

## **Collin County Policy for Administering Grants**

### **A. Purpose:**

The purpose of this policy is to serve as the framework for departments and offices to follow when applying for grants and negotiating the terms and conditions of the agreements and/or contracts to ensure optimum financial and administrative arrangements for Collin County. The Policy is not intended to discourage departments, offices, and employees from seeking grant funding as a means to support various services and programs. Rather, it is intended to provide consistent guidelines for grant administration, better coordination in the grant-seeking activities of the County, tracking the outstanding commitments to provide County matching funds, and to enhance Commissioners Court acceptance of grants conforming to this Policy.

### **B. Scope:**

The policy applies to all departments, offices, and employees of Collin County.

### **C. Policy:**

Collin County receives significant funding from federal, state, and local agencies annually. The following policy statements will ensure that the County is managing grants to its optimum potential.

1. All applications for grant funding must have prior approval by Commissioners Court.
2. The Grant Review Committee as defined in Section E.4 must review all grant applications and contracts before a grant is placed on the agenda for Commissioners Court approval.
  - a) Attached to the consent agenda must be the grant application, department memo, grant solicitation documents, the Grant Review Committee Review Form – Application or Grant Review Committee Review Form – Award, Collin County Grant Summary Form, Grant Resource-Benefits Summary, and the Personnel Form (if grant has personnel).
3. Commissioners Court must formally accept all grant awards prior to any funds being expended.
  - a) Attached to the award acceptance agenda for the grant will be the Grant Review Committee form that details matching requirements, personnel, information technology, current and long-term financial impact, etc.
4. Proposals should conform to County Policies and Procedures and relevant State and Federal statutes and regulations including applicable procurement statutes.
5. Department will consistently negotiate grant agreements to meet IT Technical Standards, and policies. This includes conducting a cost/benefit study to determine the appropriateness of Collin County pursuing a particular grant.
  - a) IT will evaluate technical solutions for integration and enterprise approach

- in order to reduce potential increases to on-going support and maintenance.
6. Departments will clearly define any matching requirements required by Collin County during the application process.
  7. Collin County will utilize the County financial system to track, monitor, and report all grant financial activity. All grant activity must be closed out within the required timeframe stated in the original or amended grant contract.
  8. Human Resources will provide monthly updates on grant personnel.
  9. Any personnel changes (hire, termination, transfer) within grants, are required to be sent to the Auditor-Grants group and Human Resources as a notification on the Personnel Form – Attachment 5.
  10. Collin County will be in full compliance of all terms and conditions of the grant.
  11. This policy may be amended as needed on an annual basis.

## **D. Guidelines**

Grants from public or private sources received during this fiscal year are budgeted by the Commissioners Court upon certification of the revenue by the County Auditor, LGC 111.043. Application for grants must be submitted in accordance with the following rules.

### **1. Grant Application Approval**

- a) Applications must receive Commissioners Court approval prior to submitting the application to the agency awarding the grant. Refer to the Grants Policy located in Section C. The Grant Summary Form must be completed and attached with the application on the agenda for approval. A grant application must also include all documentation to support the grant application.
- b) The Grant Summary Form as well as a copy of the grant application and solicitation documents must be submitted to the Auditor's Office at least 14 days prior to the planned Commissioners Court meeting at which the department wishes the grant to be included on the agenda. The Auditor's Office will then disperse the review packet to the Grant Review Committee (GRC) for review.
- c) The GRC will review the grant application packet then leave their review comments, or no action check box, on the Grant Review Committee Form. The Auditor's Office will then add the Grant Review Committee form to the agenda for inclusion in the Commissioners Court review and approval.
- d) If any changes are made to the grant application, a copy must be submitted to the Auditor's Office no later than two days prior to the Commissioners Court deadline at which the grant is to be considered.
- e) One-time Grants, also known as start-up grants for new programs or services, will be so noted on the Grant Summary Forms and agenda to Commissioners Court. Program costs, which Departments/Offices wish to

continue once the grant funding has been exhausted, will be identified and reported to Commissioners Court at the time of submittal for consideration. The Department/Office must present analysis and information relating to new program goals and objectives with relevant outcome measures to Commissioners Court to assist in deciding whether the County should fund expenses for the project or program from other County funds following the exhaustion of the grant funds.

