

## Grant Applications, Acceptances, & Award Management

<b>Objective:</b>	To establish County procedures aimed at developing, implementing, and maintaining grant oversight and coordination for the County.	<b>Policy/Procedure Number:</b>	05-12
<b>Reference:</b> <i>(All applicable federal, state, and local laws)</i>	Office of Management and Budget (OMB) Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance); County Administrative Policy 10-10: Contracts; 02-46: Equal Employment Opportunity (EEO)	<b>Effective Date:</b>	January 12, 1981
<b>Legislative Policy Statement:</b>		<b>Responsible Department:</b>	Finance/County Administration
<b>General Information:</b>	Grant funds received by Tompkins County support essential programs and services the County provides to the community. These funds allow the County to extend pre-existing services, introduce new initiatives, gain technological advances, and supplement programmatic staffing.	<b>Modified Date (s):</b>	February 15, 1994; May 21, 2022
		<b>Resolution No.:</b>	2024-103
		<b>Next Scheduled Review:</b>	May 2029

### I. Definitions:

**Administering Department** - The Department within the County that is awarded the grant and/or oversees the activities of a grant-funded program or project.

**Catalog of Federal Domestic Assistance (CFDA)/Assistance Listing** - Publication that includes information related to all Federal programs, including the program title, description, history, and assigned number (CFDA number or Assistance Listing Number).

**County Grant Administrator** - Individual assigned overall responsibility for ensuring that County grants are administered to meet or exceed grant reporting and compliance requirements and that all applicable documentation is maintained.

**Department Fiscal Staff** - The fiscal staff of the Administering Department responsible for ensuring proper general ledger recording of grant funds and assist the Department of Finance and County Administration with compliance reviews. The County's Finance Department will prepare the Schedule Expenditures of Federal Awards (SEFA) report with information provided by the department fiscal staff.

**Disadvantaged Business Enterprises (DBEs) and Airport Concession Disadvantaged Business Enterprises (ACDBEs)** - Businesses owned and operated by individuals who are socially and economically disadvantaged. These enterprises are certified by relevant government agencies based on criteria that include, but are not limited to, personal net worth, ownership, control, and operational independence. The goal of DBE/ACDBE programs is to promote the participation of these businesses in federally funded transportation projects and airport concession opportunities, thereby fostering diversity, equity, and inclusion in procurement processes.

**Employer Identification Number (EIN)** - The nine-digit number assigned by the Internal Revenue Service.

**Federal Awards** - Grants of Federal financial assistance (grants, loans, loan guarantees, property, etc.) and Federal cost-reimbursement contracts the County receives directly from the Federal awarding agency or indirectly through a pass-

through entity.

**Formula Grant** - Type of mandatory grant that is awarded based on criteria for specific types of work. In addition to applications for new grant funding, components of this Administrative Policy also apply to formula grants from State and/or Federal agencies. (Refer to Section II.B. Formula Grant Funding)

**Funding Source** - The originating Federal or State agency, or other private or non-profit entity, providing the grant. A pass-through grant from the State shall always have a Federal agency as the funding source.

**Grantor** - A governmental unit, foundation, or other entity that awards grants.

**Grants** - The overall encompassing term for an award of financial assistance, including cooperative agreements in the form of money, property, professional services, staffing, or other financial assistance paid or furnished by the State, County, Federal government, or other entity to carry out a program by rules, regulations, and guidance the grantor entity/agency provides.

**Grant Program Income** – Income from fees for services performed, from the use or rental of real or personal property acquired with grant funds, from the sale of commodities or items fabricated under a grant agreement, and from payments of principal and interest on loans made with grant funds (where authorized).

**Grant Review Team** - A group of department representatives designated by the County Administrator to review grants prior to the submission to a grantor.

**Minority and Women Owned Business Enterprises (MWBE)** - A business entity that has been certified as a Minority- and/or Women-owned Business Enterprise by NYS Empire State Development's (ESD) Division of Minority and Women's Business Development.

**Pass-through Entity** - A Non-Federal entity that provides a sub-award to sub-recipient, third party vendor, or partnering agency to carry out part of a Federal program.

**Project Coordinator** - The Tompkins County Administrator or designee shall delegate tasks related to grant management to a Project Coordinator within the Administering Department. This staff member is responsible for the programmatic activities of the grant. The Project Coordinator is the subject matter/field expert or staff member directly involved with operations related to the grant.

**Sub-recipient** - A Non-Federal entity that receives a sub-award or sub-grant from a pass-through entity to carry out part of a Federal program.

**Sub-recipient Risk Assessment** - Systematically evaluates and analyzes potential risks associated with a subrecipient organization receiving Federal grant funds.

**Sub-recipient Risk Mitigation Plan** - Structured strategy designed to address and minimize the identified risks associated with a subrecipient in the context of Federal grants. It outlines specific actions and measures to mitigate or manage risks effectively.

**Schedule of Expenditures of Federal Awards (SEFA)** - A supplemental schedule to the financial statements an organization must produce when subject to

the single audit requirement. It is an essential document for planning and conducting the organization's audit. It also assures those agencies that award financial assistance that their programs or grants were included in the audit.

**Unique Entity Identifier (UEI)** - A Unique Entity Identifier (UEI) is a number issued by the System for Award Management (SAM) to identify businesses and other entities that do business with the Federal government. The UEI has replaced the DUNS number as the authorized identifier for the Federal government. NOTE: County Administration will be responsible for the management of SAM.gov accounts and shall renew UEI numbers annually on the same date.

## **II. Policy:**

- A.** The County Administrator shall designate a Grant Review Team to review grant opportunities before the submission of an application to evaluate the benefits to the County, alignment with the Legislature's goals, consistency with strategic plans and core values of the County, ability to comply with grant requirements, and short and long-term obligations associated with a grant award. The team shall comprise of the following:
- County Grant Administrator (Deputy County Administrator, as delegated by the County Administrator);
  - Finance Director or designee;
  - Budget Director; and
  - Risk and Compliance Administrator.
- B.** Formula Grant Funding, which includes annual funding from New York State to departments, is subject to the electronic workflow notification process outlined in this policy. Pre-approval from the Grant Review Team and/or the County Grant Administrator is not required for departments to submit necessary application materials for the approval of formula grant funding. In the event a formula grant award has not been budgeted for in the annual budgeting process, further Legislative approval shall be required via a budget adjustment.
- Notification of funding awards such as rebates shall also be subject to the electronic workflow process outlined in this policy, for the purposes of notification to necessary departments.
- C.** Any grant acceptance must be treated as an authorization to execute a contract and *Administrative Policy 10-10: Contracts* must be followed.
- D.** No official or employee of the County shall have any direct or indirect interest or any arrangement concerning prospective employment that will or may be reasonably expected to bias the design, conduct, or reporting of a grant-funded project on which they work.
- E.** The County Grant Administrator will be responsible for convening meetings as needed of the Grant Review Team.
- F.** All grant applications and documentation shall be stored by assigned staff in the electronic record management system designated by the County Grant Administrator.
- G.** All grant-related procurement activities must follow all applicable County policies and State and Federal laws and regulations (e.g., Davis-Bacon Act), including MWBE participation requirements (NYS Article 15-A), ACDBE/DBE and other Federal programming regulations.

- H. The Risk and Compliance Administrator is the designated signing authority for the County on all grants unless the funder requires another specific signer (ex. chief elected official). Departments may not sign their own grant documents on behalf of the County.
- I. Prior to submitting grant applications, Department Heads are responsible for ensuring grant programs meet the County's current priorities and policy objectives with oversight of the Tompkins County Administrator. If matching funds or ongoing funds are required, Department Heads must notify the County Administrator and/or plan for the County's obligation in their departmental budget.
- J. Ensure compliance with MWBE and ACDBE/DBE utilization requirements outlined in State regulations (NYS Article 15-A) and other Federal programming regulations, when applicable, by incorporating MWBE and ACDBE/DBE participation goals into grant applications and procurement processes, when mandated by State and Federal law.

### III. Procedure:

#### A. Pre-Award Procedures

##### 1. Application

- a. All applications/requests for grant funding are to be tracked by the County Grant Administrator with notification to the Grant Review Team. This is to ensure that duplicate applications for the same grant are not submitted as, generally, grantors will not consider any proposal from a municipality if more than one proposal is submitted during the same funding cycle.

