

- PURPOSE:** Nassau County (“County”) actively pursues grants and legislative appropriations to enhance its ability to deliver quality services to its citizens at the lowest possible costs. This policy is designed to provide guidance for legislative appropriations and other grants (collectively “grant(s)”) under the Board of County Commissioners’ (“BOCC”) jurisdiction and to ensure that grants are handled in a consistent and efficient manner to meet the needs of both the grant agency and the BOCC.
- GOALS:** To seek legislative appropriations and grant funding that will enhance, support, and provide additional services to the County and to focus on practices to ensure ongoing compliance. These opportunities will clearly provide a positive benefit to the community or necessary infrastructure improvements that may not be otherwise provided at adequate levels due to limited County revenues.
- POLICY:** This policy is intended to supplement, not replace, the normal operating procedures of the County. Budgeting, purchasing, accounting, and all other County policies should be adhered to in the application and administration of all grants or legislative appropriations awarded to the BOCC, unless specific exemptions are identified in the agreement. It is important to understand that when accepting funds from other agencies, the County accepts accountability for the expenditure of the funds. It is the intent of the County to ensure proper financial controls are in place and that the funds are used for the best purpose as intended by the awarding agency and the agreement. The successful administration of a legislative appropriation or grant involves the commitment and coordination of several offices within the BOCC along with the Constitutional Officers (e.g. Supervisor of Elections, Tax Collector, Clerk of the Court & Comptroller, Property Appraiser, and Sheriff).

I. ROLES AND RESPONSIBILITIES

- A. **GRANT PROJECT DIRECTOR:** The Grant Project Director is the most important administrator of the grant. The Grant Project Director may be either a designated BOCC employee or Constitutional Office employee. They are responsible for carrying out the requirements of the grant. The other positions involved will be in the administration of the grant, but the Grant Project Director will be involved in the daily operation of the grant to make sure the objectives are achieved. The Grant Project Director needs to be completely familiar with the agreement and be able to review the accuracy and completeness of performance and expenditure reports. The timely completion of reports required by the grant is the responsibility of the Grant Project Director, as well as conducting all internal program and fiscal monitoring. The Grant Project Director should be listed as the contact person in the application.
- B. **GRANT COORDINATOR:** The Grants Manager of the Office of Management and Budget (“OMB”) will serve as Grant Coordinator. The Grant Coordinator will research funding opportunities, evaluate eligibility requirements, maintain 'Grants in the Pipeline' intranet site for centralized communication with departments, assist with the documentation for applications, maintain all grant files in OMB, and coordinate the accounting and auditing requirements with Clerk of the Court for compliance and monitoring cost share/match. Copies of all applications, agreements, reports, reimbursements, and other necessary documents must be provided to the Grant Coordinator. The Grant Coordinator will have direct contact with both the Grant Project Director and, if applicable, the awarding agency to help resolve issues which may come up during the grant period. The Grant Coordinator shall be familiar with all applicable Federal and State Regulations and the specific conditions associated with each grant. Although grant reporting is the responsibility of the Grant Project Director, the Grant Coordinator will also monitor this activity for timeliness and accuracy. It is the Grant Coordinator's responsibility to make sure that requests for reimbursement are in compliance with the agreement in order to avoid delays and receive full reimbursement.
- C. **OFFICE OF MANAGEMENT AND BUDGET:** OMB must review all legislative appropriation requests and grant applications on behalf of the BOCC prior to submission to the awarding agency. OMB must be satisfied that the funding and expenditure proposals in the application do not create unnecessary burdens to implement and identify that funds are available for a match, if required. OMB will forward its recommendation to the County Coordinator.