- f) The above timelines will serve as a guide for most grant submissions. Exceptions will be considered on a limited and case by case basis.

## **2. On-Going Grant Application**

From year to year, Departments may receive grant funding from the same Grantor for the continuation of a program. Departments are required to submit all renewal documents, a department memo, Collin County Grant Summary Form, Grant Resource-Benefits Summary, and the Personnel Form (if grant has personnel). The Auditor's Office will route all documents through the Grant Review Committee for review. The Department must also enter an agenda item for Commissioners Court approval for permission to renew the grant.

## **3. Receipt and Implementation of Awarded Grant / Grant Contract Approval**

Upon receipt of written notification of the award, the recipient department is to submit the Award Notification to the Auditor's Office (who will route to the Grant Review Committee). The department will also put the award on the next available Commissioners Court for acceptance of the award.

The Auditor's Office will establish an account for the use of the funds and notify the department grant recipient of all account numbers and project codes.

## **4. Closing out Grants**

At grant close out, each Department shall work with the Auditor's Office to supply any required information/documents the Auditor's Office will need to complete all close out reports. The grant recipient department is responsible for submitting all grant closing documentation required by the granting agency in a timely manner the Auditor's Office to ensure that this deadline is met and grants are accurately closed on the financial system. The official close out date is determined by the Grantor contracts. Financial records, supporting documents, statistical records, and all other records pertinent to an award shall be retained for a period of three years or timeframe as stated in each contract from the official close out date.

## **5. General Considerations**

When applying for a grant, the following need to be considered:

- a) The proposal should support the overall mission and goals of the County, and conform to County Policies, IT Technical Standards, and Procedures, and relevant State and Federal statutes and regulations.
- b) County matching funds must be available when they are a condition of the grant and must be identified for county administrative pre-approval. Note that federal funds may not be used to match other federally funded grants.
- c) Carefully review the agency's reporting and procurement requirements. Granting agencies have specific requirements that must be met before funds are released. Federally funded grants require certain procedures to be followed and clauses to be included in contracts. Grant review committee review and Commissioners Court approval prior to submitting an application to the granting agency provides the opportunity to determine these requirements up-front and prevent possible problems with grant reimbursement.
- d) Disbursements and acquisition of contractual services, supplies and equipment must follow County procurement procedures, as well as any specific requirements of the granting agency.

## **6. Financial Considerations & Reporting Requirements**

When preparing your proposal, keep in mind the following:

- a) Salary and fringe benefits must be consistent with County salary schedules. Upon appointment, the employee must sign a document acknowledging the position is grant funded and employment ends at the termination date of the grant contract. This date will be set in PeopleSoft upon employee hire or transfer to the grant position.
- b) If personnel costs are a part of the grant, a GRC member of Human Resources will recommend the appropriate position, salary, and corresponding benefits.
- c) The department receiving the grant as well as the County Auditor are responsible for monitoring the expenditures to ensure that they are in compliance with the grantor's requirements. The grant program expenditures must adhere to the approved budget and must be submitted and made according to county procurement procedures, grant contract guidelines, grantor guidelines, cost principles, and UGMS. This includes ensuring that all goods and services are received, and paid for with some grants, well before the grant expiration.

- d) Granting agencies typically require monthly reporting. The recipient department is responsible for submitting the required programmatic progress reports. The submission of these programmatic progress reports may need to be coordinated with the County Auditor as in some instances only the County Auditor has the sign on ability for the grant reporting. The County Auditor is responsible for all financial reporting monthly, quarterly, and for close out which also includes the reimbursement request for funds.
- e) Collection of funds during the life of the grant is the responsibility of the Auditor's Office. On a monthly basis, it is the responsibility of the grant recipient department to submit to the Auditor's Office all information required to claim the funds, which usually consists of time/activity sheets and salary certification sheets but could consist of additional documentation as per required by each grant.
- f) Technical requirements must be consistent with County IT standards. IT will recommend appropriate technical design. Technical training and monitoring to support the grant funded solution will be required as part of the package to support and maintain. Technical dependencies and integration points will be noted in the grant review. Upon grant award, technical dependencies will drive service delivery.
- g) At the time of closing the grant, any balance remaining in funds received up front, will be immediately returned to the grantor.

