

# Grants Policy and Procedures Manual



**Effective: June 5, 2018**

**Okaloosa County**  
**Grants Policy and Procedures Manual**

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## **PART I - GENERAL**

### **Section 1 - Purpose and Application of this Policy Manual**

This manual shall be known as the “Okaloosa County Grants Policy.” The purpose of this manual is to establish uniform guidelines instructing Okaloosa County personnel in the pursuit of grant funding and the management of grant awards. This manual will further assist in establishing the procedure for grant partnerships and pass-through with organizations and constitutional officers to assist in leveraging financial, technical and human capital to draw attention to the community priorities at the federal, state and local level. By establishing this policy, it will further ensure compliance with funding requirements to avoid suspensions, debarment or other exclusions from funding opportunities.

This manual, and the policies and procedures contained herein, govern all departments and divisions under the jurisdiction of the Board of County Commissioners, as well as all grant transactions, which are paid from grant funds under the control of the Board of County Commissioners. The contents of this manual preempt all previously existing grant manuals, policies and procedures.

Disclaimer: This policy is not intended to be an exhaustive listing of all rules, regulations, or laws relating to grant administration, but is a guide of standardized procedures to direct County personnel in the pursuit, application, and management of grant proposals and awards. All respective departments are responsible for the creation and maintenance of the internal procedures that will be used in conjunction with these countywide standards.

### **Section 2 - Effective Date**

The effective date of this manual is the date of adoption by the Board of County Commissioners.

### **Section 3 - Distribution and Revisions**

This manual will be made available electronically to all County employees involved in the award process. Grants Administration shall be responsible for maintaining the official adopted version of this manual electronically and for the revision of this manual as necessary.

### **Section 4 - Implementation**

#### **4.1 - Implementation and Enforcement**

It shall be the responsibility of the County Administrator or designee, through Grants Administration, headed by the Grants and RESTORE Manager, to implement and enforce the policies and procedures set forth in this manual.

#### **4.2 - Functional Authority**

The Grants and RESTORE Manager, as head of Grants Administration, shall exercise functional authority over the County’s grant process for the purpose of implementing and enforcing these

policies and procedures on a countywide basis, as well as in Grants Administration for its role in the process.

#### **4.3 - Department Director Responsibility**

Each department director shall be responsible for implementing and enforcing these policies and procedures within their respective jurisdictions.

#### **4.4 - Violations**

A violation of any of the policies and procedures in this manual may be grounds for disciplinary action.

#### **4.5 - Authority to Waive**

The Board of County Commissioners shall have the authority to waive the policies and procedures contained in this manual when deemed to be in the best interest of the County.

### **Section 5 - Governing Laws and Regulations**

The following laws and regulations cited govern the grants process for Okaloosa County. This is not an exhaustive list, and other laws and regulations may be applicable, dependent upon the grant.

#### **5.1 - Federal**

- Federal Grant and Cooperative Agreement Act of 1977, as incorporated in Title 31 Section 6304 of the U.S. Code.
- 2 CFR Chapter I, and Chapter II, Parts 200, 215, 220, 225 and 230 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (a.k.a. the Uniform Guidance). This is often referred to as the Super Circular.
- Includes the former Single Audit Act of 1984 as amended in 1996.
- A-133 Audits of States, Non-Profits, and Local Organizations and Circular A-133.
- 2015 Compliance Supplement.
- 2 CFR Part 200, Appendix XI, Compliance Supplement.
- Presidential Executive Order 12372.
- Federal Funding Accountability and Transparency Act of 2006 (FFATA).
- Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act (RESTORE ACT).

#### **5.2 - State**

- Florida Statutes, Chapter 125.
- Florida Administrative Code & Florida Administrative Register.
- Rules of the Auditor General, Chapter 10.550, Local Governmental Entity Audits.
- Florida Single Audit Act, Florida Statutes 215.97.

#### **5.3 - County**

- County Records.
- Equal Employment Opportunity.
- Title VI/Nondiscrimination Policy.
- Okaloosa County Purchasing Policy.

- Drug Free Workplace.
- Conflict of Interest.
- Conflict of Interest Policy for Federal Awards.
- Okaloosa County’s Policy on Americans with Disabilities Act, and Grievance Procedure.

## **Section 6 - Grants in General and Types of Grants**

### **6.1 - Grants in General**

A grant is a multi-defined instrument used by government or private entities to subsidize programs and projects that are within the funding criteria of each respective grantor. Due to their multi-defined characteristics, “grants” can be awarded in the form of: loan contracts, loan guarantees, cooperative agreements, joint participation agreements, contracts for services, private contributions, interlocal agreements and other types of contractual documents. Grants can be unrestricted or restricted, to be used by the recipient in any fashion within the parameter of the recipient organization’s activities or for a specific purpose by the grantor. Typically, grants are intended to support a public purpose. Procurement of goods or services for the direct benefit of the organization, and not for a broader public purpose, is generally awarded in the form of a contract. For the purposes of the Board, a grant is defined as financial assistance awarded to the County from an external entity to carry out a public purpose of support or stimulation, or when specifically identified by the awarding agency, as a “Grant” at the time of award.

### **6.2 - Types of Grant Funding**

6.2.1 - Block Grants (also referred to as a “formula” grant) – A broad intergovernmental transfer of funds or other assets by the U.S. Congress to state or local governments for specific activities such as justice initiatives, housing, health and human services, but with assurances required. Block grants are distributed according to legal formulas defining broad functional areas such as health, income, security, education or transportation.

6.2.2 - Discretionary Grant – Non-formula grants that use competitive procurement methods to distribute funding. A Competitive Grant is an award of financial assistance in the form of money, or property in lieu of money, by the Federal or State Government to an eligible grantee, usually made based on a competitive review process.

6.2.3 - Cooperative Agreement & Contract – Types of Federal or State assistance; essentially, a variation of a discretionary grant, awarded by a Federal or State agency when it anticipates having substantial involvement with the grantee during the performance of a funded project.

6.2.4 - Special Projects (also known as Earmarks, Entitlements, Appropriations or Member Projects) – designate a certain source of revenue for specific projects made at the request of the legislator. Typically, the County submits requests for projects to State and Federal legislators who seek to obtain funds for those requests, usually to be spent in the district the legislator represents. Special Projects bypasses the normal competitive grant review procedure by which revenues are allocated into a general fund, then divided among various government programs. Most Special Project allocations are administered through State and Federal agencies who will require a Scope of Work and Contract after the legislation has been approved and before the funds can be



expended. Federal and State grant compliance regulations, i.e. 2 CFR Part 200, often apply to Special Projects.

6.2.5 - Formula Grant – Are usually Block Grant funds. A Formula Grant is a grant that a Federal or State Agency is directed by Congress to make to grantees, for which the amount is established by a formula based on certain criteria that are written into the legislation and program regulation. The funding is directly awarded and administered in the Federal or State agency’s program offices, or may be a pass-through grant to another unit of government.

6.2.6 - Loan Agreement – loans offered by the State and Federal government who offer reduced interest rates for capital projects. These loans may also follow grant compliance regulations.

6.2.7 - Pass-thru Grant – Grant funds originate with one grantor, but pass through to another grantor. Such as from one Federal Agency to a State Agency to local government.

## **Section 7 - Definitions**

The following terms and acronyms defined in this section shall have the meanings set forth below whenever they appear in this manual:

**Agenda deadline** – the time and date established by the County Administrator’s office for purposes of submitting agenda items for a Board of County Commissioners’ Meeting.

**Agenda item** – the mechanism used to request items to be reviewed by the Board of County Commissioners at their public meeting. Each agenda item is given a unique document number in the electronic Minute Traq system.

**Agenda packet** – the physical package of printed material which reflects the agenda request and attachments in the electronic Minute Traq system.

**Agenda Request** – a written request drafted to summarize to the Board of County Commissioners an item for its review. An agenda request contains a heading of the meeting date, submitting party and subject along with the Statement of Issue, Background, Funding Source, Options and Recommendation in the body.

**Authorizing Official** – County official allowed by the awarding agency and authorized by the Board of County Commissioners to sign awards, modifications, and any other award document requiring such signature. May also be referred to as Authorized Organizational Representative (AOR).

**Award** – agreement between Okaloosa County and a funding agency.

**BCC or BOCC** – the Okaloosa County Board of County Commissioners.

**Budget Transfer Board Form** – Form used to document a budget transfer which must be approved by the BOCC.

**Budget Transfer CA Form** – Form used to document a budget transfer which may be approved by the County Administrator.

**CAFR** - Comprehensive Annual Financial Report.

**CAO** – County Administrator’s Office.

**CAO Purchasing** – Okaloosa County Purchasing Division.

**Direct pay** – Non-contract invoice paid by Finance based on approval by the department director.

**Finance** – Clerk of Courts Finance Department.

**Funding Opportunity** – Notice of an offer to receive an application and/or an award.

**GA** – Okaloosa County Grants Administration.

**Grant** – see Section 6 above.

**Grants Administration Internal Procedures Matrix** - A Grants Administration internal document to supplement this policy. It details procedures to carry out the provisions contained herein.

**Grant Department Account** – unique 7XXXXXX number assigned to separately identify grant transactions within the financial reporting system.

**GXX** – unique number assigned to a federal or state assistance project as it enters the Grants Administration process; the number will follow the funding throughout the grant lifecycle and will be used to capture time worked on the project.

**Minute Traq** – Okaloosa County agenda processing system maintained by the County Administrator’s Office.

**MYP** – RESTORE Act Direct Component Multiyear Implementation Plan.

**ORAC** - Okaloosa RESTORE Act Advisory Committee.

**PDCF** – Project Data Collection Form.

**Okaloosa County** – a political subdivision of the state of Florida.

**Pentamation** – Okaloosa County financial reporting system maintained by the Clerk of Courts Finance Department (aka eFinancePlus).

**Project Manager** – Implementing department employee authorized to ensure compliance of an award (may designate compliance functions to other competent department employees).

**Proposer** – An employee of the department associated with the majority of the scope of work under the funding opportunity; this employee will become the Project Manager unless another employee is designated by the Department.

**RXX** – unique number assigned to a RESTORE project as it enters the Grants Administration process; the number will follow the funding throughout the grant lifecycle and will be used to capture time worked on the project.

**SEFA** - Schedule of Expenditures of Federal Awards and State Financial Assistance.

**SEP** – State Expenditure Plan.

**Triumph** – Triumph Gulf Coast, Inc.

**TXX** – unique number assigned to a Triumph project as it enters the Grants Administration process; the number will follow the funding throughout the grant lifecycle and will be used to capture time worked on the project.

**U.S. Treasury** – United States Department of the Treasury.

**Work session** – Meeting of, at the minimum, Grant Accountant, Purchasing Coordinator and Project Manager to outline general and specific award compliance tasks to encompass defining and identifying allowable costs; defining, tracking and reporting of direct and indirect costs; and charging of administrative costs to grants and assigning responsibility for those tasks, the results of which will be reduced to writing and incorporated into a supplement of this manual.

## **Section 8 - Roles and Responsibilities**

All County personnel who are engaged in the preparation of grant proposals and administration of grant awards, including staff responsible for grant-funded assets, serve an important role ensuring that all grant terms, conditions, and regulatory requirements are met. Below are those positions in the management and administration of grant-funded projects received by the County and the representational list of the responsibilities.

The roles and responsibilities listed are designed to foster an effective system of internal controls. For example, as demonstrated, the separation of Finance and Grants Administration allows for checks and balances between financial and compliance reporting. Grants Administration provides verification of compliance as well as a resource to the Project Manager in carrying out the eligible activity. The designation of a Project Manager over the eligible activity as set forth provides a departmental/divisional layer of verification of compliance while the department/division ensures execution of the contents of the award.

Entity-wide Risk Assessments, self-assessment of internal controls, have been completed by Okaloosa County. The results of those assessments have been used to springboard in-depth reviews of various departments in an effort to validate current procedures and foster operational improvements. By providing these services to departments, Okaloosa County has formed a culture of ongoing assessment and improvement throughout the entity.

### **8.1 - Board of County Commissioners**

As delineated in Section 9, some grant applications and other grant documents may require authorization by the BOCC for submission. In such case, the Chair of the BOCC will sign as Authorized Organizational Representative (AOR) on behalf of the BOCC.

## **8.2 - County Administrator**

The County Administrator or his/her designee signs all grant applications, amendments, modifications and other grant documents as the Authorized Organizational Representative (AOR) on behalf of the BOCC as set forth in Section 9.

## **8.3 - Finance Department**

The County's Finance Department is a part of the Okaloosa County Clerk of Courts' Office. The responsibilities of Finance are to record all entries into Pentamation. This includes the initial budget, fiscal year carryover and any grantor-approved transfers within the budget; accounts receivable; cash receipt; accounts payable; cash disbursement and any journal entry necessitated by a grant provision or correction of an error. Finance will be responsible for audit confirmations and their related questions and reconciliations. Finance prepares the Okaloosa County Comprehensive Annual Financial Report (CAFR) Schedule of Expenditures of Federal Awards and State Financial Assistance (SEFA). Finance will deliver notification of the CAFR issuance to the Audit Clearinghouse and each funding source listed on the SEFA as instructed by the entity.

## **8.4 - Grants Administration**

Grants Administration was established under the Board of County Commissioners, County Administrator's Office, Office of Management and Budget Department to carry out the grants administration duties. Grants Administration serves as the County's primary point of contact in an application and/or award document. In general, these duties include:

8.4.1 - Researching and disseminating funding opportunity information related to the mission and strategic plan of Okaloosa County.

8.4.2 - Determining if the submission of an application in response to a funding opportunity is properly authorized in accordance with this Policy.

8.4.3 - Tracking and processing of pre-award documents (i.e., pre-applications, applications, resolutions).

8.4.4 - Processing the award document to full execution.

8.4.5 - Facilitating the initial post award documentation such as preparing the Grant Control Form, requesting the grant department number, verifying the detail budget information to lead to the adoption of the Budget Resolution and Budget Transfer, if any, and conducting the work session.

8.4.6 - Facilitating any revisions to the original award document to full execution and modifying any documentation accordingly.

8.4.7 - Verifying any cost charged to the grant department is an allowable cost and properly budgeted.

8.4.8 - Submitting the Project Manager's report and/or reimbursement request to the awarding agency with related accrual to Finance.

8.4.9 - Preparing fiscal year-end accruals and subsequent budget carryforward amounts as necessary.

8.4.10 - Verifying any cash match and in-kind contributions required.

8.4.11 - Verifying and/or applying indirect costs and/or administrative costs to all award reimbursement requests allowing such costs.

8.4.12 - Uploading documentation to the Clerk of Courts' records system.

8.4.13 - Maintaining all awarding agency electronic platforms unless awarding agency requires another party to maintain.

These duties are further outlined in the Grants Administration Internal Procedures Matrix.

### **8.5 - County Departments and Constitutional Officers**

8.5.1 - Department Director and/or Constitutional Officer - The department director and/or constitutional officer is a manager with programmatic and fiscal responsibilities for a designated department. He or she ensures adequate resources are provided to staff for the appropriate conduct of project management duties and grant award management, and supervises staff members who may serve as project managers and support staff for grant awards.

8.5.2 - Project Manager - The project manager is the primary person responsible for programmatic activities on a county project as authorized by the grant agreement. Although some tasks may be delegated, the project manager is the department primary point of contact for the overall administration of the grant award, for meeting the terms and conditions of the award, and for representing the project to the grantor.

8.5.3 - Support Staff - Support Staff members are a critical element in the successful management of grant awards, and will typically provide certain delegated duties that assist the Project Manager.

### **8.6 - County Attorney**

The County Attorney's office provides legal advice, counsel, and legal representation to the Board of County Commissioners, the County Administrator and the departments, agencies and officers of the County. The County Attorney's office assists in preparing and negotiating contracts, settlements, and other documents pertinent to grant awards.

### **8.7 - Clerk of the Circuit Court**

The Clerk of the Circuit Court is responsible for the official records of the BOCC and the County. In that capacity, the Clerk is responsible for maintaining adequate records to ensure compliance with federal and state accounting, and reporting requirements for all grants administered by the departments under the BOCC. The Clerk is also the independent auditor of County departments, and conducts independent, objective reviews and evaluations of all relevant activities under the BOCC, and coordinates the Single Audit with BOCC departments and the County's external auditors. As such, the Clerk's Audit Department examines and evaluates the internal control systems and procedures County departments use to carry out the assigned responsibilities of the organization being audited, including the implementation requirements of a department for administering grant funds.

## **8.8 - Additional Provisions for Constitutional Officers**

The County's constitutional officers are responsible for maintaining adequate financial records to ensure compliance with federal and state accounting and financial reporting requirements for all grants administered by them. All grants awarded directly to the County Officer as defined in Article VII, Section 1(d) of the Florida Constitution (a.k.a. Constitutional Officer) and processed directly by the offices of such County Officers will be managed by the BOCC as set forth in this policy.

## **Section 9 - Delegations of Authority for Grant Applications, Contracts and Amendment Approvals**

**For those applications/additional funding/amendments which are not required to be presented to the Board for approval, after legal approval the Board will receive notice of Intent to Sign a Grant Document, two business days prior to the County Administrator's approval unless the Director of the Office of Management and Budget approves an immediate submission due to an urgent matter. Notice of Intent for an application will contain the Project Data Collection Form and notice of Intent for additional funding/amendments will contain the unsigned document.**

### **9.1 - Authority to Execute and Submit Grant Applications**

9.1.1 - County Administrator - Approval to submit a grant application shall be delegated to the County Administrator if the grant is:

- a) An entitlement or competitive grant; and
- b) Is used for the same activity each year or to make a one-time purchase; and
- c) Does not require a cash match (can use in-kind).

9.1.2 - BOCC Chairman - The Chairman shall sign those grant applications that meet the criteria for the County Administrator delegation in section 9.1.1, but which also require the Chairman's signature for submittal.

9.1.3 - BOCC - The Board shall approve submittal of a grant application if the grant:

- a) Is an entitlement or competitive grant; and
- b) Creates a new program/service or adds staff; and/or
- c) Requires a cash match.

### **9.2 - Authority to Enter into Contracts**

All grants will come before the BOCC for approval to accept and enter into contract.

### **9.3 - Authority to Accept Additional Funding/Amendments**

9.3.1 - County Administrator - Approval to accept additional funding for an ongoing grant-funded program shall be delegated to the County Administrator if:

- a) The grant does not require an additional cash match (can use in-kind);
- b) The additional funding does not materially change the scope of the program.

9.3.2 - Chairman - The Chairman shall be authorized to sign grant contract amendments that meet the criteria in section 9.3.1. Once initially approved by BOCC in accordance with 9.2, the Chairman is authorized to sign any additional supporting documentation.

9.3.3 – BOCC - The Board shall approve grant contract amendments if the grant:

- a) Requires an additional cash match;
- b) Materially changes the scope of the program.

## **PART II - LIFECYCLE OF A GRANT**

### **Section 10 - Pre-award – Grant Identification, Application and Tracking**

#### **10.1 - Grants Identification**

There are various sources that can be utilized to locate funding for county projects; these include but are not limited to:

- GrantSolutions.gov <https://home.grantsolutions.gov/home/> : Grantsolutions.gov is a comprehensive grant management system that allows applicants to apply for, manage and report on the use of U.S. government funds for multiple programs such as federal Health & Safety funding and the RESTORE Act.
- Federal Funding Opportunities [www.cfda.gov](http://www.cfda.gov) : the CFDA site provides a full listing of all federal programs available to state and local governments.
- State Funding Opportunities <https://apps.fldfs.com/fsaa/catalog.aspx> : the CSFA site is a statewide compendium of state projects that provides financial assistance to non-state entities.
- Regional/Local Funding Opportunities
- Foundations
- Legislative Appropriations (submitted through the legislative policy process)
- Agency Websites and Listservs
- Federal Register (<https://www.federalregister.gov/> )
- Grants.gov (<http://www.grants.gov/>): Grants.gov is the clearinghouse for all federal grant opportunities, and allows organizations to electronically apply for and manage federal grant funds online through a common web site.

#### **10.2 – Grant-seeking Process**

The grant-seeking process includes search, notification, pre-application assessment and review. This process is broken down below and is further detailed in the Grant Administration Internal Procedures Matrix.

10.2.1 - The following process shall be utilized when seeking funding opportunities:

- a) Grants Administration in conjunction with the Departments, and from time-to-time other Constitutional officers, will use various sources to locate funding opportunities for county projects.

- b) If a funding opportunity is located by a Department, it shall immediately notify GA. If a funding opportunity is discovered by GA, they will notify the relevant Department of the funding opportunity and establish a folder within GA's electronic system setting forth relevant information involving the grant.
- c) Once notified, the Department will perform a pre-application risk assessment and review of the funding opportunity to determine whether or not to pursue it, using the Pre-application Risk Assessment form. The Department in assessing the funding opportunity should review:
  - i. alignment with the department's core mission and the County's strategic priorities;
  - ii. the dollar amount of the funding opportunity;
    - i. availability of required match (cash/in-kind);
    - ii. sustainability of the program/project without additional funding;
  - iii. the projects complexity;
  - iv. departmental training and prior experience with the funding program or granting agency;
  - v. departmental staffing level;
  - vi. the anticipation of a subaward and the subrecipient experience; and
  - vii. potential to fund potential long term operations and maintenance cost without budgetary increases.
- d) Once the Department has performed a pre-application risk assessment, the Department shall notify GA that it desires to either pursue or not pursue the grant funding. If the funding is pursued, the Department will prepare the Project Data Collection Form Part A then submit it to GA with its pre-application risk assessment. If the funding is not pursued, the Department will need to submit to GA the pre-application risk assessment along with its determination. Please note: although required to perform a pre-application risk assessment and prepare the Project Data Collection Form, the BOCC or authorized designee must approve the application before applying for the grant funding.
- e) Additional requirements for the pre-award process, which are dependent on the type of grant being funded, are broken down and detailed in the Grant Administration Internal Procedures Matrix.

### **10.3 - Application Preparation and Submission for Approval**

Preparing the Application is primarily the responsibility of the Project Manager for the Department requesting the funding opportunity in conjunction with Grant Administration. This process is generally broken down below, and further detailed in the Grant Administration Internal Procedures Matrix.

10.3.1 No grant shall be submitted without a signature approval of the authorized individual as set forth in Section 9 of this manual.

- a) The initiating department should notify GA a minimum of 30 days prior to the grant application deadline, or as soon as the grant opportunity is available or brought to the attention of the department, to secure sufficient time to prepare the proposal and place it



on the BOCC agenda when necessary. GA is available to assist with preparation of the proposal.

- b) In addition to the Pre-application Risk Assessment form and the Project Data Collection Form, as detailed in section 10.2.1 above, the Department will provide written submission instructions from the funding agency.
- c) After fully completing the application, the Department shall submit the documentation to GA for review. If the grant must be approved by the BOCC, then the Department will prepare the Agenda Request.
- d) GA will review and make any revisions necessary, in consultation with the Department, to finalize the proposed application and accompanying documentation.
- e) When the application and accompanying documentation are finalized, GA will submit them for administrative review and legal review, and if applicable, prepare an agenda item for the BOCC's agenda.
- f) After an application is approved by the BOCC or its designee as set forth in Section 9, GA will submit any and all grant applications/proposals as set forth by the granting agencies. GA will be the central point of contact on all grant-related matters.
- g) Additional requirements for the application process, which are dependent on the type of grant being funded, are broken down and detailed in the Grant Administration Internal Procedures Matrix.

#### **10.4 - Emergency Procedures**

If a funding opportunity is received with insufficient time to complete all pre-award requirements prior to a Board meeting deadline, then the Agenda Request will contain the following additional language:

10.4.1 - In the "Background" section of any Agenda Request:

- a) Time constraints do not allow for all application documents to be contained in this Agenda item. These documents will be vetted through the coordination process prior to authorizing official signature.
- b) If a Resolution is required, it will be submitted to the Board at the next meeting. Once approved, it will be submitted to the funding agency.

10.4.2 - GA and the Project Manager will ensure all pre-award steps are completed when emergency procedures are used and that any necessary approval required will be brought to the BOCC for ratification at the next available BOCC meeting.

#### **Section 11 - Award Notification, Review and Acceptance Procedures**

Pre-award processing culminates into the potential for an award which generally requires a type of grant agreement. Grant agreements are legal contracts. It is the County's responsibility to carry out the grant activities to accomplish its objectives while adhering to the regulatory and budgetary terms and conditions prescribed by the grantor in the grant agreement. Failure to do so exposes the County to legal liability and compromises current and future grant funding.

### **11.1 - Notice of Award**

- a) GA, as the central point of contact, shall receive all notices of award.
- b) GA will notify the Project Manager for the Department the receipt of all notices of award.
- c) In some cases, there is a lapse of time between notice of an award and receipt of the award document (agreement). At the time GA is in receipt of the award (agreement), the Grant Accountant will begin the award process as further detailed in the Grants Administration Internal Procedures Matrix.
- d) In some cases, notice of denial is sent by the funding agency. GA will notify the Project Manager of the determination and complete the notice of denial of funding process in Grants Administration Internal Procedures Matrix.
- e) Additional requirements for the notice of award process, which are dependent on the type of grant being funded, are detailed in the Grant Administration Internal Procedures Matrix.

### **11.2 - Review of Grant Agreement/Notice of Award**

- a) The Department shall review the Notice of Award and any accompanying agreements to ensure it still desires to proceed with the grant. After review, the department will submit any necessary information to GA to complete the grant agreement. This includes providing information such as scope of work and budgetary items.
- b) GA will finalize the grant agreement and process through the proper administrative reviewing departments as well as legal review.
- c) Additional requirements for the review process, which are dependent on the type of grant being funded are detailed in the Grant Administration Internal Procedures Matrix.

### **11.3 - Grant Acceptance Procedures**

- a) Once reviewed by the appropriate administrative and legal entities, the grant award and documentation shall be submitted for approval to the appropriate authority as set forth in Section 9.
- b) If approved by the appropriate authority as set forth in Section 9, GA will work with the granting agency to submit all grant agreement documentation necessary to complete the process.
- c) Additional requirements for the acceptance procedures, which are dependent on the type of grant being funded, are broken down and detailed in the Grant Administration Internal Procedures Matrix.

## **Section 12 - Post Award/Managing Grants**

### **12.1 - Post Award General**

All post award activity of an awarded county grant is overseen by GA through regular communications with the Department Project Manager.

### **12.2 - Post Award Effective Date**

The Post Award period is from the beginning date of the award to the ending date of the award as specified in the agreement. The beginning date of the award may be expressly stated within the agreement; otherwise, the agreement becomes effective when fully executed. The award must be fully executed in order to proceed with the post award initial process. If the award cannot be fully

executed, then follow the pre-award notice of denial of funding process in Grants Administration Internal Procedures Matrix.

### **12.3 - Post Award Responsibilities**

Basic responsibilities are separated to ensure layers of review are conducted throughout the post award phase.

- a) The implementing department is responsible for ensuring compliance with the terms and conditions of the award. All grant department expenditures must be submitted to GA for approval prior to payment.
- b) The Project Manager is responsible for departmental internal monitoring that the grant is operating as planned.
- c) GA is responsible for monitoring the Project Manager and departmental compliance with the terms and conditions of the award and provides technical assistance. Unless otherwise required, GA will submit all documents to the awarding agency. If the awarding agency requires another party to submit the documents, then that party must send GA a copy of the document and proof of submission.

### **12.4 - Compliance Requirements for All Awards**

The following are general compliance requirements common to all awards. These requirements are to provide a system of accurate and reliable information on a timely basis. In addition, these procedures are designed to provide effective communication between GA and Finance. The procedures ensure all general compliance requirements are instituted as outlined in the post award initial process in the Grants Administration Internal Procedures Matrix.

The general compliance requirements include:

- a) Grant Control Form to summarize the grant award information, matching requirements, grant department number, revenue and expenditure account numbers, basic reporting requirements, subrecipient details, FFATA requirements, audit confirmation delivery instructions, CAFR delivery instructions;
- b) Budget Resolution to amend the Okaloosa County Budget adopted October 1 for grant revenue and expenditures; and
- c) Budget Transfer Board Form to transfer cash reserves.

### **12.5 - Mandatory Work Sessions**

- a) After full execution of the grant agreement, and as soon as practical, the Grant Accountant will schedule a work session with the Project Manager and Purchasing Coordinator.
- b) The Project Manager will invite all necessary programmatic and financial personnel who will be assigned to the award.
- c) The Grant Accountant will lead the work session through a checklist of compliance objectives related to award period, special conditions, budget detail, how to identify allowable costs, how to reverse process unallowable costs (including a subsequently discovered improper payment or a correction of an error), deliverables/timetable, contractor vs subrecipient determination and processing, methods of purchasing, reporting

requirements, reimbursement method for immediate cash needs (advance payment or cost reimbursement), program income, closeout and records retention.

- d) The Project Manager will determine which department personnel are responsible for the objectives.
- e) The results of reviewing the award document and related regulations, including personnel assignments, shall be documented by the Grant Accountant into a Compliance Plan.
- f) The draft Compliance Plan will be submitted to the Project Manager for review. Upon Project Manager concurrence, the finalized Compliance Plan will be retained in the grant file.
- g) The provisions of the Compliance Plan will be performed throughout the Post Award period.
- h) The Compliance Plan shall be updated with award modifications and personnel changes as they occur.
- i) GA will send email reminders of items due during the subsequent month near the end of the preceding month to the personnel assigned to the item and copy the Project Manager.

### **Section 13 - Closeout Procedures**

When the Post Award period ends, the Closeout period begins. The grant closeout is a critical stage in the life cycle of a grant. It is the process by which the County performs all necessary administrative and financial actions to satisfactorily complete all requirements set forth in the grant agreement.

#### **13.1 - Basic Closeout Procedures**

- a) Prior to the end of the Post Award period, GA will contact the Project Manager to ensure the closeout portion of the Compliance Plan is scheduled by the department.
- b) Any subawards must be closed out prior to the award closeout.
- c) The closeout provisions of the Compliance Plan as referenced in Section 12 will be performed within the required time frame. All items will be documented in the same manner as the Post Award items.

### **Section 14 - Grant Reporting**

Every award has reporting requirements specified in the grant agreement. It is critical that all reports are complete, accurate, and submitted per the specified dates outlined in the agreement. Accurate and timely reporting is critical to maintaining a good relationship with the grantor. Requirements and procedures are established to ensure that grant funds are expended and accounted for in a method that provides accuracy, uniformity and consistency. Late or inaccurate reports may negatively impact current or future funding and result in Single Audit findings.

#### **14.1 - Types of Reports**

- a) Performance/Progress/Narrative/Status: The recipient department's Project Manager is required to regularly submit to the grantor and retain performance reports that reflect grant-funded operational progress as required by the grant agreement. The Project Manager is

responsible for reporting any significant development that may occur between these reporting intervals.

- b) Financial: The Fiscal Contact is required to regularly submit and retain financial reports that reflect a grant's fiscal health as required by the grant agreement and supporting documents.
- c) Closeout: Dependent upon the conditions of the grant contract, after the expiration or termination of the grant, the Project Manager in collaboration with the Fiscal Contact is required to submit all financial, performance, and other reports required in the grant conditions.

#### **14.2 - Frequency of Reports**

Reporting frequency is specified in the grant agreement. Occasionally the funding agency requests an interim report. For federal grants, 2 CFR 200.328 requires submission of an interim report when significant developments have occurred. This is defined as problems, adverse conditions or changes in timelines (either favorable or unfavorable). It is ultimately the responsibility of the recipient department to be sure reports are submitted by deadline. The Project Manager is responsible for completing reports in a timely manner and for the report submission to the grantor. GA may submit the documents to the grantor, depending upon the level of service for the recipient department and the type of report involved.

#### **Section 15 - Records Retention**

Records retention is a very important aspect of grant funding. The retention period for records will be dependent upon the grant funding source. The following are the basic procedures necessary to ensure that grant records are properly retained.

##### **15.1 - Basic Records Retention Procedures**

The records retention requirement will be documented and communicated to Finance.

- a) The grant file will be retained/archived by Finance and GA according to 2 CFR Part 200, the awarding agency, the grant document, and the State of Florida General Records Schedule GS1-SL for State and Local Government Agencies, as applicable.
- b) Recognizing that granting agency retention periods, such as FEMA's, do not typically begin until after the normal retention period for most grant documents have lapsed, prior to destruction or disposal of any documents, the appropriate entities and individuals will be notified to ensure that the retention period has expired.
- c) Grant file retention requirements include books of original entry, source documents that support the transactions recorded in the general ledgers, personnel and payroll records, cancelled checks and related documents.

##### **15.2 - Personally Identifiable Information**

Federally funded grant records must also comply with 2 CFR 200.82 which requires safeguarding data records against unauthorized alterations including Personally Identifiable Information (PII). PII is defined to include a person's name in combination with information such as social security

number, passport number, credit card number, bank number, health records, and similar information. PII required to be disclosed by law is excluded.

### **Section 16 - Grant Modifications**

During the course of a grant's lifetime, there are times when changes are necessary to either the budget or the project scope-of-work. Most of these changes, typically called grant amendments, are allowable but it is important to follow the procedures written in the grant agreement or in the guides provided by the grantor. These changes must be pre-approved by the grantor agency before they are considered eligible.

### **Section 17 - Cancellations**

In the event a grant must be terminated before the original completion date or returned to the grantor prior to project initiation, standard practices for closing out a grant will be completed. In each of these cases, the initiating department should first contact GA to discuss the impact on future funding from the grantor agency.

### **Section 18 - Grant Contractor and Subcontractor Standards and Monitoring**

The County will regularly encounter situations where it does not have the workforce capacity to adequately fulfill all of the grant objectives and must seek out other entities to perform certain functions. These activities will be obligated in the form of a subcontract or subaward. In addition, during the course of the grant award, certain materials and supplies and equipment may be purchased through various contractors.

Okaloosa County Purchasing will process contracts and subcontracts. GA will process grant awards and subawards along with contracts and subcontracts where the substance of the agreement appears to be a grant. All awards treated as grants will obtain a grant department number and appear on the SEFA.

In instances where federal funds are expended, it is important that subrecipients and contractors be defined accurately, as there are specific requirements the County must comply with based on the designation as provided in 2 CFR 200.330. Accurate classification of subrecipients and contractors is critical to a program's success and integrity.

#### **18.1 - Determination – Subrecipient vs. Contractor**

The following are the definitions to be utilized when determining whether an entity is a subrecipient or a contractor:

18.1.1 - Subrecipients - A subaward is for the purpose of carrying out a portion of a Federal award and creates a Federal assistance relationship with the subrecipient. Characteristics which support the classification of the non-Federal entity as a subrecipient include when the non-Federal entity:

- a) Receiving entity determines who is eligible to receive financial assistance.
- b) Has its performance measured in relation to whether objectives of a Federal program were met.
- c) Has responsibility for programmatic decision making.

- d) Is responsible for adherence to applicable Federal program requirements specified in the Federal award.
- e) In accordance with its agreement, uses the Federal funds to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the pass-through entity.

18.1.2 - Contractors - A contract is for the purpose of obtaining goods and services for the non-Federal entity's own use and creates a procurement relationship with the contractor as specified in 2 CFR 200.22. Characteristics indicative of a procurement relationship between the non-Federal entity and a contractor are when the contractor:

- a) Provides the goods and services within normal business operations.
- b) Provides similar goods or services to many different purchasers.
- c) Normally operates in a competitive environment.
- d) Provides goods or services that are ancillary to the operation of the Federal program.
- e) Is not subject to compliance requirements of the Federal program as a result of the agreement, though similar requirements may apply for other reasons.

18.1.3 - In determining whether an agreement between the County and another non-Federal entity casts the latter as a subrecipient or a contractor, the substance of the relationship is more important than the form of the agreement. All of the characteristics listed above may not be present in all cases, and the County must use judgment in classifying each agreement as a subaward or a procurement contract.

18.1.4 - During the Work session as set forth in Section 12.5, the Contractor vs Subrecipient Determination form will be utilized. If the relationship is determined to be a Contractor, the Purchasing Department will process the contract. The Purchasing Grant Coordinator will review any grant-related contract documents to determine compliance with the terms and conditions of the award. Purchasing will perform all coordination activities concerning a contract. GA will review contract payments, including the final payment, for compliance with the award. GA will track retainage for grant-related contracts.

## **18.2 - Risk Assessment Subrecipient and Special Award Conditions**

18.2.1 - Risk Assessment for Subrecipient - If the relationship is determined to be a Subrecipient, GA will provide the subrecipient with a Proposer/Subrecipient Questionnaire. The subrecipient response to the questionnaire will be used to perform a Risk Assessment. This risk assessment must be performed by Okaloosa County prior to making a subaward.

18.2.2 - Special Conditions - The results of the Risk Assessment will determine whether the subaward will contain special conditions. The subaward special conditions must be cleared prior to incurring costs related to the subaward. The results of the Risk Assessment will also be used to formulate a Monitoring Plan for the subrecipient.

18.2.3 - Monitoring Subrecipients and Deficiencies - Once the subaward has been fully executed, Okaloosa County is responsible for monitoring the subrecipient for compliance with program requirements and achievement of performance goals. GA and the Project Manager will conduct at

least one monitoring visit to be carried out during the subaward period. The results of the monitoring visit will be provided to the subrecipient, Project Manager, CAO and Finance. Any deficiencies should be addressed in a Corrective Action Plan within the time limit identified within the plan. The provisions of the Corrective Action Plan should be reviewed by GA and the Project Manager.

18.2.4 – Remedies for Noncompliance – If Okaloosa County determines that a subrecipient has failed to comply with applicable laws, regulations or any subaward provision, the County may take any of the following actions:

- a) Execute an amendment to the subaward which imposes further special conditions;
- b) Temporarily withhold reimbursement pending correction of the noncompliance;
- c) Disallow funding from the subaward all or part of the cost of the activity or action not in compliance;
- d) Wholly or partly suspend or terminate the subaward; and/or
- e) Withhold additional subawards.

Prior to taking any action listed above, Okaloosa County will notify the subrecipient in writing of any remedies for noncompliance, within five (5) business days. The subrecipient will be given a three (3) business days to respond in writing to contest the remedies or to suggest an alternative remedy, the County in its sole discretion will determine if any suggested alternative remedy is sufficient.

### **Section 19 - Awards in the Name of the Board of County Commissioners for another Constitutional Officer**

In certain circumstances, other constitutional officers will obtain an award in the name of the Board of County Commissioners or Okaloosa County, a political subdivision of the state of Florida. The constitutional officer must provide an acknowledgement of the award provisions. Certain award provisions are normally included as certifications and assurances in the application. A copy of the certifications and assurances will be presented to the constitutional officer for signature prior to submission of the application. Therefore, upon submission of the application, the BOCC will be certifying compliance on behalf of itself and not for the other constitutional officer. The grants administration duties are further outlined in the Grants Administration Internal Procedures Matrix.

### **Section 20 - Awards in the Name of another Constitutional Officer**

#### **20.1 - Award in Name**

In certain circumstances, other constitutional officers will obtain an award in their name. In this case, the other constitutional officer will be responsible for all compliance of the award. Grants Administration will provide administrative support for these awards in the same manner provided for BOCC awards.



## **PART III - NONCOMPLIANCE**

### **Section 21 - Noncompliance and Corrective Action**

GA is a service department for all departments of Okaloosa County participating in grant funding, including federal or state financial assistance, RESTORE Act or Triumph funding. In all cases of distress, the Project Manager is encouraged to seek the help of GA to prevent instances of noncompliance.

In the event that an item in the Compliance Plan is not completed within the required time, a notice of noncompliance will be issued by the Grants and RESTORE Manager by email to the Project Manager with cc: CAO and Finance Director. The Project Manager shall immediately address the instance of noncompliance. The Project Manager will have 15 days to submit a Corrective Action Plan by email to the Grants and RESTORE Manager with cc: CAO and Finance Director.

Furthermore, all instances of misconduct, fraud, abuse or any other mandatory disclosure (all violations of Federal criminal law involving fraud, bribery or gratuity violations potentially affecting the Federal award) will be made in writing in a timely manner to the awarding agency. In the case of a reportable event, Grants Administration will complete any required reporting in SAM.gov in accordance with Appendix XII of 2 CFR Part 200.

## **PART IV - IMPORTANT FEDERAL GUIDELINES AND NATIONAL POLICY GUIDANCE**

### **Section 22 - Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards**

**22.1 - 2 CFR Part 200 (also referred to as the Super Circular or Uniform Guidance)** - contains the most significant changes to occur to federal grants administration in recent history. Effective 12/26/2014, the regulation establishes uniform guidance for all entities receiving and administering federal awards, as well as auditors responsible for auditing federal awards programs. It combines several grant-related federal guides into a single-source document. Specifically, it replaces guidance from the following documents.

- a. Administrative Guidance - The Super Circular replaces previous guidance found in Circulars A-102 (the common rule), Circular A-110 and Circular A-89.
- b. Cost Principles - Replaces guidance found in Circulars A-21, A-87 and A-122.
- c. Audit Requirements - Replaces guidance found in Circulars A-133 and A-50.

**22.2 - Guidelines** - All individuals associated with the grant funding must follow the guidelines established in 2 CFR Part 200 when administering federal grants. To reference the most recent version, go to [www.ecfr.gov](http://www.ecfr.gov) and search under Title 2.

## **Section 23 - DUNS Number**

The Federal government requires that all applicants for Federal grants, cooperative agreements, and subawards, with the exception of individuals other than sole proprietors, have a Data Universal Numbering System (DUNS) number to better identify organizations that are receiving funding under grants and cooperative agreements, and to provide consistent name and address data for electronic grant application systems.

Okaloosa County's DUNS number is 613277649. If you are using a different DUNS number contact GA.

## **Section 24 - Federal Funding Accountability and Transparency Act (FFATA)**

As of October 1, 2010, all federal grants of \$25,000 and over are subject to the FFATA subaward reporting requirements. Prime awardees are required to upload the subrecipient information in the FFATA Subaward Reporting System (FSRS) <https://www.fsrs.gov/index>. Subrecipients must maintain an active registration in the System for Award Management (SAM) in order to receive federal funding.

1. The Project Manager shall notify GA when a FFATA reporting form is requested by the granting agency.
2. The Grants and RESTORE Manager shall complete a FFATA Subaward Reporting Form for all applicable subaward obligations in the amount of \$25,000 or more no later than the 20th of each month following the month that the subaward was executed.
3. The recipient department shall enter the information through the Federal reporting system.
4. Per the Act, a prime awardee must provide:
  - a. The prime awardee DUNS number and the DUNS number of any subawardee(s).
  - b. The names and total compensation of the five most highly compensated officers of a prime or subawardee entity, if the entity in the preceding fiscal year: (1) Received 80 percent or more of its annual gross revenues in federal awards and \$25,000,000 or more in annual gross revenues from federal awards; and (2) the public does not have access to this information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. §§ 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. See § 2(b) (1).

## **Section 25 - Federal Requirements for Construction Projects**

It is the responsibility of the recipient department to ensure compliance with the following federal requirements involving construction-related projects. Departments should plan accordingly to ensure that adequate time, funding and staffing are available to carry out these additional responsibilities. These requirements shall flow-down to all subcontractors funded through a grant award. Federal grant programs can waive some of these requirements careful review by the department of all conditions and terms of the grant agreement/contract is needed.

### **25.1 - Davis-Bacon Act**

The Davis-Bacon Act is a federal law that established the requirement for paying prevailing wages on public works projects. All federal government construction contracts, and most contracts for federally assisted construction over \$2,000, must include provisions for paying on-site workers no less than the locally prevailing wages and benefits paid on similar projects. The Department's assigned Project Manager must provide Purchasing with a copy of the current prevailing wage determination issued by the Department of Labor to be included in the solicitation. The Project Manager will also be responsible for receiving and reviewing weekly certified payrolls from contractors and subcontractors to ensure compliance with the current wage determination. In addition, the Project Manager will also be required to conduct on-site interviews of workers who are paid under contracts with Davis Bacon requirements.

### **25.2 - Uniform Relocation Assistance Act**

The Uniform Relocation Assistance Act (a.k.a. Uniform Act) of 1970 is a federal law that establishes minimum standards for federally funded programs and projects that require the acquisition of real property (real estate) or displace persons from their homes, businesses or farms. The Uniform Act's protections and assistance apply to the acquisition, rehabilitation, or demolition of real property for federally funded projects.

### **25.3 - Buy American Act**

Buy American Act requires U.S. Government to prefer U.S. made products in its purchases. It does not necessarily mean a product has to be purchased in America but does give preference to domestic construction material.

### **25.4 - National Environmental Policy Act (NEPA)**

NEPA is a federal law that mandates assessment of the impacts on the environment of construction funded with federal dollars.

### **25.5 - American Iron and Steel Act (AIS)**

AIS requires recipients of certain federal funds, including State Revolving Fund (SRF) loans, to use iron and steel products that are produced in the United States for the construction, alteration, maintenance or repair of a public water system or treatment works.

## **Section 26 - Conflict of Interest**

As a part of the grant application process, the grant preparer must positively state on any grant form, when asked, that there is an absence of a financial or other interest or affiliation held by them or a member of their immediate family in the funding agency or in companies from which goods and services will be obtained under the supported activity. For Federally-funded grants, conflict of interest language must be included in the application; and, if a potential conflict of interest is identified during grant administration, the Project Manager must disclose the potential conflict, in a timely manner, in writing, to the applicable Federal agency or pass-through entity.

In general, two types of conflict of interest must be considered:

1. Employee Conflict of Interest - No employee, officer or agent must participate in the selection, award or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The officers, employees and agents of the non-Federal entity must neither solicit nor accept gratuities, favors or anything of monetary value from contractors or parties to subcontracts. However, non-Federal entities may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. Monetary, administrative and/or loss of grant funds are disciplinary actions that may be applied for violations of such standards by officers, employees or agents of the non-Federal entity.
2. Organizational Conflict of Interest - Organizational conflict of interest means that because of relationships with a parent company, affiliate or subsidiary organization, the non-Federal entity is unable or appears to be unable to be impartial in conducting a procurement action involving the related organization.

Should there be an employee or organizational conflict of interest within the County, the initiating department shall disclose, in writing, to the federal awarding agency or pass-through entity in accordance with applicable federal awarding policy.

### **Section 27 - Lobbying**

The cost of certain influencing activities associated with obtaining grants, contracts, cooperative agreements or loans is an unallowable cost. Departments seeking federal funds for projects must disclose the lobbying activities. Use Federal form SF-LLL Disclosure of Lobbying Activities when applying for Federal funding.

### **Section 28 - National Policy Requirements**

County staff shall adhere to National Policy Requirements affecting grants. It is the responsibility of Project Manager to ensure that subgrantees adhere to applicable policies. A sample of the policies are provided below, but are not intended to be all-inclusive.

#### **28.1 - Civil Rights**

Title VI of the Civil Rights Act of 1964, 42 U.S.C. 2000d, et seq. and its implementing regulations provide that no person shall be subjected to discrimination on the basis of race, color or national origin under any program or activity that receives federal financial assistance. In most cases, when a recipient receives Federal financial assistance for a particular program or activity, all operations of the recipient are covered by Title VI, not just the part of the program that uses the Federal assistance.

#### **28.2 - Equal Services Provider**

Okaloosa County is an equal employment and services provider. All grant decisions are based on merit and program need, and not on race, color, citizenship status, national origin, ancestry, gender,

sexual orientation, age, weight, religion, creed, physical or mental disability, marital status, veteran status, political affiliation or any other factor protected by law.

### **28.3 - Limited English Proficiency (LEP)**

Language for LEP individuals can be a barrier to accessing important benefits or services, understanding and exercising important rights, complying with applicable responsibilities, or understanding other information provided by federally funded programs and activities. Title VI and Title VI regulations require that recipients take reasonable steps to ensure meaningful access to the information, programs and services they provide.

### **28.4 - Americans with Disabilities Act (ADA)**

In the broadest sense, it requires that state and local governments be accessible to people with disabilities. The Okaloosa County Board of County Commissioners will not discriminate against qualified individuals with disabilities on the basis of disability in the provision of services, programs or activities. For more information on Okaloosa County's obligations under the ADA Act and to obtain a copy of Okaloosa County's Grievance Procedure visit <http://www.co.okaloosa.fl.us/risk-management/home> .

## **Section 29 - Occurrences Requiring Immediate Notification**

### **29.1 - Key Personnel Changes**

Promptly notify the grantor agency, Fiscal Services Grants Section and the Grants and RESTORE Manager upon the resignation, termination or retirement of any Grant Coordinator or other key grant program staff member to ensure that proper retention of information and continuous grants management occurs during the transition period. Grantor approval is required to modify key grant personnel.

### **29.2 - Notice of Audit, Monitoring Visit or Review**

Promptly notify GA Manager upon receipt of a notice by the recipient department of a site or monitoring visit to be performed by the grantor. GA staff may assist in the preparation of grantor site visits, reviews or audits.

## **Section 30 - External Audits**

The Board engages independent auditor(s) to review the County's financial reports and grant reports for compliance and deficiencies. These auditors are managed by the Clerk's Finance Division and annually review the CAFR (Comprehensive Annual Financial Report) and SEFA (Schedule of Expenditure of Federal Awards).

### **30.1 - Federal Single Audit Act**

Federal audit and annual reporting requirements are contained in 2 CFR Part 200 Subpart F (200.5 Compliance and Audit Requirements.). Non-federal entities expending \$750,000 or more in a year in federal awards are required to have a single or program-specific audit conducted for that year, performed by an outside auditor. It is important that all grant activity and any changes to the grant are well documented to facilitate any audit. Audit findings made during the audit are provided to the grantor, which could prompt an audit by the grantor.

The following activities are the fourteen types of compliance requirements considered in every audit conducted under 2 CFR Part 200 Subpart F, and are found highlighted throughout this manual:

1. Activities: Allowed or Unallowable
2. Allowable Costs/Cost Principles
3. Cash Management
4. Compliance with Terms & Conditions (e.g. Davis-Bacon Act)
5. Eligibility
6. Equipment and Real Property Management
7. Matching, Level of Effort, Earmarking
8. Period of Availability of Federal Funds
9. Procurement, Suspension and Debarment
10. Program Income
11. Real Property Acquisition and Relocation Assistance
12. Reporting
13. Subrecipient Monitoring
14. Special Tests and Provisions

### **30.2 - Florida Single Audit Act**

The Florida Single Audit Act establishes uniform audit requirements for state financial assistance, and follows the same cost principles and requirements established in the Federal Single Audit Act, but at a \$750,000 threshold.

### **30.3 - Granting Agency or Pass-Through Agency Audits**

Each grantor and/or pass-through agency may have different terms they use when conducting reviews of programs they fund. However, no matter the term used, the agency is reviewing documentation that substantiates whether the County is in compliance with the terms and agreements associated with the specific grant or subaward. These reviews are usually more programmatic in nature although the associated fiscal monitoring can be more detailed. The fiscal monitoring is usually more specific than the single audit in that the reviewing agency requests a number of individual client files and all related programmatic and fiscal documentation to determine allowable services as well as costs.

## **Section 31 – U.S. Treasury Direct Component**

The Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012 (RESTORE Act) established a new Trust Fund in the Treasury of the United States, known as the Gulf Coast Restoration Trust Fund. Eighty percent of the civil penalties paid after July 6, 2012, under the Federal Water Pollution Control Act in connection with the Deepwater Horizon oil spill will be deposited into the Trust Fund and invested.

The Department of the Treasury-administered Direct Component makes 35 percent of the civil penalties deposited into the Trust Fund available to four Gulf Coast states, 23 Florida counties, and 20 Louisiana parishes. The Direct Component is governed by the RESTORE Act final rule at

31 CFR Part 34, effective on February 12, 2016 after publication on December 14, 2015. Grant recipients under the RESTORE Act must comply with the guidance issued pursuant to 2 CFR Part 200. Moreover, the RESTORE Act and the Treasury final rule direct the state, county and parish applicants to prepare multiyear implementation plans that prioritize eligible activities for Direct Component funds and to obtain broad-based participation from individuals, businesses, Indian tribes and non-profit organizations as part of preparing their multiyear plans. The state, county or parish applicants may periodically update their plans by following the same steps, including obtaining public input, prior to submitting their revised plans to Treasury. A private individual may choose to seek consideration of its proposal by contacting the state, county or parish applicant, based on the proposed project's geographic location.

Based on this guidance, Okaloosa County formed the Okaloosa RESTORE Act Advisory Committee (ORAC). ORAC completed the selection process for the Initial Multiyear Implementation Plan (MYP). In Resolution 16-191, ORAC was dissolved and a general process for Amendments to the Initial MYP was established.

### **Section 32 - The Gulf Consortium Spill Impact Component**

The Gulf Consortium is a public entity created in October 2012 by Interlocal Agreement among Florida's 23 Gulf Coast counties, including Okaloosa County and the United States. Florida's 23 Gulf Coast Counties formed the Consortium to meet requirements of the RESTORE Act to develop a State Expenditure Plan for economic and environmental recovery of the Gulf Coast in Florida following the Deepwater Horizon oil spill. The RESTORE Act was passed by Congress on June 29, 2012 and signed into law on July 6, 2012 by the President. The Consortium Board of Directors consists of one representative from each county government, including Okaloosa County.

#### **32.1 - Procedure for Submittal of Projects for Gulf Consortium**

To prepare the State Expenditure Plan, the Gulf Consortium has requested that counties submit proposed projects for the Plan. In furtherance of this direction, the following is Okaloosa County's procedure for project submittal to the Gulf Consortium:

- a) Based on the direction of the Gulf Consortium, County departments are to submit a list of projects for the State Expenditure Plan.
- b) The Board approves the list of projects.
- c) GA issues a RXX number from a database table and submits the projects to the Gulf Consortium.
- d) The Gulf Consortium approves the SEP and it is submitted to the Governor for approval.
- e) In subsequent years, the SEP will be amended to reflect inevitable changes in project activity and timing.
- f) The Florida SEP is submitted to the Gulf Coast Ecosystem Restoration Council. Upon approval by the Council Chairperson based on the Council Acting Executive Director recommendation, the grant application may be prepared in the order approved in the SEP.

## **Section 33 - Triumph Gulf Coast, Inc.**

Triumph Gulf Coast, Inc. (Triumph) was organized to oversee and administer the distribution of funds recovered by the State of Florida for economic damages resulting from the 2010 Deepwater Horizon oil spill.

Pursuant to section 288.8013(2)(c), Florida Statutes, the Board of County Commissioners of the eight disproportionately affected counties, including Okaloosa County, are required to solicit proposed projects and programs from other elected local governing boards within the county and provide Triumph with a list of projects and programs located within its county, which must include projects and programs submitted by other elected local governing boards and projects and programs recommended by the Board.

### **33.1 - The Procedures for Okaloosa County**

The following are procedures established by the County in soliciting and evaluating projects and programs:

- a) GA shall review all documents for compliance with statutory provisions taking into consideration the statutory and discretionary priorities along with jurisdictional requirements. Documents will be reviewed for completeness and accuracy.
- b) The BOCC shall determine in their discretion that a project would serve the public interest of the citizens of Okaloosa County and not have any adverse impact on the operations or activities of County Government.
- c) Triumph Gulf Coast, Inc., will issue a sequential number upon receipt of a pre-application of an internal or external project. GA will use this sequential number to issue a TXX number and record in a database table.

### **33.2 - The Application Process:**

33.2.1 - For internal projects the procedure is as follows:

#### **A. Pre-application:**

County departments are responsible for submitting projects and designating a Project Manager. The Project Manager shall prepare the Triumph pre-application in compliance with the statutory criteria for funding, which shall be sent to Grants Administration for review. The pre-application shall be presented to the BOCC and, if approved, the pre-application shall be submitted to Triumph by GA.

#### **B. Application:**

The Project Manager may prepare an application after the pre-application has been submitted. The completed application shall be sent to GA for review. The application shall be presented to the Board and, if approved, the application shall be submitted to Triumph by GA.

#### **C. Amending an Application:**

An application may be amended at any time. The completed amendment shall be sent to GA for review. Such amendment shall be presented to the Board and, if approved, the amendment shall be submitted to Triumph by GA.



D. Submittal Notice by the Board:

The Board shall authorize a Submittal Notice with each pre-application, Application and Amendment. The notice shall be submitted to Triumph by GA.

33.2.2 - For external projects the procedure is as follows:

A. Pre-application:

Any person, organization or local government (Applicant) may apply for Triumph funding. The external project pre-application must be submitted directly to Triumph AND approved by Triumph prior to seeking Board recommendation. The Applicant shall request to be placed on a BOCC Agenda.

B. Application:

The Applicant shall submit the following package to GA:

- 1) Pre-application;
- 2) Triumph's response to the pre-application; and
- 3) Completed application.

C. Board Resolution:

The application package shall be reviewed by GA for compliance and verification then presented to the Board. If approved, a Resolution will be provided to the Applicant memorializing the Board's recommendation. GA shall forward a copy of that Resolution to Triumph.