



Grant Policy and Procedures Manual

City of Sarasota

Financial Administration Department

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Overview

Preface and Acknowledgements

This manual is not intended to be an exhaustive listing of all rules, regulations, or laws relating to grants, but is a guide of standardized procedures to direct City departments in the pursuit, application, and management of grant proposals and awards.

This document is a living document, and contains Federal and State, and City policy that by its nature may be revised over time as regulations change, new tools emerge, new processes are designed, and risks change. The Financial Administration Department will annually review the procedures described herein and in continued collaboration with the personnel it serves update this document as necessary or as circumstances dictate.

Introduction

Grant funds received by the City of Sarasota (henceforth the City) support important programs and services that the City provides to the Community. These funds allow the City to extend pre-existing services, introduce new initiatives, gain technological advances, and subsidize programmatic staffing. Grant funds are dispersed throughout the City and impact a variety of efforts. Because grant funding allows the City to leverage local public funds by extending and enhancing the services it offers to the community, the impact of grant funding upon the community is significant. So too should be the process that governs it.

A grant is a multi-defined instrument used by governments or private entities to subsidize programs and projects that fit within the funding criteria of each respective grantor. Grants can be unrestricted or restricted, to be used by the recipient in any fashion within the parameter of the recipient organization's activities or for a specific purpose by the grantor. Typically, grants are intended to support a public purpose. Procurement of goods or services for the direct benefit of the organization and not for a broader public purpose is generally awarded in the form of a contract. Grants may be awarded in the form of:

- loan contracts
- loan guarantees
- cooperative agreements
- joint participation agreements
- contract for services
- private contributions
- interlocal agreements, and other types of contractual documents. Competitive (Discretionary) Grants
- Block Grants, Formula Grants, or Project Grants
- Entitlement Grants or Agency Allocations
- Continuation of any grant type
- Reimbursement Programs
- Foundation (Philanthropic or other) Grants
- Corporate Grants

The purpose of this Policy and Procedures Manual is to develop, implement, and maintain meaningful grant oversight and coordination for the City, thereby increasing grant-related revenue, limiting the City's exposure to grant-related liability, and improving the efficiency and impact of programs and services funded through grants. The policies and procedures contained herein are intended to foster exceptional stewardship of the public trust through a rigorous adherence to ethical standards associated with grant-related activities. The policies and procedures aim to do the following:

- Promote the use of best practices
- Promote sound financial management

- Ensure that grant-related activity is consistent with the City's strategic priorities
- Ensure the integrity of the City's good standing among grant making entities
- Ensure the detection and mitigation of potential grant-related problems before they impact the city
- Promote efficiency and effectiveness in grant funded projects and programs
- Ensure accountability for financial and programmatic elements of grant administration/accountability

Conflicts of Interest

Conflicts of interest can damage the reputation and credibility of the City. Further, the appearance of a conflict of interest can be just as damaging to the City's reputation and credibility as an actual conflict. The appearance, as well as the actuality, of any conflict of interest or breach of trust by an official or employee of the City should be avoided.

Conflict of interest situations may cover a broad range of matters, and may involve ethical, legal, or other issues. Such situations, if unresolved, may be the cause of damage to the City. City officials and employees should be diligent in the identification of potential conflicts of interest when working in any capacity with any proposed or funded grant involving the City.

No officer or employee of the City shall have any interest, financial or otherwise, direct or indirect, or have any arrangement concerning prospective employment that will, or may be reasonably expected to, bias the design, conduct, or reporting of a grant funded project on which he or she is working.

It shall be the responsibility of the Grants Project Manager for each particular grant funded project to ensure that in the use of project funds, officials or employees of the City and nongovernmental recipients or sub-recipients shall avoid any action that might result in, or create the appearance of:

- Using his or her official position for private gain
- Giving preferential treatment to any person or organization
- Losing complete independence or impartiality
- Making an official decision outside official channels
- Affecting adversely public confidence in the grant funded program in particular, and the City in general
- Or any other Conflict of Interest outlined per the specific grant agency

To strengthen Federal oversight, Mandatory Disclosures require organizations with a federal award to disclose, "in a timely manner" and in writing to the Federal awarding agency or pass-through entity, "all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award." The guidance specifically adds that an organization's failure to make required disclosures can result in a number of actions, including suspension and debarment.