- D. **COUNTY COORDINATOR:** On behalf of the BOCC, the County Coordinator shall serve as the Commissioners' designee to the extent allowable by the awarding agency. The County Manager, Assistant County Manager, Deputy County Manager, or OMB Director may be designated as the County Coordinator. The County Coordinator shall be designated as the OMB Director for all grants unless otherwise approved by the BOCC. As designee, the County Coordinator shall execute any documents and certifications required by the grant. Information pertaining to application submissions and updates shall be provided to the BOCC by the County Coordinator. Upon receipt of the Notice of Award from the awarding agency, the Grant Project Director shall coordinate with the County Coordinator and Grant Coordinator to present the grant to the BOCC for approval.
- E. **BOARD OF COUNTY COMMISSIONERS:** The BOCC must approve all legislative requests and grants awarded to the County either prior to submission of or when requesting acceptance of the award. Further, the BOCC approval should occur prior to the preparation and submission of any legislative appropriation or grant application in excess of \$100,000 or which requires the County to match funds or future commitments. . For applications of \$100,000 or less the County Coordinator shall have discretion as to determine whether the application requires BOCC approval prior to submission.

II. PRE-APPLICATION PROCESS

- A. Upon notification of a potential legislative appropriation or grant, the County Coordinator shall assign it to the applicable department or Constitutional Office. A department or Constitutional Office that receives direct notification of a funding opportunity may also initiate the application process after notifying and receiving consensus from the County Manager's Office, OMB Director, and BOCC approval when necessary. The department or Constitutional Office shall designate a Grant Project Director to identify and review potential funding sources, obtain funding application materials, and related regulations to provide a clear understanding of what the County is applying for. The Grant Project Director is responsible for the application and reporting requirements and shall coordinate a meeting of the Grant Coordinator and all staff that will be involved in the grant process prior to submitting an application.

III. COMPLETION OF LEGISLATIVE REQUEST/GRANT PROPOSAL INFORMATION FORM, COST/BENEFIT WORKSHEET, AND CHECKLIST:

- A. Based on information obtained, the Grant Project Director shall complete prior to the acceptance of the legislative appropriation or grant, the Application Checklist (Attachment A), Legislative Request/Grant Proposal Information Form (Attachment B), Grant Folder Information Sheet (Attachment C), and Legislative Request/Grant Cost/Benefit Worksheet (Attachment D) (collectively "Grant Attachments"). The funding identified in Attachment D should be based on a minimum three-year budget projection, as applicable. The Grant Attachments shall be reviewed and approved by the Department Head/Constitutional Office, Grant Coordinator, OMB Director, and County Manager's Office (or designee) as part of the application process. The application documentation and Grant Attachments shall:
1. Ensure the complete computation of personnel and other applicable costs such as consultant services, estimated design and construction, equipment, technology, etc. are included.
 2. Verify the funding source and amount of the required local match for term of the grant. Ensure that all direct costs or in-kind services are identified and included in the grant as eligible expenses or County matching funds to the extent possible.
 3. Identify amount or percentage of grant funds covering cost of personnel, consultant services, design, construction, equipment, technology, etc.
 4. Identify the funding source and the amount of matching funds needed to be budgeted for the term of the grant.
 5. OMB shall determine if adequate funds are available to meet the required local match plus any additional costs exceeding the match.

IV. APPLICATION PROCESS

Legislative appropriations or grants may be offered in many different formats and may require a legislative request, pre-application, a separate application, or the application and agreement combined in one document. The purpose of this section is to establish a uniform process designed to apply to all grants, regardless of the specific format of each grant.

The legislative request or grant application shall be completed by the Grant Project Director under the direction of the applicable Department Head/Constitutional Office. The Grant Project Director shall write and complete the legislative request or grant application/proposal. The Grant Project Director shall also confirm that the grant proposal meets eligibility requirements and is consistent with the grant guidelines; that goals and objectives are clearly identified; and that the percentage and amount of costs funded by the grant and required County matching funds are clearly identified.

The grant application and other documents required by the grant agency prior to grant approval must flow through the following process.

