

County of Yolo

Administrative Policies and Procedures Manual

TITLE: GRANTS ADMINISTRATION	DEPARTMENT: DEPARTMENT OF FINANCIAL SERVICES
TYPE: POLICY	DATE: <u>MAY 23, 2023</u>

A. PURPOSE

The purpose of this policy is to provide guidance to Yolo County departments on applying and managing grant opportunities, and to establish oversight of countywide grant activity. This policy incorporates best practices and draws upon grant and financial management principles to provide direction to staff in applying for, administering, and closing out grants. The goal is to facilitate the County's access to additional financial resources while minimizing financial impact of a grant on the County, and to ensure that grant opportunities are in alignment with strategic priorities adopted by the Board of Supervisors.

B. APPLICABILITY

This policy applies to departments that are seeking discretionary one-time or limited-term grant funding opportunities, regardless of the type of funding source and match requirements. This policy does not apply to funding sources that are ongoing or that fund mandated services.

C. DEFINITIONS

1. GRANT: A grant is an award of financial assistance in the form of money or property by a funding source including the federal government, state government, other local governments, non-profit agencies, private businesses and citizens that the County has the ability to accept or reject. A grant agreement makes the County accountable for spending and tracking the grant funds in accordance with the purpose specified in the grant contract, and obligates the County to comply with the grant terms, Public Contracting Code, and all applicable laws and regulations, including Office of Management and Budget (OMB) Uniform Guidance (Title 2-Code of Federal Regulations (CFR), Part 200).

Grants are different from gifts or donations, which typically carry no reciprocal obligations between donor and recipient, and are often unrelated to the business interests of the donor. In contrast, grants are generally motivated by business interests of the grantor and stipulates what purpose(s) the funding may be used for. Additionally, gifts or donations typically do not have a time limit associated with the use of funds, whereas grants are generally awarded for a specified period of time, with any unused funds reverting back to the grantor upon expiration of the grant period. Refer to the Donations Acceptance Policy for provisions regarding the acceptance and use of donations.

2. GRANT ADMINISTRATOR: A grant administrator plans, organizes, implements, monitors and evaluates a County-wide grant funding plan under administrative direction, and provides training and technical guidance to departments to ensure compliance with grant requirements and managing County grant contracts with grant sub-recipients.

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3. SUB-RECIPIENT: A County government may pass grant funds to another entity. The second entity, known as the “sub-recipient” of the grant funds, may be another governmental entity or a non-profit organization. In this situation, the original recipient of the funds has a responsibility to monitor the sub-recipient to ensure the grant funds are being used for authorized purposes and as required by the grant agreement and applicable regulations.

D. POLICY

1. GRANT DEVELOPMENT:

- a. Grant funding opportunities shall be reviewed by departments for applicability, eligibility, grant stipulations, and compliance requirements prior to application submittals.
- b. Priority shall be given to grant funding opportunities that most closely align with Yolo County’s Strategic Plan Goals, and to grants that do not require a match or require lower matches from the County.
- c. Grants that require long-term commitments and obligate the County to continue funding for initiatives or commit resources after grant funding ends should be avoided.
- d. A multi-year cost/benefit analysis shall be performed prior to grant application to evaluate matching funds and any other direct costs, overhead costs, in-kind contributions, audit and close-out costs, and costs that may need to be incurred beyond the grant period. This analysis should also identify outcome measures to gauge success of the grant program.

2. GRANT APPLICATION:

a. The Board of Supervisors delegates authority to the County Administrator or designee to review, approve and submit grant applications on behalf of the County (Minute Order 09-62). The County Administrator may designate the Grants Oversight Committee as their designee to review and approve grant submissions.

a.b. A Grants Oversight Committee shall be established to provide administrative oversight of grant activity and to ensure compliance with this Policy. The Committee shall be composed of representatives from the County Administrator’s Office, the Department of Financial Services and a grantee department.

b.c. Grant opportunities shall be submitted to the Grants Oversight Committee for review and approval prior to application under the following circumstances:

- i. The grant requires a County match;
- ii. The County is required to maintain assets post expiration of a grant award; or
- iii. The cumulative value of the grant and any renewals is \$50,000 or more.

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d. Departments shall notify the Department of Financial Services of grant funding opportunities prior to application and upon receiving notification of a grant award.

e.e. Department Heads shall notify the Board of Supervisors within 14 days of grant application for any application in the cumulative amount greater than \$250,000. The notification shall be submitted by formal memo to the Clerk of the Board for inclusion in the Board correspondence file. Financial Services shall make available a template memo to ensure relevant details are included (included as Exhibit A).