Definitions

Conflict of Interest - An officer or employee of the City acting or appearing to act on behalf of someone other than the City; or in carrying out duties has or appears to have a self-interest from which a personal profit or gain is realized or that is actually or potentially adverse to the best interests of the City.

Official – Any person appointed or elected to an office, position, committee, or commission of the City of Sarasota, whether or not he or she receives compensation.

Roles and Responsibilities

The following shall govern responsible parties for activities surrounding the submittal, implementation, maintenance, reporting and other related duties for grant funded projects by or on behalf of the City of Sarasota. The full development of a project or programs requires the assistance and support from all affected parties.

1. City Commission

The City of Sarasota is governed by a "Commission - Manager" form of government. There are five City Commissioners, two are elected at-large and three are elected from single-member districts. All elections are nonpartisan. In November of each year the Commissioners select a Mayor and Vice-Mayor from among their members. Grant awards, with corresponding Budget Amendments, must be approved by the City Commission.

2. Financial Administration Department

a. Grants Coordinator

The Grants Coordinator is the primary person responsible for providing city-wide coordination and monitoring of grants awarded to the City. This individual is responsible for ensuring that the City's grants management and compliance program is current and effectively fulfills the compliance requirements of the City's administrative policies and external granting agencies. The Grants Coordinator is responsible for:

- Providing a centralized point of contact for assistance with the identification, preparation, distribution, and submission of grant documents
- Researching grant opportunities and notifying departments of such opportunities
- Acting as a liaison with funding agency personnel when necessary
- Assisting staff with proposal preparation as it concerns adhering to grant guidelines, policies, and deadlines
- Assisting departments with completing agenda items regarding applying for grants, accepting awards, and appropriating the grant budgets
- Tracking grant activity at all stages of the grant cycle
- Maintaining an updated City-wide grants database (Reporting due from departments who oversee their own grants no later than the 15th day of each quarter to the Grants Coordinator)
- Reviewing agenda items related to grants prior to submission for Commission agenda
- Receiving a copy of the grant award and maintaining a grant file
- Maintaining Master files of **ALL** City grants
- Maintaining Master files of "closed" grants in accordance with the retention requirements
- Maintaining grant procedures
- Developing and conducting grants administration training on grant management and compliance
- Submittal of Grant Applications wherein the City is the lead or the sole applicant, with certain exceptions for CDBG/HUD grants

b. Grants Accountant

- Ensuring that departments track and report programmatic and financial grant activity in a timely manner
- Providing the proper account codes to the recipient department (at the time of establishing budget), so as not to co-mingle funds
- Audit all grant financial reports and reimbursement requests prior to submission and reimbursement requests

- Work with the Grants Coordinator, Grants Project Manager, Department Head, Purchasing and Finance personnel in order to gather all information required to meet Grant Funding requirements, once awarded
- Work with Purchasing Department to ensure all Contracts, Professional Agreements, Invoicing from Vendors meet Grant specifications for reporting and reimbursement, and follow Procurement guidelines
- Record Grant reimbursement requests as accounts receivable and recognize revenue upon reimbursement request submittal
- Prepare annual Schedule of Expenditures of Federal Awards and State Financial Assistance (SEFA) reporting

3. Purchasing Department

The Purchasing Department will process purchase orders according to the grant agreement, state and federal laws and regulations, and City policy. Grants Project Managers are ultimately responsible to adhere to the stipulations from the approved award/contract to ensure that allowable expenditures are conducted. Procurement guidelines apply to all City-related grants where the City is the Grantee. The Purchasing Department will competitively solicit for goods or services in accordance with grant procedures and City procurement procedures, and will process purchase orders in accordance with awarded contracts.