- A. The application is prepared at the Department/Constitutional Office level by the Grant Project Director. The Grant Project Director forwards the completed grant application and all other necessary documentation to the Grant Coordinator.
- B. The Grant Coordinator reviews and forwards the application packet to OMB and the County Coordinator for review. An electronic copy of the application is provided to the Grant Coordinator to establish a grants folder.
- C. OMB reviews and provides the County Manager's Office with their recommendation, whether to approve or deny.
- D. The County Manager's Office reviews and may recommend approval or rejection.
- E. If approved by the County Coordinator, the Grants Project Director forwards the application packet to the County Attorney's office for review (internally known as RLS), copying the Grant Coordinator. Once reviewed and approved by the County Attorney's Office, an agenda item may be created for BOCC approval.
- F. If approved and allowable by the awarding agency, the County Coordinator, or designee may sign the grant documents (pre-application/participation, application, etc.) on behalf of the BOCC.
- G. For applications that are either over \$100,000 or committing County funds, BOCC approval is required prior to submission. Such items shall be scheduled by the Grant Project Director as an agenda item for BOCC approval. For applications of \$100,000 or less and not requiring County funds, the County Coordinator shall have discretion as to determine whether the application requires BOCC approval prior to submission.
- H. The Grant Project Director shall submit the application and supporting documentation to the grant agency.

V. APPROVAL AND ACCEPTANCE

- A. Upon notification of Award, it is the responsibility of the Grant Project Director to submit the grant award documentation (i.e. grant agreement and corresponding attachments) to the County Attorney's Office for review and approval (internally known as RLS). If approved, the Grant Project Director will coordinate with the Procurement Department to obtain a contract number for the grant agreement (internally known as PCR).
- B. Once a contract number has been assigned, the Grant Project Director shall submit the grant award to the County Coordinator and the Grant Coordinator in the form of an Agenda Request. To avoid any unnecessary delay, the Grant Project Director should coordinate with Grant Coordinator to ensure new accounts have been established and a budget amendment has been prepared as needed.

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- C. The County Coordinator, Grant Coordinator, and Grant Project Director will coordinate to include the request on a future Board of County Commissioners agenda. Agenda items should be coordinated with the County Coordinator and Grant Coordinator to ensure a budget resolution is part of the agenda packet presented to the BOCC. The Grant Project Director and/or Department Head/Constitutional Officer should attend the scheduled meeting in case there are any questions regarding the grant.
 - D. The BOCC may approve or deny acceptance of the grant award. If accepted and allowable by the awarding agency, the BOCC may designate the County Coordinator to execute any documents and certifications required by the legislative appropriation or grant shall be set forth in the agenda item.
 - E. The Grant Coordinator will establish a system to administer the grant and coordinate all parties to ensure grant compliance.
 - F. The Grant Project Director shall take all actions necessary for the establishment of the grant program and tracking processes, including but not limited to the following:
 - 1. Schedule meetings as necessary to discuss the applicable financial, project management and reporting requirements of the new grant.
 - a. Review personnel, equipment and technology data to determine if needs and costs are still applicable or need updating.
 - b. Set up a separate meeting for design and construction projects to discuss project issues and grant requirements related to Federal funding such as preparation of construction-related documents, procurement requirements, Davis Bacon compliance standards, etc., and hold a pre-construction conference and take minutes of meeting.
 - c. Initiate all necessary procurement activities, distribute grant documents to those departments involved in the project, hire grant-funded personnel, and purchase equipment and technology.
 - d. Monitor projects for compliance with grant requirements, assure timely submittal of required progress, performance, and/or financial reports. Reporting frequency will be determined by the grant (i.e. monthly, quarterly, annually, etc.). The Grant Project Director shall coordinate with assigned department to specify the responsibilities of the grant-funded personnel that may involve collection of data for preparation of reporting requirements.
 - 2. Provide technical and administrative assistance to the Department/Constitutional Office if needed.
 - 3. Ensure that all grant-funded contracts include the required grant provisions and route to applicable staff.
 - 4. Prepare appropriate purchase requisitions and progress payment requests. The Grant Project Director shall prepare requests for grant payments and/or reimbursements and obtain appropriate department signatures and shall review for eligibility of purchase under conditions of the grant.
 - 5. Coordinate with the Grant Coordinator the submittal of copies of grant documentation associated with grant-funded purchase requisitions. The Grant Project Director shall identify personnel, equipment, and technology and reference with specific grant name or number on documentation for purchase requisition.
 - 6. Prepare budget and financial activities for Federally-funded projects, Legislative appropriations or other procedures identified by funding agency.
 - a. OMB and the Grant Coordinator will follow the BOCC's Budget Policy when applicable for items such as Budget Amendments and Budget Transfers.

VI. GRANT FOLDER CONTENTS

The receipt of grant funds typically requires specific documentation and financial records be established and maintained for multiple years. In order to show compliance with grant conditions, for both internal and external review, a Grant Folder should contain all the associated documentation. These files shall be compiled in a designated grant folder and made available for internal audits, county auditors, or external auditing agencies as needed. The Grant Folder is prepared and maintained by the Grant Coordinator and Grant Project Director in electronic and hard copies (if required by the grant) and should contain, but not limited to the following:

- A. Copy of completed Grant Attachments.
- B. Copy of the signed Grant Application/Proposal.
- C. Copy of the executed Grant Agreement (by both County and Grant Agency).
- D. Copy of signed amendments, supplements, and extensions, if any, to the original Grant Agreement.
- E. Copies of all correspondence, with the Grant Project Director, Clerk of the Court, and the Funding Agency summarizing important items discussed.
- F. Copies of all reports and reimbursement requests, signed if appropriate, submitted to the Grant Agency and any supporting documents used to prepare the reports.
- G. All internal or external monitoring reports and journal entry documentation.
- H. Copies of the completed close out package and any supporting documents used to prepare the closeout.
- I. Copies of all documentation related to audits, requests for information, or other related requests for information/records pertaining to the grant award and administration.

The Grant Project Director should ensure the Grant Coordinator receives a copy for the grant folder.

VII. MONITORING PROCEDURES

Once the grant has been approved by both the County and grant agency, the following monitoring requirements shall be followed:

- A. GRANT PROJECT DIRECTOR
 - 1. Prepare documentation for the grant folder
 - 2. Conduct and document periodic monitoring of grant program activity.
 - 3. Conduct periodic monitoring of fiscal grant requirements.
 - 4. Conduct periodic monitoring of project status (i.e. % to completion) and timelines.
 - 5. Develop a contact at the grant agency to answer questions as they arise.
- B. GRANT COORDINATOR
 - 1. Prepare and maintain the Grant Folder.
 - 2. Develop a system that identifies and tracks the reporting requirements of the grant.
 - 3. Develop a system that identifies and tracks, as appropriate, any specific tasks or special requirements contained in the grant.
 - 4. Develop a system that tracks all expenses accurately and in a timely manner.
 - 5. Review and assist the Grant Project Director with reporting requirements.
 - 6. Monitor timeliness of grant reporting.

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VIII. ACCOUNTING AND REPORTING PROCEDURES

An important part of the success of the grant is the attention given to the paperwork generated by the grant.

A. GRANT PROJECT DIRECTOR

1. Conduct projects in accordance with grant parameters.
2. Approve all requisitions, purchase orders, check requests, and other charges to the grant. Make copies as the grant progresses to avoid rush gathering of information at the end of the grant.
3. Verify that items or services purchased with grant funds have been properly documented as required by the grant agency and County policy.
4. Prepare all reports required by the grant agency.
5. Provide the Grant Coordinator with all reports and documentation related to the grant.
6. Maintain contact with the grant agency.

B. GRANT COORDINATOR

1. Review and assist with reimbursement requests and verify amounts on the general ledger before sending them to the Office of Management and Budget.
2. Review and assist with any financial reports that go to the grant agency.
3. Prepare a list of grant carryovers at year-end.
4. Prepare a schedule of grant receivables at year-end.
5. Review and assist with the Schedule of Federal and State Financial Assistance at year-end.

C. OFFICE OF MANAGEMENT AND BUDGET

1. Review all financial reports and requests for grant reimbursements.
2. Review additional reports, as appropriate, considering the requirements of each grant.

D. COUNTY COORDINATOR

1. As designated by the Board of County Commissioners, and to the extent allowable by the awarding agency, shall execute all documents and certification required by the grant.

