

GRANT MANAGEMENT POLICIES AND PROCEDURES

230.1 Overview

Gloucester County uses grant funding opportunities to support operations, programs, and capital improvement projects. Major sources of grant awards are federal, state, local non-profit agencies, and private and corporate organizations. For the purpose of this policy, a grant is considered an external revenue source for the funding of county goods, equipment, services, project costs, or personnel. A grant may also be non-monetary in the form of goods or services or studies that the County receives at no cost. This policy provides general guidance for managing grants.

230.2 Purpose

The purpose of this policy is to 1) ensure proper oversight of all funds appropriated to the County from federal, state, local non-profit agencies, and private and corporate organizations; 2) ensure proper administration and accounting of all grants; and 3) improve the efficiency and impact of programs and services funded through grants.

230.3 Scope

This policy applies to all Gloucester County departments and constitutional offices submitting grant applications for funds, materials, technical services or equipment to be received and administered by the County or by a department for which the County acts as fiscal agent. *Any submittal in violation of these procedures shall not bind the County.*

230.4 Central Responsibility

The County Administrator authorizes the Finance Department to communicate procedures that minimize the County's risks related to grants. The Finance Department will maintain the required central file for all grants (which will include a copy of any information the Finance Department deems necessary) to provide guidance on reporting and overall monitoring. The responsible department will monitor expenditures for compliance with grant policies and procedures. Finance will provide guidance on expenditure reconciliations, prepare and/or review financial reports, and act as liaison with independent auditors. All grant applicants shall submit any/all grant information required by the Finance Department to carry out its responsibility.

230.5 General Procedures

Whenever feasible, grant requests should be included in the department's annual budget request. This will ease acceptance and appropriation of grant funds. Applicants are encouraged to complete draft grant applications 30 days prior to the application deadline to allow sufficient time for fiscal and legal review and Board approval, if required. If the grant requires a turnaround of less than 30 days, the department will notify Finance during the drafting of the application so that fiscal and legal review can be expedited.

A. Grant Feasibility Review (Department Responsibility)

When considering an opportunity, staff must consider the feasibility of managing grant requirements and the alignment of the scope with the County's mission and vision. The following factors should be considered to confirm feasibility and suitability of the opportunity:

1. Alignment with County Mission and Vision

The department must demonstrate that the grant funds will help to support operations, while aligning with the County's mission and vision.

2. Cost-Benefit Analysis

Special attention must be paid to ensure grant revenues are not adding to the fiscal burden of permanent or long-term expenditures. Examples include grant funded personnel, long-term staff time, county maintenance costs for grant funded equipment, buildings, or other improvements, and ongoing software costs. *If a grant funds permanent staff, the long-term labor cost must be analyzed by Human Resources and Finance before the department applies for the grant.*

3. Required Grant Match

If a grant match is required, the Department's suggested funding source will be approved by Finance during a review of the application. If the grant match is not in the current budget, then the grant application will be dependent upon an appropriation by the Board of Supervisors.

4. Grants Pertaining to Technology

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Any grant application that contains a technology component (software, hardware, Internet connectivity, etc.) will require an evaluation by the Department of Information Technology regarding feasibility, technical appropriateness, and fiscal impact of ongoing maintenance or subscription costs prior to requesting to submit the application.

If the opportunity is feasible based on the analysis above, then the opportunity should be discussed with the applicable deputy county administrator (DCA) in the department's reporting chain prior to undertaking the application process. Discussions may happen verbally or electronically.

B. Finance Review

Once a grant opportunity is determined to be feasible after notification to the applicable administrator, a completed grant application package should be forwarded to Finance. The package includes the following:

1. Grant Application Form with required signatures
2. Grant application and required attachments
3. Grant guidelines from granting agency

The Finance Department will complete an independent assessment of all financial aspects of the application to ensure funds availability. The Finance Department may request additional information or revised submittals if needed. The Finance Department will provide a financial analysis only.

C. Legal Review

The Finance Department will forward the grant application to the County Attorney for legal review. The County Attorney reviews the Grant Guidelines which must be printed off and submitted as indicated above. The Finance Department will return the required cover memorandum, any County Attorney comments and concerns, and financial analysis to the submitting department for further action.

D. Board Approval (if applicable)

Board of Supervisors approval is required for grant applications in the following circumstances:

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- 1) Funding (grant or match) is not already included in the current adopted budget.
- 2) The request requires a continuing obligation from the creation of a new capital project costing over \$50,000.
- 3) The request creates additional personnel/FTEs (Full Time Equivalents).

If Board of Supervisors approval is required for an appropriation request, Finance will prepare the appropriation resolution, and the department will assist in preparation of the agenda item form. Finance will ultimately submit the required documents for inclusion on the agenda of a Board meeting.

If the grant application requires a ***resolution of support*** from the Board of Supervisors, the submitting department will prepare the resolution, agenda item form, and any supporting documentation for inclusion on the agenda of a Board meeting.

E. Grant Submittal

Once approved by the Board or if Board of Supervisors approval is not required, the grant may be submitted.

230.6 Grant Management, Monitoring, and Reporting Requirements (General)

A. Monitoring of Awarded/Accepted Grants

- Applicants are responsible for managing grant budgets. and must notify the Finance Department promptly of any discrepancies noted.
- Applicants must also monitor grants for compliance with all applicable federal, state, and local regulations and ensure that grant expenditures follow procurement policies and procedures.

B. Grant Management/Reporting

- The requesting department is responsible for preparing financial and status reports for Finance review. Financial reports may be designated to Finance upon approval by the Director of Financial Services.
- Timely requests for reimbursements are crucial to maximize the financial benefits of the grants to the County. Grant reimbursement requests are prepared by the applicant and must be reviewed by Finance prior to submission.

230.7 Roles and Responsibilities

A. Board of Supervisors

- Provides policy guidance to the County leadership and staff to seek grants in certain categories, authorizes staff to apply for grants, and accepts and appropriates the funds.

B. County Administration

- Executes grant agreements, validates relative viability of prospective grant funding (including an assessment of long-term fiscal and operational obligations), and directs/assigns staff to seek operationally relevant grants.

C. Finance Department

- Evaluates fiscal feasibility of potential grant funding.
- Provides guidance to department staff about tracking costs appropriately.
- Sets up new accounts in the financial system, when applicable.
- Maintains master grant files.
- Maintains the County's general information regarding tax ID and tax-exempt status.
- Facilitates financial audits.
- Provides training on grants management and financial systems to improve the grants program.
- Reviews reimbursement requests and prepares annual reconciliations.
- Prepares appropriation resolutions, if necessary, for approval by the Board of Supervisors.

D. County Attorney

- Evaluates and approves the legal suitability of the various grant application documents (including any relevant contracts).

E. Human Resources

- Evaluates cost of grant funded personnel for annual budgets and grant applications.

F. Information Technology

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- Evaluates grant opportunities that involve a technology component to confirm viability.

G. Applicant

- Seeks out operationally relevant grant funding opportunities.
- Gathers relevant information for the grant application.
- Determines match requirements, if applicable.
- Does a preliminary review of ongoing operational expenditures, if any, that would result from the grant award.
- Discusses proposed grant application with applicable DCA.
- Works with Administration, Finance, Human Resources, Information Technology, and the County Attorney to secure all necessary approvals prior to submitting grant application.
- Secures, if necessary, support from the Board of Supervisors prior to submitting application.
- Submits the grant application by the designated deadline.
- Utilizes awarded funds in the manner intended by the grant.
- Submits all required reports to the funder in a timely manner.
- Prepares reports for and makes presentations to Administration and/or the Board of Supervisors regarding the grant, as required or needed.