## **7. Direct Cost of Accounting**

In instances in-kind match is allowed, the cost of accounting for a particular grant can be tracked and utilized for meeting the in kind costs of that grant.

## **8. Indirect Costs**

The indirect cost rate is assigned by the cognizant agency:

"Cognizant agency" means the Federal agency responsible for reviewing, negotiating, and approving cost allocation plans or indirect cost proposals developed under this Circular on behalf of all Federal agencies. OMB publishes a listing of cognizant agencies.

No cost allocation plan or indirect cost rate shall be approved by the Federal Government, state single audit coordinating agency or other agency designated by the governor's office, unless the plan or rate proposal has been certified. Where it is necessary to establish a cost allocation plan or an indirect cost rate and the grantee has not submitted a certified proposal for establishing such a plan or rate in accordance with the requirements, the Federal Government, state single audit coordinating agency or other agency designated by the governor's office may either disallow all indirect costs or unilaterally establish such a plan or rate. Such a

plan or rate may be based upon audited historical data or such other data that have been furnished to the cognizant Federal agency, state single audit coordinating agency or other agency designated by the governor's office and for which it can be demonstrated that all unallowable costs have been excluded. When a cost allocation plan or indirect cost rate is unilaterally established by the Federal Government, state single audit coordinating agency or other agency designated by the governor's office because of failure of the grantee to submit a certified proposal, the plan or rate established will be set to ensure that potentially unallowable costs will not be reimbursed. (UGMS Sec. H Required Certifications)

Note: Collin County is required to have an annual Indirect Cost Rate Plan completed.

## **9. Travel Policy**

Expenditures related to travel will only be reimbursed for allowable expenditures and will follow the travel policy guidelines for that specific grant as well as the Collin County Travel Policy. Expenditures that are deemed unallowable for the grant will not be reimbursed.

## **10. Performance Measures**

All grants should have performance measures. These measures should reflect the current activity of the department in the area where grant assistance is requested, as well as the expected impact of the grant on the department's activities. Departments are expected to report relevant outcome measures on the performance of a grant as required per the grant contract.

## **11. Budget Amendments**

Budget amendments are processed after approval of the contract by Commissioners Court and the grant contract is fully executed by the grantor to set up the revenue and expenditure budgets.

The department must notify the Auditor's Office if they are reallocating or amending the grant budget on any grant contract. An amended contract must go back through Commissioners Court for approval and a budget amendment processed and put on Commissioners Court as an FYI.

## **12. Budget Adjustments**

All budget adjustments must comply with the grantor's requirements for budget adjustments. Any budget adjustments requiring prior grantor approval are not processed until that approval is received. If a grantor de-obligates funding or a portion of funding, the amended contract must first go through Commissioners Court for approval. After the amended contract is approved, the Auditor's Office will process a budget amendment as an FYI through Commissioners Court.

### **13. Renewal Grants**

Renewal grants will need to go through the same process as a new grant. The Renewal application will need to be submitted to the Auditor's Office who will route to the Grant Review Committee for review. The renewal application will need to go on Commissioners Court for approval to apply. Once the renewal has been awarded, the award will need to be submitted to the Auditor's Office who will route to the Grant Review Committee for review. The renewal award will need to go on Commissioners Court for approval to accept. Once the grant contract is accepted and a fully executed copy is received, the Auditor's Office will set up the grant budget. Please note that if there are personnel on the grant contract, the termination dates will be set up in PeopleSoft to coincide with the grant contract date.

## **E. Roles and Responsibilities**

### **1. Budget and Finance**

The Budget and Finance Office performs the following functions:

- a) Serves on Grant Review Committee.
- b) Review and approve grant agenda items when they comply with County policy.
- c) Maintains grant personnel report in PeopleSoft.

