

MISSOULA COUNTY Grants Administration Policy

Purpose

The purpose of this policy is to provide internal controls that ensure adequate compliance with all federal, state, and county administrative rules and regulations regarding the application for, expenditure of, and tracking/monitoring for grants received by Missoula County.

All projects funded in whole or in part with grant money are not independent of County operations. Non-compliance (including improper or lack of reporting of receipt of grant funds, misuse of funding, late or inaccurate reporting, etc.) can lead to audit findings which reduce Missoula County's ability to receive future funding and jeopardize the County's bond rating.

Scope

This policy is applicable to all grant awards to all County departments and entities.

Administration

Program Directors are responsible for ensuring that all regulations pertaining to grant funding received by their departments are complied with.

The County Auditor is responsible for ensuring that all Federal awards are reported as part of the County's external audit.

References

[Title 2 of Code of Federal Regulations \(CFR\) Part 200](#)- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. This was created by the Office of Management and Budget (OMB) and is commonly known as Uniform Grant Guidance.

Missoula County Fiscal Policies:

Missoula County [Purchasing and Contracts Policy, No. 2014-03](#)

Missoula County [Travel Policy, No. 2017-01](#)

Missoula County [Conflict of Interest Policy, No. 2015-04](#)

Missoula County [Disposal of County Personal Property Policy, No.2011-02](#)

Missoula County [Business Meals & Misc. Costs Policy, No.2015-01](#)

Policy

1. The Program Director managing the grant is responsible for all administrative compliance requirements including accounting paperwork and reporting. For the purpose of this policy "Program Director" applies to the individual within a given department who will be responsible for the grant. These requirements are found in 2 CFR Part 200. Program directors should familiarize themselves with 2CFR Part 200. The most up to date version can be found at ecfr.gov. Program Directors should also familiarize themselves with Missoula County fiscal policies, referenced above.

2. Grant funding opportunities should be presented to the County Commission in a duly noticed public meeting to discuss the funding opportunity and whether or not to develop and submit an application.
3. Grant contracts requiring a signature from an authorized representative of the Board of County Commissioners must receive approval to do so at a duly noticed public administrative meeting or public hearing.
4. The County Commission, being ultimately responsible for the approval of the budget, has the authority to deny submission of a grant application or to accept a grant award, unless the department applying for the grant is governed by an independent board.
5. All federal grant funded activities must be conducted in compliance with Title 2 CFR 200, (Uniform Guidance), and all applicable terms, conditions, assurances, certifications, and requirements of all Federal and state laws, executive orders, regulations, and policies.
6. Regulations, compliance requirements, and reporting requirements of individual funding agencies are in addition to, not replacement for, County policies and procedures.
7. The majority of grants received by Missoula County are reimbursement grants in which funds are expended prior to receiving grant funds. In the case of service delivery or deliverable based grants in which funds are received prior to expenditures, Missoula County shall disburse federal funds in a timely manner to minimize the time those funds are held in accordance with CFR 200.305.
8. The Program Director for each grant shall determine the allowability of costs under applicable cost principles and grant terms in accordance with CFR 200 Subpart E. Costs deemed allowable will proceed to the claims or payroll process as appropriate for further review and approval in accordance with Missoula County policies and procedures.
9. Missoula County shall document all time and effort charged to grants in accordance with grant requirements and in compliance with CFR 200.430.
10. Travel related to grants must be in compliance with the Missoula County Travel Policy and CFR 200.474.
11. Procurement related to grants must be completed in compliance with the Missoula County Purchasing & Contracts Policy and legal requirements in accordance with CFR 200.318 - 326.
12. If real property or equipment purchased with grant funds is being disposed of, the Program Director must contact the funding agency for disposal instructions.
13. Under this policy, the Finance Department and County Auditor are authorized to create necessary and applicable procedures for the application for, expenditure of, and tracking/monitoring of grants received.
14. The Finance Department will assign unique account coding for each grant and provide the general ledger codes in a timely manner to the Program Director managing the

grant. This account coding will be used to record revenues and expenditures in the County's accounting system.

15. If County matching funds are required, The Finance Department must be consulted when determining the availability of matching funds. A unique accounting code for each grant must be used to record expenditures using County matching funds.
16. A copy of all award letters, completed grant agreements, and grant budgets must be given to the Finance department and County Auditor by the Program Director responsible for managing the grant.
17. A copy of all requests for payment or periodic financial reports sent to federal or state agencies must be sent to the County Auditor by the Program Director responsible for managing the grant.
18. The County Auditor is responsible for compiling the County's annual Schedule of Expenditures of Federal awards (SEFA).