
SUBJECT: GRANT ADMINISTRATION

- I. PURPOSE:** To ensure that county departments are accountable for proper grant documentation, administration, and activities.
- II. POLICY:** Grants must undergo a review process is intended to enhance record-keeping, ensure the ability to monitor expenditures and timeliness of reimbursements, ensure compliance with grant conditions and federal or state requirements and to manage cash flow. The board recognizes the critical importance of compliance with terms and conditions of grants and desires that the Community Relations Coordinator provide advisory services to departments in these areas. Programmatic and day-to-day management of departmental grants remain with the departments unless assistance is requested or assigned by the County Manager.
- III. PROCEDURE:**
- A. GRANT APPLICATION:**
Departments are responsible to write the grant applications. The Community Relations Coordinator will be available for consultation and advice during the process, if desired. Upon award of the grant, department(s) will:
1. Submit the contract documents to the Community Relations Coordinator (see section C) and:
 2. Coordinate with the Comptroller if a budget amendment is required to reflect new revenues and corresponding expenses
- B. COMPLIANCE WITH GRANT REQUIREMENTS**
County officials are responsible for compliance with all aspects of grant requirements including monitoring to ensure that grant activities are properly accomplished, grant accounting and tracking, and ensuring that requests for reimbursement are accurate and submitted on schedule or as soon as possible after completion of grant activities.
- C. RESPONSIBILITY FOR MAINTENANCE OF FILE AND PUBLIC DISCLOSURE**
The original grant contract and any approved amendments are retained by the County Manager's Office. The official grant file including a copy of the signed contract and all documents associated with the grant including, but not limited to, the contract and amendments, applications, pre-application questionnaire, activity reports, requests for reimbursement, fiscal reports, and other correspondence will be maintained by the initiating department. Any destruction of these records will be in accordance with the Nevada state required retention schedule in the appropriate department. Public disclosure requests regarding grants will be referred to the initiating department for coordination of public records gathering and release.

D. GRANT REVENUES: Revenue accounts are to be established by County Manager or his/her designee. All grant revenues will be deposited to revenue accounts specific to the grant and grant year and separated into revenues for direct activities and indirect costs. In addition, accruals will be deposited to separate revenue accounts. The County Manager or his/her accounting staff will create and maintain revenue numbers that ensure identification of grants by year, separate direct from indirect costs, and provide for tracking of accruals.

E. DEPOSIT AND BUDGETING OF REVENUE FOR MULTI-YEAR GRANTS: County officials must ensure that for reimbursement-based, multi-year grants, both revenues and expenditures are budgeted in the year during which the grant activity will be performed. Reimbursements for grant activities performed in one fiscal year and not actually received until the next fiscal year are considered accruals and deposited as such. Revenues for grants where funds are received by the county prior to the grant activity (typically as a lump sum) are required to be deposited and budgeted as follows:

- Special Grant Fund - When receiving revenue sufficient to cover current year grant activities they shall be deposited in the Special Grant Fund. Revenue for grant activities in future years is deposited to the Special Grant Fund Deferred Revenue Account.
- County officials are responsible to ensure that grant revenues are properly budgeted and that they are deposited into the proper revenue accounts immediately upon receipt.
- Any grant that requires a county match other than in-kind shall be charged to the appropriate county department's budget that acquired the grant.

F. GRANT SIGNATURE AUTHORIZATION FORM:

Some grant applications require the completion and submittal of a signature authorization form. For obtaining signatures of county commissioners' or other designated office personnel, signature authorization forms should be delivered to the Community Relations Coordinator. Signature of the board chair on authorization forms may be obtained without public meeting. The following signature authorities should be included:

- Applications/revised applications – County official and the Community Relations Coordinator.
- Contracts/contract modifications - Chair of the board or the county official depending on the grant requirement.
- Vouchers - The county official and his/her designee.
- Authorizing authority - Chair of the board.

G. INDIRECT COSTS

1. It is the intent of the county that every grant shall pay its own way. To the extent possible, this means that every grant shall pay for all services provided by the county as an overhead allocation rate. For specific additional services, such as audit costs, each grant application must identify this cost and include it as a part of the grant requests.

2. All grants must include the costs of audit as a part of the grant application. Under the federal single audit act, all federally funded grants shall be subject to the same level of audit as the host agency. For Storey County, this means that each grant shall be individually audited at the same time as the county is receiving its annual audit.

III. RESPONSIBILITY FOR REVIEW: The County Manager or his/her designee will review this policy every 5 years or sooner as necessary.