

THE BOARD OF COUNTY COMMISSIONERS OF
GRANT COUNTY
RESOLUTION NO. R-25-11

A RESOLUTION ADOPTING THE GRANT COUNTY
FEDERAL GRANTS ADMINISTRATION POLICY AND PROCEDURES

WHEREAS, GRANT COUNTY (“County”) has the authority to manage oversight of financial assistance provided by funding sources (“grants”) by and through its Board of County Commissioners (“Board”); and

WHEREAS, it is the Board’s goal to ensure proper oversight of all funds appropriated to the County, minimize the County’s risk of non-compliance with grant requirements, ensure proper administration of grants, and assure internal compliance to meet expectations of funders; and

WHEREAS, Grant County frequently is the recipient of grant funds from different granting agencies, including the State and Federal governments; and

WHEREAS all grant funds received are provided to the County subject to many requirements, one of which is adequate financial procedures being followed in the administration of the grants; and

WHEREAS, all non-Federal entities that receive Federal rewards must have written financial procedures for the determination of allowable costs to ensure that Federal funds are spent only by CFR Part 200 Subpart E – Cost Principles, other special terms or conditions of the grant award, and/or other applicable state and Federal guidelines; and

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Grant County, New Mexico, under the authority vested in them by law, do hereby adopt, effective immediately, the Grant County Federal Grant Management Policy and Procedures, attached hereto as Exhibit A and incorporated herein by this reference.

PASSED, APPROVED, AND ADOPTED on this 9th day January 2025.

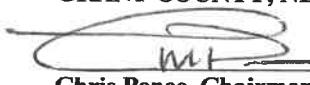
ATTEST:


Connie Holguin, Grant County Clerk

Charlene Webb, Grant County Manager

Grant County Attorney

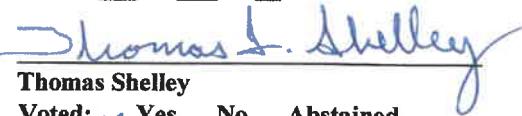
BOARD OF COUNTY
COMMISSIONERS
GRANT COUNTY, NEW MEXICO


Chris Ponce, Chairman

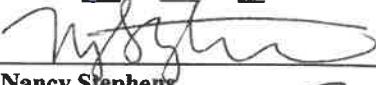
Voted: Yes No Abstained


Eloy Medina, Vice-Chair

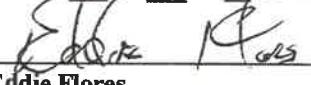
Voted: Yes No Abstained


Thomas Shelley

Voted: Yes No Abstained


Nancy Stephens

Voted: Yes No Abstained


Eddie Flores

Voted: Yes No Abstained

Exhibit A

Grant County
Finance Policy and Procedures



**THE BOARD OF COUNTY COMMISSIONERS OF
GRANT COUNTY
RESOLUTION NO. R-25-11**

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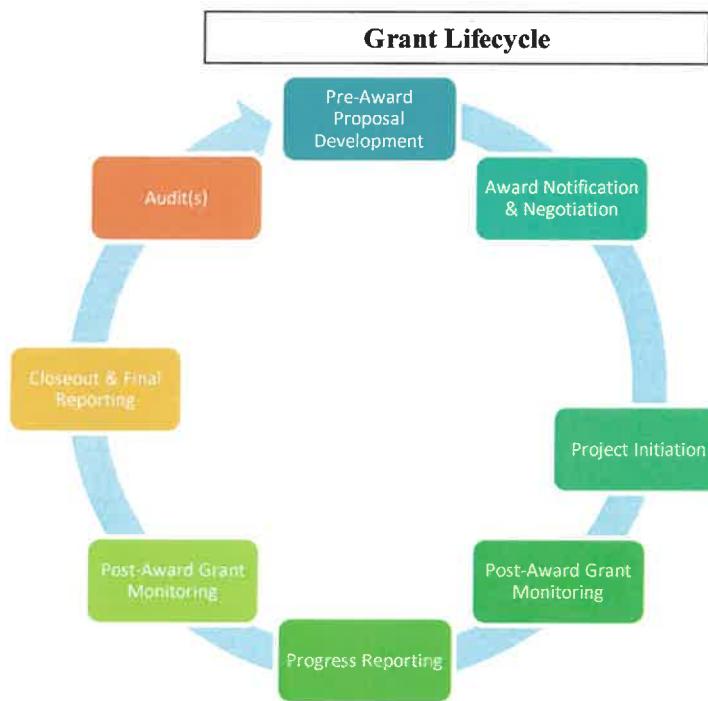
INTRODUCTION

THIS MANUAL was created for use by Grant County staff involved in the financial and program administration of grants. It takes a comprehensive approach to grant management, focusing especially on Federal Office of Management Budget (OMB) rules in effect with Federally funded and pass-through grants. All employees involved in any aspect of grant management should keep this Manual and use it as a reference. This Manual includes:

1. Grant County policies that affect all grants and sub awards administered by the County,
2. Verbiage from 2 CFR 200 (also known as the “OMB Super Circular”, “Omni Circular” or “the Uniform Guidance”), and
3. Any other relevant OMB circulars or guidance.

PROCEDURES

The following procedures are designed to outline the actions to be taken by County staff throughout the life of a grant. Please see the table below for the Lifecycle of a Grant.



1. PRE-AWARD PROPOSAL DEVELOPMENT

A. NOTICE OF INTENT

ALL grants pursued by Grant County MUST begin with a completed Notice of Intent (NOI) approved and signed by the appropriate department head and Grants Manager.

The NOI form tracks grant development as it evolves from identifying the opportunity to beginning a grant application. The NOI gathers information necessary to move forward with developing a grant application, including:

- Name of grant
- Date of referral to the Grants Manager
- Funding source
- Purpose of grant
- Application due date
- Name of individuals working on the grant
- Amount of grant request, including any matching requirements (if applicable)
- Match source(s)

- Partner agencies or collaborative agencies (including contract names and numbers)

Formulary grants considered “Entitlements” do not require a NOI as the application is a part of receiving the already appropriated funds from an agency. The Grants Manager will determine with the appropriate department whether a grant award is considered an “Entitlement” or not.

B. GRANT APPLICATION PROCESS

Purpose

This section discusses activities that occur before the grant is submitted to the funder. A grant is an award of money so that an outcome, result, or product is accomplished by the receiving entity (hereafter “grant”).

Procedure

All grant applications will be submitted through or by the Grants Manager. Parties interested in seeking or making a grant must involve the Grants Manager as early as possible in the process. Grant applications must be provided to the Grants Manager as soon as possible and, in any case, no later than one month before the application deadline. They must consult with the Finance Director to determine whether a cash/in-kind match is required, and, if so, provide details to establish funding.

Ultimately, the responsibility for the information contained in a grant application lies with the department seeking the grant along with the responsibility of providing any information required by the Grants Manager to prepare or review the application. Departments or agencies applying for a grant should have a representative at the agenda meeting and board meeting when the application is scheduled for consideration.

The Grants Manager can assist in developing a grant idea into a completed application by:

- Researching and identifying potential funding sources for the proposed project from state and Federal agencies, private foundations, and corporations;
- Providing support and guidance throughout the grant-writing process, including assistance in writing and/or editing proposals;
- Identifying and facilitating departmental grant-writing team/project manager and subject matter experts;
- Assisting in the development of an accurate budget proposal;
- Ensuring the proposal contains all signatures, assurances, and certifications required by the funding source;
- Ensuring all required application elements are complete and organized for submission;
- Completing grant application submissions before grant application deadlines; and
- Centralizing grant information to support grant application efforts such as demographic data, reports, fact sheets, proposal checklists, sample application formats, and standard County documents required by funding agencies, such as County financial and annual reports., organizational charts, and budget narratives.
- Once the grant application has been submitted to the funder, retain one copy of the funder's request for proposal and the grant proposal.
- Files to be maintained by the Grants Manager in the Finance Department.

C. GRANT APPLICATION BUDGET PREPARATION ASSISTANCE

The Grants Manager or Finance Director assists department project managers with the budget development process for all grant applications related to project costs. This includes fringe benefit rates, indirect cost rates, job specifications, and any budgetary stipulations.

All applications requiring a cash match will require, in advance, the identified source of the match funds. The County Manager or their designee must sign a letter of commitment for all match amounts to be included with the application unless otherwise detailed in the application. Grant applications requiring more than \$250,000.00 in cash as a match must have the Board of County Commissioners' approval during the NOI process. This requirement does not apply to entitlement grants. The Board of Grant County Commissioners (BOCC) holds regular Board meetings on the second Thursday of the month.

In-kind match amounts will be detailed in the application showing the calculation, to include full-time equivalent positions or percent effort information, for all sources of in-kind match. At the time of application, the Grants Manager and the department will determine how the in-kind match will be documented.

Should the County choose to provide additional funding for the project, these funds are considered a local contribution,

which should be detailed in the application to show project commitment. The local contribution funds source should be designated, like match funds, before application submission.

If the grant will include a sub-awardee, the following information must be provided by the subrecipient:

- Project Director and sub-recipient organization contact information
- Copy of most recent financial audit
- Confirmation of eligibility to receive grant funds
- Budget and cost share match, if any
- Signature of Sub recipient's Authorized Official

D. REQUIRED SIGNATURES FOR APPLICATION SUBMISSION

The following tiers identify the process and application request thresholds for the required signatures obtained by the Grants Manager:

- Tier One—\$25,000 and below. This includes a match that is in the approved fiscal year budget. This grant application threshold requires the signature of the Finance Director and Department Head at a minimum.
- Tier Two—\$25,001 to \$75,000. This grant application threshold requires the signature of the County Manager at a minimum, along with the Finance Director and Department Director.
- Tier Three—\$75,001 and above. This grant application threshold or higher requires the signature of the County Manager at a minimum, along with the above-required signatures for Tiers One and Two.

The Grants Manager will provide a copy of the approved NOI and cover memo summarizing the grant to be applied for, along with the form for signature by the authorized signer. The completed grant application will be attached to these two items for the authorized signer's review.

E. CONFLICT OF INTEREST

The purpose of this conflict-of-interest policy is to protect the County's interests when contemplating entering into an arrangement that might benefit the private interest of an officer, trustee, director, or employee of the County.

Per 2 CFR 200:

- The grant awardee or sub awardee, "must disclose in writing any potential conflict of interest to the Federal awarding agency or pass-through entity in accordance with the established Federal agency policies." (200.112, Conflict of Interest)
- "No employee, officer, agent, or board member with a real or apparent conflict of interest may participate in the selection, award, or administration of a contract supported by the Federal award. A conflict of interest includes when the employee, officer, agent, or board member, any member of their immediate family, their partner, or an organization that employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from an entity considered for a contract. An employee, officer, agent, and board member of the recipient or subrecipient may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors. However, the recipient or subrecipient may set standards for situations where the financial interest is not substantial or a gift is an unsolicited item of nominal value. The recipient's or subrecipient's standards of conduct must also provide for disciplinary actions to be applied for violations by its employees, officers, agents, or board members." (200.318(c), General Procurement Standards: Conflicts of Interest)
- "To ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, or invitations for bids must be excluded from competing on those procurements." (200.319(b), Competition)

F. GRANT SUBMISSION

Once the memo is returned with the appropriate signature and all required documents, the Grants Manager will submit the grant as required by the funding agency.

- Hardcopy Submission—The Grants Manager is responsible for mailing applications directly to funding sources via expedited mail services available. All hardcopy submissions must have a tracking mechanism to ensure delivery before the submission deadline.
- Electronic Submission—Grant applications will be submitted electronically if the funding source permits. Documentation will be maintained by the Grants Manager on the submission date and time.

2. AWARD NOTIFICATION & NEGOTIATION

A. NOTICE OF GRANT AWARD

The funding agency will notify the submitter and/or the person listed as the authorizing agent (Authorized Organizational Representative or AOR). The actual award amount may differ from the budgeted amount submitted in the application. If the department receives a Notice of Award, the department should immediately notify the Grants Manager, providing the notice in order to facilitate grant setup in the financial system. Upon receipt of the NOA, a Grant Summary is to be completed using the template in the Appendix.

Copies of the award documents must be submitted to the Finance Department to be placed on file. The Finance Department will then establish appropriate general ledger accounts to assure financial accountability.

B. INFORMATION REQUIRED IN A FEDERAL NOTICE OF AWARD (NOA)

Per §200.211(b)(1)-(16), the Federal award must include the following information:

- 1) Recipient Name (which must match the name associated with its Unique Entity Identifier in SAM.gov);
- 2) Recipient's Unique Entity Identifier (UEI);
- 3) Federal Award Identification Number (FAIN);
- 4) Federal Award Date (the date when the authorized official of the Federal agency signed the award, either physically or digitally);
- 5) Period of Performance Start and End Date;
- 6) Budget Period Start and End Date;
- 7) Amount of Federal Funds Obligated by the initial NOA;
- 8) Total Amount of Federal Funds Obligated;
- 9) Total Approved Cost Sharing, when applicable;
- 10) Total Amount of Federal Award including approved Cost Sharing;
- 11) Budget Approved by the Federal Agency;
- 12) Federal Award Description (to comply with statutory requirements);
- 13) Name of the Federal agency (including contact information for the awarding official);
- 14) Assistance Listings Number and Title;
- 15) Identification of whether the Award is Research & Development; and
- 16) Indirect Cost Rate for the Federal award (including if the *de minimis* rate will be used).

C. BUDGET PERIOD

This time interval is from the start date of the funded portion of an award to the end date of that funded portion during which funds are authorized to be expended, including any funds carried forward or other revisions pursuant to 2 CFR §200.308.

D. ACCEPTING GRANT AWARD

General steps in accepting the grant award:

- Step 1: Receiving Award Notice—After receiving the NOA, the Grants Manager informs the Finance Director and County Manager and sends a copy of the award notice to the respective department for tracking and reporting purposes. If no written notice is received from the grantor, the Grants Manager notifies the Finance Manager, the County Manager, and the respective department of the award via email.

Note: If the NOA was sent directly to the department, the department is responsible for immediately forwarding all paperwork or electronic notices to the Grants Manager.

- Step 2: Executing the Grant Contract—Only the County Manager or their designee are authorized to sign contracts, agreements, or other grants-related instruments, and, as applicable, for Entitlement Grant funding. Contracts must be reviewed and approved by the County Attorney before going to the County Manager or their designee for signatures. When the contract document arrives from the grant agency, the Grants Manager is responsible for forwarding the award agreement/contract to the County Attorney for review and to the County Manager's Office or their designee for signature. The Grants Manager is responsible for submitting the signed agreement to the funding agency for full agreement execution.
- Step 3: Setting Up Grant-Specific Expenditure Accounts—The Grants Manager is responsible for providing all grant-related information for setting up a grant-specific account to the Finance Director by completing the

Project Request Form and submitting it to the Finance Director with the executed grant agreement. The department receiving the funds will work with the Grants Manager to determine what expense accounts and match revenue accounts will be used for the grant. This is done once the County Manager signs the grant agreement. The fully executed grant agreement will be attached to the grant record in the County's financial system for reference by all staff. Only the Grants Manager can request a project code for new grant awards. It should be noted that, unless specifically required, a separate bank account for each grant is not required – just separate project codes in the financial tracking system.

- For operating grants that a department receives on a recurring basis, the department may request a new project code for the upcoming fiscal year at the time of budget input. The department may then budget anticipated revenue and expenses in this project code. This is done to avoid any potential supplanting and ensure grant compliance with state and Federal regulations. The CFDA Number (a 5-digit code assigned by a funding agency) MUST be included. The Finance Director or designee will then provide the grant project code via email to the Grants Manager and department head(s), as appropriate so that expenses can be properly coded at the time they are incurred.
- Step 4: Budget Adjustment Approval by County Commissioners – Upon receipt of the fully executed agreement, the Grants Manager will request that the Finance Director add the grant to the next Commission meeting for which there will be a budget amendment, typically done once a month for purposes of grant awards. Upon Commission approval of the budget amendment, only then can a department begin the implementation and expenditures on a grant award.

E. DEBARMENT AND SUSPENSION

Recipients and subrecipients are subject to the nonprocurement debarment and suspension regulations implementing Executive Orders 12549 and 12689, as well as 2 CFR §200.214 and 2 CFR §180. These regulations restrict making Federal awards, subawards, and contracts with parties that are debarred, suspended, or otherwise excluded from receiving or participating in Federal awards.

To ensure that Grant County does not disburse funds to any party that is debarred, suspended, or otherwise excluded from receiving or participating in Federal awards, follow these steps:

1. The Grants Manager will check the list of parties excluded from Federal awards via SAM.gov. As of the adoption of this resolution, that webpage is <https://sam.gov/data-services/Exclusions>. These checks will be done before awarding any sub-awards or contracts, as well as on an annual basis thereafter.
2. The Grants Manager will complete and sign the Certification of Due Diligence in Searching for Exclusions from Receipt of Federal Funding (Debarments and Suspensions) form and file it with each respective grant's documentation.

F. MANDATORY DISCLOSURES

Per OMB Uniform Guidance, 2 CFR §200.113, and staff of Grant County must promptly disclose whenever it has credible evidence of the commission of a violation of Federal criminal law involving fraud, conflict of interest, bribery, or gratuity violations (found in 18 USC Chapter 11 or a violation of the civil False Claims Act) in connection with a Federal award (including any activities or subawards thereunder). The disclosure must be made in writing to the Federal agency, the agency's Office of Inspector General, and pass-through entity (if applicable). Grant County employees are also required to report matters related to recipient integrity and performance in accordance with Appendix XII of this part. Failure to make required disclosures can result in any of the remedies described in 2 CFR § 200.339, "Remedies for noncompliance, including suspension or debarment."

Additionally, the Grants Manager is required to report certain civil, criminal, or administrative proceedings through the System for Award Management (SAM.gov). See [Appendix XII of 2 CFR §200](#) for more details.

G. TRAVEL AND MEALS

Per 2 CFR § 200.475(a) and (b), travel costs include the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business for Grant County. In addition, these costs may only be charged directly to the Federal award if it can be justified and documented that:

1. Participation of the individual in travel is necessary for the Federal award.
2. The costs are a direct result of the individual's travel for the Federal award.
3. Are verified by receipts or other acceptable documentation.

4. The costs are consistent with Grant County's documented travel policy for all entity travel. Grant County's staff reimbursement from state or Federal grants is limited to the following and the requests are subject to approval by the Finance Department:
 - a. The per diem cost of meals and incidentals, not to exceed the maximum allowable Federal per diem rate;
 - b. The actual cost of lodging, not to exceed the current Federal rate in the locale to which the employee is traveling;
 - c. The actual cost of coach airfare;
 - d. The Federal rate for mileage based on actual, verifiable miles (not fuel costs) OR the actual cost of a rental car and fuel costs; and/or
 - e. The actual costs of other necessary travel costs such as cabs, tips, and business-related.

Travel costs for dependents are unallowable, except for travel of six months or more with prior approval from the state or Federal agency issuing the Federal award.

H. DOCUMENTATION OF PERSONNEL EXPENSES

Grant County will follow Uniform Guidance regulations regarding tracking and allocating staff time and effort to grants. The OMB rules are stated in full at the end of this subsection, but time allocation records in general:

- Must be incorporated into the official agency records and be supported by a system of internal controls;
- Must reasonably reflect the total activity for which the employee is compensated (not exceeding 100% of compensated activities); and
- Can't rely solely on budget estimates (i.e. estimates determined before the services are performed).

Non-compliance regarding these important Federal standards can result in disallowed salary and benefits expenditure, associated decrease in the recovery of facilities and administration costs, penalties, fines, and other legal action. For the sake of thoroughness and review by Grant County staff, the 2 CFR § 200.430(g)(1)-(8) rules on "Standards for Documentation of Personnel Expenses" are stated in full as follows:

(1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- (i) Be supported by a system of internal control that provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- (ii) Be incorporated into the official records of Grant County or its subrecipients;
- (iii) Reasonably reflect the total activity for which the employee is compensated by Grant County or its subrecipients, not exceeding 100 percent of compensated activities;
- (iv) Encompass Federally-assisted and all other activities compensated by Grant County or its subrecipients on an integrated basis but may include the use of subsidiary records as defined in Grant County's written policy;
- (v) Comply with the established accounting policies and procedures of Grant County or its subrecipients; and
- (vi) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.
- (vii) Budget estimates (meaning, estimates determined before the services are performed) alone do not qualify as support for charges to Federal awards but may be used for interim accounting purposes, provided that:
 - (A) The system for establishing the estimates produces reasonable approximations of the activity performed;
 - (B) Significant changes in the related work activity (as defined by Grant County's or its subrecipients' written policies) are promptly identified and entered into the records. Short-term (such as one or two months) fluctuations between workload categories do not need to be considered as long as the distribution of salaries and wages is reasonable over the longer term; and
 - (C) Grant County's or its sub-recipients system of internal controls includes processes to perform periodic after-the-fact reviews of interim charges made to a Federal award based on budget estimates. All necessary adjustments must be made so that the final amount charged to the Federal award is accurate, allowable, and properly allocated.
- (viii) Because practices vary as to the activity constituting a full workload (for example, the Institutional Base Salary (IBS) for Institutions of Higher Education), records may reflect categories of activities expressed as a percentage distribution of total activities.

(ix) It is recognized that teaching, research, service, and administration are often inextricably intermingled in an academic setting. Therefore, a precise assessment of factors contributing to costs is not required when Institutions of Higher Education record salaries and wages charged to Federal awards.

(2) For records that meet the standards required in paragraph (g)(1) of this section, Grant County or its subrecipients is/are not required to provide additional support or documentation for the work performed other than that referenced in paragraph (g)(3) of this section.

(3) In accordance with Department of Labor regulations implementing the Fair Labor Standards Act (FLSA) (29 CFR part 516), charges for the salaries and wages of nonexempt employees, in addition to the supporting documentation described in this section, must also be supported by records indicating the total number of hours worked each day.

(4) Salaries and wages of employees used in meeting cost-sharing requirements on Federal awards must be supported in the same manner as salaries and wages claimed for reimbursement from Federal awards.

(5) States, local governments, and Indian Tribes may use substitute processes or systems for allocating salaries and wages to Federal awards either in place of or in addition to the records described in paragraph (g)(1) of this section if approved by the cognizant agency for indirect cost. Such systems may include but are not limited to, random moment sampling, “rolling” time studies, case counts, or other quantifiable measures of work performed.

(i) Substitute systems that use sampling methods (primarily for Temporary Assistance for Needy Families (TANF), the Supplemental Nutrition Assistance Program (SNAP), Medicaid, and other public assistance programs) must meet acceptable statistical sampling standards, including:

- (A) The sampling universe must include all of the employees whose salaries and wages are to be allocated based on sample results except as provided in paragraph (g)(5)(iii);
- (B) The sample must cover the entire period involved; and
- (C) The results must be statistically valid and applied to the period being sampled.

(ii) Allocating charges for the sampled employees' supervisors and clerical and support staff, based on the results of the sampled employees, will be acceptable.

(iii) Less than full compliance with the statistical sampling standards noted in paragraph (5)(i) may be accepted by the cognizant agency for indirect costs if it concludes that the amounts allocated to Federal awards will be minimal or if it concludes that the system proposed by the recipient or subrecipient will result in lower costs to Federal awards than a system which complies with the standards.

(6) Cognizant agencies for indirect costs are encouraged to approve alternative proposals based on outcomes and milestones for program performance when these are documented. These plans are acceptable as an alternative to requirements in paragraph (g)(1) of this section when approved by the cognizant agency for indirect costs.

(7) For Federal awards of similar purpose activity or instances of approved blended funding, Grant County or its subrecipients may submit performance plans that incorporate funds from multiple Federal awards and account for their combined use based on performance-oriented metrics, provided the plans are approved in advance by all involved Federal agencies. In these instances, Grant County or its subrecipients must submit a request for waiver of the requirements based on documentation that describes the method of charging costs, relates the charging of costs to the specific activity that is applicable to all fund sources, and is based on quantifiable measures of the activity in relation to time charged.

(8) For Grant County or its subrecipients whose records do not meet the standards described in this section, the Federal Government may require personnel activity reports, including prescribed certifications, or equivalent documentation supporting the records as required in this section.

3. PROJECT INITIATION

A. ESTABLISHING BUDGET

PURPOSE

The Grants Manager will review the proposed budget submitted in the grant application to ensure that it is complete, appropriate, and understandable. Any changes to the budget need to be approved by the funder. The approved budget is set up with the county's financial accounting system to be added to the fiscal year budget.

It is very important that if the grant involves Federal funding, no Federal funding will be used to supplant state or local funds. Federal funds must be used to supplement existing funds for program activities and not replace those funds that have been appropriated for the same purpose. Potential supplanting will be the subject of application review, as well as

pre-award review, post-award monitoring, and audit. This is usually accomplished by a review of the county's operating budget.

PROCEDURE

1. Review the budget and any budgetary changes made by the funder to make sure all budget categories are included.

Note: Each proposal will be different in its budgetary requirements. Pay attention to the value of space, utilities, support staff, accounting, grants compliance/reporting functions, and audit fees are included.

2. Assure that the budgetary items are allowable.

3. Resubmit the new budget to the funder for approval if line items need additions/revisions or deletions.

4. Proceed with acquiring "matching funds" if required for your grant. If the grant is received during the fiscal year, a match for Federal grants will have to be assigned through the commissioners.

4. PURCHASING AND PROCUREMENT UNDER FEDERAL FUNDING

PURPOSE

Procurement has undergone some changes and requirements have become more stringent. All procurement made by Grant County involving the expenditure of State and Federal grant funds will be made in accordance with the following 2 CFR § 200.318-327 "Procurement Standards." Procurement will align with the following principles:

- For any procurement transactions above our micro-purchase threshold (see Section 4A below) will maximize open and free competition. Grant County shall not engage in procurement practices that may be considered restrictive in trade.
- Purchases will be reviewed by the Grants Manager or the designee to prevent duplication and to ensure that costs are reasonable, allocable, and allowable. Purchases of unnecessary goods or services are not permissible.
- Where appropriate, a comparative analysis will be made of lease or rental alternatives to purchases to determine which procurement method would be the most economical and practical.
- All price analyses, quotes, and bids must be documented.
- Any procurement above the micro-purchase threshold must incorporate reviewing potential contracting parties in the System for Award Management (Sam.gov) to ensure that Federal funding is not being passed to debarred or suspended people or entities.

PROCEDURE

All payments related to grants from or to Grant County will be provided to the Grants Manager, upon receipt of a valid invoice or payment request, to code. The invoice or check will then be processed by the Finance Department. All grant-related payments shall be paid only upon approval of the department making or receiving the grant and the Grants Manager. Purchases and contract awards must be made only to "responsive" and "responsible" bidders.

Responsive means that the bidder and their offer meet the requirements of the procurement.

Responsible means that the bidder has the means to execute the procurement-they can provide the goods and/or services required.

Grant County is responsible for ensuring that allowable costs are net of all discounts, rebates, and applicable credits, and also that all expenditures are necessary, reasonable, and allocable.

Grant County must have a clear and accurate description of the material, product, or service to be procured. All descriptions or scope requirements should describe features, parameters, technical requirements, or specific usage requirements and cannot contain features that would unduly restrict competition. When it is impractical or uneconomical to make clear and accurate descriptions of the technical requirements, a "brand name or equal" description may be used as a means to define the performance or other requirements. Restricting procurement to a brand name or a specific product is generally not permitted; however, there may be a situation in which Grant County has a compelling need or reason to purchase a brand-specific item (i.e., for compatibility with existing assets). The Grants Manager must document all of the reasons for this need, but must still maximize competition even with brand-specific procurements.

If not specified within the grant agreement, the following procurement thresholds or specific circumstances will dictate the following methods for procurement with grant funds:

A. MICRO-PURCHASES

Micro-purchases up to \$10,000 may be awarded without soliciting competitive prices or quotations, if the Grants Manager or department head responsible for purchasing considers the price reasonable.

B. SMALL OR SIMPLIFIED ACQUISITIONS

Unless other circumstances specified in this policy manual present themselves – or a grant award requires a different threshold, the general threshold for these purchases is between \$10,001 and \$250,000. Before purchase, price or rate quotations must be obtained from no less than three vendors to establish competitive procurement. Those quotes must align with expected prices or rates for the sector and geographic area.

C. FORMAL PURCHASES

The threshold for formal purchases is \$250,001 or greater. Formal purchases can be conducted either by (1) invitation for sealed bids or (2) requests for proposals (RFPs). They must be competitive and require advanced public notice. Recipients must have written procedures for conducting technical evaluations and making selections of bid proposals.

1. INVITATIONS FOR SEALED BIDS

This is a procurement method in which bids are publicly solicited through an invitation and a firm fixed-price contract (lump sum or unit price) is awarded to the responsive and responsible bidder whose bid conforms with all the material terms and conditions of the invitation and is the lowest in price. The sealed bids procurement method is preferred for procuring construction services. Per 2 CFR § 200.320(b)(1):

- (i) For sealed bidding to be feasible, the following conditions should be present:
 - (A) A complete, adequate, and realistic specification or purchase description is available;
 - (B) Two or more responsible bidders have been identified as willing and able to compete effectively for the business; and
 - (C) The procurement lends itself to a firm-fixed-price contract, and the selection of the successful bidder can be made principally based on price.
- (ii) If sealed bids are used, the following requirements apply:
 - (A) Bids must be solicited from an adequate number of qualified sources, providing them with sufficient response time prior to the date set for opening the bids. Unless specified by the Federal agency, the recipient or subrecipient may exercise judgment in determining what number is adequate. For local governments, the invitation for bids must be publicly advertised.
 - (B) The invitation for bids must define the items or services with specific information, including any required specifications, for the bidder to properly respond;
 - (C) All bids will be opened at the time and place prescribed in the invitation for bids. For local governments, the bids must be opened publicly.
 - (D) A firm-fixed-price contract is awarded in writing to the lowest responsive bid and responsible bidder. When specified in the invitation for bids, factors such as discounts, transportation costs, and life-cycle costs must be considered in determining which bid is the lowest. Payment discounts must only be used to determine the low bid when the recipient or subrecipient determines they are a valid factor based on prior experience.
 - (E) Grant County or its subrecipients must document and provide a justification for all bids it rejects.

2. REQUESTS FOR PROPOSALS

This is a procurement method used when conditions are not appropriate for using sealed bids. This procurement method may result in either a fixed-price or cost-reimbursement contract. Per 2 CFR § 200.320(b)(2), they are awarded in accordance with the following requirements:

- (i) Requests for proposals require public notice, and all evaluation factors and their relative importance must be identified. Proposals must be solicited from multiple qualified entities. To the maximum extent practicable, any proposals submitted in response to the public notice must be considered.
- (ii) Grant County or its subrecipients must have written procedures for conducting technical evaluations and making selections.
- (iii) Contracts must be awarded to the responsible offeror whose proposal is most advantageous to Grant County or its subrecipients considering price and other factors; and

(iv) Grant County or its subrecipients may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby the offeror's qualifications are evaluated, and the most qualified offeror is selected, subject to negotiation of fair and reasonable compensation. The method, where the price is not used as a selection factor, can only be used to procure architectural/engineering (A/E) professional services. The method may not be used to purchase other services provided by A/E firms that are a potential source to perform the proposed effort.

D. DESIGNING & DISTRIBUTING INVITATIONS FOR SEALED BIDS OR REQUESTS FOR PROPOSALS

1. Invitations for Sealed Bids

An Invitation for Sealed Bids will include a clear and accurate description of the technical requirements, including the range of acceptable characteristics or minimum standards and, when applicable, the specific features of a "brand name or equal" description that bidders are required to meet for the goods or services to be procured. An Invitation for Sealed Bids will also include the bid deposit and bond performance required (if applicable), the location where bid forms and specifications may be secured, the time and place for opening bids, and whether the bid award will be made based on the lowest bid price or the lowest evaluated price. If the lowest evaluated price is used, the measurable criteria to be utilized must be stated in the Invitation for Sealed Bids. The newspaper notice must also contain language that calls to the attention of bidders to all applicable requirements that must be complied with, such as the Civil Rights Act of 1964.

Grant County may cancel an Invitation for Sealed Bids before the deadline if it has been determined by the Grants Manager that such action is in the best interest of Grant County. Grant County may allow a vendor to withdraw a bid if requested at any time before the bid opening. Bids received after the time set for bid opening shall be returned to the vendor unopened.

2. Requests for Proposals

Proposals will be kept confidential, including all proprietary and trade information, until the advertised time of opening. RFPs will be advertised by the respective county department not less than 30 days between the announcement/initial workshop, and the due date or the bid proposal in the Silver City Daily Press and the Grant County website. Grant County will endeavor to notify local vendors of upcoming bids and proposals; elected officials, the Grants Manager, department heads, project managers, and/or their designee may also solicit sealed bids or proposals from prospective suppliers by sending them a copy of such notice. Per 2 CFR § 200.321, "Contracting with small businesses, minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms," Grant County will ensure that small businesses, minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms (see U.S. Department of Labor's list) are considered as set forth below:

- (1) These business types are included on solicitation lists;
- (2) These business types are solicited whenever they are deemed eligible as potential sources;
- (3) Dividing procurement transactions into separate procurements to permit maximum participation by these business types;
- (4) Establishing delivery schedules (for example, the percentage of an order to be delivered by a given date of each month) that encourage participation by these business types;
- (5) Utilizing organizations such as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
- (6) Requiring a contractor under a Federal award to apply this section to subcontracts.

An invitation to submit a sealed bid or proposal does not constitute a promise of award or guaranteed acceptance of the bid or proposal.

E. AWARDING BIDS OR PROPOSALS

1. Invitations for Sealed Bids

Bids will be opened in public, at the time and place stated in the invitation. All bids will be recorded on a Bid Tabulation Form by the Grants Manager or their designee at the time of bid opening. The results of the tabulation will be examined for accuracy and the bid documents will be examined for responsiveness and responsibility by the

Grants Manager and the department head or project manager. Two or more responsible bidders are needed for the competitive bid process; if only one bidder is deemed to be both responsive and responsible, a second Invitation for Sealed Bids must be issued to ensure a competitive bid process – or Grant County must issue a notice of intent to sole source to that respective bidder, published at least twice in/on two different public venues for at least thirty (30) days, so that any protests may be filed.

The Grant County Board of Commissioners must approve the final decision(s) made by the Grants Manager, in order to execute the contract. After the bid award is made by the Board of County Commissioners, a contract will be prepared for execution to the successful bidder by the Grants Manager and the county attorney. After the contract is signed, all bid deposits will be returned to all unsuccessful bidders.

2. Requests for Proposals

At the opening of proposals responding to an RFP, only the names of the vendors participating will be publicly revealed. Before the evaluation of each of the proposals, Grant County will first determine if all proposals are considered “responsive” to the RFP. Grant County reserves the right to reject any irregular proposals and may reject any or all proposals submitted if it finds/they are not responsive to the scope of work or technical specifications defined in the RFP.

During evaluations, Grant County may elect to enter into discussion(s) with the vendors on the proposals submitted to either (1) gain clarity on something in their proposal; or (2) potentially negotiate a partial award, when allowable. All vendors will be given equal opportunity to provide answers for clarity, revise their proposals, and/or negotiate for a partial award, if applicable. All prices and other information will be kept confidential until a notice of intent to award is given. Upon final submission of all information and prices for the proposals, Grant County will review the proposals and determine if the desired performance requirements will be met. If acceptable, a notice of award will be issued. If Grant County determines that there are no “responsible” bidders to the RFP, it reserves the right to reject all proposals submitted, if it finds that none of them would serve the public interest, at which time Grant County can elect whether or not to re-issue a new RFP.

The Grant County Board of Commissioners must approve the final decision(s) made by the Grants Manager, in order to execute the contract. After the proposal award is made by the Board of County Commissioners, a contract will be prepared for execution to the successful proposer by the Grants Manager and the county attorney.

F. NONCOMPETITIVE & SOLE SOURCE PROCUREMENT

Aside from the noncompetitive procurement allowable for micro-purchases (i.e., purchases under \$10,000), per 2 CFR § 200.320 (c)(2)-(5), Grant County may only purchase goods and services through a non-competitive method when it is determined that competitive procurement is not feasible because one of the following circumstances applies:

- A public exigency or emergency for the requirement will not permit a delay resulting from providing public notice of a competitive solicitation;
- The procurement transaction can only be fulfilled by a single source;
- Grant County requests in writing to use a noncompetitive procurement method, and the Federal agency or pass-through entity provides written approval; and/or
- After soliciting several sources, competition is determined inadequate.

If noncompetitive procurement is determined to be necessary and feasible under the above conditions, this decision (and circumstances) must be put into writing by the Grants Manager with supporting documentation. When applicable, if a specific brand of equipment or supplies must be purchased (and an “equivalent” is neither feasible nor available), concise written documentation should also be prepared explaining why only a particular model/brand is acceptable. Additionally, in some instances, there is only one supplier who is capable of furnishing the required repair or replacement part to existing county equipment. This must also be documented and put into grant files. All non-competitive and/or sole source documentation pertaining to grant procurement will be maintained by the Grants Manager and will be considered part of the grant file for that project.

G. VENDOR RELATIONS

It is the policy of Grant County to maintain and practice the highest possible standards of business ethics, professional courtesy, and competence in all of its transactions. Applicable laws will be observed at all times. In this regard, the following should be observed when dealing with vendors:

1. Accord prompt and courteous reception, as well as fair and equal treatment to all vendors and representatives.
2. Provide equal opportunity for all vendors to make price and specification quotations.
3. Guarantee the confidentiality of all specifications and price quotations made by vendors.
4. Avoid putting suppliers to unnecessary expense or inconvenience on returned goods.
5. Explain to vendors, as clearly and to the fullest extent possible, the reason for the rejection of the bids/proposals.
6. Remain scrupulously free from obligations to any supplier.
7. If for any reason one vendor is permitted to re-quote, all competitors will be given the same opportunity. Re-quoting should be restricted to a minimum.
8. Decline to take advantage of vendor's errors and show consideration for difficulties by cooperating when possible.

5. CONTRACTS

INTRODUCTION

The contract should contain a description of the materials and/or services rendered, the time of completion, the price, a list of reference documents to be included as part of the contract, damages to be paid for non-performance, methodology for changes, termination conditions, warranty, schedule of payment, signature, and seal of the contractor, and signature of the county. The contractor shall submit a Performance and Payment Bond for the full amount of the contract.

A. SOLICITING PROPOSALS & BIDS RELATED TO GRANTS & COOPERATIVE AGREEMENTS

Per 2 CFR § 200.327, "Contract provisions," Grant County contracts must contain the applicable provisions described in [Appendix II](#) of the Uniform Guidance.

For requests for proposals, the project administrator and Grants Manager must also include the evaluation criteria for how Grant County will evaluate and select the recipient(s) or subrecipient(s) of the contract(s).

An advertisement for the invitation for sealed bids or request for proposals must appear in the Silver City Daily Press or the Grant County website. On two occasions, at least seven (7) days apart; at least one of these occasions must be before the bid period begins and the other occasion must be at least seven (7) days before the deadline. The project administrator should make a reasonable effort to send copies of the advertisement to potentially interested parties – or otherwise contact known interested parties – to obtain the greatest number of bidders.

Per 2 CFR § 200.321, "Contracting with small businesses, minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms," whenever possible Grant County should ensure that small businesses, minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms (See U.S. Department of Labor's list) should be considered. "Consideration" means:

- (1) These business types are included on solicitation lists;
- (2) These business types are solicited whenever they are deemed eligible as potential sources;
- (3) Dividing procurement transactions into separate procurements to permit maximum participation by these business types;
- (4) Establishing delivery schedules (for example, the percentage of an order to be delivered by a given date of each month) that encourage participation by these business types;
- (5) Utilizing organizations such as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
- (6) Requiring a contractor under a Federal award to apply this section to subcontracts.

A pre-bid conference should be considered to further explain the requirements to prospective bidders. At least one (1) representative of the Board of County Commissioners should be invited to all bid openings. Bids received before the scheduled bid opening time will be kept confidential.

B. AWARDING CONTRACTS RELATED TO GRANTS & COOPERATIVE AGREEMENTS

The project administrator and Grants Manager will review all of the responsive proposals (submitted before the closing date) to Grant County requests for proposals and will score each proposal according to the evaluation criteria advertised with the request for proposals. The contractor must submit the necessary bonds, insurance, and other required documents before receiving the contract award.

C. PROVISIONS FOR CONTRACTS UNDER FEDERAL AWARDS

1. **General Provisions:** In addition to other provisions required by the Federal agency or non-Federal entity, all contracts made by Grant County under a Federal award must contain provisions covering the following, as applicable:
 - a. Contracts exceeding the simplified acquisition threshold, currently set at \$250,000, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties.
 - b. All contracts over \$10,000 must address termination for cause and for convenience, including how it will be affected and the basis for settlement.
2. **Davis Bacon Act:** Federal grant recipients are required to verify that contractors and sub-contractors on construction and renovation projects are paying laborers and mechanics wages and fringe in compliance with the Davis Bacon Act. The Davis Bacon Act is 1931 legislation that protects workers from being taken advantage of by contractors that would attempt to win Federal awards on the back of unfair labor practices.

Construction and renovations of \$2,000 or more paid with Federal funds are usually subject to the Davis Bacon Act requirements. The paperwork and monitoring requirements for a construction project under Davis Bacon are extensive. The Housing and Urban Development Department has a guide titled “Making Davis Bacon Work”, and it can be downloaded on the internet for guidance.

Eligibility Program and financial staff members are responsible to understand and follow eligibility restrictions regarding delivering services. Restricted grant funds will not be used to serve ineligible participants. Such restrictions usually focus on the income of the participants but can be based on other factors such as employment status, age, or race. The restriction will show up in the grant agreement or equivalent documents. Participant eligibility restrictions can also be identified by finding that specific Federal grant at www.cdfa.gov and reading the “beneficiary eligibility” restrictions section in the grant synopsis.

D. FINAL ACCEPTANCE

At substantial completion of the public improvement construction, a recommendation for county acceptance must be approved. Upon acceptance, a proper advertisement for final payment will be submitted to the local newspaper. If all claims have been resolved and all contractual punch list items are complete, by the end of the 41st day, then final payment will be made to the contractor following the next regularly scheduled meeting of the Board of County Commissioners.

E. PERIOD OF PERFORMANCE

Period of performance means the total estimated time interval between the start of the initial Federal award and the planned end date, which may include one or more funded portions or budget periods. It should be noted that identification of the period of performance in the Federal award per §200.211 (b)(5) does not commit the awarding agency to fund the award beyond the currently approved budget period.

Each grant requires a different period of performance, or period, within which the funds are required to be spent. All project periods are monitored by the Grants Manager along with the associated department head. The project period is tracked in the award income and expense spreadsheet, which is reviewed periodically, depending upon the activity of the project (i.e., a new amendment is received which might extend the project and thus the Period of Performance). Coordination is maintained with the granting agency throughout the lifespan of the project. Any issues that arise during the period of performance are addressed immediately with all parties involved.

6. POST-AWARD GRANT MONITORING

PURPOSE

Fund accounting is the method by which costs incurred are allocated to grant programs by classification (i.e., type of expenditure); it is an important element of grant accounting. The Grant County system is set up effectively to provide fund accounting to comply with any grant requirements. By using ledger or sub-ledger numbers, reports can be generated to identify separate records of grant activity and can be used to periodically reconcile the information to those applicable general ledger/sub-ledger accounts. The Grants Manager and the Finance Department monitor this information for all county grants.

PROCEDURE

All vouchers submitted to Grant County for payment will follow one of the following procedures. The Grants Manager will work with each department/grant or agency to determine the proper method. Always provide the Grants Manager with all invoices for grant-funded projects, specify what project the invoice corresponds with, and notify them of any matching portions.

- All invoices submitted for payment to the granting entity, such as the State of New Mexico, will be submitted through the Grants Manager. The Grants Manager will coordinate all payments with the Finance Department.
- The Grants Manager will obtain receipt copies from the Treasurer's Office to be placed in the corresponding grant file.

A. POST-AWARD MANAGEMENT & COMPLIANCE DEFINITIONS

The post-award phase consists of the work during the period of performance, including grant implementation, reporting progress, and successful close-out.

Compliance is defined as a grant award meeting all required terms and conditions of the agreement during the life of the grant, as well as all applicable laws and regulations governing Federal awards and relevant grant activities.

7. GRANT COST PRINCIPLES

A. GENERAL PRINCIPLES

For Federal grants, 2 CFR 200 Subpart E outlines principles that define allowable costs under various Federal grant programs for state, local, and Indian Tribal grantees. Generally, costs are allowable if they are:

- Necessary to the performance of a project
- Reasonable
- Allocable to the project and consistently treated
- Permissible under state and Federal laws and regulations
- Must not result in a profit and
- Claimed against only one grant award

The total cost of a grant includes the sum of the allowable direct and indirect costs allocated to the grant, less any applicable credits, (i.e., refunds, rebates, etc.) to the extent costs are necessary and relate to the performance of the grant. Third-party in-kind contributions are also included, if the services or items received would have been allowable had they been paid for with cash.

B. DEFINITIONS: REASONABLE COSTS

A cost is reasonable if it does not exceed an amount that a prudent person would incur under the circumstances prevailing when the decision was made to incur the cost. In determining the reasonableness of a given cost, consideration must be given to the following:

1. Whether the cost is generally recognized as ordinary and necessary for the Grant County or its subrecipient's operation or the proper and efficient performance of the Federal award;
2. The restraints or requirements imposed by such factors as sound business practices; arm's-length bargaining; Federal, State, local, tribal, and other laws and regulations; and terms and conditions of the Federal award;
3. Market prices for comparable costs for the geographic area;
4. Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the recipient or subrecipient, its employees, its students or membership (if applicable), the public at large, and the Federal Government; and
5. Whether the cost represents a deviation from the Grant County's or its subrecipient's established written policies and procedures for incurring costs.

C. DEFINITIONS: ALLOCABLE COSTS

A cost is allocable to a Federal award or other cost objective if the cost is assignable to that Federal award or other cost objective in accordance with the relative benefits received. This standard is met if the cost satisfies any of the following criteria:

1. Is incurred specifically for the Federal award;
2. Benefits both the Federal award and other work of the recipient or subrecipient and can be distributed in proportions that may be approximated using reasonable methods; or

3. Is necessary to the overall operation of the recipient or subrecipient and is assignable in part to the Federal award in accordance with these cost principles.

