

POLICY AND PROCEDURE STATEMENT
THE UNIFIED GOVERNMENT OF ATHENS-CLARKE COUNTY
FINANCE DEPARTMENT

SUBJECT: Grant Financial Administration
FUNCTIONAL AREA: Administration
POLICY NUMBER: FIN-001

Overview

The Unified Government of Athens-Clarke County (ACCGov) receives grant funding from state and federal sources and, on rare occasions, from local or private sources.

In general, the department receiving the grant (grantee department or department) is responsible for grant compliance and filing the required reports with the grantor agency. The **Finance Department** is responsible for reviewing reimbursement requests, revenue and expenditure accounting and serving as independent auditor liaison.

Grant Notification Information – As Referenced in Policy

Manager's Office: Cynthia.Lambright@accgov.com
Finance Department: John.Holden@accgov.com, Tim.Taylor@accgov.com
Purchasing Admin: Jessica.Beri@accgov.com
Treasurer: Eric.Griffin@accgov.com
Human Resources: Tom.Quist@accgov.com (when grant includes staffing)

Grant Approval Process (ACCGov Grant Proposal Template attached to policy)

1. The ACCGov DUNS # **78-2816698** shall be used, with the following exceptions:
 - a. HCD DUNS #: **02-4904372**
 - b. Airport DUNS #: **06-1199642**
 - c. Public Utilities DUNS #: **17-8923009**
2. **Normal Submission Process**
 - a. The department director or designee **must notify** the **Manager's Office, Finance Department and Human Resources Department (when grant includes staffing)** of the intent to apply for a **grant at least 45 days** before the grant application deadline. The department will complete the ACCGov Grant Proposal Template which shall include ACCGov's responsibility for matching and compliance requirements.
 - b. The Manager is authorized to approve the grant application and accept a grant on behalf of ACCGov for awards up to \$50,000, provided the proposed grant meets all of the following conditions:
 - Matching funds are appropriated or the grant does not require matching funds

- ACCGov will not be required to otherwise commit resources or maintain any services after the end of the grant period
 - No positions will be added with the grant
 - No vehicles will be added to the ACCGov Fleet Replacement Program as a result of acceptance of the grant
- c. If necessary, the Manager will require completion of an agenda report for grant approval by the Mayor and Commission. The department will develop an agenda report for submission in the next Mayor and Commission meeting cycle. The department **must email** a copy of this **agenda report** to the **Finance Department and Human Resources Department (when grant includes staffing)**.
 - d. If approved by the Mayor and Commission, the department may apply for the grant.
 - e. **If the grant award requires signed contracts or binding agreements**, the department **must submit these documents through the Contract Approval Process** with the Clerk of Commission's Office.
 - f. **Executed contracts and binding agreements** shall be **emailed** to the **Purchasing Administrator, Finance Department and Human Resources Department (when grant includes staffing)**. **See section 4 for required documentation.**
3. **Expedited Submission Process**
- a. When the timetable for grant application submission does not allow for the normal submission process, departments may apply for the grant in advance of review by the Manager's Office.
 - b. At the same time that the department submits the grant application, the department **must notify** the **Manager's Office, Finance Department and Human Resources Department (when grant includes staffing)**.
 - c. Conditions noted in section 2 (b) of the Normal Submission Process apply.
 - d. If necessary, the department will develop an agenda report to be submitted in the next Mayor and Commission meeting cycle. The department **shall email** a copy of the **agenda report** to the **Finance Department and Human Resources Department (when grant includes staffing)**.
 - e. Acceptance of the grant will be contingent on approval by the Mayor and Commission.
 - f. **If the grant award requires signed contracts or binding agreements**, the department **must submit these documents through the Contract Approval Process** with the Clerk of Commission's Office.
 - g. **Executed contracts** will be **emailed** to the **Purchasing Administrator, Finance Department and Human Resources (when grant includes staffing)**. **See section 4 for required documentation.**

4. Executed contract and binding agreement documentation shall include:
 - a. Copy of the award letter and/or grant contract
 - b. Copy of the financial requirements of the grant
 - c. Website links and access to any electronic information for financial administration of the grant
 - d. Line item budget for the grant
 - e. If the grant is a **federal grant**, a Catalog of Federal Domestic Assistance (CFDA) number should be provided. If the CFDA number is not included in the award documentation, the department should contact the grantor agency to request the number and provide to the Finance Department for inclusion in the Schedule of Expenditures of Federal Awards (SEFA).