As appropriate, notifications will also be forwarded to and comments requested, from relevant partnering departments.

- b. The County shall not submit multiple grant applications for any one (1) funding announcement or program during the same funding cycle unless explicitly allowed by the Grantor and approved by the County Grant Administrator.
- c. The County Grant Administrator shall coordinate grant applications involving multiple departments. Each Department that is involved with a grant shall participate fiscally and programmatically and agree to the elements of the program that may affect their department after the funding has ended for the grant.
- d. Each Administering Department is responsible for preparing, or assisting in preparing, the grant application and providing all required documentation for submittal to the County Grant Administrator. With the exception of formula grant notifications, no work outlined in the grant application's Scope of Services shall begin before the grant award and executed agreement(s) are completed. The County Grant Administrator will inform parties of this step being completed and that work may start under the grant agreement.
- e. Ensure compliance with MWBE and ACDBE/DBE utilization requirements outlined in state regulations (Article 15-A) and other Federal programming regulations, when applicable, by incorporating

MWBE and ACDBE/DBE participation goals into grant applications and procurement processes, when mandated by State and Federal law.

## 2. *Application Review & Workflow Process*

- a. Proposed grant applications will be routed for review and approval before submission. At minimum, the proposed grant application shall include a project description and proposed budget. The Department Head or designee will submit the grant application to the Grant Review Team via an electronic software-based workflow. The Department Head will be notified of approval to proceed and shall not submit an application prior to that approval. Additional direction or consent by the Legislature may be required.
- b. The Grant Review Team and their related duties shall not relieve the Department Head and County Grant Administrator of primary responsibility for grant compliance.
- c. Requests to submit a grant application shall be submitted to the Grant Review Team for review no later than thirty (30) days before the grant agency submittal deadline. This allows for the adequate preparation of information by the Department and review by Committee members. Exceptions to this requirement will be considered case-by-case and may be authorized by the County Administrator or Director of Finance. Exceptions made to this requirement do not constitute an exception to other requirements of this mandate.

## **B. Post-Award Procedures**

### 1. *Award Notification and Acceptance*

- a. Once the award notification has been received, the County Grant Administrator will be notified, and a copy will be placed in the designated electronic record management system.
- b. The Administering Department, County Grant Administrator, Finance Director, County Attorney, and assigned Tompkins County Administrator or designee are responsible for reviewing the proposed agreement/document to ensure that all terms and conditions the Grantor requires can be fulfilled and legally enforceable. In consultation with the County Attorney, the County execute an award based on the terms of the agreement.
- c. Occasionally, the funds awarded by the Grantor are reduced from those requested in the original grant application. In that case, the recipient department must ensure that the goals, objectives, and evaluation components can still be accomplished and that adequate funding is available to achieve the grant's intent.
- d. If the review is affirmative, the recipient department will work with the County Grant Administrator to initiate the administration of the grant.
- e. Any grant acceptance constitutes an authorization to execute a contract and *Administrative Policy 10-10: Contracts* shall be followed.

f. Legislature Approval

- I. The Legislature must approve a resolution of grant acceptance before executing grant contracts/agreements. This approval should include a budget adjustment if the grant award wasn't already included in the department's budget.
- II. Once the Legislature approves, the grant can be accepted, and the Risk and Compliance Administrator may sign the agreement.

g. All award documents must be filed in the designated electronic record management system. The information required for each grant should contain the following: \_

- Grant agreement and notice of the award;
- Type of grant (i.e. reimbursement basis or structured payments);
- Program name and cluster title;
- Name of Federal Funding Agency;
- Pass-through entity (if applicable);
- Assistance Listing Number (formally known as CFDA number), pass-through entity identifying number (if applicable)
- Amount passed through to each subrecipient (if applicable)
- Award amount;
- Program Income anticipated and its use, if applicable;
- Award date;
- Match requirement; and
- Period of performance.

h. Once the grant has been approved and properly executed, it is the Administering Department's responsibility to carry out the project and/or activities associated with a grant to their full extent while adhering to all of the terms and conditions prescribed by the Grantor. Failure to do so increases the County's exposure to legal liability and compromises current and future grant funding.

2. *Award Management*

- a. Once the grant funding has been awarded, the project implementation begins. The Administering Department must focus on implementing, monitoring, and evaluating the grant-funded program through an equity lens, ensuring fair and inclusive practices. Oversight of this process is critical to ensuring that the interests and responsibilities of the County are met while prioritizing equity and inclusion.
- b. To the extent applicable, grant management entails establishing standard operating procedures that actively promote diversity, equity, and inclusion (DEI) principles. Clear, regular communication between the Administering Department, the Tompkins County Administrator or designee, and the County Grant Administrator is essential to uphold the DEI standards and fulfill required communication with the granting entity. Additionally, the Administering Department must proactively integrate Minority and Women-Owned Business Enterprises (MWBE), as well as ACDBE/DBE and other Federal programming regulations

where applicable, requirements into project implementation, monitoring, and evaluation processes, fostering equitable opportunities for diverse businesses in grant-funded programs.

- c. The County Grant Administrator and Administering Department shall manage awards following 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, applicable State laws and/or regulations, and corresponding contractual agreements. The County Grant Administrator and Department Fiscal Staff shall assist and serve as a resource to clarify any questions regarding 2 CFR 200.

### 3. *Grant Administration*

#### a. Daily Administration of Program

- I. The Administering Department shall manage awards following 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; applicable State laws and/or regulations; County policies; and corresponding contractual agreements.
- II. The Department Head may delegate daily grant/award administration responsibilities to a designee. However, the Department Head retains overall responsibility for the grant/award.
- III. If a grant has sub-recipients:
  - The Administering Department, with assistance and support from the County Grant Administrator and Finance Department, shall perform a risk assessment for each sub-recipient before passing along awarded funds, following 2 Code of Federal Regulations (“CFR”) §200.331, “Requirements for Pass-through Entities,” and formulate a risk-mitigation plan based on identified risk factors.

A sub-recipient risk assessment includes the following standard components:

- Due Diligence: Examine the subrecipient's financial stability, organizational capacity, past performance, and relevant experience.
- Compliance Check: Ensure that the subrecipient complies with the applicable Federal regulations, programmatic requirements, and specific terms and conditions outlined in the grant agreement.

- Risk Identification: Identify and assess potential risks associated with the subrecipient's ability to achieve the project objectives, adhere to grant guidelines, and manage grant funds effectively.

- The Administering Department, with assistance and support from the County Grant Administrator, shall perform sub-recipient monitoring following §200.330, "Sub-recipient and Contractor Determinations," and §200.331, "Requirements for Pass-through Entities," and document such monitoring.
- Specific requirements and processes for sub-recipient assessments and monitoring may vary depending on the funding agency and the nature of the grant program. Refer to the specific grant guidelines and regulations the funding agency provides for accurate and detailed information.

b. Procurement and Suspension/Debarment

- I. All procurement/purchasing utilizing grant funds shall follow the County's *Procurement Policy (06-07)*, in addition to State and Federal regulations. Additional forms, such as Disclosure of Lobbying Activities for Federal awards, may be required depending on the funding source and funded amount.
- II. The Risk and Compliance Administrator shall check vendors against the list of debarred/suspended vendors in the Excluded Parties List System (EPLS) on SAM.gov before awarding any contract and at least annually after. Documentation on a search confirmation must be included in the grant file.

c. Reporting and Reimbursement Requests

- I. The Administering Department shall initiate the reporting process to allow time for review by the Department Fiscal Staff and County Grant Administrator. Reporting shall be submitted to the Grantor in the timeframe specified by the grant/award agreement.
- II. The Administering Department shall prepare reimbursement requests and submit them to the Department Fiscal Staff for review. The County Grant Administrator will assist the Department Fiscal Staff in ensuring reimbursement requests meet eligible expense and procurement requirements. Reimbursement requests shall be submitted to the Grantor in the timeframe



specified by the grant/award agreement.

- III. The Department Fiscal Staff shall review all reports and reimbursement requests before submission to ensure the reports agree to the general ledger and assist when needed. The Department Fiscal Staff shall place the reconciliation in the grant folder in the designated electronic record management system. A copy of the reimbursement request must also be provided to the Finance Department to establish accounts receivable.

d. Receipt of Grant Funds

- I. The County Finance Department shall notify the Department Fiscal Staff and County Grant Administrator when grant funds have been posted to the appropriate account. Upon receipt of grant funds, either the County Grant Administrator or the Department Fiscal Staff, which first identifies the payment, will promptly notify other necessary staff members of the receipt.
- II. The Department Fiscal Staff shall determine the correct deposit coding. The funds shall be deposited following standard deposit procedures and the County's cash-handling procedures.

e. Grant Program Income

- I. Grant Program income shall be accounted for as authorized by the Federal or State agency. Program income is usually deducted from total allowable costs to determine net allowable costs (i.e., program income reduces the amount of money the County may be reimbursed with Federal funds).
- II. Costs financed by program income only count toward satisfying a matching requirement if they are expressly permitted in the assistance agreement. Program income does not include interest on grant funds, rebates, credits, discounts, or refunds.

4. *Additional Post-Award Requirements*

a. Real Property and Equipment

- i. Special rules apply to real property and equipment purchased with grant funds. These rules will be detailed in the regulations or documents about the specific grant. All purchases of fixed assets must be reported to the Director of Finance for inclusion in the County's Fixed Asset Inventory.
- ii. The County Grant Administrator or Department Head shall provide the Director of Finance with the necessary documentation authorizing disposal of real property and equipment purchased with grant funds

and record this documentation in the grant folder on the designated electronic record management system.

b. Equal Employment Opportunity Plan (EEOP)

An Equal Employment Opportunity Plan (EEOP) may be required for some Federal grants awarded to the County. The purpose of an EEOP is to ensure that recipients of financial assistance provide equal employment opportunities to all persons regardless of sex, race, or national origin. If a department has an EEOP for a grant, it should be filed in the grant folder in the designated electronic record management system. Refer to County *Administrative Policy 02-46: Equal Employment Opportunity*.

- c. MWBE and ACDBE/DBE - Many Federal and State grants require adherence to procurement practices that prioritize awards to MWBE, ACDBE/DBE and other Federal programs where applicable. Reporting on progress meeting MWBE, ACDBE/DBE, and other Federal program requirements of the grant award shall be done by the Department Fiscal Staff in partnership with the Finance Department's Procurement Division and County Grant Administrator.

5. *Documentation Maintenance*

- a. The County Grant Administrator will manage the centralized electronic record management system for County grants.
- b. Administering Departments are required to maintain a complete file of award records and supporting documentation for each grant award.
- c. The associated Assistance Listing Number (CFDA number) for all Federal funding awarded to County departments shall be annotated on all resolutions, contracts, and other documents related to the funding.

6. *Audit Requirements*

- a. A SEFA and annual audit of grant programs (Single Audit), as promulgated by the Office of Management and Budget's (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (commonly called "Uniform Guidance or UG"), will be prepared and maintained as required by the Department of Finance. Department Fiscal staff are responsible for identifying eligible grant expenditures and reconciling with the general ledger. In situations where the expenditures are not the same as the general ledger (due to timing of awards or expenditures incurred in prior period), a reconciliation will be required.
- b. The Single Audit shall be completed and submitted to the Federal Clearinghouse within thirty (30) days of the date of the auditors' report on the Comprehensive Annual Financial Report (CAFR).
- c. The grant/award may also be subject to review by Federal, State, and/or internal auditors. The County Finance Department will promptly respond and comply with audit requests. The County

Grant Administrator and Project Coordinator shall participate in audits as necessary.

- d. If irregularities or fraud are detected, the County will diligently identify and address issues that led to the action. Management will take the steps necessary to mitigate the potential for additional fraudulent activities. These steps may include but are not limited to mandate review, reporting, staff training, and, if applicable, appropriate disciplinary action.

### **C. Grant Closeout Procedures**

After completing all required performance period activities, the Administering Department and County Grant Administrator shall perform grant closeout tasks following §200.343 Closeout or corresponding State regulations, County policies, and contractual requirements.

If in the process of grant closeout, the Grantor notes a finding or a concern that results in the County needing to commit to some change in its practices to prevent the issue from arising in the future, the Administering Department will submit the County's response to the County Grant Administrator for approval before submitting to the Grantor. The County Grant Administrator will maintain a centralized record of these changes to ensure that all future awards with the Grant reflect these corrective actions.