3. GRANT MANAGEMENT:

- a. Grant funds shall be spent in compliance with grant stipulations, Yolo County policies and procedures, Public Contracting Code, and applicable laws and regulations including OMB Uniform Guidance. Grant stipulations should always be considered in addition to and not as replacement for County policies and procedures.
- b. If grant funding is not appropriated, upon receipt of the grant award a budget resolution shall be submitted to the Board of Supervisors for approval
- c. Unless otherwise prohibited by the grantor, indirect costs shall be allocated to grant funded programs.
- d. New positions funded by grants shall be filled as limited term to match the term of the grant, up to a maximum of two years.
- e. Departments shall carefully plan the spend-down of grant funds to avoid year-end pressures and the potential loss of unused funds.
- f. Departments shall maintain sufficient and proper documentation and accounting records to comply with laws, regulations, Public Contracting Code, policies, procedures, and applicable audit requirements. Departments shall ensure that all required reports are submitted on a timely basis to the granting agencies.
- g. When grant funds are passed by Yolo County to sub-recipients, the department administering the grant shall ensure that the sub-recipients are in compliance with the grant requirements, Public Contracting Code, and applicable laws and regulations including OMB Uniform Guidance.

4. AUDIT AND CLOSE-OUT:

- a. Departments shall follow the terms of the grant agreement in regards to treatment of unspent grant funds at expiration of a grant.
- b. Departments shall ensure that all audit requirements of the grant are met.

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- c. Grant files shall be retained for future reference as per grant stipulations, audit requirements, and Yolo County’s records retention policy.

5. OVERSIGHT AND COORDINATION

- a. The Grants Oversight Committee shall provide administrative oversight of grant activity and ensure compliance with the Grant Policy.
- b. The Board of Supervisors shall provide policy direction and establish overall County goals and objectives. In addition, the Board of Supervisors shall approve grant applications (if required by the granting agency), acceptance of grant awards and budget resolutions to appropriate grant funds.
- c. The County Administrator’s Office, through the Grant Administrator, shall provide county-wide grant coordination and administration, facilitate and lead the Grants Oversight Committee, establish and maintain a comprehensive inventory of countywide grants, and maintain current registration with the federal System for Award Management (SAM).
- d. The Department of Financial Services shall be responsible for establishing the necessary accounting framework (grant funds, etc.), providing financial support to grant recipients, establishing and maintaining a system of internal control, and approving cost-recovery mechanisms including indirect cost rate proposals and county overhead charges.
- e. Internal Audit shall provide guidance and audit support services to grant recipients regarding system of internal controls, cost allocation and reporting.
- f. Departments/Grant Recipients shall be responsible for adhering to all applicable Grant Policy provisions in sections D-1 through D-4. In addition, Departments/Grant Recipients shall be responsible for:
 - i. Determining if grant funds will be provided to sub-recipients or vendors
 - ii. Verifying that vendors and sub-recipients are eligible to receive federal grant funds
 - iii. Ensuring that sub-recipients maintain compliance with grant terms; grant accounting, reporting, and record keeping requirements; Public Contracting Code; and applicable laws and regulations including OMB Uniform Guidance.
- g. Sub-Recipients shall comply with all grant terms; grant accounting, reporting and record-keeping requirements; Public Contracting Code; and all applicable laws and regulations, including OMB Uniform Guidance.

Exhibit A – Memorandum Template

[Department Letterhead]

VIA-EMAIL

ClerkoftheBoard@YoloCounty.org

[Date of Memo]

County of Yolo

Attn: Board of Supervisors

625 Court Street, Room 204

Woodland, CA 95625

RE: Notification to Board of Supervisors of grant application for the [Grant Name] by [Department Name]

The Department submitted a grant application. In accordance with the required of the requirements of the Grant Administration Policy, below are the following pertinent details of the application:

Date of Grant Application: [Fill in]

Grant Name: [Fill in]

Grantor Name: [Fill in]

Amount of Application: [Fill in]

Local Matching Funds Required: [Fill in]

Local Matching Source (if applicable) [Fill in]

Estimated Grant Start Date: [Fill in]

Estimated Grant Completion Date: [Fill in]

Grant Activities to be performed: [Fill in]

Other information (as needed): [Fill in]

For additional information regarding this submission, please contact [Staff name] at [Email] or [Phone].

Thanks,

[Signature]

[Staff Name – Printed]

[Staff Title]