### **2. County Auditor**

The County Auditor has a grants section with designated staff who handles grant writing and grant accounting and reporting. When Commissioners Court approves acceptance of a grant award, the Auditor's Office sets up an appropriation of funds based on the grant budget. The Auditor's grants section performs the following functions:

- a) Establish an approved grant budget on the County's financial system when all supporting documentation is received.
- b) Ensure grant expenditures do not exceed grant awards.
- c) Financial reporting to the funding agency.
- d) Verify adherence to financial grant conditions and federal financial regulations.
- e) Ensures departments know their outstanding grant budgets, works with departments to assist with budget issues and questions, and ensures departments know when spending deadlines are approaching.

### **3. Department/Office**

Developing and managing the program is the responsibility of the specific County department requesting grant funding. Each Department will ensure the following general maintenance activities are completed as defined below:

- a) Implement the program.
- b) Hire and train any staff.
- c) Collect and evaluate outcome measures.
- d) Comply with all reporting and retention requirements as defined by the grantor and the County.
- e) Communicate with GRC about all proposed projects, purchases, equipment, and personnel to ensure fast, efficient support services.
- f) Justify to Commissioners Court any request for continued county funding of the program beyond the grant.
- g) Prior to grant expiration, determine grant balances and finalize all purchases to assure that purchases can be completed and received prior to the grant expiration.
- h) When determining products/services and price estimates, include any necessary support departments, including Purchasing and IT at the beginning of the process.

#### **4. Grant Review Committee**

The Grant Review Committee (GRC) is comprised of a minimum of 1 representative from each of the following departments/offices: Budget and Finance (BFO), County Auditor, Information Technology (IT), Purchasing, and Human Resources (HR).

The purpose of the Grant Review Committee (GRC) is to assist Commissioners Court in an advisory capacity by considering and providing recommendations on all grant applications and contracts submitted for Court approval.

The responsibilities of the committee are defined below:

- a) Review all grant applications and contracts that have been submitted for review. The GRC will discuss any questions and issues with the Auditor's Office and department. The requesting department/office is required to be able to provide support and sufficient backup for any potential questions from the GRC.
- b) Review and approve all grant applications and contracts before a grant is placed on the agenda for Commissioners Court approval.
- c) Provide a summary on the Commissioner Court agenda for each grant application and award. The Grant Review Committee Form will include important information to include matching requirements, personnel,



information technology, current and long-term financial impact, etc.

**F. Attachments**

The following documents are included as a part of this policy.

- 1) Grant Review Committee Form – Application
- 2) Grant Review Committee Form - Award
- 3) Collin County Grant Summary Form
- 4) Grant Resource Benefits Summary
- 5) Personnel Form



# GRC Review Form - Award

**Grant Title** Click here to enter text.

**Department** Click here to enter text.

**Dept Contact** Click here to enter text. **Extension** Click here to enter text.

\*\*GRC Form Updated 2/17/2022

The County Auditor's Office, in conjunction with the Grant Review Committee (GRC), has reviewed the application and/or award as detailed above, and the application and/or award is

- Recommended** This grant application and/or award is recommended for approval to Commissioners Court.
- Not Recommended** This grant application and/or award is not recommended for approval to Commissioners Court.
- No Response Received** No responses given by the GRC.
- NA Response Received** Not applicable responses for the grant given by the GRC.

**Totals** 0 Recommended 0 Not Recommended 0 No Response Received 0 Not Applicable

Completed by:

GRC Chair/Designee

17 February 2022

Date

## Application Comments

## Award Comments

County Auditor Comments

Budget and Finance (BFO) Comments

Click here to enter text.

Purchasing Comments

Click here to enter text.

Information Technology (IT) Comments

Click here to enter text.

Human Resources (HR) Comments

Click here to enter text.

County Auditor Comments

- Recommended
- Not Recommended
- No Response Received

Budget and Finance (BFO) Comments

Click here to enter text.

- Recommended
- Not Recommended
- No Response Received

Purchasing Comments

Click here to enter text.

- Recommended
- Not Recommended
- No Response Received
- NA – No Purchasing Involved

Information Technology (IT) Comments

Click here to enter text.

- Recommended
- Not Recommended
- No Response Received
- NA – No IT Involved

Human Resources (HR) Comments

Click here to enter text.