5. Once documents are received, the **Finance Department** is responsible for:
 - a. Adding necessary general ledger accounts and/or projects
 - b. Amending the budget

Grant Accounting

ACCGov will account for all grants in compliance with individual grant requirements, GAAP, and all applicable federal and state regulations. All grants are subject to ACCGov's annual audit and single audit requirements.

Grants will be accounted for in 1) a separate fund, 2) separate revenue and expense accounts within an existing fund, and/or 3) separate grant project numbers. Based on the requirements of the grantor agency, the Finance Director or designee will make the determination of the method used to account for the financial transactions of the grant.

Grant Purchasing

All grant purchases will comply with grant requirements and ACCGov's Purchasing Policies. Questions related to purchasing policy can be directed to the **Purchasing Administrator**.

Grant Reporting and Reimbursement

1. The grantee department is responsible for grant related financial and program reporting, and for enforcing the grant terms and conditions. The department should routinely review their grants for compliance. The grantee department is responsible for **submitting reimbursement requests** in a timely manner to the **Finance Department**. Unless stipulated otherwise in the grant requirements, reimbursement requests should be **submitted monthly, within 30 days of month end**. If grant reimbursement requests **are to be submitted on a schedule other than monthly**, the department must provide the **Finance Department** documentation of the reimbursement schedule from the grantor agency. Requests should be filed in accordance with grant requirements, terms and conditions.

2. The **Finance Department** will complete the financial review of the reimbursement request within **3 working days** of receipt from the department. The **Finance Department** will initial the reimbursement request to acknowledge review and notify grantee department. The grantee department is responsible for obtaining required signatures of the certifying official and submitting the reimbursement request to the grantor agency. If reimbursement requests are submitted electronically to the grantor agency, the **Finance Department** should be included on the email at the time of submission.
3. Copies of any correspondence from the grantor agency that may alter the terms and conditions of the grant should be sent to the **Finance Department** within **3 working days** of receipt by grantee department.
4. It should be established in the grant application for the grantor to:
 - a. Mail reimbursement checks directly to the **Finance Department** at:

Athens-Clarke County
Finance Department
Attn: Financial Services Administrator
375 Satula Avenue
Athens, GA 30601

Electronic payments should be wired to ACCGov's primary bank account. If the wire information is not included in the grant award document, contact the **Treasurer** for bank account and routing numbers.

The **Finance Department** will deposit reimbursement checks and record the revenue to the proper general ledger account and/or project number.

5. If funds are received by the grantee department, the check and any accompanying documentation should be immediately forwarded to the **Finance Department** along with the grant title and ACCGov project number.
6. The **Finance Department** will monitor ACCGov's bank accounts for receipt of grant reimbursement payments and notify the grantee department when a payment is received.

Grant Closing

1. The grantee department is responsible for any final program reporting, Electronic copies of final program reports shall be emailed to the **Finance Department**.
2. The **Finance Department** should be notified within **3 working days** of a completed grant. All pertinent close out documents should be emailed to the **Finance Department** within **3 working days** of receipt.
3. If the grant is approaching the end of the grant period and the department determines it may be unable to expend all monies by the deadline, the department should notify the **funding agency** and the **Finance Department**.

4. In some cases, a grant extension can be requested depending on the terms of the contract. However, it is the responsibility of the grantee department to request this grant extension and to notify the **Finance Department** if granted.
5. Once the grant is complete the **Finance Department** will prepare lapsing budget amendments, if necessary.
6. **Federal and state** grant final reports will **be retained** for the period required by the **Georgia Archives Local Government Record Retention Schedule** (5 years as of the date of this policy) or the grant required retention period, whichever is longer, from the closing date of the grant.
7. **Emergency Relief Grant Records** (financial assistance following a natural or other type of disaster) will meet the same retention requirements as federal and state grant final reports.
8. **Emergency Relief Records** (Records documenting eligibility for financial assistance following a natural or type of disaster) **are required to be permanently retained** per the Georgia Archives Local Government Record Retention Schedule.

Recommended By: Finance Department



David Boyd, Finance Director

Date: 7.09.2020

Approved By:



Blaine Williams, Manager

Date: 7/13/2020

ACCGov GRANT PROPOSAL TEMPLATE

DATE SUBMITTED	GRANT NAME
SUBMITTED TO	Title and Department of Person Receiving Proposal
SUBMITTED BY	Title and Department of Person Submitting Proposal

I. PROJECT EXECUTIVE SUMMARY

II. STATEMENT OF NEED

III. PROGRAM DESCRIPTION

IV. GOALS & OBJECTIVES