4. City Attorney

Grant agreements are different from many other contracts in that there is little, or no negotiation involved. In the vast majority of circumstances, the City will either sign the agreement or decline the award. Despite the City's lack of bargaining power in this regard, it is nevertheless prudent to conduct a legal review of grant agreements to ensure that all of the terms of the agreement are legally enforceable. The City Attorney shall review the terms and conditions of the Grant Agreement(s), and provide written comments to the Grants Coordinator prior to execution of the Agreement.

5. City Department Responsibilities

a. Department Directors

The Department Director is a manager with programmatic and fiscal responsibilities for a designated department. He or she is the individual who ensures adequate staff and infrastructure are provided for the appropriate performance of grant award management and supervises staff members identified as key members on grant awards. The Department Director is responsible for:

- Ensuring adequate management of programmatic and fiscal aspects of the grant awards
- Approving any proposed programmatic and fiscal changes to the grant
- Ensuring that the department has a retention schedule in place to protect the integrity of the grants records and data collected during the project
- Ensuring that cost sharing dollars are available
- Ensuring that the grant award has been properly executed
- Ensuring that the grant award has been approved by the City Commission along with a corresponding budget amendment to establish budget for the grant
- Ensuring the budget is adequate relative to the project scope and its justification is appropriate
- Ensuring that a budget amendment has been prepared and approved by the City Commission

b. **Grants Project Manager (Departmental staff member charged with managing the project)**

The Grants Project Manager is the primary person responsible for the programmatic activities on a project/grant. Although some tasks may be delegated, the Grants Project Manager is the chief accountable person and bears responsibility for the overall administrative and fiscal conduct of the grant award for meeting the terms and conditions of the award and for representing the project to the granting agency.

The Grants Project Manager is responsible for:

- Preparing the grant proposal with the assistance of the Grants Coordinator, with an emphasis on the technical and budgetary components
- Forwarding all grant agreements to the Grants Coordinator for review prior to execution by the proper City officials
- With assistance from the Grants Coordinator, prepare the Commission agenda item and resolution (if required) requesting City Commission authorization for the Mayor to execute the grant agreement and related documents
- Requesting that budget be established via budget amendment to the City Commission prior to expenditures being made
- Monitoring the project budget and ensuring the appropriate charging of expenditures to the project grant award
- Modifying the project budget, if necessary, in line with the award budget provided by the granting agency
- Notifying the Department Director about changes in project scope and budget
- Appropriately managing the programmatic aspects of the project
- Monitoring expenditures to ensure grant funds are spent in accordance with the approved budget and grant timeline
- Approving all grant expenditures
- Ensuring that expenditures are entered in the financial management system by staff members using the assigned project number
- Working with the Grants Coordinator and Grants Accountant to ensure the completeness, accuracy, and timeliness of programmatic and financial reports submitted to the granting agency
- Ensuring the Financial Administration Department (Grants Coordinator and Grants Accountant) receives copies of any financial reports for review prior to submission to the granting agency
- Ensuring the Financial Administration Department receives copies of any reports or correspondence with the granting agency
- Ensuring that subcontractors have complied with the appropriate work in a timely manner and in accordance with technical, financial, and other requirements of the award
- Adhering to the terms of the grant agreement and policies and notifying the Grants Coordinator and Grants Accountant if changes are needed

6. Non-Profits and Partnership Agreements where the City is the Grantee

The City may enter into joint application with Non-Profits or Partnership Agreement with an outside entity, where the City is the Grantee (recipient of the Grant Award). When this occurs, the partner should adhere to this Grant Policy and work with the Grants Coordinator in the same capacity as City departments. All grants that are awarded in the City's name must be presented and approved by the City Commission and a corresponding budget must be established.

If a match is part of the Grant award, the match must be clearly identified and verified with the City Finance Director. If the grant guidelines require that the City direct funds to the project, the match (if provided by the partnered entity) will be deposited in a project account with the City of Sarasota and all project payments will run through the City's general ledger. Otherwise, the City will act as a pass-through by accepting the grant award and distributing the reimbursement to the partner (if being a pass-through is allowed by the Grant).

A master file will be maintained by the Grants Coordinator for a period of five (5) years.

7. COVID-19 (Cares Act, American Rescue Plan Act (ARPA), and any other unique funding sources)

Due to the unique nature of these types of funds and the length of the period of performance there are several important points to consider:

1. Funds are subject to the Uniform Grant Guidance (UGG), a stringent set of federal compliance requirements, requiring the recipient to have written policies and procedures in place prior to obligation of these funds. Uniform Guidance is currently a part of the internal and external controls of the City of Sarasota's grant coordination and administration.
2. Grants Coordinator will make every effort to ensure property administration, monitoring, and reporting on ARPA awards (and any additional Federal awards) in a manner compliant with the fund requirements. Important considerations to address include:
 - Inappropriate fund usage
 - Insufficient resources knowledgeable in Federal grant Management, UGG, and fund specific reporting requirements
 - Non-existent or immature processes, internal controls and governance over grant administration and sub-recipient monitoring
 - Unprepared for Single Audit and/or understanding and identifying all sources of federal funding to determine eligibility for Single Audit
3. Financial Administration and the Grants Coordinator will ensure that funds are administered and used in accordance with award agreement terms and conditions by establishing a compliant grant administration program inclusive of the following:
 - Fund accounting, including disbursements, is conducted in sufficient detail to provide transparency into origin and use of funds
 - Grant administration and program implementation controls, including those supporting procurement, expenditures, disbursements, monitoring, and reporting are properly designed and operating effectively
 - State or local government lost revenue calculations are complete and defensible.
 - The method of allocating indirect costs (approved indirect rate, cost allocation plan, de minimis rate) is reasonable
 - Sub-recipient guidelines and monitoring procedures exist and are followed.
 - Document retention practices are followed to support audit or monitoring of state or local government books and records
 - Key performance metrics are established to enable program effectiveness measurement
 - Grant reporting is performed timely and accurately per grant guidelines

Pre-Award Procedures

Grant Planning & Research

To coordinate the City's grant activities effectively, the Financial Administration Department and Grants Coordinator must have knowledge of prioritized needs for the various departments that potentially can be met through grants. This knowledge will allow the Financial Administration Department and Grants Coordinator to coordinate common needs among departments, plan for submission of proposals to regular cyclical grant opportunities and be pre-positioned to assist the departments in the submission of proposals to those opportunities when they arise. Such knowledge would allow the Financial Administration Department and Grants Coordinator to identify the potential for parallel or redundant submissions, as well as areas for potential collaboration among departments.

The Grants Coordinator will participate in meetings with budget staff and departments during the annual budget process to identify upcoming projects in an effort to identify future grant opportunities, as deemed reasonable. Careful consideration is placed on those proposals/applications to ensure that supplanting does not occur.

Pre-Application

All grant proposals/applications must be tracked by the Grants Coordinator. The Financial Administration Department and Grants Coordinator must be informed of outgoing grant applications at all times. This applies to all grant applications whether they are hard copy, electronic, or prepared by third party administrators.

The department preparing a grant application to be submitted on behalf of the City must prepare and submit a Grant Application Information Form (Appendix C) to the Grants Coordinator in the Financial Administration Department. Check the box indicating that the application will be submitted and monitored within that department).

The form includes the following:

- Department applying for funding
- Funding Agency
- Announcement number
- Total anticipated project cost
- Match requirements and funding sources
- Staffing requirements (including salary and benefits and any increases for multi-year grants)
- Future financial obligation/commitments
- Brief description of the grant

The Grant Application Tracking form is used to register the application with the Finance Department and to add it to the list of pending applications.

