

# 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 ~~solicitation~~ **applications for** of grant funding must have prior approval by Commissioners Court **before being submitted**.
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) ~~Prior to acceptance of the~~ **Attached to this consent agenda will be the** grant application, **department memo, grant solicitation documents, and the a two page summary from the** Grant Review Committee **form that details** ~~will accompany the application clearly stating~~ matching requirements, personnel, information technology, current and long-term financial impact, etc.
3. Commissioners Court must formally accept all grant awards prior to any funds being expended.
  - a) ~~Prior to~~ **Attached to the** award acceptance **agenda for** the grant, ~~a two page summary from~~ **will be** the Grant Review Committee **form that details** ~~will accompany the award clearly stating~~ matching requirements, personnel, information technology, current and long-term financial impact, etc.
4. Proposals should support the overall mission and goals of the County (refer to attachment 1) and conform to County Policies and Procedures and relevant State and Federal statutes and regulations including applicable procurement statutes.

5. Department/~~Offices~~ will consistently negotiate grant agreements to meet County Enterprise goals, 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/~~Offices~~ 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 ~~90 days of the required timeframe stated in~~ the original or amended grant ~~contract end date~~.
- ~~8. Personnel hired and funded with grant funds will have a termination date set in PeopleSoft with a termination date that coincides with the end date of the grant contract funding each position. These termination dates will be updated if a grant contract is amended to extend or shorten the grant contract date. If a renewal grant contract is expected to continue position funding, the contract will have to be fully executed to allow for the dates in PeopleSoft to be changed with the new termination date.~~  
 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 Grant Summary Personnel Addendum Form
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. ~~An application approval document (refer to attachment 2) is available on the intranet under the Grant Website and on the public share drive, in the Budget and Finance folder, titled~~ The Grant Summary Form ~~must be completed and attached with the application on the agenda for approval for this purpose.~~ A grant application must also include all documentation to support the grant application. ~~of any assurances, report requirements, etc.~~
- b) The grant summary form as well as one original copy of the grant application and solicitation documents must be submitted to the Auditor's Office ~~Budget & Finance Office (BFO)~~ by Monday at 5:00

~~PM, at least 14~~ 15 days prior to the planned Commissioners Court meeting at which the ~~office or~~ 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) ~~By the same deadline, one copy of the grant summary form and one copy of the application, as well as electronic versions, must be submitted to the Grant Review Committee, as defined in section E.4., for review and acceptance.~~
- d) ~~After receiving approval from the~~ ~~Committee, BFO reviews and submits the summary, with a recommendation, for~~ ~~agenda. BFO's recommendation includes the fiscal impact to the County in the submission, if any.~~ 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 on~~ ~~in~~ the Commissioners Court review and approval.
- e) If any changes are made to the grant application, ~~one original~~ a copy must be submitted to ~~the Auditor's Office no later than BFO by Friday at 5:00 PM,~~ two days prior to the Commissioners Court deadline at which the grant is to be considered.
- f) ~~Departments/Offices will provide to the Budget and Finance Office a copy of all grant agreements which must specifically include the award amount, grant period dates, availability of indirect costs and the indirect cost percentage (%), if applicable. The provided information will be used to establish controls and will not be changed or modified (award period, grant award, etc.) without supporting documentation from the Grantor.~~
- g) One-time Grants, ~~which are actually~~ also known as start-up grants for new programs or services, will be so noted on the ~~grants summary sheet~~ 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.
- h) 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/Offices may receive grant funding from the same Grantor for the continuation of a program. ~~In this case, Departments/Offices are required to submit all renewal documents, a department memo, Grant summary forms, and Grant summary form personnel addendum to the Auditor's Office. 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. must notify Commissioners Court in an annual or frequent presentation during a workshop of their intent to apply for all ongoing grants as well as new program goals and objectives with relevant outcome measures.~~

### **~~3. Outstanding Grant Applications~~**

~~BFO maintains a summary of outstanding grant applications and matching fund commitments. This summary is submitted to Commissioners Court as an attachment to the regular Grant Agenda Item. Departments that are notified of the denial of a grant application should inform BFO so that the outstanding grant application is accounted for and reflected in the summary.~~

### **4. 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). ~~and The department will also put the award on the next available Commissioners Court for acceptance of the award. An award notification document (refer to attachment 3) is located on the intranet under Grant Website and on the public share drive, in the Budget and Finance folder, titled Grant Award Notification for this purpose.~~

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

### **~~5. Funding~~**

~~To improve cash management practices, it is the County's preference to receive funding on an advance basis instead of a reimbursement basis. Therefore, every effort is to be made by Departments/Offices to obtain advance funding from the Grantor Agency. This is especially critical for one-time grant funded programs where the County is advancing funds to nonprofit subcontractors.~~

### **~~6. Authorization for Reimbursed Grants~~**

~~Many of the grants received by the County require expenditures of County funds until those expenditures are accepted and reimbursed by the grantor. All expenditures for reimbursable grants that have been approved by the Commissioners Court and for which revenue has been certified by the County Auditor are authorized until grant funds are available for reimbursement.~~

~~Offices or departments should request an advance payment rather than agree to a reimbursement arrangement whenever possible.~~

## 7. Closing out Grants

~~At grant close out year end, each Department/Office shall close out its respective grants. This includes preparing and submitting any required final reports to the Grantor Agency and either returning excess funds or requesting final reimbursement for the grant year. The shall work with the County Auditor's Office to supply any required information/documents the Auditor's Office will need to complete all close out reports.~~ is responsible for submitting a financial and activity reports to a granting agency. The grant recipient department is responsible for submitting all grant closing documentation required by the granting agency in a timely manner to BFO and the Auditors 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 **contract end date**. ~~date of submission of the final expenditure report or, for awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, as authorized by the awarding agency. The close of a grant officially ends at the end of the audit period.~~

## 8. 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 ~~statues~~ **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. ~~Providing a copy of the grant application to BFO~~ **Grant review committee review and Commissioners court approval** prior to submitting ~~it~~ **an application** to the granting agency provides the opportunity to determine these requirements up-front and prevent possible problems **with grant reimbursement** ~~in collecting the funds later.~~
- 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.

## 9. Financial Considerations & Reporting Requirements

When preparing your proposal, keep in mind the following:

- a) Salary ~~arrangements~~ and fringe benefits must be consistent with County salary schedules. Upon appointment, the employee must sign a letter of acknowledgment which states 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.** ~~continuation of employment is contingent upon funding.~~
- 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. The County pays some benefit costs for all employees, including part-time hourly. Long term care and short-term disability are excluded from part-time hourly benefits.
- c) ~~The grant recipients in conjunction with BFO~~ **department receiving the grant as well as** and 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 submitting expenditure requests timely to allow ample time to comply with competitive procurement processes so that products/services may be procured and 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 ~~monthly reports to BFO~~ **the required programmatic progress reports.** ~~and~~ **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.** ~~on the progress of the grant funded activities, effort reporting, cost sharing, and any in-kind contributions.~~ The County Auditor **is responsible for all financial reporting monthly, quarterly, and for close out which also includes the reimbursement request for funds.** ~~will prepare and submit the monthly reports to the grantor, along with the claim for funds.~~
- e) Collection of funds during the life of the grant is the responsibility of the Auditors Office. On a monthly basis, it is the responsibility of the grant recipient department to submit to the Auditors 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 project, any balance remaining in funds received up front, will be immediately returned to the grantor. ~~in the account will be disbursed by the Auditors Office in accordance with the grantor's requirements.~~

## 10. Direct Cost of Accounting

~~Please contact the County Auditor for assistance in estimating the direct cost of accounting. Include the estimate in the grant application if the cost is reimbursable. Departments/offices should seek reimbursement for direct accounting costs when applicable. 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.~~

## 11. 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~~ ~~Sec 5.167~~)

Note: Collin County is required to have an annual Indirect Cost Rate Plan completed. We don't however claim indirect costs on grants due to not having a cognizant agency review.

## 12. 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.

## 13. Performance Measures

All grants should have performance measures. These measures should reflect the current activity of the department or office in the area where grant assistance is requested, as well as the expected impact of the grant on the department's activities. ~~If the grant is for a new program, performance measures should be supplied for the new program.~~ Departments/offices are expected to report relevant outcome measures on the performance of a grant as required per the grant contract. ~~six months into the grant period, when applying to continue the grant, and when approval of a renewal contract is requested by Commissioners Court.~~

## 14. Revenue Certification

~~Once the contract has been signed by all parties (including the grantor, if that was not done prior to Commissioners Court approval), the office or department must forward the originals of the contract signed by all parties to the grantor. A copy of the fully executed contract must be submitted to the Commissioner Court staff, BFO, the County Auditor, and the Purchasing Office. The County Auditor certifies revenue upon receipt of the fully executed contract.~~

## 15. Budget Amendments

Budget amendments are processed as ~~automatic budget adjustments~~ 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.~~ certification of revenue by the County Auditor.

The department ~~must notify the Auditors 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.~~ grant recipient must consult with the BFO prior to entering into any agreements or changes not within the program or fiscal scope of the original grant.



## 16. 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.~~ ~~a budget adjustment form must immediately be sent to BFO and the County Auditor in order to reduce each affected revenue and expenditure line item.~~

## 17. ~~Permission to Continue~~ **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. If a grant renewal contract is not received prior to the effective date of the grant and grant employees are requested to continue on the payroll, offices or departments must submit a Permission to Continue memo to BFO at least four weeks prior to the end of the grant that is to be renewed. This memo notifies the Commissioners Court that payroll expenses are requested to continue and indicate the expected date that the contract will be signed. This rule applies only to the renewal of grants that have been received in previous years, and for which verbal assurance of continuation from the grantor has been received. A Permission to Continue is only appropriate to allow departments/offices to continue to fund payroll for employees where the grant has an ongoing commitment and there is an unusual, non-recurring delay in receiving a final executed contract.~~

~~At the time a Permission to Continue memo is submitted for Commissioners' Court approval, the department/office should contact BFO to request a budget adjustment to move existing department/office resources to the grant fund, or request an allocation from reserves to the grant fund, until the grant is finalized. Revenue will be certified by the County Auditor when all the normal requirements for a grant contract have been met. Revenue for new grants will not be certified and expenditures cannot be made until a grant contract has been signed.~~

## E. Roles and Responsibilities

## 1. Budget and Finance

The Collin County Budget and Finance Office monitors and reports grant activity to Commissioners Court and assist County departments and offices in the grant development process. Specifically, the Budget and Finance Office performs the following functions:

- a) ~~Review and approve grant agenda items when they comply with County policy.~~ **Serves on Grant Review Committee.**
- b) ~~Recommend the feasibility of pursuing projects based on cost-effectiveness and prospect for sufficient return on investment.~~ **Review and approve grant agenda items when they comply with County policy.**
- c) ~~Coordinate all County departments/offices that will be impacted by the grant.~~ **Maintains grant personnel report in PeopleSoft.**
- d) ~~Monitor the progress of grant funded projects for operational reporting~~
- e) ~~Provide technical assistance.~~
- f) ~~Monitor and review applications and awards from external sources for County programs.~~
- g) ~~Coordinate county wide grant activity.~~
- h) ~~Brief Commissioners Court.~~
- i) ~~Prepare and provide to Commissioners Court a quarterly grant report which will include inception to date financial activity for each individual grant. This report will be used to ensure the effective management and maintenance of grant activity.~~

## 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 financially system when all supporting documentation is provided.~~ **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. Report unspent grant balances to the recipient department 90 days prior to grant expiration.**

## 3. Department/Office

Developing and managing the program is the responsibility of the specific County department or office requesting grant funding. Each Department/Office 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) ~~90 days~~ **Prior** to grant expiration, determine grant balances and ~~submit any final expenditure requests to Purchasing~~ **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 ten (10) members which includes two (2) representatives 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:

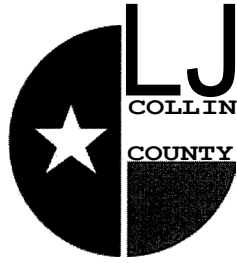
- a) ~~Meet to discuss~~ **Review all** grant applications and contracts that have been submitted for review. **The GRC will discuss any questions and issues with the Auditor's Office and department.** The requesting department/office is required to ~~meet with the committee.~~ **be able to provide support 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 ~~two page summary to~~ **on the** Commissioner Court **agenda for each grant application and award. The grant review committee form will include important information to include** ~~similar to the court communication item form, which will accompany an application and award notification, clearly stating~~ 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) Collin County Strategic Plan
- 2) Grant Summary Forms
- 3) Grant Summary From Personnel Addendum



## 2006-2010 STRATEGIC PLAN

### **VISION:**

To provide quality public services in a cost-effective manner with measurable outcomes.

### **PURPOSE:**

To carry out the local laws, policies, and services as determined by County, State, and Federal Governments for the good of all and the betterment of the daily lives of all citizens in a fair and equitable manner.

### **STRATEGIC GOALS:**

1. To provide quality public services in a cost-effective manner.  
This will be accomplished through:
  - Delivering quality customer services
  - Empowering creativity among staff
  - Plan for growth and change
2. To maintain, promote and improve transportation systems for Collin County.  
This will be accomplished through:
  - Regional partnerships
  - Establishment of necessary governmental agencies to expedite the development of infrastructures
  - State and Federal relationships to ease the burden of expense to the taxpayer of Collin County
3. To support fair and efficient administration of justice.  
This will be accomplished through:
  - Increased courts as needed to handle additional demands
  - Development of an integrated judicial system
4. To promote and protect public health throughout the county.  
This will be accomplished through:
  - Continued screening of qualified and eligible recipients to control costs
  - Expansion of services for early detection of disease
  - Active participation in regional healthcare initiatives such as flu vaccinations, reporting of unusual outbreak of disease etc.
5. To continue the development of technology that enhances operations.  
This will be accomplished through:
  - Integrated judicial systems and internal operational systems
  - Additional on-line options for citizens to include kiosks
  - Improving the overall communication and innovation