IX. DUPLICATION OF BENEFITS

The purpose of this section on Duplication of Benefits is to ensure that the County is not providing grant funds to pay for particular costs where there is another source of financial assistance that is available to pay for that same cost and to identify specific events where the duplication of benefits checks will take place to reduce the risk of a duplication.

This section pertains to the FEMA, ARPA, and other federal funding sources provided to the County following a Federally recognized disaster.

A duplication of benefits occurs when a person, household, business, government, or other entity receives financial assistance from multiple sources for the same purpose, and the total assistance received for that purpose is more than the total need for assistance.

The Grant Project Director must certify that program funds follow all duplication of benefits requirements as stated in the Robert T. Stafford Act. The County is required to ensure that the county prevents any duplication of benefits when it is providing financial assistance with FEMA, ARPA, and other federal funding sources.

X. GRANT CLOSEOUT

The Grant Project Director should review the grant closeout forms to see what type of information will be

required at completion and be sure that the information on hand will provide the necessary data to complete the forms and ensure that deadlines are met.

Prior to completion of the project, the Grant Project Director should provide the Grant Coordinator with the following items:

- A. Status of the expenditure accounts and projected variances, if any.
- B. Copies of canceled checks, purchase orders, invoices, etc. and any other documents required by the grant agency to demonstrate proper use of grant funds.
- C. Status of any matching fund requirements.
- D. A copy of the closeout reports that will be required by the grant agency and a timeline for completion.
- E. Any additional actions or assistance are needed to ensure that the objectives of the grant are met by the close-out date.

XI. GRANT EXPIRATION/PROJECT COMPLETION:

- A. The Grant Project Director shall notify other departments, including the OMB and the Grant Coordinator of project completion.
 - 1. Review departmental grant file for completeness of all required documentation and mandatory reports. Complete final assessment report if required.
 - 2. Retain records for the required timeframe as required under the grant and applicable laws.
 - 3. Participate in grant audit or monitoring.
 - 4. Prepare News Release regarding completion of project if appropriate.
 - 5. Schedule and attend grant close-out meetings (construction projects).

XII. SCHEDULE OF FEDERAL AND STATE FINANCIAL ASSISTANCE

The Schedule of Federal and State Assistance is prepared at year-end by the Clerk of the Court in conjunction with the annual audit. The Grant Coordinator will assist the Clerk of the Court with the Schedule of Assistance by providing the following information for each grant:

- A. Funding Agency and Program Title.
- B. Account Number(s).
- C. Assistance Listing Number (ALN) (formally known as the Catalog of Federal Domestic Assistance (CFDA) number) or Catalog of State Financial Assistance (CSFA) number - depending on whether federal or state funding.
- D. Contract Number and Award/Grant Number.
- E. Program Award Amount - total value of grant, not including County match.
- F. Beginning Accrued Revenue - total amount of money spent but not received at the beginning of the fiscal year (accrued revenue from prior year end).
- G. Beginning Deferred Revenue - total amount of money received but not spent at the beginning of the fiscal year (deferred revenue from prior year end).
- H. Adjustments - total value of any adjustment made during the year.
- I. Federal Funds Received - total value of federal funds received during the fiscal year.
- J. State Funds Received - total value of state funds received during the fiscal year.
- K. Total Received - sum of federal and state funds received during the fiscal year.
- L. Expenditures - total value of expenditures during the fiscal year.

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- M. Ending Accrued Revenue - total amount of money spent but not received at fiscal year-end (beginning accrued revenue + expenditures - total received).
 - N. Ending Deferred Revenue - total amount of money received but not spent at fiscal year-end (beginning deferred revenue - expenditures).
 - O. Any other requested grant documentation needed to ensure successful reporting and auditing of the County's grants.

XIII. ATTACHMENTS

The following Grant Attachments are provided for reference and may be updated by the County Manager as needed to reflect operational updates and tracking requirements. The current versions of the Grant Attachments shall be posted on the County's OMB intranet page.