D. ALLOWABLE COSTS

Even if a cost is determined to be allowable under the cost principles, the cost must be necessary and reasonable for the performance of the award outlined in the Notice of Funding Opportunity (NOFO) or the grant agreement. The cost must be consistently applied to both Federal and other activities of the organization, be determined in accordance with generally accepted accounting principles (GAAP), and must not be included in a cost or used to meet cost-sharing or matching requirements of any other Federally financed program. There are some costs that are allowable but may have very specific conditions under which they can occur. It is important to consult 2 CFR § 200.420 through § 200.476 for general provisions and considerations for each of the following selected items of cost:

- § 200.421 Advertising and public relations
- § 200.422 Advisory councils
- § 200.425 Audit services
- § 200.427 Bonding costs
- § 200.428 Collections of improper payments
- § 200.430 Compensation—personal services
- § 200.431 Compensation—fringe benefits
- § 200.432 Conferences
- § 200.433 Contingency provisions
- § 200.435 Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements
- § 200.436 Depreciation
- § 200.437 Employee health and welfare costs
- § 200.438 Entertainment and prizes
- § 200.439 Equipment and other capital expenditures
- § 200.440 Exchange rates
- § 200.442 Fundraising and investment management costs
- § 200.443 Gains and losses on the disposition of depreciable assets
- § 200.444 General costs of government
- § 200.446 Idle facilities and idle capacity
- § 200.447 Insurance and indemnification
- § 200.448 Intellectual property
- § 200.449 Interest
- § 200.451 Losses on other awards or contracts
- § 200.452 Maintenance and repair costs
- § 200.453 Materials and supplies costs, including costs of computing devices
- § 200.454 Memberships, subscriptions, and professional activity costs
- § 200.455 Organization costs
- § 200.456 Participant support costs
- § 200.457 Plant and security costs
- § 200.458 Pre-award costs
- § 200.459 Professional service costs
- § 200.460 Proposal costs
- § 200.461 Publication and printing costs
- § 200.462 Rearrangement and reconversion costs
- § 200.463 Recruiting costs
- § 200.464 Relocation costs of employees
- § 200.465 Rental costs of real property and equipment
- § 200.466 Scholarships, student aid costs, and tuition remission
- § 200.467 Selling and marketing costs
- § 200.468 Specialized service facilities
- § 200.469 Student activity costs
- § 200.470 Taxes (including Value Added Tax)
- § 200.471 Telecommunication and video surveillance costs
- § 200.472 Termination and standard closeout costs
- § 200.473 Training and education costs
- § 200.474 Transportation costs
- § 200.475 Travel costs
- § 200.476 Trustees

Costs that are normally allowed only with the prior approval of a Federal agency, will normally only apply to direct costs:

- (Application of) Program Income – see §200.307
- Cost Sharing (or Matching) – see §200.306
- Entertainment Costs – see §200.438
- Exchange Rates – see §200.440
- Fixed Amount Subawards – see §200.333
- Fundraising & Management Costs – see §200.442
- Insurance & Indemnification – see §200.447
- Pre-Award Costs – see §200.458
- Real Property – see §200.311
- Rearrangement & Reconversion – see §200.462
- Selling & Marketing – see §200.467
- Taxes – see §200.470
- Travel costs – see § 200.475 (for officials who are normally an unallowable cost when specifically related to Federal awards)

Unallowable costs either as a direct or indirect cost:

- § 200.423 Alcoholic beverages
- § 200.424 Alumni activities
- § 200.426 Bad debts
- § 200.429 Commencement and convocation costs
- § 200.434 Contributions and donations
- § 200.441 Fines, penalties, damages and other settlements
- § 200.445 Goods or services for personal use
- § 200.450 Lobbying (except Testimonies & Presentations)
- § 200.451 Losses on other awards or contracts
- § 200.475 Travel costs (First Class flights; flights on non-U.S. carriers)

E. DEFINITIONS: DIRECT COSTS vs. INDIRECT COSTS

Direct Costs - Costs identified specifically with an activity. They generally include:

- Salaries and Wages for direct labor costs (including Fringe Benefits, such as holidays, sick leave, etc.)
- Other employee Fringe Benefits allocable to direct labor employees
- Contractual or consultant services to accomplish specific project activities
- Travel of direct labor employees
- Materials, supplies, and equipment purchased directly for use on a specific project

Indirect Costs - Costs that are not readily identifiable with a particular grant or contract. They generally include:

- Accounting and payroll costs
- Legal
- General administration services
- Maintenance of buildings
- Telephone expense
- General office supplies
- Depreciation
- Rental expenses necessary for the operations of Grant County departments and agencies

Local and county governments that receive \$35,000,000 or more in Federal awards annually must have a negotiated indirect cost rate agreement (NICRA) with a cognizant Federal agency. Currently, Grant County does not currently have – nor has it ever had – a NICRA. Therefore, whenever allowable by the Federal award, Grant County elects to utilize the *de minimis* indirect cost rate of 15% of Modified Total Direct Costs (MTDC) on our projects, in accordance with Uniform Guidance at 2 CFR § 200.414(f).

PROCEDURES

1. Refer to the above list of reasonable, allocable, and allowable and unallowable costs, as applicable.
2. Verify that no unallowable costs are budgeted in the grant.
3. Modify the budget if unallowable costs are found.

8. CASH MANAGEMENT

Per 2 CFR § 200.306, Grant County must minimize the time elapsing between the transfer of funds from the U.S. Treasury to disbursement by Grant County, whether the payment is made by electronic transfer, issuance, or redemption of checks, warrants, or payment by other means. Many funders turn this general concept of “minimize the time elapsing” into a specific number of days.

9. GRANT DRAWDOWNS

The Finance Department is responsible for the financial reporting of all Grant County grant funds. Monthly reimbursement requests, financial reporting, financial statements, and any other special financial requirements by the grantor agency will be completed and sent to the specified grantor address or online portal.

The Grants Manager is responsible for the monthly or quarterly drawdown of all grant funds. Funds must be drawn down as dictated by the grant agreement. When not defined in the grant agreement, funds are to be drawn down monthly to minimize the cash outlay of Grant County funds. Financial reports on grants are run at the close of each month and sent to the Grants Manager or designee who prepares each drawdown request. Program managers at the department level are responsible for ensuring that all funds have been drawn down accurately and correspond with the financial balances/reports. Unless specified by the grant agreement, grant funding will be drawn down before drawing down Grant County match funds.

10. SUBAWARDING POLICIES

Grant County is responsible for the financial and programmatic monitoring of subrecipients. Grant County is responsible for ensuring that subrecipients comply with the requirements of appropriate standards for good business practices, including maintaining adequate internal controls and verifying the completion of Federal single audits, when those are required. Grant County will use a subaward agreement, subrecipient reporting, site visits, and regular communications or other means to provide reasonable assurance that subrecipients administer awards in compliance with the grant agreement and relevant laws and regulations.

A. SUBRECIPIENT DETERMINATION

Grant County is responsible for making case-by-case determinations to determine whether the entity receiving Federal funds is a subrecipient or a contractor. All of the characteristics listed below may not be present in all cases, and some characteristics from both categories may be present at the same time. No single factor or any combination of factors is necessarily determinative. The pass-through entity must use judgment in classifying each agreement as a subaward or a procurement contract. In making this determination, the substance of the relationship is more important than the form of the agreement. A subaward is for the purpose of carrying out a portion of the Federal award and creates a Federal financial assistance relationship with a subrecipient. Characteristics that support the classification of the entity as a subrecipient include, but are not limited to, when the entity:

1. Determines who is eligible to receive what Federal assistance;
2. Has its performance measured in relation to whether the objectives of a Federal program were met;
3. Has responsibility for programmatic decision-making;
4. Is responsible for adherence to applicable Federal program requirements specified in the Federal award; and
5. Implements a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the pass-through entity.

B. SUBRECIPIENT REPORTING REQUIREMENTS

Subrecipient reporting and monitoring will include assistance with the following issues:

1. Reporting of required information items to the funder.
2. Correct use of indirect cost rates.
3. Correct completion of closeout procedures.
4. Other requirements, as detailed in 2 CFR § 200.332.
5. Consider imposing specific conditions upon the subrecipient, if necessary.
6. Monitor the activities of the subrecipient to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.
7. Reviewing financial and performance reports required by the funding entity and Grant County.

8. Following up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the subaward; these deficiencies will be identified to the subrecipient by Grant County, as detected through audits, desk reviews, on-site reviews, and other means.
9. Consider taking enforcement action against noncompliant subrecipients as described in 2 CFR § 200.339, "Remedies for noncompliance."

11. PROGRESS REPORTING

PURPOSE

Performance reports indicate how Grant County and its subrecipients is/are accomplishing what it/they set out to do (i.e., time schedules are met, proposed work is completed, other performance goals are achieved). The Grants Manager will complete all performance reports for Grant County grants, as required.

A. PROCEDURES

1. Determine format, information required, reporting period, and deadline, as required by the funder.
2. Start well ahead of the submission deadline - at least four weeks before the deadline.
3. Unless otherwise dictated by the Grant Agreement or Program Officer, the report should consist of a Summary of Progress to Date (or within the reporting period) and Summary of Activities planned for the next project period, plus any relevant attachments.
4. The Summary of Progress to Date should be prepared meticulously, proofread, and formatted attractively – and should include:
 - a. Overview of the entire project
 - b. Progress to Date (e.g., clients served, milestones achieved, construction completed)
 - c. Problems encountered
 - d. Changes made (or anticipated)
5. Submit well ahead of time. If you anticipate that you might miss a deadline, contact the Program Officer in writing and explain your circumstances to request an extension. Failure to plan appropriately for a deadline will usually not result in an approved extension.
5. A final report is prepared at the end of the grant performance period or when funds are depleted and the work has been completed. Unless otherwise dictated by the Grant Agreement or Program Officer, the report should consist of:
 - a. Table of Contents (if more than 5 pages and more than one attachment)
 - b. Summary
 - c. Project Goals/Objectives
 - d. Project Results
 - e. Implications/Recommendations
 - f. Fiscal Summary
 - g. Appendices and Attachments

B. COUNTY MANAGER MONTHLY REPORT

Upon submission of a grant application, the Grants Manager will add the following data to the monthly Grant County grant report concerning grant submissions:

- Date submitted
- Department benefitting from the grant
- Amount of requested funding
- Amount of match required or local contribution necessary
- Purpose of grant funding
- Expected award notification date (if known)
- Information on whether the grant application is a renewal or amendment; an existing grant with recurring funding; an entitlement grant; or a competitive grant – recurring or non-recurring.

The report should also include subsequent reporting on grant award or rejection notifications, providing the same data as noted above. On grants award, the report will include the term of the grant award.

12. EVALUATION & PROGRAM MEASURES

Evaluation is the systematic collection of information by which grant-funded projects are assessed to determine the effectiveness of the project so that approaches can be streamlined, projects improved, and successes increased.

Evaluation could improve performance, develop new knowledge, and increase accountability to everyone involved in the project – self, host, clients, the community, and the funder.

Various data collection instruments and assessment methods could be used, including interviews; focus groups; staff observations; surveys; community forums; analysis of client use of services; archival retrieval; analysis of

sociodemographic statistics, literature review, and case studies; and tests, experiments, environmental scanning, and forecasting.

PROCEDURE

1. Evaluate periodically, not only at the end of the project. Involve all stakeholders in the evaluation if you can.
2. Review the evaluation plan that was prescribed in the RFP or designed when the grant narrative was written.
3. Involve potential users of evaluation results in the evaluation process.
4. Focus on these guiding principles:
 - a. What is going to be evaluated (should be tied to project objectives)?
 - b. What data will be needed?
 - c. Where will information be obtained?
 - d. What data collection instruments will be used?
 - e. How will the information be analyzed (when and by whom)?
 - f. How will the results be reported and utilized?
5. Include this information in progress reports that are submitted to the funder.
6. It may be required or encouraged by the funder to hire an outside evaluator to conduct the evaluation.

13. GRANT BUDGET MONITORING

PURPOSE

Regular and systematic monitoring and controlling of the budget ensure that project resources will last during the life of the project so that the project's goals and objectives can be achieved.

PROCEDURE

1. Know the grant budget thoroughly, including amounts within each of the categories of cost.
2. Monitor budget expenditures every month. Determine allowability or unallowability for each expense.
3. Take corrective action if necessary:
 - a. Exceeding Budget Allocation: Reduce expenses, request additional funds to cover shortages, or transfer extra funds from another budget category to cover the shortfall. All of this requires prior approval from private sector funders; Federal funders generally allow transfers of funds among approved cost categories that do not exceed 10% of the entire award (check your Grant Agreement for specifics).
 - b. Underspending Budget Allocation: Return unspent funds to the funder, request transfer of excess funds in one budget category into another budget category. Don't dump money at the last minute to spend it.
4. Work with the Grants Manager to monitor the receipt of any program revenues on a monthly basis. Verify that revenues are appropriate.
5. Take corrective action if necessary.

14. GRANT RECORD KEEPING

PURPOSE

Grantees are required to maintain and retain all financial and program records, supporting documents, and statistical and other records pertinent to the grant. Records must be maintained for at least three years (3), unless other retention of documentation is required either by the grant agreement or per 2 CFR 200.334, under the following circumstances:

- The records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken, if any, on litigation, claim, or audit is started before the expiration of the three (3) year period.
- When Grant County or its subrecipient is notified in writing by the Federal agency, cognizant agency for audit, oversight agency for audit, or cognizant agency for indirect costs to extend the retention period.
- The records for property and equipment acquired with the support of Federal funds must be retained for three (3) years after final disposition.
- The three (3) year retention requirement does not apply to Grant County or its subrecipient when records are transferred to or maintained by the Federal agency.
- The records for program income earned after the period of performance must be retained for three years from the end of Grant County's or its subrecipient's fiscal year in which the program income is earned. This only applies if the Federal agency requires Grant County or its subrecipient to report on program income earned after the period of performance in the terms and conditions of the Federal award.

- The records for indirect cost rate computations or proposals, cost allocation plans, and any similar accounting computations of the rate at which a particular group of costs is chargeable (such as computer usage chargeback rates or composite fringe benefit rates) must be retained according to the applicable option below:
 - If submitted for negotiation. When a proposal, plan, or other computation must be submitted to the Federal Government to form the basis for negotiation of an indirect cost rate (or other standard rates), then the three-year retention period for its supporting records starts from the date of submission.
 - If not submitted for negotiation. When a proposal, plan, or other computation is not required to be submitted to the Federal Government to form the basis for negotiation of an indirect cost rate (or other standard rates), then the three-year retention period for its supporting records starts from the end of the fiscal year (or other accounting period) covered by the proposal, plan, or other computation.

All grants' files will be maintained by the Grants Manager. The Grants Manager will determine what items and documents need to be in the file and will monitor the file to the degree needed to maintain grant compliance and best practices in grants management. The Grants Manager will complete all financial and performance reporting requirements for each grant file with coordination from department heads.

Upon the end of the financial activity for a particular grant, the grant file will be reviewed by the Grants Manager to determine what, if any, closeout requirements, record retention policies, additional programmatic information, or other actions or requirements may be required. Upon completion of these actions, the grants file will be retained by the Grants Manager in the Finance Department.

Per 2 CFR § 200.336, when practicable, the Federal agency and Grant County and its subrecipients "must collect, transmit, and store Federal award information in open and machine-readable formats. A machine-readable format is a format in a standard computer language (not English text) that can be read automatically by a computer system. Upon request, the Federal agency or [Grant County] must always provide or accept paper versions of Federal award information to and from [Grant County or its] subrecipient. The Federal agency or [Grant County] must not require additional copies of Federal award information submitted in paper versions. [Grant County and its] subrecipient does not need to create and retain paper copies when original records are electronic and cannot be altered. In addition, the [Grant County and its] subrecipient may substitute electronic versions of original paper records through duplication or other forms of electronic conversion, provided that the procedures are subject to periodic quality control reviews. Quality control reviews must ensure that electronic conversion procedures provide safeguards against the alteration of records and assurance that records remain in a format that is readable by a computer system."

15. PROPERTY ACQUISITION AND MANAGEMENT

A. DEFINITIONS

Various types of property may be involved in grants. They are:

- **Federally Owned Property:** The title to Federally owned property remains vested in the Federal Government. Grant County or its subrecipients must submit an inventory listing of Federally owned property in its custody to the Federal agency or Grant County on an annual basis. Grant County or its subrecipients must request disposition instructions from the Federal agency or Grant County, upon completion of the Federal award or when the property is no longer needed. Insurance is not required for Federally owned property unless required by the terms and conditions of the Federal award.
- **Surplus Property:** Property no longer needed by the Federal Government, declared surplus by the U.S. General Services Administration, and available for donation for authorized purposes.
- **Exempt Property:** Property acquired under the Federal award where the Federal agency has chosen to vest title to the property to Grant County or its subrecipient without further responsibility to the Federal Government. The Federal agency may only exercise this option when permitted by Federal statute and set forth in the terms and conditions of the Federal award. Absent statutory authority and specific terms and conditions of the Federal award, the title to exempt property acquired under the Federal award remains with the Federal Government.
- **Real Property:** Land, including land improvements, structures, and appurtenances thereto, and legal interests in land, including fee interest, licenses, rights of way, and easements. Real property excludes moveable machinery and equipment. Real property can only be purchased when authorized by a grant.
- **Equipment:** Tangible personal property (including information technology systems) having a useful life of more than one (1) year and a per-unit acquisition cost that equals or exceeds \$10,000. **This is a common type of property.**

- **Supplies**: All tangible personal property other than those described in the equipment definition. A computing device is a supply if the acquisition cost is below \$10,000, regardless of the length of its useful life. (Computing devices means machines that acquire, store, analyze, process, and publish data and other information electronically, including accessories or “peripherals” for printing, transmitting and receiving, or storing electronic information.) This is a common type of property.
- **Intangible Property**: Property having no physical existence, such as trademarks, copyrights, data (including data licenses), websites, IP licenses, trade secrets, patents, patent applications, and property such as loans, notes and other debt instruments, lease agreements, stocks and other instruments of property ownership of either tangible or intangible property, such as intellectual property, software, or software subscriptions or licenses.

B. PROCEDURES

1. Advise the Grants Manager and the Chief Procurement Officer of any real property or equipment that has been procured with Federal funds or state funds, as these items will need to be insured.
2. All real property, equipment, and supplies in aggregate excess of \$10,000 funded with a grant will be tracked for inventory purposes by the Grants Manager for reporting and for physical inventory being completed at least annually (preferably), but no less than biannually, using the Property and Equipment Record Form for each piece of property.
3. Grant County and its subrecipients must use the property for the project or program for which it was acquired and for as long as needed, whether or not the project or program continues to be supported by the Federal award.
4. Grant County must not dispose of or encumber its title or other interests without the approval (in writing) of the Federal agency. When no longer needed for the original project or program, the property may be used in other activities in the following order of priority:
 - a. Activities under other Federal awards from the Federal agency that funded the original program or project; then
 - b. Activities under Federal awards from other Federal agencies. These activities include consolidated equipment for information technology systems.
5. All property that qualifies as a fixed asset will be entered into the county's tracking system (Tyler Pro 10) for fixed assets and depreciation following 2 CFR § 200.436.

C. DISPOSITION OF GRANT FUNDED PROPERTY

1. **Real Property Acquired through a Federal Award**: When real property is no longer needed for the originally authorized purpose, Grant County and its subrecipients must obtain disposition instructions from the Federal agency. The instructions must specify one of the following disposition methods:
 - a. Retain title after compensating the Federal agency. When Grant County and its subrecipients retains title to the property, it must pay the Federal agency an amount calculated by multiplying the percentage of the Federal agency's contribution towards the original purchase (and costs of any improvements) by the current fair market value of the property. However, in situations where Grant County or its subrecipient is disposing of real property acquired or improved with the Federal award and acquiring replacement real property under the same Federal award, the net proceeds from the disposition may be used as an offset to the cost of the replacement property.
 - b. Sell the property and compensate the Federal agency. When Grant County or its subrecipient sells the property, it must pay the Federal agency an amount calculated by multiplying the percentage of the Federal agency's contribution towards the original purchase (and cost of any improvements) by the proceeds of the sale after deducting any actual and reasonable expenses paid to sell or fix up the property for sale. When the Federal award has not been closed out, the net proceeds from the sale may be offset against the original cost of the property. When directed to sell the property, Grant County or its subrecipient must sell the property utilizing procedures that provide for competition to the extent practicable and that result in the highest possible return.
 - c. Transfer title to the Federal agency or a third party designated/approved by the Federal agency. When Grant County or its subrecipient transfers title to the property to a Federal agency or third party designated or approved by the Federal agency, Grant County or its subrecipient is entitled to be paid an amount calculated by multiplying the percentage of Grant County's or its sub recipient's contribution towards the original purchase of the real property (and cost of any improvements) by the current fair market value of the property.
2. **Equipment Acquired through a Federal Award**: When equipment acquired under a Federal award is no longer needed for the original project, program, or for other activities currently or previously supported by a Federal agency, Grant County and its subrecipient must request disposition instructions from the Federal agency if required by the terms and conditions of the Federal award. Disposition of the equipment will be made as follows, in accordance with Federal agency disposition instructions:

- a. Equipment with a current fair market value of \$10,000 or less (per unit) may be retained, sold, or otherwise disposed of with no further responsibility to the Federal agency or pass-through entity.
- b. Except as provided in 2 CFR § 200.312(b), or if the Federal agency fails to provide requested disposition instructions within 120 days, items of equipment with a current fair market value in excess of \$10,000 (per unit) may be retained or sold by Grant County or its subrecipient. However, the Federal agency is entitled to an amount calculated by multiplying the percentage of the Federal agency's contribution towards the original purchase by the current market value or proceeds from the sale. If the equipment is sold, the Federal agency may permit Grant County or its subrecipient to retain, from the Federal share, \$1,000 of the proceeds to cover expenses associated with the selling and handling of the equipment.
- c. Grant County or its subrecipient may transfer title to the property to the Federal Government or to an eligible third party provided that Grant County or its subrecipient must be entitled to compensation for its attributable percentage of the current fair market value of the property.
- d. In cases where Grant County or its subrecipient fails to take appropriate disposition actions, the Federal agency may direct Grant County or its subrecipient to take disposition actions.
- e. When included in the terms and conditions of the Federal award, the Federal agency may permit Grant County to retain equipment or authorize Grant County to permit its subrecipient to retain equipment, with no further obligation to the Federal Government unless prohibited by Federal statute or regulation.

3. Supplies Acquired through a Federal Award: When there is a residual inventory of unused supplies exceeding \$10,000 in aggregate value at the end of the period of performance, and the supplies are not needed for any other Federal award, Grant County or its subrecipient may retain or sell the unused supplies. Unused supplies mean supplies that are in new condition, not having been used or opened before. The aggregate value of unused supplies consists of all supply types, not just like-item supplies. The Federal agency is entitled to compensation in an amount calculated by multiplying the percentage of the Federal agency's or Grant County's contribution towards the cost of the original purchase(s) by the current market value or proceeds from the sale. If the supplies are sold, the Federal agency may permit Grant County or its subrecipient to retain, from the Federal share, \$1,000 of the proceeds to cover expenses associated with the selling and handling of the supplies.

4. Other Dispositions: Grant County will comply with New Mexico Statute §13-6-2 to sell or trade real property unless specified under the grant on such actions.

D. NEGOTIATED SALE/TRADE

On occasion, during the normal course of the business, it becomes necessary to take title of certain property. Grant County shall take action on the recommendation of the specific department, either through a negotiated sales procedure or as a "trade-in" on other property to be used by Grant County. The Board of County Commissioners shall reserve the right to accept or reject any offers if they do not equal or exceed the pre-determined appraisal value set by an independent authority or published price.

16. CLOSE OUT AND FINAL REPORTING

PURPOSE

Before the end of the period of performance, the relevant department head will schedule a meeting with the Grants Manager to review their grant documentation with the original grant files and ensure that the documentation is complete before the Grants Manager finalizes the grant closure. The Grants Manager, responsible department, and accounting staff will ensure that all documents that are required are submitted to the funding agency. The Grants Manager will close out the grant, return any unspent funds (if applicable), and submit the final performance narrative and financial reports.

Grants are considered complete either when (1) all work set forth under the agreement has been performed; or (2) on the period of performance expiration date. If a supplemental grant or no-cost extension is obtained, the grant should not be closed out until after that time period elapses or the work is completed.

PROCEDURE

1. Generally speaking, all funds should be drawn down by the end date of the grant agreement. Do not incur bills after the grant period has lapsed.
2. Pay (liquidate) all outstanding encumbered invoices after the period of performance expires.
3. Submit all final performance (e.g., SF-PPR), financial (e.g., SF-425), and other required reports.
4. Settle any cash that has been advanced to Grant County or its subrecipients and unencumbered by refunding that amount to the Federal awarding agency.
5. If and when necessary, dispose of real property, equipment, or supplies; or transfer real property, equipment, or supplies to another project sponsored by the Federal awarding agency (or another Federal agency, with approval from the Program Officer).

17. AUDIT(S)

PURPOSE

During any fiscal year, if Grant County expends \$1,000,000 or more in Federal awards must have a single or program-specific audit conducted for that year.

As a result of Federal grants and pass-through grants, the auditor contracted by Grant County must comply with 2 CFR § 200 Subpart F (in particular §§ 200.501-200.512 and 200.514-200.520) when completing the audit. These standards are designed to determine whether the general-purpose financial statements are free of material misstatement. The auditors check whether the county complied with laws and regulations and material noncompliance within the Federal financial assistance program.

Since Grant County typically receives more than \$1,000,000 in Federal funds, an annual single audit will be required by the Federal agency to determine whether the information is reliable, resources have been safeguarded, funds have been expended in a manner consistent with related laws, regulations, and policies have been followed, resources have been managed economically and efficiently and desired program results have been achieved.

PROCEDURE

If a department is notified of an upcoming monitoring visit, single audit, or audit from a granting agency, the department must notify the Grants Manager and the Finance Director Department. The Grants Manager, along with other appropriate staff, will attend all entrance and exit conferences with the auditor and/or any granting agency.

The Finance Director, as the main point of contact with Grant County's external auditors, will notify the Grants Manager and applicable departments of the annual audit and which grants will be audited. Any relevant findings from the annual audit will be reviewed with the Grants Manager and appropriate departments for follow-up and resolution, if necessary.

1. The Grants Manager will maintain records of organizations, programs, activities, and functions that are subject to audit.
2. Assist the auditor in all requests.
3. Carefully review the findings in the auditor's report.
4. At the completion of the audit, the auditee must prepare a corrective action plan (CAP) to address each audit finding included in the auditor's report for the current year. The CAP must be a document separate from the auditor's findings. The CAP must also provide the name(s) of the contact person(s) responsible for the corrective action, the corrective action to be taken, and the anticipated completion date. When Grant County does not agree with the audit findings or believes corrective action is not required, the CAP must include a detailed explanation of the reasons. Grant County should generate a response to the CAP letter within 30 calendar days.
5. Analyze the response and follow up on the action taken. Such findings need to be attended to as soon as possible so that the problem is resolved by the next audit. Failure to comply may result in the loss of specific grant funding. In the case of Federal grants, a worst-case scenario may be the loss of the entire Federal fund portfolio.
6. Determine whether subrecipients have spent more than \$1,000,000 in Federal funds passed through by Grant County during the subrecipient's fiscal year. If they have, they are also responsible for conducting their own audit. A copy of the independent auditor's report must be submitted to the Grants Manager.
7. Regardless of the sum of Federal funds received by a subrecipient, Grant County is responsible for determining whether subrecipients have spent Federal funds in accordance with applicable laws and regulations through a review of the required audit reports, financial reports, or other means. Grant County has ultimate responsibility for the completion of the project, compliance with all standards, and fiscal integrity.
8. Grant County must make copies available for public inspection (unless restricted by Federal statute or regulation) within 30 days after completion of the audit and retain reports on file for three (3) years after their issuance. Auditees and auditors must ensure that their respective parts of the reporting package do not include protected personally identifiable information.

APPENDIX A

FORMS

- I. Notice of Intent Form (NOI)
- II. Notice of Grant Award (NOGA) Grant Summary
- III. Certification of Due Diligence (Debarment & Suspension) Form
- IV. Bid Tabulation Form
- V. Property & Equipment Record Form