- Recommended
- Not Recommended
- No Response Received
- NA – No HR Involved

## Collin County Grant Summary Form

<b>Department Name</b>		Submit completed form along with one electronic copy of the grant application and all supporting documentation to the Auditor's Office not less than 14 days prior to the scheduled Commissioner Court meeting. If you have any questions contact Janna Caponera at <b>(972) 548-4638</b> .
<b>Contact Person (Grant Liaison)</b>		
<b>Title</b>	<b>Phone / Extension</b>	

Grant Description		
<b>Grant Title and Funding Year</b>	<b>Funding Source</b>	<b>Application Type</b>
<b>Grantor (include sub-granting agencies)</b>	<input type="checkbox"/> State	<input type="checkbox"/> New Grant
	<input type="checkbox"/> Federal	<input type="checkbox"/> Renewal
	<input type="checkbox"/> Other:	<input type="checkbox"/> Amendment
		<b>Payment Method</b>
	<input type="checkbox"/> Cost Reimbursement	<input type="checkbox"/> Other:
<b>Application/Award Deadline</b>	<b>Requested Comm. Court</b>	<b>Grant Period</b>
		to

**Brief Description**

Grant Categories / Funding Sources	Federal Funds	State Funds	Local Funds	County Match	In-Kind Match	Total
Personnel						\$ -
Operating						\$ -
Capital Equipment						\$ -
Indirect Costs						\$ -
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# of FTEs						<b>0</b>

Performance Measures Applicable Outcome Measures	Current FY Progress to Date				Next FY Projected
	Q1	Q2	Q3	Q4	

The Department named above is applying for the Grant Program named above, and if awarded, will accept full responsibility for the management of any funds awarded to the County under this grant, and will adhere to any policies and procedures set forth by the Grantor and its related agencies or agents, as well as those of the County, and its financial and administrative departments. To that end, please find enclosed the following items for initial review:

- Grant Summary Form
- Memo of request to Commissioner Court for application/award acceptance and approval
- Electronic copy of the original, completed application/award
- Approval to apply Court Order (for award only)
- All attachments, back-up documentation or amendments to be submitted to the Grantor

Completed by: \_\_\_\_\_  

Department Head / Designee Printed Name	Signature	Date
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## Grant Resource-Benefit Summary

<b>Grant Title</b> 0	<b>Contact Person (Grant Liaison)</b> 0	
<b>Grant Period</b> January 0, 1900 to January 0, 1900	<b>Phone / Ext</b> 0	<b>Department</b> 0

<input type="checkbox"/> Preliminary
<input type="checkbox"/> Final

### COUNTY RESOURCES REQUIRED

#### Match

	Amount	Identify Match Source
1) Cash	\$ -	
2) In-Kind	\$ -	
<input type="checkbox"/> No Match Required		

#### Implementation / Start Up

	Amount	Description
1) Equipment		
2) Training		
3) Inter-departmental / Other:		
<input type="checkbox"/> No Implem / Start-up Costs		

#### Operational / Maintenance

	Amount	Description
1) Recurring Maintenance		
2) Salary / Benefits		
3) Continuing Ed / Training		
4) Office / Program Space		
5) Travel		
6) Other:		
<input type="checkbox"/> No Oper / Maintenance Costs		

### NON-COUNTY RESOURCES REQUIRED

#### Match

	Amount	Identify Match Source
1) Voluntary / Donation		

#### Benefits to County and Citizens

**Personnel Form**

**All new positions need to be listed. ALSO ANY POSITION CHANGES NEED TO BE LISTED HERE.**

New Position: Y/N	Effective Date:	Position Title:	Grade:	Salary:	Fringe:	% Funded by Grant:	# of Months Funded:	IF MOVING POSITIONS, MUST FILL OUT FOLLOWING COLUMNS:	Position Title <i>Moving From</i> :	Grade:	Position Number	EE#	Position Title <i>Moving To</i> :	Grade:	Position Number	EE#
<b>Salary and Fringe Benefits Totals:</b>				-	-											
Fringe Benefits: Itemize with rates in the space below:																
Total Number of FTE's:				Fringe Benefits Rate:												