

Procedure Fiscal Review of Grants and Agreements	Last Update: October 16, 2007
--	---

References: Fiscal Review of Grants and Agreements Policy CC07-470

Purpose: To insure compliance with all funding requirements for intergovernmental or other grant revenue.

Procedure: Intergovernmental Revenue, Grants and Cooperative Agreements

A. Accounting Division Submittal Requirements

1. The following information shall be submitted to the Accounting Division:
 - a. Statement of Grant Award from the granting agency and any contracts related to the acceptance of the grant award;
 - b. Matching requirements of the grant, and information related to the source of matching funds or in-kind services to be utilized for the grant;
 - c. Documents that explain any prior approvals requested and received during the pre-award period;
 - d. Information regarding the tracking of the grant in the accounting system and the business unit or subledger to be utilized for the receipt of funds. Once the award letter is received by the Accounting Division, the business unit will be created in the accounting system;
 - e. Copies of all requests for reimbursement. If request is submitted online, Accounting must be notified of the request and expected amount;
 - f. Copies of any audits, reviews or reports prepared by the awarding agency;
 - g. Copies of all reports submitted to the awarding agency on behalf of the County, including financial status reports, progress reports, etc.;
 - h. Copies of any correspondence with the awarding agency related to deviations from the terms of the original grant agreement, including budget revisions and clarification of any allowable costs;
 - i. Any specific instructions provided by the awarding agency on closeout procedures, including disposition of government-owned equipment, and any other documents specifically pertaining to the closeout of the grant;
 - j. Copies of any online registration information required by the awarding agency for electronic filing of reports and receipt of funds (such as Grants.gov, Central Contractor Registry (CCR), etc.);
 - k. Property disposition documents showing how equipment and leftover supplies were treated, including requests for agency instructions where appropriate, and compensation to agency, if required.

2. Purchases
The Inventory Control Specialist shall be notified of any fixed assets purchased with grant funds per the *fixed asset* policy.
3. Non-Cash Commodities
The Grant Accountant shall be notified of any non-cash commodity received.

B. Records

1. The department/division receiving grant funding shall maintain documentation for all grant-related events, and be able to provide this documentation as requested, including the following:
 - a. A copy of the original signed grant application and any records of discussions with the awarding agency regarding the application;
 - b. Annual work plans;
 - c. Complete, accurate records of grant-related events, including financial transactions, procurement decisions, timesheets for grant-paid salaries or copies of payroll reports to support grant-paid salaries, invoices for products purchased, etc.
 - d. Any contracts, along with related proposals, requests for proposals (RFPs), evaluation sheets, and any other documents pertaining to contract procurements;
 - e. Any agreements made with sub-recipients along with applications, proposals, monitoring reports, site visit reports, and related documents.