure the efficiency and impact of grant funded programs, services, and capital improvements; increase grant revenues; limit the County's exposure to grant related legal liability; and assure grantors and the public that the County shall discharge its responsibilities with the highest of standards.

POLICY

It is the policy of the Board of County Commissioners that the County will seek grant funding for activities and assets that are determined to further core County functions, or that provide for activities and assets that are in the best interest of the County and its residents. Unless exempted by Board action, all organizations directly funded by the Board shall participate in a uniform grants administration program under the direction of the County administrator that will adequately assess grants prior to submission and ensure that grant award functions follow the highest standards of the grantor or the County.

Grants Identification, Application, and Tracking: Grants pursued by the County must be consistent with the County's mission, strategic priorities, or adopted business plans, and no grant shall be submitted without signature approval of the County's authorized organizational

representative or designee; therefore, the submission of grant proposals shall be coordinated by a central authority designated by the County Administrator so that the effects on the County can be reviewed and understood beforehand and the authorizing signatures obtained; and grant applications shall provide reasonable and realistic outcomes that are based on information that will help to best assess the impact and efficacy of grant activities. Individuals planning to apply for an external grant are encouraged to notify the grants management office at the earliest opportunity for support and assistance. Any grant that requires the authorizing signature of the County Administrator requires notification to the grants management office a minimum of 15 business days prior to the submission date. Notification shall be on a form established under the direction of the County Administrator. All grants will be recorded and tracked in a manner that assures transparency and accountability to the Board, grantors, and the public.

Funding Analysis*:* Grants that align with the strategic priorities of the County shall be analyzed to examine the total effects and costs to the County due to matching requirements or new operating costs; allowance of indirect costs; whether General Fund revenues are necessary to cover the gap between cash expended and revenues received; and whether County General Fund revenues are necessary to support the project after the expiration of the grant.

Analysis of Grant Renewals and Continuations*:* At the end of the initial grant period, all grants shall be evaluated to determine the extent to which the grant project has produced desired benefits. Such an analysis shall include a review of actual costs to determine whether using General Fund revenues associated with the grant could be better used for other purposes that are better aligned with the County's mission, priorities, and business plans. Grants awarded on a multi-year basis shall be evaluated through a cost effectiveness analysis that relates the project's cost to its key outcomes or benefits to determine the extent to which they have produced positive, meaningful outcomes that provide cost effective services or improvements.

Provision of Administrative and Operational Support*:* In a manner specified by the County administrator, the County shall develop procedures that ensure a detailed understanding of the regulatory and financial requirements of grant awards and that specify how grants shall be implemented and monitored.

RESPONSIBILITY

It is the responsibility of the Strategic Planning and Grants Management Department under the direction of the County administrator to implement this policy and to provide procedures that detail the grant proposal seeking process and the proper execution, management, and close-out of the County's grant awards; and report on the submission and status of grants in a manner that assures transparency and accountability to the Board, grantors, and the public.

CHAPTER 3: ROLES AND RESPONSIBILITIES

All County personnel engaged in preparing grant proposals and administering grant awards or responsible for grant funded assets serve an important role in the success of project outcomes and objectives and ensuring that all grant terms and conditions and budgetary and regulatory requirements are met.

Below are the "key players" in the management and administration of grant funded projects received by the County and a representational list of the responsibilities.

THE BOARD OF COUNTY COMMISSIONERS

Some grant applications and other grant documents may require authorization by the BOCC for submission. The Chair of the BOCC will sign as the Authorized Organizational Representative (AOR) on behalf of the BOCC.

COUNTY ADMINISTRATOR

The County Administrator or his or her designee signs all grant applications, amendments, modifications, and other grant documents as the Authorized Organizational Representative (AOR) on behalf of the BOCC, unless otherwise proscribed by the granting agency. BOCC Resolution R01-064 authorizes the County Administrator to execute recurring grant agreements wherein the terms and conditions remain the same, and there is no more than a 10% variance from the previous budget.

EXECUTIVE MANAGEMENT

As may be authorized by the Board or the County Administrator, executive managers are those individuals who will enforce HCO policies and procedures, providing organizational oversight and accountability as related to grant compliance.

STRATEGIC PLANNING AND GRANTS MANAGEMENT DEPARTMENT
(http://www.hillsboroughcounty.org/grants)

The Strategic Planning and Grants Management Department (referred herein as the grants management office – GMO) under the direction of the County Administrator shall implement the BOCC grants administration policy and provide process and procedures for the preparation of grant proposals and the management of grant awards; and report on the submission and status of grants in a manner that assures transparency and accountability to the BOCC, grantors, and the public. The GMO provides a centralized point of contact for assistance with the identification, preparation, distribution, and submission of grant documents.

Department personnel include the grants administrator, the grants reporting and compliance officer, and the grants planning and development manager, whom are responsible for providing the essential support and control to County departments and agencies to see that grantor and County regulatory and budgetary policy and procedures are followed and that grants awarded to the County end successfully with outcomes that are meaningful to our constituents.

Assistant County Administrator, Strategic Initiatives, Human Resources and Grants
The Strategic Planning and Grants Management Department houses the Grants Management Office that oversees development, implementation, and maintenance of the County's grants enterprise. The department is presently under the direction of the Assistant County Administrator, Strategic Initiatives, Human Resources and Grants (ACA). The ACA is also a member of the grant review committee.

Grants Administrator (GA)
The GA is responsible for establishing and maintaining policy and procedures to identify and assess grant programs, analyze funding opportunities, and develop grant seeking strategies relevant to the mission and priorities of Hillsborough County, and to ensure controls and systems are in place that assure County compliance with applicable statutes, regulations, policies, and procedures. The GA is the County's designated electronic systems administrator for all external web based grant portals.

Grants Reporting and Compliance Officer (GCO)
The GCO is responsible for developing and implementing controls and systems that assure County compliance with applicable statutes, regulations, policies, procedures and contracts by HCO personnel on awarded grants, and to provide strategic information and underlying detail to the Board of County Commissioners, County Administrator, and County departments and agencies in order to monitor grant applications, draw-downs, reporting, and performance activities for all grant programs managed under the BOCC.

Grants Planning and Development Manager (GPM)
The GPM is responsible for helping County staff members to identify and assess grant programs, analyze funding opportunities, and with the GA develop grant seeking strategies relevant to the mission and priorities of Hillsborough County, and to ensure County compliance with applicable statutes, regulations, policies, procedures and contracts.

DEPARTMENTS AND AGENCIES

Department/Division Director
The department director is a manager with programmatic and fiscal responsibilities for a designated department. He or she ensures adequate resources are provided to staff for the

appropriate conduct of project management duties and grant award management, and supervises staff members who may serve as project managers, award managers, and support staff for grant awards.

Project Manager
The project manager is the primary person responsible for programmatic activities on a HCO project as authorized by the grant agreement. Although some tasks may be delegated, the project manager is the chief accountable person for the overall administration of the grant award and meeting the terms and conditions of the award, and for representing the project to the grantor.

Award Manager
An award (or fiscal) manager may reside within a department receiving a grant or may reside in a centralized departmental support group. The award manager is responsible for managing the financial requirements and maintaining the award record in the County's financial system. Although some tasks may be delegated, the award manager is the chief accountable person for the overall fiscal conduct of the grant award and meeting the budgetary terms and conditions of the award, and for representing the fiscal accounting of the project to the grantor.

Support Staff
Support staff members are a critical element in the successful management of grant awards, and will typically provide certain delegated duties that assist project and award managers.

COUNTY ATTORNEY

The County attorney's office provides legal advice, counsel, and legal representation to the Board of County Commissioners, the County Administrator and the departments, agencies and officers of the County. The County attorney's office prepares and negotiates contracts, settlements, and other documents pertinent to grant awards.

COUNTY AUDITING: BOCC and Clerk of the Court

County Internal Auditor
The County's Internal Auditor advises and assists the BOCC in conducting continuing studies of the operation of County programs and services. The Internal Auditor's work may include audits of all aspects of the County's offices and officials.

County Auditor, Clerk of the Circuit Court
The Clerk of the Circuit Court is responsible for the official financial records of the BOCC and the County, 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 County Administrator. The Clerk is also the independent auditor of County departments, and conducts independent, objective reviews and evaluations of all relevant activities under the BOCC, and coordinates the Single Audit with BOCC departments and the County's external auditors.

As such, the Clerk's Audit Department examines and evaluates the internal control systems and procedures County departments use to carry out the assigned responsibilities of the organization being audited, including the implementation requirements of a department for administering grant funds.

CONSTITUTIONAL OFFICERS

The County's constitutional officers are responsible for maintaining adequate financial records to ensure compliance with federal and state accounting and financial reporting requirement for all grants administered by them. All grants awarded directly to a County Officer as defined in Article VIII, Section 1(d) of the Florida Constitution (a.k.a. Constitutional Officer) and processed directly by the offices of such County Officers will be managed by the BOCC as a subrecipient (see Chapter 7).

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CHAPTER 4: GRANT IDENTIFICATION, APPLICATION, AND TRACKING

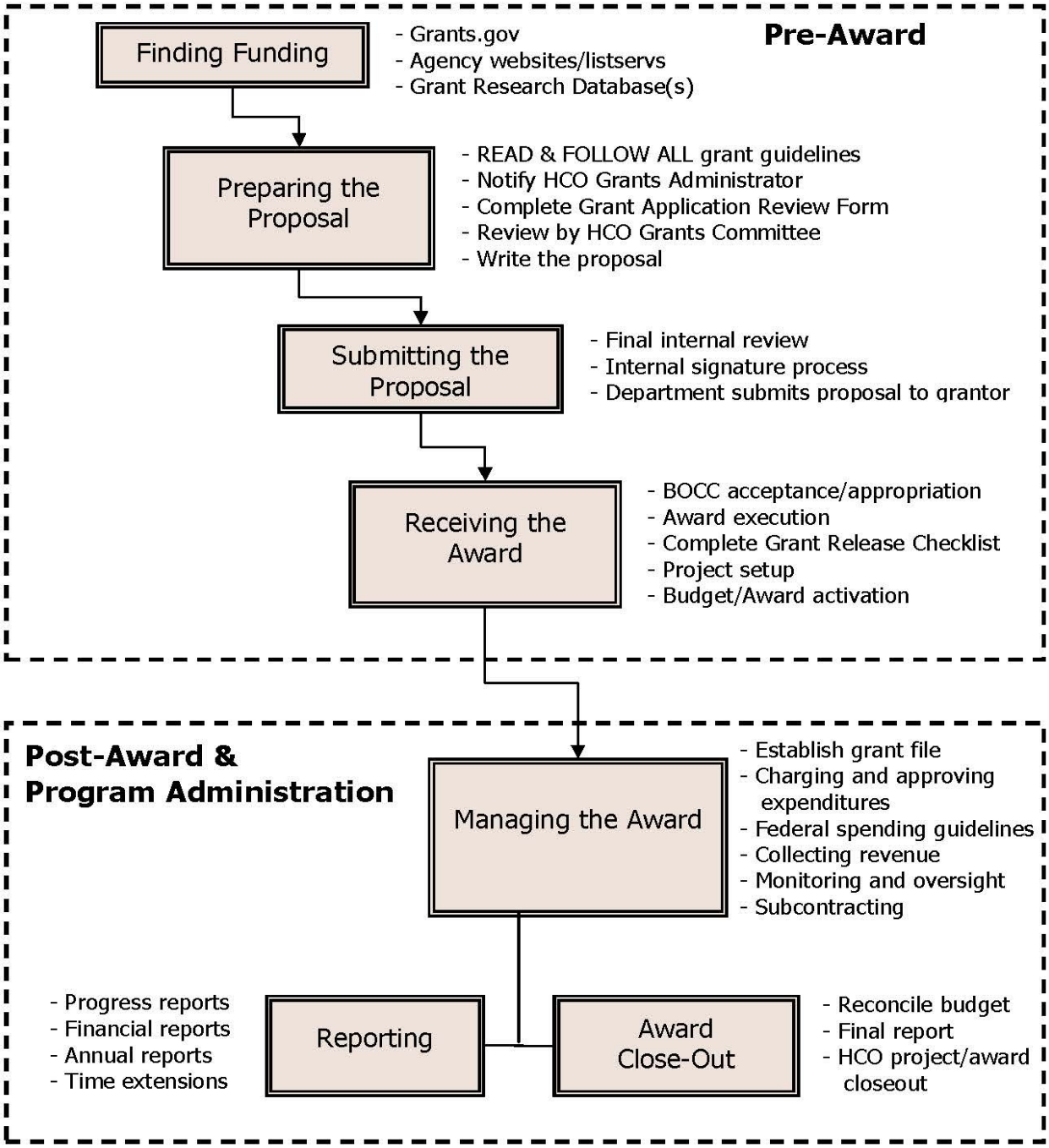

Illustration of Grant Pre-Award and Post-Award functions.

GRANT IDENTIFICATION

Grants Management Office: http://www.hillsboroughcounty.org/grants
The County's grants administration program provides through its web presence a comprehensive environment intended to help County personnel increase grant funding opportunities and enhance service delivery to the County's grant administrators and the citizens of Hillsborough County. The site contains valuable grant resources on seeking and writing grants. This section discusses procedures for processing pre-award grant review forms and related grant documents. The pre-award activities of County grant proposals is generally overseen by the grants planning and development manager (a.k.a. GPM), a position within the grants management office, with backup from GMO grant staff members.

Agency Websites and Listservs: Many agencies have listservs to which interested parties can subscribe to receive the latest grant opportunities and information. Simply visit the respective agency grants office website and subscribe per instructions.

Florida Administrative Weekly: http://faw.dos.state.fl.us/index.html
The Florida Administrative Weekly is a weekly publication generated through the Florida Department of State to provide citizens access to proposed rules and regulations, notices of public meetings, and bid and Request for Proposal (RFP) announcements.

Grants.gov: http://www.grants.gov
Grants.gov is the clearinghouse for all federal grant opportunities, and allows organizations to electronically find and apply for more than $400 billion in federal grants and ultimately manage grant funds online through a common web site. Contact the Grants Management Office to establish a Grants.gov profile that will provide you perpetual notice of grant opportunities from federal agencies.

GRANT SEEKING PROCESS

The pre-award activities of County grant proposals is generally overseen by the grants planning and development manager (a.k.a. GPM), a position within the grants management office, with backup from GMO grant staff members. The grant seeking process comprises the development of a departmental grant strategy planning, and a pre-application assessment and review.

1. Grant Strategy Planning: To help departments identify grants in which they are interested in applying, the Grant Search Request form (**Appendix ??)** is located at www.hillsboroughcounty.org/grantforms. Each department seeking grant funding should produce annually a prioritized list of department or division needs and submit to the GA to identify any funding opportunities that may potentially be met through grant funding, and to coordinate parallel or redundant submissions or collaboration among departments,

planning for submission of proposals to regular cyclical grant opportunities, and advance pre-planning to assist department's in the submission of proposals.

2. Each grant proposal will be reviewed and analyzed by several internal entities:

   a. The initiating department in consultation with the department's fiscal agent or equivalent;
   b. The GMO staff; and
   c. The grant review committee

3. The pre-application assessment should take into consideration the following factors:

   a. Financial

      - Total anticipated project cost
      - Match requirements and sources
      - Project income considerations
      - Staffing requirements
      - Cash flow needs
      - A continuation plan for sustaining grant funded programs if funding is reduced or terminated prior to applying for grants

   b. Programmatic

      - Alignment with County strategic priorities and department business plans
      - Provision or expansion of services to address critical needs and core services
      - Capacity to administer the financial and administrative aspects of the grant

APPLICATION PREPARATION

Preparing the application is primarily the responsibility of each respective department with support from the GMO staff. This section applies to all grant applications whether they are prepared and submitted hard copy or electronically. Visit the GMO website at www.hillsboroughcounty.org/grants for all of your grants preparation needs.

Pre-application Preparation

There are certain essential elements necessary for successful submission of a grant application that must be attended to prior to filling out the first grant application.

1. Electronic proposal preparation and submission is becoming the norm for grants administration. The grants administrator is the County's designated electronic systems administrator for all external web based grant portals. It is important to notify the GA early to determine that you and the County are properly registered in each respective system in order to submit an application. The following are examples of the various different web based portals in which the County is registered:

   a. Grants.gov
   b. The System for Award Management (S.A.M.)
   c. The Automated Standard Application for Payments (ASAP)
   d. FEMA eGrants and PARS (Payment and Reporting System)
   e. Grant Solutions (for the RESTORE Act)
   f. Head Start Enterprise System (HSES)
   g. DOJ Grants Management System (GMS)
   h. Florida Cultural Affairs system
   i. Dept of Energy Performance and Accountability for Grants in Energy system (PAGE)

2. Contact the GA early to determine the County is registered in a particular system. It is important that the appropriate programmatic and fiscal personnel are established within these systems for access and award management.

3. There are several important numbers and persons you will need to know to complete application documents:

   - County EIN: 59-6000661

   - County Duns and Bradstreet number: 14-940-5248 (Note: If you are using a different DUNS number contact the grants administrator immediately.)

   - County Authorized Organizational Representative (AOR): County Administrator and at times the chairman of the BOCC

Preparing the Application

1. Contact the GA early when considering applying for a grant. Departments planning to apply for a grant should notify the grants management office a minimum of 15 business days prior to the submission date via the Grant Application Review Form (**Appendix ??)** located at www.hillsboroughcounty.org/grantforms or C.O.I.N. "Forms: Grants Management."

- In the event of multiple departments wishing to pursue the same grant, the GA will confirm if the grantor permits multiple submissions and inform the department points of contact.

    - If yes, each department may prepare an application.
    - If no, The GA shall take appropriate steps to resolve the situation and present competing recommendations to the grants review committee.

- The grants review committee, in consultation with the applicable executive management team members, shall make the determination of which department(s) shall submit an application.

Writing the Proposal

It is the initiating department's responsibility to prepare and submit the grant proposal application. However, experienced GMO staff members are available for assistance and guidance to help you prepare a successful proposal. For helpful grant writing tips and tools, visit www.hillsboroughcounty.org/granttraining

1. Read the grant guidelines thoroughly! Grant application guidelines identify what to include in the respective grant proposal, and it is critical to understand the grantor's requirements and to follow grant application guidelines explicitly. Structure, attention to specifications, concise, enthusiastic and persuasive writing, and a reasonable budget with justification narrative are the critical elements to be considered during the writing stage. Visit www.hillsboroughcounty.org/grantresources for useful tips on successful grant writing.

   Grant guidelines typically identify:

   - Submission deadlines
   - Grantee eligibility
   - Funding goals, priorities, and ceilings
   - Proposal format: forms to use, page limitations, page margins, line spacing, etc.
   - Budgets and budget justification narrative
   - Proposal evaluation process, criteria, timetables
   - Point(s) of contact
   - Allowable supplemental materials, such as Letters of Support
   - Any and all other submission requirements

All Letters of Support: The GA will work with the respective department to coordinate obtaining any required or supplemental Letters of Support.

SUBMITTING THE GRANT

Internal Process for Proposal Submission

The following process standardizes County operations for internal routing of the grant application and outlines the deadlines for review and approval to submit the application:

1. Per BOCC grants administration policy 03.01.03.00, no grant shall be submitted without signature approval of the County's authorized organizational representative or designee; and the submission of grant proposals shall be coordinated by a central authority designated by the County Administrator so that the effects on the County can be reviewed and understood beforehand and the authorizing signatures obtained.

2. The initiating department should notify the grants management office a minimum of 15 business days prior to a grant application deadline by submitting a completed Grant Application Review Form signed by the department director. The form is located at www.hillsboroughcounty.org/grantforms or on C.O.I.N. under "Forms."

    a. If authorization by the BOCC is required to submit the proposal, then the application must be reviewed and approved by the County Attorney's office. The initiating department shall concurrently prepare the Board agenda item for BOCC approval.

NOTE: Fifteen business days is a minimum for compliance with the BOCC policy. The initiating department is should contact the GMO as soon as the grant opportunity is available or brought to the attention of the department, to secure sufficient time to prepare a winning proposal. The GMO is available to assist in the preparation of the review form and proposal. The GMO is available to assist in the preparation of the review form and proposal.

3. The GMO will review the Grant Application Review Form summary for completeness and distribute to the Grants Review committee.

    a. The grants review committee is comprised of the directors of business and support services, strategic planning and grants management, and the director of the initiating department.

    b. Complete the Grant Application Review Form fully with good detail and information for an effective assessment of the proposal by the grants review committee.

c. The initiating department should continue preparing the proposal while awaiting feedback from the grants review Committee.

4. The grants review committee will notify the GMO as to whether the proposal fulfills the criteria of the BOCC policy and that submission is approved.

   a. The GMO will convey the committee's determination to the initiating department.

5. The GMO will prepare a submittal memo to the County Administrator through the Chief Financial Administrator and route the application package for signature.

   a. The initiating department shall prepare the Board agenda item for BOCC approval for proposal applications requiring the signature of the Chair of the BOCC.

6. Signed applications will be submitted in the following manner:

   a. HARD COPY: The GMO routes application package to initiating department for submission to funding agency.

   b. ELECTRONIC: The GA or a designated online AOR will submit via the respective online grants portal.
   c. EMAIL: The GMO will submit the application via email.

7. Grant proposals should never be submitted without having been internally approved and signed by the AOR. At the discretion of the County Administrator, the County may notify the granting agency that it withdraws its submission for any grant proposal submitted without proper approval or authorized signature.

8. A copy of the complete proposal package shall be kept on file by the initiating department until an award is determined. If an application is unsuccessful, the proposal file can be discarded at the discretion of the initiating department.

Proposals Submitted Outside of the 15-day Window

1. In the event a suitable funding opportunity is discovered with a due date that is less than the minimum 15-business day limit, the initiating department should immediately contact the GMO in order to have the proposal reviewed, authorized, and signed outside of the aforementioned Internal Process for Proposal Submission.

GRANT AWARD AND PROPOSAL TRACKING

The Grant Award and Proposal Tracking (GAP) database is a tool used for tracking and reporting of grants pursued by and awarded to the County to create transparency and accountability, improve coordination among departments and agencies, enhance oversight of the County's grants programs, and provide a snapshot of the current Countywide grants enterprise.

It is maintained by the GMO and is accessed online at www.hillsboroughcounty.org/GAP.

GRANT PREPARATION DEBRIEFING

Granting agencies routinely provide review comments or telephone debriefings for proposals they do not award. The GMO will coordinate a grant preparation debriefing with the initiating department upon receiving notice from the grantor of an unsuccessful application.

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CHAPTER 5: AWARD NOTIFICATION, REVIEW, and ACCEPTANCE PROCEDURES

Grant agreements are legal contracts. It is the County's responsibility to carry out grant activities to accomplish its objectives, while adhering to the regulatory and budgetary terms and conditions prescribed by the grantor in the grant agreement. Failure to do so exposes the County to legal liability and compromises current and future grant funding. The County carries a significant legal and ethical responsibility when accepting grant funding, and management of grant awards requires heightened awareness throughout the organization.

The award notification, review, and acceptance process has three components: (1) award notification, (2) award review and negotiation, and (3) BOCC award acceptance and appropriation of grant funds.

AWARD NOTIFICATION

1. The submission of grant proposals and the acceptance of grant awards are coordinated through the GMO. Route all grant award notifications immediately to the grants management office at grants@hillsboroughcounty.org.

2. Upon receipt of a grant or contract award, the GMO will contact the initiating department personnel to coordinate the internal award review, negotiation, acceptance, execution and setup process.

AWARD REVIEW AND NEGOTIATION

1. If the grantor intends to negotiate the award and in particular reduce the budget, the proposed scope of work must be reviewed to ensure that the grant can still be accomplished within the revised budget or timeframe proposed by the grantor. Any budget reductions greater than 10% of the proposed budget requires a corresponding reduction in the scope of work.

    a. If the award terms are negotiated to the initiating department's satisfaction, the department must request that the grantor provide the changes in writing. When the changes have been received in writing from the grantor, the department shall submit the grant agreement or contract, any memoranda of understanding, and written changes received from the grantor to the GMO upon receipt.

    b. In the event that the department determines it cannot perform the scope of work as revised or with a decreased budget, and cannot arrive at an agreeable position, the County can choose not to accept the award. This will occur through written correspondence from the AOR that will clearly articulate the specific reason(s) the

award is being declined, and will be posted on the GAP database. This notice will be generated from the GMO.

2. Once the award scope and budget is agreed upon, an award will be presented by the grantor. These documents may arrive as a grant award, a grant contract, a purchase order, etc., and might be delivered to the AOR or directly to the identified County project manager or other point of contact as an email attachment, a hard copy package, or made accessible in an e-portal* for receiving and managing award documents such as:

    - the System for Award Management (S.A.M)
    - the Automated Standard Application for Payments (ASAP)
    - the DOJ Grants Management System (GMS)
    - the FEMA e-Grants portal
    - the FEMA Payment and Reporting System (PARS)
    - the Performance and Accountability in Energy Grants System (PAGE)
    - any other e-portals from various granting agencies

    *NOTE: The grants administrator is the County's designated systems administrator for all web based grant portals. It is important that the appropriate programmatic and fiscal personnel are established within these systems for access and award management. Contact the GA for organizational access to these systems.

3. The County Attorney's Office shall conduct a legal review of the grant agreement to assess whether the terms and conditions of the agreement are legally enforceable and ensure the County's interests are protected.

    a. If the County Attorney's office review identifies no issues with the terms and conditions of the agreement, the initiating department shall prepare and submit a BOCC agenda item to accept and appropriate the grant funds.

    b. If the legal review identifies any issues with the terms and conditions of the award, the initiating department will coordinate contacting the grantor and seek to resolve the issue.

    c. If the County and grantor cannot arrive at a mutually agreeable position, the County may choose not to accept the award. This will occur through written correspondence from the AOR that will clearly articulate the specific reason(s) the award is being declined, and will be posted on the GAP database.

BOCC ACCEPTANCE AND APPROPRIATION

1. The initiating department is responsible for ensuring approval to accept the award is completed by the date required by the grantor for full execution.

2. The initiating department prepares the BOCC agenda item and fiscal impact statement for Board approval.

3. Following BOCC execution and appropriation of the grant award, the initiating department shall submit the grant award(s) to the grantor.

4. The initiating department provides an original of the fully executed grant agreement to the County Clerk's Office and grants administrator when the fully executed grant award is returned to the County by the grantor.

5. The initiating department prepares and submits a budget amendment to the budget office to add the grant award to the department's budget.

AWARD AND PROJECT SETUP IN ORACLE

1. Once the grant has been accepted and appropriated by the BOCC, an award and project must be established in Oracle. No grant funds shall be disbursed until the grant is accepted and appropriated by the BOCC, a fund and project number have been created, a project has been established, the award is setup in Oracle, and all required documentation is complete.

2. Upon receipt of the fully executed grant agreement, the initiating department shall:

    a. Ensure that the grant is established in Oracle and a POETA chart string is issued.

    b. Prepare the Grant Release Checklist. The Grant Release Checklist contains data relating to the various requirements of the grant, summarizes the general and specific requirements needed for compliance, and sets up a timetable for completion of grant requirements and report filings.

    c. Prepare and maintain a file for each grant that will be available for inspection by any state and federal auditors, the County's independent auditor, and the County Auditor.

3. If necessary, the GMO may communicate with the funding agency to obtain any information missing. (i.e. CFDA or CSFA number, federal funding percentages, state grants and aids percentages, etc.)

4. The GCO will create the grant project in the Oracle Enterprise Business Solutions Grants Accounting Module (Oracle) shortly upon notification that the grant agreement was approved and appropriated by the BOCC.

5. Using the Project Module Form, the GCO will create the project and task combination in Oracle Grants Accounting.
6. A copy of the agreement and Project Module Form will be forwarded to the Clerk of Circuit Court to fund and budget the project and award in EBS.

7. For recurring grants, if the grant has been appropriated by the Board of County Commissioners during the annual budget yet the agreement has not been received from the grantor, the GCO will create projects in advance according to the adopted budget.

8. When the grant agreement is received and a budget amendment is necessary, the GCO will submit a Project Module Form with changes and the grant agreement to the grants monitor of the Clerk of Circuit Court to realign the budget in Oracle.

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CHAPTER 6: MANAGING THE GRANT

Grant funds must be properly received and managed by the County. The means by which departments can be notified of a grant can vary. Grant award notices can be sent to the department, the Clerk's Office and other designated grant staff via email, US postal service, or fax. 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 or criminal penalties.

MONITORING AND OVERSIGHT OF THE GRANT

The post-award activity of awarded County grants is generally overseen by the grants reporting and compliance officer (a.k.a. GCO), a position within the grants management office, with backup from GMO grant staff members.

1. The GCO will create the grant project in the Oracle Enterprise Business Solutions Grants Accounting Module (a.k.a. Oracle) upon notification that the grant agreement was approved and appropriated by the BOCC.

2. Using the Project Module Form, the GCO will create the project and task combination in Oracle Grants Accounting.

3. A copy of the agreement and Project Module Form will be forwarded to the Clerk of Circuit Court to budget and fund the project and award in Oracle.

4. When the grant agreement is received and a budget amendment is necessary, the GCO will submit a Project Module Form with changes and the grant agreement to the Grants Monitor of the Clerk of Circuit Court to realign the budget in Oracle.

5. The GMO is responsible for ensuring that essential support and control is provided to County departments and agencies to assure all grantor and County regulatory and budgetary policy and procedures are followed and that grants awarded to the County end successfully and produce meaningful outcomes.

    a. The department project manager is the liaison with the grantor regarding program performance, operational requirements and monitoring, and will supervise all programmatic (operational) aspects of the grant in accordance with the terms and conditions of the grant. He or she is responsible for conducting or coordinating all internal program monitoring and ensuring preparation and submission of all required program reports by or before the specified deadlines in the award agreement.

b. The GMO will schedule a Grant Initiation Meeting with at the recipient department's project manager and award accountant and other relative personnel within 60 days of the grant execution date or project start date.

PROJECT IMPLEMENTATION PLAN (NEW TOOL)

The following section should be looked at as a tool for departments to ensure project activities are implemented per the grant award in a timely manner and corresponding expenditures are commensurately spent from the budget. Unless otherwise directed by the grantor:

1. Within 30 days of BOCC authorization and appropriation of the grant award, the recipient department shall develop a project implementation plan that contains directions for project implementation and a project spending plan.

   a. The PIP shall have at a minimum the following elements:

      - Project overview
      - Project goals and objectives
      - Identification of all activities, dates, and milestones
      - Identification of project roles and associated responsibilities
      - Anticipated expenditure schedule (project spending plan)
      - Evaluation matrix that identifies:
        - The measurable outcomes and their performance measures and relates financial data to the performance accomplishments of an award.
        - The anticipated completion date.
        - Fields to enter the actual completion date and outcome measures.

   b. Existing work plans that provide the elements noted above and plans already included in the grant application or grant award are acceptable implementation plans.

FISCAL ACCOUNTABILITY

Receipt and Use of Grant Funds

1. No grant funds shall be disbursed until a BOCC agenda item and appropriation request have been approved by the BOCC, an award and project has been established in Oracle, and required documentation is complete.

2. Grant funds may only be used for grant related expenses and expended within the period of performance identified in the grant agreement.
3. Departments receiving grant funds shall adhere to County policy and procedures regarding revenue collection and accounting and reporting of grants received by the County.

4. Modifications or reallocations to the awarded budget that alters the grant amount or moves funds from one budget line item to another must adhere to grantor and County policy and procedures.

5. Grant funds awarded to the County 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.

6. All income resulting from a grant funded project or program shall adhere to County revenue and grants policy and procedures, and managed and maintained as established in the grant agreement.

7. All procurement activity associated with grant funded projects or programs shall follow the grantor and County policy and procedures for procurement of goods.

8. All property and equipment acquired through grant funds shall follow the grantor and County policy and procedures for property or inventory control.

9. All grant and related matching revenues and expenditures shall be recorded in the Oracle grants accounting module.

10. All County grant personnel responsible for generating a billing invoice shall attend an Oracle Event-Billing training to gain and retain the appropriate Oracle responsibility. Contact GMO for information on attending this training.

Expenditure Monitoring/Award Reconciliation

1. It is critical to the overall success of a project that grant funds are expended accurately. After initial setup, grant awards should be reconciled at minimum on a monthly basis to ensure:

    a. Expenditures are allowable, allocable, necessary, and reasonable based on terms and conditions of the grant award.
    b. Expenditures are adequately supported by documentation.
    c. Expenditures are charged to the correct project.
    d. Award spending is commensurate with the project timeframe.

Cost Transfers

1. Incorrectly posted charges to grant funded projects must be fixed within regulated time-constraints, which is why routine account reconciliation is critical. Failure to transfer incorrectly posted charges in a timely manner may result in the expense being disallowed for grant reimbursement.

    a. All cost transfers moving an expenditure from one grant funded project to another grant funded project should be made within 90 days from the end of the calendar month in which the transaction appears.

    b. Any cost transfer removing expenses from a grant funded project to a non-grant funded project must be made without regard to a time limit.

2. The GMO may periodically review awards to monitor expenditure spending. If you have any doubts or concerns regarding award expenditures or in fulfillment of award requirements, contact the GMO.

Cost Sharing/Matching

1. The source of cost share must be identified at award setup and tracked for reporting.

2. Cost sharing (a.k.a. matching) is provided either through cash or expenditures, in-kind services, or via a third party commitment.

3. Cost share must fit the same definition of an eligible grant expenditure in order to be charged against a grant award.

Program Generated Income

Some grant programs contain tasks or objectives that may result in program generated income (PGI). Typically, PGI could come from fees collected for services performed or registration fees for conferences or workshops. Such fees can also be generated through subawardees and must be accounted for in the same manner. PGI may be used for a project in several ways:

- Additive: PGI is added to funds committed to the project by the grantor and used to fulfill eligible project or program objectives.
- Cost Share: PGI is used to finance a share of the project or program.
- Deductive: PGI is deducted from the total project or program budget.

1. It is important that PGI be anticipated and disclosed in the grant proposal budget, which should include a plan for utilization that identifies the method of use. The plan should also include use of income collected in excess of expenditures.
    a. If PGI is not disclosed at the proposal stage, the grantor must be promptly notified that the project will generate PGI to determine how PGI is to be used.

2. All 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. Failure to disclose program income may require that all PGI be treated as Deductive.

Support of Salaries and Wages

1. Compensation for personnel services on federal grants must be based on payrolls documented through standard County policy and procedures. The consequences of noncompliance with employee time and effort certification may be the disallowance of such charges to a federal grant program.

2. Salaries and wages of employees used in meeting cost sharing or matching requirements of federal awards must be supported in the same manner as those claimed as allowable costs under federal awards. The consequences of noncompliance with employee time and effort certification may be the disallowance of such charges to a federal grant program.

3. Where an employee works on a single federal award, charges for their salaries and wages must be supported by periodic certification that the employee worked solely on that program for the period covered by the certification. Such certification must be prepared at least semi-annually and must be signed by the employee or supervisor *who has first-hand knowledge of the work performed by the employee*.

4. Where an employee works on multiple awards (including federal and non-federal), a distribution of their salaries and wages must be supported by a personnel activity report that:

    a. Reflects an after-the fact distribution of the actual activity of the employee.
    b. Accounts for total compensated activities.
    c. Must be prepared at least monthly and coincide with one or more pay periods.
    d. Must be signed by the employee or supervisor *who has first-hand knowledge of the work performed by the employee.*

Equipment and Real Property Management

1. 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.

2. Grant purchased equipment must be properly maintained and safeguarded, and equipment records must be maintained per County inventory policy and procedures.

3. After the grant award is closed and equipment is no longer needed for its originally authorized purpose, the project manager shall request disposition instructions from the grantor and follow County policy and procedures for property and inventory control **(see Appendix ??).**

GRANT REPORTING

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. Requirements and procedures are established to ensure that grant funds are expended and accounted for in a method that provides accuracy, uniformity, and consistency. Late or inaccurate reports may negatively impact current or future funding and result in Single Audit findings.

Types of Reports

- Performance: The recipient department is required to regularly submit and retain performance reports that reflect grant funded operational progress as required by the grant agreement.

- Financial: The recipient department is required to regularly submit and retain financial reports that reflect a grants fiscal health as required by the grant agreement.
  NOTE: Invoices are expected to be submitted no more than monthly and no less than semi-annually unless otherwise noted by the grantor.

- Close-Out: Per grantor award terms and conditions, including time frames for action, the recipient department is required to submit all financial, performance, and other reports required in the grant conditions.

1. The project manager is responsible for coordinating the timely and accurate preparation and submission of all reports per the grant agreement.

2. The GMO may periodically review any programmatic reports for content and quality and address any issues with the recipient department.

GENERAL STANDARDS FOR SUPPORTING DOCUMENTATION

Costs claimed by the County under its grants must be allowable, allocable, and reasonable, and adequate documentation to support charges to the grant must be maintained. Expenditures under most cost reimbursement grants are governed by the cost principles established by federal, state, and other grantors and must conform with respective policies, grant special provisions and County policies.

1. Typical grant transactions may include: personnel costs, purchase of equipment and supplies, costs for contracted services, grant income or revenue, etc. Grantees must submit documentation of eligible expenses and proof of payment for expenses incurred during the reporting period.

2. Documentation of eligible expenses may include copies of invoices, receipts, payroll or labor reports, or other proof that complies with federal and state audit standards. Proof of payment of expenditures may include a copy of a credit card receipt, receipt showing cash payment, cancelled checks, bank statements, or other proof that complies with federal and state audit standards. A supplemental accounting record may accompany the receipts and cancelled checks.

FILE MANAGEMENT, ACCESS AND RETENTION

Grant File Structure (NEW TOOL)

The GMO 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. All department and master files associated with a grant award must maintain a file structure that includes the important documents that chronicle the application, receipt of award, and all management related documents and correspondence through award closeout. The following sections should be looked at as a tool for departments indicating the types of related documents to keep and a recommended file structure that captures the essential elements of your proposals and awards, unless otherwise directed by the grantor:

a. Proposal Submission
    - Proposal guidelines and supporting legislation
    - Copy of the original submitted grant application
    - Signed Grant Application Review Form

- Information and data used in preparation of and support of the grant proposal, etc.
- Any correspondence related to the proposal

b. Award
- Grant award letter with budget and special conditions
- BOCC agenda item
- Grant Release Checklist
- Project Implementation Plan
- Grant amendments, modifications, extensions, cancellations and terminations and correspondence related to the award

c. Financial
- Account set up documents
- Purchase orders,
- Invoices
- grantor approvals for items such as budget reallocation, changes to scope, procurement and vendor selection
- Performance and fiscal reports on grant activities
- Personnel time and effort worksheets

d. Reports
- All reports to grantor – progress, technical, quarterly, annual, final, etc.
- Evaluation forms and data
- Compliance monitoring reports from desk audits or on-site visits
- Project Closeout documents

e. Subrecipient Documents (if applicable)
- Subrecipient contract
- All site visit documentation
- Any subrecipient correspondence

f. All other pertinent or necessary information to show compliance with the award terms and conditions

File Maintenance

1. Recipient departments are obligated to protect records adequately against loss, theft, fire or other damage in accordance with statutory provisions, and for obligatory destruction.

GRANT CLOSEOUT

The grant closeout is a critical piece in the life cycle of a grant, and is the process by which the County performs all necessary administrative and financial actions to satisfactory complete all requirements set forth in the grant agreement, and generally addresses the physical completion of work, and the administrative requirements and financial requirements for closeout.

End of Project Period

1. The GMO will notify departments on the last day of the project period to begin the grant close out process. The GCO will follow up with departments to provide support in the close out process, as needed.

3. The GMO will review and facilitate the process of routing close out forms that require the signature of the County Administrator.

4. When all administrative and financial aspects of the grant are closed, the GMO will forward a Notice of Closed Award to the Grants Monitor of the Clerk of Circuit Court to change the status of the grant from active to close.

Grant Closeout Best Practices

The following procedures are recommended as best practices in Hillsborough County as they pertain to award closeout. Contact the GMO if you have any questions re: these procedures.

Ninety days prior to grant end date:

1. Determine if a No Cost Extension (NCE) is required to complete the proposed objectives or if a competing renewal is pending. **NOTE: An award cannot be extended until the grantor approves and provides a grant modification.**

    a. If a NCE is required, coordinate with the applicable County grant management service personnel and notify the GMO.

2. Review the terms of the award and ensure that all deliverables are submitted by the designated due dates including Final Progress/Technical Reports and Final Property Reports.

3. Verify that all costs charged to the project are appropriate. If a correction is required, work with the applicable County grant management service personnel to make necessary adjustments.

Sixty days prior to the grant end date:

1. The project manager with support from applicable GMO personnel is responsible for assembling a project close out package.

2. Project manager shall discuss the status of the award and review all expenditures for account reconciliation with applicable County grant service personnel.

3. Notify any subcontractors of the deadline to submit final invoices.

Thirty days prior to grant end date:

1. Prepare all necessary payroll authorizations to transfer expense to another funding source, or terminate personnel on award effective the last day of the award.

2. Follow-up on all outstanding purchase orders, and contact delinquent vendors to submit invoices promptly to expedite closeout.

3. Cancel all outstanding commitments by contacting the Purchasing Department.

4. If applicable, contact any supporting County departments in writing (email or memo) to notify them to change account numbers being charged.

5. Gather all cost-sharing detail delineated in the proposal that must be reported to the grantor.

Thirty (30) days after award end date:

1. Review all expenses after end date to determine allowability. Prepare and submit to applicable County grant management service personnel a journal entry removing unallowable expenses.

2. Contact applicable County grant management service personnel to finalize costs on the award.

Ninety days after award end date:

1. Review final financial report, contact applicable County grant management service personnel for any discrepancies.

2. Not later than 90 days after the expiration or termination of the grant, submit all financial, performance, and other reports required in the grant conditions.

    a. Upon completion of the grant requirements and receipt of the grant closeout acknowledgment from the grantor, submit to the GMO copies of the grant close out letter (if applicable) and the final grant closeout package

3. Upon review of the package and satisfaction of any discrepancies, the GMO will confirm grant closeout with all applicable parties.

4. The grant closeout package shall be placed in the grant's master file.

File Retention

1. The County maintains records for **at least three years??** following the closure of its most recent audit report. 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.

2. Grantors may require retention periods in excess of five years. Departments must ensure they comply with retention requirements specified by each grantor.

3. Retention requirements extend to books of original entry, source documents supporting accounting transactions, the general ledger, subsidiary ledgers, personnel and payroll records, cancelled checks, and related documents and records.

4. 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.

5. Once the mandatory retention period has lapsed, the recipient department shall request that the grant record be properly destroyed.

GRANT MODIFICATIONS, EXTENSIONS, OR CANCELLATIONS

During the course of a grant's lifetime, there are times when changes are necessary to either the budget or the project scope-of-work. Most of these changes, typically called grant

amendments, are allowable, but it is important to follow the procedures written in the grant agreement or in the guides provided by the grantor. These changes must be pre-approved before they are considered eligible. Contact the GMO for assistance when a change is necessary.

APPROVAL PROCEDURES
(Unless grant agreement/grantor states otherwise)

Grant Modifications

1. Written confirmation from the grantor before any money is spent on items different from what was approved in the original budget. Also, project activities that deviate from those originally proposed in the grant application shall be documented and receive prior approval from the grantor before instituting these changes.

2. Copies of any budget amendments or similar documentation affecting the grant budget shall be made via the Oracle Project Module Input Form and submitted to the GMO with supporting documentation.

Extensions

1. Most grants allow for at least one no-cost time extension to complete a project, if necessary. These requests must be documented and written approval must be received from the grantor, usually in the form of a grant amendment/modification.

2. Subcontract extensions may have to go through County Commission for approval. The department should contact the County Attorney's office for guidance on its specific subcontract(s).

3. Copies of these extension approvals shall be forwarded to both the Grants Management Office.

Cancellations

1. In the event that a grant must be terminated before the original completion date or returned to the grantor prior to project initiation, the GA and GCO must be notified so that the grant is appropriately terminated and update master grant files.

CHAPTER 7: GRANT SUBCONTRACTING AND SUBRECIPIENT MONITORING PROCEDURES

The County will regularly encounter situations where it does not have the workforce capacity to adequately fulfill all of the grant objectives and must seek out other entities to perform certain functions. These activities will be obligated in the form of a subcontract or subaward. As well, during the course of the grant award, certain materials and supplies and equipment may be purchased through various vendors.

It is important that subrecipients and vendors be defined accurately, as there are specific requirements the County must comply with based on the designation. Accurate classification of subrecipients and vendors is critical to a program's success and integrity.

VENDOR

A vendor is defined as "A dealer, distributor, merchant or other seller providing goods or services that is required for the conduct of the grant funded program. These goods or services may be for an organization's own use or for the use of beneficiaries of the project."

A vendor agreement is issued for obtaining routine commercial services, supplies, and equipment that require no special handling or prior approvals, and are issued as standard purchase orders.

Characteristics of a vendor:

- Provides the goods and services within normal business operations.
- Provides similar goods or services to many different purchasers.
- Operates in a competitive environment.
- Provides goods or services that are ancillary to the operation of the program.
- Is not subject to the compliance requirements of the program.

SUBRECIPIENT

A subrecipient is a non-federal entity that expends federal funds received from a pass-through entity to carry out a federal program, but does not include an individual that is a beneficiary of such a program. A subrecipient is an external entity with special expertise or resources that the County does not possess, but are necessary to fulfill the overall objectives of the project.

A subaward is issued for financial or other support from a qualified organization known as a subrecipient for the performance of a substantive portion of the programmatic effort under the prime award. A subaward usually requires prior approval of the grantor and is subject to subrecipient monitoring.

Characteristics of a subrecipient:

- Receiving entity determines who is eligible to receive financial assistance.
- Has its performance measured against whether the objectives of the program are met.
- Has responsibility for programmatic decision making.
- Has responsibility for adherence to applicable programs compliance requirements.
- Uses the funds to carry out a program of the organization as compared to providing goods or services for a program of the pass-through entity.

SUBRECIPIENT MONITORING – EXTERNAL AGENCIES

All grant requirements placed upon the County will flow-down to any subrecipient, and it is the prime grantee's responsibility to ensure subaward compliance with the prime grant provisions. All subawards issued under federal grants must contain language requiring subrecipients to fulfill the prime grant requirements.

1. The project manager will advise subrecipients of requirements (including but not limited to financial and non-financial reporting) imposed on them by federal laws, regulations of the flow-down provisions of the prime contract or grant agreement, and any supplemental County requirements imposed depending on a level of risk determination by the County.

2. The project manager along with applicable County grant related service personnel will monitor the subrecipients' use of grant funds and issue a written report summarizing the results and any corrective actions needed.

3. The project manager along with applicable County grant related service personnel will ensure that the County receives annual audit reports from subrecipients required to have an audit in accordance with OMB Circular A-133.

4. Upon receipt of an unfavorable audit report from a subrecipient, the project manager along with applicable County grant related service personnel will confirm that the subrecipient has taken appropriate and timely corrective action. If a material weakness or other reportable condition exists, monitoring of the subrecipient will be more frequent and management actions will be taken as appropriate.

5. All subawards for which monitoring is mandated shall be reviewed regularly throughout the year and at a minimum must include:

    - Advising subrecipients of all applicable federal laws and regulations, and all appropriate flow-down provisions from the prime agreement
    - Routine receipt and review of technical performance/progress reports

- Routine review of expenses-to-budget
- Periodic on-site visits, or regular contact, if necessary
- The option to perform "audits" if necessary
- Review of A-133 audit reports filed by subrecipients and any audit findings
- Review of corrective actions cited by subrecipients in response to their audit findings
- Consideration of sanctions on subrecipients in cases of continued inability or unwillingness to have required audits or to correct non-compliant actions

SUBRECIPIENT MONITORING – INTERNAL AGENCIES

All grant requirements placed upon the County will flow-down to any subrecipient, and it is the prime grantee's responsibility to ensure subaward compliance with the prime grant provisions. All subawards issued under federal grants must contain language requiring subrecipients to fulfill the prime grant requirements.

1. The project manager will advise subrecipients of requirements (including but not limited to financial and non-financial reporting) imposed on them by federal laws, regulations of the flow-down provisions of the prime contract or grant agreement, and any supplemental County requirements imposed depending on a level of risk determination by the County.

2. The project manager along with applicable County grant related service personnel will monitor the subrecipients' use of grant funds and issue a written report summarizing the results and any corrective actions needed.

3. The project manager along with applicable County grant related service personnel will ensure that the County receives annual audit reports from subrecipients required to have an audit in accordance with OMB Circular A-133.

4. Upon receipt of an unfavorable audit report from a subrecipient, the project manager along with applicable County grant related service personnel will confirm that the subrecipient has taken appropriate and timely corrective action. If a material weakness or other reportable condition exists, monitoring of the subrecipient will be more frequent and management actions will be taken as appropriate.

5. All subawards for which monitoring is mandated shall be reviewed regularly throughout the year and at a minimum must include:

   - Advising subrecipients of all applicable federal laws and regulations, and all appropriate flow-down provisions from the prime agreement
   - Routine receipt and review of technical performance/progress reports

- Routine review of expenses-to-budget
- Periodic on-site visits, or regular contact, if necessary
- The option to perform "audits" if necessary
- Review of A-133 audit reports filed by subrecipients and any audit findings
- Review of corrective actions cited by subrecipients in response to their audit findings
- Consideration of sanctions on subrecipients in cases of continued inability or unwillingness to have required audits or to correct non-compliant actions

SUBAWARD CLOSEOUT

An integral part of subcontract monitoring is close-out of the subcontract at the end of the project period. In general, a subcontract is closed when all deliverables have been met and the final payment has been made.

PROCUREMENT AND SUSPENSION AND DEBARMENT

1. Hillsborough County and its subrecipients shall not award grant assistance to applicants that are debarred or suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs under Executive Order 12549.

It is the responsibility of the department to ensure that any subcontractor or subawardee that will be funded through a grant award is not prohibited from receiving federal or state funds due to suspension or debarment. A person or entity debarred or suspended is excluded from federal financial and non-financial assistance and benefits under federal programs and activities. Debarment or suspension of a participant in a program by one agency has government-wide, reciprocal effect. Contact the Purchasing Department for assistance in determining suspended or debarred contractors.

1. The project manager will ensure that the federal Excluded Parties List System (EPLS) site and the state Convicted/Suspended/Discriminatory/Complaints Vendor Lists are checked prior to entering into any contractual relationship or use of services.

    a. EPLS: The System for Award Management (SAM) is the now the official federal system that consolidated the capabilities of CCR/FedReg, ORCA, and EPLS. It is accessed at: https://www.sam.gov/portal/public/SAM/#1. Contact the GMO for assistance in accessing S.A.M.

    b. Convicted/Suspended/Discriminatory/Complaints Vendor Lists are accessed at: http://www.dms.myflorida.com/business_operations/state_purchasing/vendor_information/convicted_suspended_discriminatory_complaints_vendor_lists.

Hillsborough County Procurement Services also has a short list for Debarred Vendors found at: http://coin.hillsboroughcounty.org/index.aspx?NID=222.

c. LEIE: The U.S. Department of Health and Human Services Office of Inspector General maintains a list of all excluded individuals and entities called the List of Excluded Individuals and Entities. These individuals and entities are excluded from providing services for federally funded health care programs. It is accessed at: http://exclusions.oig.hhs.gov/.

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CHAPTER 8: OTHER IMPORTANT FEDERAL GUIDELINES AND NATIONAL POLICY GUIDANCE

DUNS NUMBER

The Federal government requires that all applicants for Federal grants, cooperative agreements, and subawards, with the exception of individuals other than sole proprietors, have a Data Universal Numbering System (DUNS) number to better identify Organizations that are receiving funding under grants and cooperative agreements, and to provide consistent name and address data for electronic grant application systems.

FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT (FFATA)

As of October 1, 2010, all federal grants of $25,000 and over are subject to the FFATA subaward reporting requirements. Prime awardees are required to upload the subrecipient information in the FFATA Sub-Award Reporting System (FSRS (https://www.fsrs.gov/index?&). Subrecipients must maintain an active registration in the System for Award Management (S.A.M.) in order to receive federal funding. Hillsborough County's legal opinion on FFATA was delivered to Division Directors on February 23, 2012.

1. GMO has internal controls in place to identify potential FFATA subaward obligations. County grant staff shall complete a FFATA Subaward Reporting Form for all applicable subaward obligations in the amount of $25,000.00 or more no later than the 20th of each month following the month that the subaward was executed.

2. The recipient department shall forward the completed form to grants@hillsboroughcounty.org who will enter the information through the Federal reporting system. FFATA guidance and forms are located on the GMO website's page titled Grants Resource Catalog. Information contained on the website includes the County Attorney's Opinion that outlines procedures and protocols appropriate for meeting FFATA reporting requirements, a form letter to County grant administrators summarizing FFATA procedures, and Hillsborough County Government's FFATA Reporting Form that is to be completed by County grant staff and submitted to the GMO for all reportable obligations.

3. Per the Act, a prime awardee must provide:

    a. The prime awardee DUNS number and the DUNS number of any sub-awardee(s)

    b. The names and total compensation of the five most highly compensated officers of a prime or sub-awardee entity, if the entity in the preceding fiscal year: (1)

Received 80 percent or more of its annual gross revenues in federal awards and $25,000,000 or more in annual gross revenues from federal awards; and (2) the public does not have access to this information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. §§ 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. See FFATA § 2(b)(1).

FEDERAL REQUIREMENTS FOR CONSTRUCTION PROJECTS

It is the responsibility of the department to ensure compliance with the following federal requirements involving construction related projects; however, the GA is available for assistance with these requirements. Departments should plan accordingly to ensure that adequate time, funding and staffing are available to carry out these additional responsibilities. These requirements shall flow-down to all subcontractors funded through a grant award.

Davis-Bacon Act

The Davis-Bacon Act of 1931 is a federal law that established the requirement for paying prevailing wages on public works projects. All federal government construction contracts, and most contracts for federally assisted construction over $2,000, must include provisions for paying on-site workers no less than the locally prevailing wages and benefits paid on similar projects.

Uniform Relocation Assistance Act

The Uniform Relocation Assistance Act (a.k.a. Uniform Act) of 1970 is a federal law that establishes minimum standards for federally funded programs and projects that require the acquisition of real property (real estate) or displace persons from their homes, businesses, or farms. The Uniform Act's protections and assistance apply to the acquisition, rehabilitation, or demolition of real property for federally funded projects.

When conducting a program or project under the Uniform Act there are very specific legal responsibilities to affected property owners and displaced persons that must be addressed. The following must be considered prior to property acquisition:

For Real Property Acquisition

- Appraise property before negotiations.
- Invite the property owner to accompany the appraiser during the property inspection.
- Provide the owner with a written offer of just compensation and a summary of what is being acquired.
- Payment for property before possession.

- Reimburse expenses resulting from the transfer of title such as recording fees, prepaid real estate taxes, or other expenses.

For Residential Displacements

- Provide relocation advisory services to displaced tenants and owner occupants.
- Provide a minimum 90 days written Notice to Vacate prior to requiring possession.
- Reimburse residents for moving expenses.
- Provide payments for the added cost of renting or purchasing comparable replacement housing.

For Non-residential Displacements (businesses, farms, and nonprofits)

- Provide relocation advisory services.
- Provide a minimum 90 days written Notice to Vacate prior to requiring possession.
- Reimburse for moving and re-establishment expenses.

CONFLICT OF INTEREST

As a part of the grant application process, the grant preparer must positively state on any grant form, when asked, that there is an absence of a financial or other interest or affiliation held by them or a member of their immediate family in the funding agency or in companies from which goods and services will be obtained under the supported activity.

1. Should there be a conflict of interest within the County, the initiating department shall ensure that the procedures outlined in the Human Resources Employee Manual are followed and that the employee in question completes an Employee Disclosure Questionnaire within forty-five (45) days of any change in the employee's "conflict of interest" status.

GRANT FRAUD, WASTE, AND ABUSE

1. Contact the County's Abuse Hotline at 813-272-5230 to report your concerns.

2. Any form of grant misconduct or potential misconduct shall be reported to the GMO within twenty-four (24) hours of contacting the County's Abuse Hotline at 813-272-5230. Waste, fraud, abuse, misconduct or any other serious deviation from acceptable grant practices when proposing, carrying out, or reporting activities or results that involve a grant is considered grant misconduct.

3. Upon contact, the GMO will take a report and then work with grant staff to insure all proper investigative and notification procedures are followed.

NATIONAL POLICY REQUIREMENTS

County grant staff shall also adhere to National Policy Requirements affecting grants. A sample of these policies are named below. It is also the responsibility of County grant staff to ensure that subgrantees adhere to these applicable policies.

Civil Rights
Title VI of the Civil Rights Act of 1964, 42 U.S.C. 2000d, et seq. and its implementing regulations provide that no person shall be subjected to discrimination on the basis of race, color, or national origin under any program or activity that receives federal financial assistance. In most cases, when a recipient receives Federal financial assistance for a particular program or activity, all operations of the recipient are covered by Title VI, not just the part of the program that uses the Federal assistance.

Equal Services Provider
SCG is an equal employment and services provider. All grant decisions are based on merit and program need, and not on race, color, citizenship status, national origin, ancestry, gender, sexual orientation, age, weight, religion, creed, physical or mental disability, marital status, veteran status, political affiliation or any other factor protected by law.

Limited English Proficiency (LEP)
Language for LEP individuals can be a barrier to accessing important benefits or services, understanding and exercising important rights, complying with applicable responsibilities, or understanding other information provided by federally funded programs and activities. Title VI and Title VI regulations require that recipients take reasonable steps to ensure meaningful access to the information, programs, and services they provide.

The Office of Multicultural Services may assist grant staff to interpret Spanish, while Language Line is a cost-based service to which Hillsborough County Government subscribes, with each County department to be charged for the use of the services, when County staff needs help in interpreting foreign languages.

American with Disabilities Act (ADA)
In the broadest sense, it requires that state and local governments be accessible to people with disabilities. For additional information regarding statute and regulations http://www.ada.gov/ or contact the respective Assistant County Attorney.

Other National Policies - Miscellaneous
Age Discrimination Act, Section 504 of the Rehabilitation Act, Fair Labor Standards Act, Davis-Bacon Act, Contract Work Hours and Safety Standards Act, Anti-Kickback (Copeland) Act,

Lobbying Restrictions, Debarment and Suspension, Freedom of Information Act, Drug-Free Workplace Act, and more.

The following generally relate to construction grants:
National Environmental Policy Act, Federal Water Pollution Control Act, Clean Air Act, National Historic Preservation Act, and Contract Work Hours and Safety Standards Act.

OCCURRENCES THAT REQUIRE IMMEDIATE NOTIFICATION TO THE GMO

Key Personnel Changes

1. Promptly notify the GMO upon the resignation, termination, or retirement of any grants liaison or other key grant program staff member to insure that proper retention of information and continuous grants management occurs during the transition period.

2. Prior grantor approval is required to install key grant personnel, e.g. the project manager.

Notice of Audit, Monitoring visit or Review

1. Promptly notify the GMO upon receipt of a notice by the recipient department of a site or monitoring visit to be performed by the grantor. GMO staff may assist in the preparation of grantor site visits, reviews, or audits.

EXTERNAL AUDITS/REVIEWS/MONITORINGS

1. The following internal entities must be promptly notified in the event the award or program is selected for audit by the grantor:

- Business and Support Services
- Grants Management Office
- Department Director
- Project Manager
- Award Manager
- Administrative Support Staff.

TYPES OF EXTERNAL AUDITS

Federal Single Audit Act (OMB A-133)

Federal audit and annual reporting requirements are contained in 2 CFR Part 225 (Cost Principles) and OMB Circular A-133 (Compliance and Audit Requirements). Non-federal entities expending $500,000 (this will change to $750,000 when Super Circular comes out) or more in a year in federal awards are required to have a single or program-specific audit conducted for that year, performed by an outside auditor. It is important that all grant activity and any

changes to the grant are well documented to facilitate any audit. Audit findings made during the A-133 audit are provided to the grantor, which could prompt an audit by the grantor.

The following activities are the fourteen types of compliance requirements considered in every audit conducted under OMB Circular A-133, and are found highlighted throughout this manual:

1 - Activities Allowed or Unallowable
2 - Allowable Costs/Cost Principles
3 - Cash Management
4 - Davis-Bacon Act
5 - Eligibility
6 - Equipment and Real Property Management
7 - Matching, Level of Effort, Earmarking
8 - Period of Availability of Federal Funds
9 - Procurement, Suspension and Debarment
10 - Program Income
11 - Real Property Acquisition and Relocation Assistance
12 - Reporting
13 - Subrecipient Monitoring
14 - Special Tests and Provisions

Florida Single Audit Act
The Florida Single Audit Act establishes uniform audit requirements for state financial assistance, and follows the same cost principles and requirements established in the Federal Single Audit Act.

Granting Agency or Pass-Through Agency Audits
Each grantor and/or pass-through agency may have different terms they use when conducting reviews of programs they fund. However, no matter the term used, the agency is reviewing documentation that substantiates whether the County is in compliance with the terms and agreements associated with the specific grant or subaward. These reviews are usually more programmatic in nature although the associated fiscal monitoring can be more detailed. The fiscal monitoring is usually more specific than the single audit in that the reviewing agency requests a number of individual client files and all related programmatic and fiscal documentation to determine allowable services as well as costs.

TYPES OF INTERNAL AUDITS
County Audit
The County Audit Department is an entity under the Hillsborough County Clerk of the Circuit Court. They are responsible for conducting independent, objective reviews and evaluations of all relevant activities under the Hillsborough County Board of County Commissioners (BOCC).

They specifically examine the controls, procedures, and finances of an organization, which then results in a written report to the BOCC and management. These audits assist management in achieving efficient and effective administration of their areas of responsibility, improving county operations and fulfilling its stewardship of taxpayer dollars.

County Internal Audit Department
The Internal Audit Department (IAD) is under the overall direction and functioning of the Internal Auditor, who reports directly to the BOCC. The County Internal Audit Committee will oversee the Internal Auditor and the functions of the IAD on behalf of the BOCC. The Internal Auditor is responsible for performing independent, objective assurance and consulting activities designed to add value and improve operations by bringing a systemic, disciplined approach to evaluating and improving the effectiveness of risk management, controls, and governance processes. These reviews and evaluations may include performance, operational, compliance, management and other audits intended to provide assurances as outlined in Resolution No. R11-011 as approved by the BOCC.

CODE OF FEDERAL REGULATIONS AND OFFICE OF MANAGEMENT AND BUDGET CIRCULARS
OMB Circular A-102 Uniform Administrative Requirements
This OMB grants guidance is for grants and cooperative agreements with State and Local Governments. This guidance is to serve as administrative guidance to Hillsborough County Government, including County grant staff, in their capacity as a direct federal grantee unless the grant program guidance states otherwise.

2 CFR Part 215 (formerly OMB Circular A-110)
This OMB grants guidance is for grants and agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations. This guidance is to serve as administrative guidance to Hillsborough County Government's sub-recipients that are higher education, hospital or non-profit agencies, unless the grant program guidance states otherwise.

2 CFR Part 225 (formerly OMB Circular A-87)
This OMB grants guidance is Cost Principles for State, Local, and Indian Tribal Governments. This guidance is to serve as cost principles guidance for Hillsborough County Government, unless the grant program's guidance states otherwise.

OMB Circular A-133
This OMB grants guidance is the Cost Principles for State, Local, and Indian Tribal Governments. This guidance is to serve as cost principles guidance for Hillsborough County Government, unless the grant program's guidance states otherwise.

APPENDICES
Glossary

Accounts Receivable: Accounts receivable is costs that are billed to the grantor agency for which the County has not yet received payment.

Allowable / Eligible Cost: An allowable or eligible cost is an expense that can be charged directly to the grantor agreement and is not specifically excluded by government regulations or by the grant agreement.

Application/Offer: An application or offer is a formal request of agency approval for funding of cost objectives based upon the County's project accomplishments.

Authorized Organizational Representative (AOR): The administrative official who on behalf of the County is empowered to make certifications and assurances and can commit the organization to the conduct of a project for which funding is being sought, as well as adhere to various grantor policies and grant requirements. For the County, this person is the County Administrator or his or her designee documented in writing. The AOR has the authority to sign grant applications and the required certifications and/or assurances that are necessary to fulfill the requirements of the application process.

Baseline: The Oracle process of assigning the award to the project and releasing the project for spending.

Budget: A budget is a project manager's financial plan that lists the type of expenditures and the dollar amounts required to carry out project objectives.

Budget Period: A budget period is an interval of time in which the project is divided for budgetary purposes.

Carryover: A carryover is the remaining budget balance available from a project that may be continued into subsequent budget periods of the next fiscal year or budget period. Carryovers are not always automatic or allowed by all funding agencies.

CAS: Cost Accounting Standards pertaining to grant awards. CAS were designed to achieve uniformity and consistency in the measurement, assignment, and allocation of costs to government contracts.

CFDA: Catalog of federal Domestic Assistance, a database of all federal programs available to state and local governments.

CFR: Code of federal Regulations

CFSA: Catalog of State Financial Assistance, a database of state projects that provide financial assistance to non-state entities.

Cost Overruns: Cost overruns are allowable costs incurred in excess of funding by the grantoring agency and required matching by the County.

Cost Share: a.k.a. matching; those funds or services committed to a project and provided by the County or a third-party entity.

COTR: Contracting Officer's Technical Representative, an employee of the grantor responsible for managing the technical aspects of the grant.

Deliverables: Agreed upon tasks that are completed and submitted within a scheduled time frame. A written report is typically required to accompany each deliverable.

Disallowed/Ineligible Costs: Disallowed or Ineligible costs or Ineligible costs are costs that are not reimbursable by the grantoring agency.

Grants.gov Roles
E-Business Point of Contact (POC): The E-Business POC is the single person responsible for the administration and management of grant activities in his/her organization. In concert with management, E-Business POCs provide organizational staff the ability to submit grant applications through Grants.gov (i.e., authorizes AOR).

EFFECTIVE DATE is the date specified in the grant agreement on or after which, except for fixed price awards, expenditures may be charged to the grant. The Effective Date clause sets the date when the rights and obligations under the agreement become operational. The Effective Date need not be the same as the execution date. The effective date is the date that the agreement becomes effective and can be a specified date other than the date the agreement was signed. In the absence of an effective date, the terms of the agreement become operational upon execution.

Execution Date: The date that the final party signs the document. If no other date is specified, the contract is effective on the execution (signing) date.

Expiration Date: The date specified in the grant agreement after which expenditures may not be charged against the grant except to satisfy obligations to pay allowable project costs committed on or before that date.

Grant Period: The period of time between the effective date and the expiration date of a grant.

Electronic Grants: The administration of a grant using the electronic media which may not result in official hard-copy documents.

Encumbrances/Obligations: Encumbrances and obligations are the amount of items ordered, services rendered, contracts awarded, or similar transactions that are outstanding or unpaid at the end of the accounting period.

Equipment: Equipment is items non-expendable in nature- such as furniture, instruments, or repairable machines with a useful life of more than one (1) year, with a single unit cost in excess of $1,000.

Federal Pass-Through: An award that comes from a state or non-federal source, but the prime source of funding originally came from a federal source.

Fiscal Year: The County's fiscal year is October 1 - September 30.

Florida Single Audit Act: The purpose of the act is to establish uniform state audit requirements for state financial assistance provided by state agencies to nonstate entities.

Fully Executed Agreement: Fully executed agreement is an agreement that is signed by all parties involved.

(GA) Grants Administrator: The individual that is located in the Grants Management Office and is responsible for oversight and administration of all grants in the BOCC's name. This individual is the primary point of contact for grant activities and is responsible for coordinating the preparation of the Schedule of federal Awards and State Financial Assistance, which incorporates grants awarded in the County's name via the constitutional officers.

(GCO) Grants Reporting and Compliance Officer:

grantor/Granting Agency: Granting agency is the external organization funding a particular project.

Grants/Award: A grant agreement shall be used as the legal instrument whenever its principal purpose is the transfer of money, property, services, or anything of value to the state, local government or other recipient in order to accomplish a public purpose of support or stimulation authorized by federal statute.

(GMO) Grants Management Office: Hillsborough County office in the Strategic Planning and Grants Management Department.

Grants Officer: a.k.a. Contracting Officer, the employee of the grantor who is responsible for administering the financial aspects of the grant.

HCO: Hillsborough County organization

Matching/Cost Sharing: Matching or cost sharing is defined as the sharing of costs of a grantored agreement by the County. Matching is typically done on grants and not contracts. Matching or cost sharing can be in the form of In-kind, cash, or a combination of both.

OMB: federal Office of Management and Budget; issues Circulars that are instructions or information issued by OMB to federal agencies, which are then passed down to grant recipients.

Office of Management and Budget Circulars:
OMB A-87 (2 CFR Part 225) – Establishes principles and standards for determining costs for federal awards carried out through grants, cost reimbursement contracts, and other agreements with State and local governments and federally - recognized Indian tribal governments.

OMB A-102: This circular establishes consistency and uniformity among federal agencies in the management of grants and cooperative agreements with State, local, and federally – recognized Indian tribal governments.

OMB A-133: This circular establishes audit requirements for federally granted awards and defines federal responsibilities for implementing and monitoring higher education and other non-profit institutions that receive federal awards.

Oracle: The County's electronic financial accounting system.

Original Budget: First budget approved by the funding agency.

Period of Performance: Period of time in which the project performance and related costs are incurred. The start date is the first day that activity and reimbursement of costs begin. Likewise, the end date is the last day that activity and related costs can be incurred.

POETA: The Oracle number string required for assigning costs to a project. It represents the Project, charging Organization, Expenditure type, Task, and Award.

Point of Contact: An individual who is designated as the person responsible for coordinating communication among the various parties associated with grants, i.e. granting agencies, auditors, program managers, third parties, subrecipients, and other interested parties.

Procurement Contract: A contract used when the principal purpose of the transaction is the acquisition of property or services for the direct benefit or use of the awarding entity.

Program Income: *Program income* means gross income received by the recipient or a subrecipient directly generated from the use of CDBG funds, except as provided in paragraph (a)(4) of this section.

Project Manager: A program manager is the County employee that has direct responsibility for carrying out the requirements of a grantored project and for producing the final technical report and for providing their required deliverables if applicable.

Project Award: The project award is the approval and funding of a project as detailed in the official award document that specifies the amount of funding, project period, and any special requirements or restrictions.

Source of Funding:
federal – grantored agreements funded directly by the United States federal government.
Federal Pass-Through – grantor agreements where the County is not the prime recipient from the United States federal government, but is acting in the capacity of a subrecipient.

State – grantor agreements funded directly by the State of Florida.

State Pass-Through: An award that comes from a non-federal, non-state source, but the prime source of funding originally came from a State of Florida source.

Supplies: Supplies are expendable items that are consumed, worn out, or otherwise deteriorated in less than two years and having a purchase price of less than $ 1,000.

Subcontracts: A subcontract is a contract that assigns some of the obligations of a contract to another party. The terms of the obligations are outlined in the same manner as described under contracts.

Subrecipient: A subrecipient is an organization that receives federal or state financial assistance to carry out a program from a primary recipient or another subrecipient. Such an organization is therefore subject to certain federal and /or audit requirements.

Third-Party Administrator: This is an individual or firm hired by the County to handle the program manager's functions associated with a particular grant. The responsibilities and duties are identical to those of a County employee in the capacity as a project manager.

Total Project Cost: The cost of a grant project is comprised of allowable direct costs of the program, plus its allocable portion of allowable indirect costs, less applicable credits. This includes both the grantor's share and the County's share if applicable.

Types of Grants:
Block Grants – a broad intergovernmental transfer of funds or other assets by the U.S. Congress 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. They are used for a variety of activities, largely at the recipient's discretion.

Competitive (Discretionary) Grants – an award of financial assistance in the form of money, or property in lieu of money, by the federal Government to an eligible grantee, usually made based on a competitive review process.

Continuation Grant – a continuation grant provides additional funding for budget periods subsequent to the initial budget period. Also referred to as a Renewal Grant.

Conditional Grant – a conditional grant involves one grant maker seeking the involvement of others 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.

Cooperative Agreements and Contracts – a type of grant assistance awarded by a federal agency when it anticipates having substantial involvement with the grantee during the performance of a funded project.

Corporate Grants – a grant made by a corporate foundation.

Cost Reimbursable Grant – A cost reimbursable grant provides for payment to the County based on the County's actual cost experience in performing and completing the grant.

County Grants – a grant made by County Government.

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.

Federal Grants – a grant made by the federal Government.

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.

Foundation Grants – a grant made by a philanthropic foundation.

Pass-thru – grant funds received from one grantor, but passed through another grantor or funding source.

Reimbursement Programs – a type of funding program under which the grantee is reimbursed for qualifying expenditures already incurred, as specified in the terms of the grant agreement.

Renewal Grant – a renewal grant provides additional funding for budget periods subsequent to the initial budget period. (Also referred to as a Continuation Grant.)

State Grants – a grant made by State Government.

Unallowable Cost: Unallowable costs are costs that cannot be charged directly or indirectly to a grant.

USEFUL MANAGEMENT LINKS
County Grants Management Webpage
http://www.hillsboroughCounty.org/grants
The County's contracts and grants management program website that provides a comprehensive location for assistance to increase grant funding opportunities and enhance service delivery to HCO contract and grant administrators.

Debarred and Suspended Contractors - federal Excluded Parties List System
http://www.epls.gov/
General Services Administration (GSA) website for the purpose of disseminating information on parties that are excluded from receiving federal contracts, certain subcontracts, and certain federal financial and non-financial assistance and benefits, pursuant to the provisions of 31 U.S.C. 6101, note, E.O. 12549, E.O. 12689, 48 CFR 9.404, and each U.S. agency's codification of the Common Rule for Non-procurement suspension and debarment.

Federal Government Contracting Regulations
http://acquisition.gov
Home to federal acquisition regulations (FARS) and other federal contracting opportunities and regulations.

Florida Department of Financial Services
https://apps.fldfs.com/fsaa/
This site leads you to the FDFS site for information on the Florida Single Audit Act and other important state grant related sites.

Florida Department of Management Services – Convicted Vendor List
http://dms.myflorida.com/business_operations/state_purchasing/vendor_information/convicted_suspended_discriminatory_complaints_vendor_lists/convicted_vendor_list
This site provides a list of the names and addresses of vendors who have been disqualified from participating in the public contracting process under Section 287.133(3) (d), Florida Statutes.

Grants.gov
http://www.grants.gov
Grants.gov is the source to find and apply for federal government grants. Grants.gov is a central storehouse for information on over 1,000 grant programs and access to approximately $400 billion in annual awards from the 26 federal agencies.

MyFlorida.com
http://www.myflorida.com/
My Florida is the state of Florida portal for all state related matters. This link conducts a search for Florida state grants of any kind.

National Contract Management Association
http://www.ncmahq.org/
NCMA exists to enable the workforce to grow professionally, assess individual and organizational competency against professional standards, establish values, develop best practices, and provide access to skilled individuals, enabling enterprises to improve their buyer-seller relationships.

National Grants Management Association
http://www.ngma.org
NGMA connects professionals in the grants field to improve and unify the federal grants delivery process by bringing together the professionals involved in this process so that they may learn from each other.

The National Grants Partnership (NGP)
http://www.thengp.org/index.html
The National Grants Partnership was established in 2004 to bring together government and non-government individuals with an interest in improving the grants process in the United

States. The NGP provides to stakeholders a forum for discussion and research on grants administration issues.

Office of Management and Budget
http://www.whitehouse.gov/omb/grants/grants_circulars.html
The Office of Management and Budget (OMB) leads development of government-wide policy to assure that grants are managed properly and that federal dollars are spent in accordance with applicable laws and regulations. Their site contains links to OMB Circulars, grant forms, important policy documents and other useful grant links. Municipal grants are governed by OMB A-87, A-102, and A-133.

USA.gov
http://www.usa.gov
USA.gov provides the public with easy, one-stop access to all online U.S. federal Government resources.

US Dept of Labor: Davis-Bacon Act
http://www.dol.gov/compliance/guide/dbra.htm
Federal Act that regulates the rate of wages for laborers and mechanics employed by contractors and subcontractors for construction, alteration, and/or repair, including painting and decorating, of public buildings or public works within the geographical limits of the States. The Act requires that laborers on federally funded construction projects more than $2000 shall be paid the minimum wage determined by the Secretary of Labor to be prevailing for laborers employed on projects of a similar nature in the County, town, village, or other civil subdivision of the State in which the work is to be performed.

GRANT WRITING TIPS AND GUIDANCE LINKS
Federal Grant Proposal Guidance and Assistance

EPA Grant Writing Tutorial
http://www.purdue.edu/dp/envirosoft/grants/src/msieopen.htm
A grant writing/proposal preparation site from the US Environmental Protection Agency in conjunction with Purdue University. Site offers great examples of proposal sections.

Grants.gov Applicant Resources
http://www.grants.gov/applicants/app_help_reso.jsp
Tools and sample documents for better grant writing and proposal preparation.

Guide to Proposal Writing from the National Science Foundation
http://www.nsf.gov/pubs/1998/nsf9891/nsf9891.htm

US Catalog of federal Domestic Assistance Grant Writing Tutorial
http://12.46.245.173/pls/portal30/CATALOG.GRANT_PROPOSAL_DYN.show
An excellent site for basic proposal preparation and grant writing from the members of the US Catalog of Domestic Assistance, a database of all federal programs available to state and local governments.

Nonprofit Grant Proposal Guidance and Assistance
GrantProposal.com
http://www.grantproposal.com/
This site is devoted to providing free resources for both advanced grant writing consultants and inexperienced nonprofit staff.

Grant Proposal Writing Tips from Corp for Public Broadcasting
http://www.cpb.org/grants/grantwriting.html
The Corp for Public Broadcasting awards hundreds of grants annually. These tips are gleaned from the many proposals submitted to the organization.

Proposal Writing Short Course from the Foundation Center
http://foundationcenter.org/getstarted/tutorials/shortcourse/index.html
Excellent general knowledge on the grant writing process, and how to improve grant narratives.

Proposal Budgeting Basics from the Foundation Center
http://foundationcenter.org/getstarted/tutorials/prop_budgt/index.html
This site goes hand-in-hand with the Foundation Center's Proposal Writing Short Course.

Samples of Successfully Funded Proposals from the Idea Bank
http://theideabank.com/onlinecourse/samplegrant.html
A slew of proposals that have been successfully funded, particularly public-safety related projects.

Grants Administration Handbook

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