ATTACHMENT A

NASSAU COUNTY GRANT APPLICATION CHECKLIST

Name of Grant: _____

PROCESSING CHECKLIST			
DATE:	INITIAL:	RESPONSIBLE PARTY:	ACTION REQUIRED:
_____	_____	Grant Project Director	Grants Attachments Completed
_____	_____	Grant Project Director	Grant Application Prepared
_____	_____	Department Director	Department Director Reviewed
_____	_____	Grant Project Director	Grants Attachments and Grant Application forwarded to Grant Coordinator
_____	_____	Grant Coordinator	Grants Review Complete
_____	_____	OMB Director	OMB Review Complete and it is recommended to: _____ Approve _____ Deny
_____	_____	County Manager's Office	County Coordinator Review Complete _____ Approved _____ Denied
_____	_____	County Attorney's Office	County Attorney's Office Review _____ Approved _____ Denied
_____	_____	Grant Coordinator	Returned to Grant Project Director for Submission
_____	_____	Grant Project Director	Acknowledgment that the Grant Coordinator will be notified if the grant is awarded or denied.

GRANT PROPOSAL INFORMATIONAL FORM

Please provide a brief answer to the following questions:

1. Give a brief description of legislative appropriation or grant.
2. Is the grant consistent with the County's Legislative Appropriations and Grants Manual Policy and goals identified therein?
3. Describe and identify costs for the personnel, equipment, technology, construction, design and other items required or needed under this legislative appropriation or grant (refer to Attachment D).
 - a. Personnel
 - b. Equipment/Technology
 - c. Design/Engineering
 - d. Construction
 - e. Other (space)

4. Identify the Grant Project Director and other departments/staff who will be responsible for implementing the legislative appropriation or grant and providing project oversight.
5. List procedural requirements for legislative appropriation or grant such as public hearing, advisory board setup, Davis Bacon, environmental reviews, etc. and describe any potentially costly monitoring or compliance issues.
6. Identify required reports (quarterly, semi-annual, annual) to be completed after legislative appropriation or grant award and what department/staff would be assigned reporting requirements.
7. Describe the cost/benefit aspects of the legislative appropriation or grant.
8. Complete Attachment D – Grant Cost/Benefit Worksheet

ATTACHMENT C

GRANT FOLDER INFORMATION SHEET

Name of Grant: _____

Funding Source: ☐ Federal (Direct) ☐ Federal (Indirect) ☐ State ☐ Local
☐ Other (Describe) _____

Responsible Department/Division: _____

Grant Project Director: _____ Phone No.: _____

Grant Funding: \$ _____

County Funding (Match): \$ _____

Total Award: \$ _____

Are Additional County Funds Needed: ☐ Yes ☐ No ☐ Unsure

If yes, please provide amount: \$ _____

BOCC Agenda Date (if applicable for application): _____

Funding Account Code (if known): _____ Project Code (if known): _____

Anticipated Award Date (estimate): _____

Grant Period (if known): _____ to _____

Reporting Requirements (if known): ☐ Monthly ☐ Quarterly ☐ Annually

☐ Other (Describe) _____

Type of Grant: ☐ Cost Reimbursement ☐ Fixed Fee ☐ Unit of Service

☐ Other (Describe) _____

If Federal:

Federal Agency: _____

State Agency (if indirect): _____

ALN / CDFA No.: _____

If State:

State Agency: _____

CSFA No.: _____

Notes (if applicable): _____

ATTACHMENT D

GRANT COST/BENEFIT WORKSHEET

Name of Grant: _____

Expenditure Category	Fiscal Year	Federal/State Share	%	County Match	%	Additional County Funds	Revenue Source of County Funds (Account Code)	Total Cost by Fiscal Year
Personnel/Title:								
<i>Subtotal</i>			<i>Subtotal:</i>					
Equipment/Technology:								
<i>Subtotal</i>			<i>Subtotal:</i>					
Design/Engineering:								
<i>Subtotal</i>			<i>Subtotal:</i>					
Construction:								
<i>Subtotal</i>			<i>Subtotal:</i>					
Other:								
<i>Subtotal</i>			<i>Subtotal:</i>					

Grant
Total:Match
Total:

TOTAL AWARD: