

GRANT MANAGEMENT POLICY DODGE COUNTY, NEBRASKA

Established and Maintained by the Dodge County Board of Supervisors

The County of Dodge continues its practice of taking advantage of granting opportunities to support operations, programs, and capital improvement projects. Major sources of grant awards are federal, state, and local agencies.

The purpose of the Dodge County grant policy is to provide a uniform method of applying for and managing grants as well as to outline how to remain in compliance with federal, state and local regulations. Specifically, policies reflect the "rules" governing the components of grant funding. Procedures represent an implementation of policy and should evolve over time as new tools emerge, new processes are designed and risk changes due to environmental changes.

The Dodge County Board may receive, for the purpose for which made available any federal, state or local funds made available to it, or funds or property received from any other sources.

The Dodge County Board may use tax revenue from the levy of county taxes for operational expenses and for the purpose of matching any funds that may be made available to it on a matching basis by any federal, state or local agency.

The Dodge County Board may utilize such personnel or services that may lawfully be offered by any federal, state or local agency or governmental unit.

It is the policy of Dodge County to comply with the conditions of federal, state and local grant programs in which the county participates, including the conditions of the:

Authority to Sign Applications. The Chairman of the Dodge County Board is authorized to sign applications for grant funds, on behalf of the county and may delegate authority to other designees at the discretion of the Chairman. The County shall submit such applications as determined appropriate so long as acceptance of the funds does not include conditions contrary to the policies of the county.

Supplement not Supplant.

Costs. Compensation, benefits and associated expenses will be paid according to the program/grant requirements. The Chairman or designees will review all documentation prior to paying to ensure all expenses are within the allowable approved budget. The expenses are to be reasonable and allowable per IRS and NE Dept. of Revenue guidelines. Once approved by the County Board, payments will be made on a timely basis. Items that are not reasonable nor necessary will not be approved for payment. Costs will be reviewed to confirm appropriateness of the Federal, State or Local grant.

Indirect Costs. When applicable, indirect cost rates may be utilized. The indirect cost rate is the ratio between the total indirect costs and the total direct costs of an organization. The rate is used to determine what proportion of the general expenses each grant or contract should bear. Indirect costs are those cost, not readily identifiable with the activities of the grant or contract.

Reimbursement/Payment. Program and fiscal reports will be completed and submitted as required and shall report grant activities in accordance with the approved application and budget as required. Reimbursement requests will be made according to procedures identified in the application process.

Monitoring: Program expenses will be monitored using quarterly reports and are to be reviewed by the County Clerk's Office. Federal programs that allow expenditures for professional development must support the activities described in the application and must be an appropriate use of funds. Approved grant award letters should be sent to the Clerk's Office to assist with CIFA reporting.

Resources:

The procurement of resources related to grant programs, including contracts and purchase of service agreements for such programs, shall be in accordance with state statute or the county's written procedures for purchasing and contracting. Purchase orders and invoices shall indicate an appropriate record of expenditures. The appropriate tracking of these funds should occur to meet audit requirements. All equipment purchased with federal funds, shall be appropriately identified, inventoried, and when no longer useful to the county, properly disposed.

Sub-recipient. For the purpose of carrying out a portion of a federal grant, a sub-recipient creates a federal assistance relationship between the recipient and the sub-recipient. In accordance with the sub-award agreement, the sub-recipient will use funds to carry out a program for public purpose, as opposed to providing funds for the benefit of the recipient.

Maintenance of Records. Records of all federal financial and program information shall be kept for a minimum of 5 years after the close out of the project.

Internal Controls. For the proper and efficient performance and administration of the grant program, all federal, state or local cost must be necessary and reasonable. Items that are not reasonable or necessary will not be approved for payment. All costs will be reviewed to confirm they are appropriate.

Revisions. The budget of the applicable program will be reviewed on a timely basis. Any and all revisions will be submitted to the appropriate agency for approval. Amendments must be documented, and an amended grant award will be provided by the approving agency.

Process.

The County Board and designees shall implement an appropriate process to approve and track grants received under federal programs.

Coordination of Services.

Federal Grant services shall be coordinated and integrated with other agencies providing services, and other federal, state and local programs.

Other Requirements. The County Board shall take or cause other county employees to take such action as required by law for the county to maintain compliance with federal, state and local grant programs in which the county participates.

Date of Adoption: 04/01/2023

Date of Revision: