

# **WHITFIELD COUNTY**

## **GRANT ADMINISTRATION AND ACCOUNTING POLICY AND PROCEDURES**

### **I. PURPOSE**

The purpose of this policy is to assist in providing accurate, current and complete disclosure of the program and financial results of each federal and state grant within the existing budgetary accounting and reporting framework. This policy provides guidelines to ensure the following:

1. Federal and state grants are properly authorized by the Board.
2. Grants have been properly budgeted by the Finance Department in order to maintain budgetary controls.
3. Grant transactions are properly identified in the accounting records in order to maintain accounting and reporting controls.
4. Grant financial reporting requirements are monitored for compliance.
5. Official accounting records required by grant agreements are maintained to the extent possible in a centralized location.
6. Availability of matching funds.
7. The coordination of all grants by all departments.

### **II. DELEGATION OF AUTHORITY**

#### **ADMINISTRATIVE AUTHORITY**

Responsibility for programmatic administration of the grants with Whitfield County government rests with the department that applied for the grant, although the official recipient under the grant is the Board. All grants awarded to departments under the County Administrator and constitutional officers must be included in combined countywide reports under federal and state reporting guidelines.

The Board signs all grant applications, amendments, modifications and agreements. However, the Board may delegate authority to sign grant-related documents to the County Administrator, the Finance Director, constitutional officers or project managers.

## ACCOUNTING, MONITORING AND FINANCIAL REPORTING AUTHORITY

The Finance Department is responsible for the official financial records of the Board and in that capacity is responsible for maintaining adequate records to ensure compliance with federal and state accounting and reporting requirements for all grants administered by departments under the County Administrator and constitutional officers.

### III. GRANT APPLICATION PROCEDURES

The grant application section includes all functions associated with obtaining a grant when an application of any format is required. Most of these are the responsibility of the origination department, which includes locating grant sources, determining the appropriateness of the grant to the county and preparation of the Agenda Package.

#### PROCEDURES:

1. The appropriate county department will coordinate with the County Administrator to determine the necessity of the application for any specific grant.
2. The appropriate county department will prepare the initial draft of the grant application, which includes at a minimum the following:
  - a. The federal or state agency from which funds originate.
  - b. Any requirements relating to the grant that would require additional scrutiny by the Board, such as matching funds required and source of funds, certificate of insurance, special retention or reporting requirements and any other special consideration that has to be met to obtain the grant.
3. The head of the appropriate county department or departments who will contribute programmatic information will review the draft.
4. Other appropriate personnel as deemed necessary by the Program Manager will also review the draft.
5. The initiating department will modify the draft from information provided by the County Administrator, department heads, County Attorney and other appropriate personnel.

6. The initiating department will prepare an Agenda Package for the grant. The Agenda Package consists of, but is not limited to:
  - a. The Agenda Request
  - b. The grant application
  - c. Any supporting documentation relative to the grant application
7. Emergency Procedures – This procedure should be used ONLY in the rare cases when time is a critical element for submittal of the grant application. In no circumstances should this procedure be utilized to bypass the normal procedures noted above. However, if time is of a critical nature, then the initiating department will bring the application and Agenda Package for review and approval to the County Administrator. The County Administrator will then obtain the Chairman’s signature and submit to the granting agency. After submittal to the granting agency, the Agenda Package will be included on the next Board agenda for ratification. If the Board disapproves the grant application, then the initiating department will notify the granting agency that the County withdraws its submittal.

#### IV. GRANT AWARD PROCEDURES

The grant award section includes the initial accounting procedures required when a grant is awarded. Most of these functions will be processed by the Finance Department and includes establishing revenue and expenditure accounts and providing the county departments with information relating to the grant.

##### PROCEDURES

1. The grant is awarded by the funding source or by acceptance of grant offer.
2. The original copy of the full executed grant award document will be maintained by the County Clerk with file copies going to the Finance Department and the initiating department.
3. Initial accounting procedures
  - A. Upon receipt of the fully executed grant agreement, the Finance Department shall do the following:

- a. Ensure that the grant is established in the financial system. This will include the creation of a grant fund, account numbers for revenues and expenditures and the processing of a budget adjustment. Separate accounts will be created for all budgeted income and expense accounts for each grant. Unallowable costs and cost overruns, upon identification, will be reclassified to regular expense departments of the County.
- b. Prepare and maintain a file for each grant that will be available for inspection by the internal, independent, and any state and federal auditors.

## V. GRANT ACCOUNTING AND REPORTING PROCEDURES

The grant accounting and reporting section relates to the functions dealing with the quarterly and yearly accounting and reporting requirements. The initiating department is responsible for authorizing purchases, preparing reimbursement requests and putting together all quarterly state and federal reports or other reports as may be required.

### PROCEDURES

#### 1. Grant Close Out Procedures

A. The initiating department is responsible for assembling a project completion package. This package will contain the final federal or state grant report and all grant funding agency monitoring reports from visits occurring during the life of the grant.