Application

All Applications/Requests for grant funding are to be tracked by the Grants Coordinator and the Financial Administration Department. This applies to all types of applications and requests (hard copy, electronic, prepared by third party administrator, support letters and partnership letters).

All Applicants are strongly encouraged to submit a Grant Application Information Form in advance (Appendix C). It is imperative that communication relating to any proposed applications be relayed to the Grants Coordinator. This is to ensure that duplicate applications for the same grant are not performed as generally Grantors will not consider any proposal from a municipality if more than one proposal is submitted during the same funding cycle. The City shall not submit

multiple grant applications for any one funding announcement or program during the same funding cycle unless explicitly allowed by the Grantor.

Competing Applications

Grantors generally will not consider any proposal from a jurisdiction if that jurisdiction has submitted more than one proposal during the same funding time period. Thus, it is imperative that the potential for multiple submissions to the same grant during the same funding round is discussed and resolved prior to the application submittal.

The City shall not submit multiple grant applications for any one funding announcement or program during the same funding round unless explicitly allowed by the grantor and authorized by the Grants Coordinator.

1. Upon identifying the potential for the submission of multiple grant applications to the same Grantor during the same funding cycle, the Grants Coordinator shall seek to determine whether the grantor permits multiple submissions. If the grantor allows multiple submissions the departments in question may continue the application process.
2. If the grantor does not allow multiple submissions, the Grants Coordinator shall meet with the departments in question and seek to determine whether a collaborative approach is feasible. If a collaborative approach is feasible, a joint application can then be pursued.
3. Should a collaborative approach prove infeasible, the Grants Coordinator shall convene and facilitate a meeting for the departments in question. The departments will work together to determine a solution that is in the best interest of the City. The City Manager or Designee will make the final determination.

Grant applications involving multiple departments shall be coordinated by the Grants Coordinator. Each department that is involved with a grant shall be involved fiscally and programmatically and agree to the elements of the program that may affect their department after the funding has ended for the grant funding.

Each department is responsible for assisting in the preparation of the grant application and provide all required documentation for submittal to the Grants Coordinator. **Unless agreed to in advance and in writing by the Grantor, work outlined in the grant application Scope of Services should not begin prior to the award of the Grant and executed Agreement(s) being completed. Doing so will negate reimbursement of each application element performed prior to the completion of this step. The Grants Coordinator will inform parties of this step being completed, and that work may begin under the Grant Agreement.**

Applications Involving Increasing Staffing Levels

A Grant application that involves funding to increase employee staffing levels requires the approval of the City Manager or Designee. Sufficient funding must be available.

Post-Award Procedures

Award Notification and Acceptance

Once the award notification has been received by the Grants Coordinator and the Financial Administration Department, a scanned copy will be sent to the corresponding department. A copy of the Agreement will be forwarded to the City Attorney for review prior to execution, and to the Purchasing Department for Procurement input/compliance. The original document will be kept in the Financial Administration Department with the Grants Coordinator's Master File.

The City Attorney's Office, the Department Director (or designated staff member), Grants Coordinator, Grants Accountant and assigned Grants Project Manager are responsible for reviewing the proposed agreement/document to assure that all conditions required by the Grantor can be fulfilled. In the event that the funds awarded by the granting entity are reduced from those requested in the original grant application, the recipient department must ensure that the goals, objectives, and evaluation components can still be accomplished, and that adequate funding is available to accomplish the intent of the grant. If the review is affirmative, the recipient department will work with the Grants Coordinator regarding the Agenda Item and all supporting documentation to be placed on the City Commission Agenda. **NOTE:** Make sure that the Grants Coordinator is on the approval flow of the agenda approval process. The City Commission will approve or deny; usually under a Consent 1 Agenda. The recipient department must request account codes from Grants Accountant (who will coordinate with the Financial Administration Department). Once the account codes are received, a Budget Amendment Memorandum will be prepared by the recipient department and submitted to the Financial Administration Department.

All award documents must be forwarded to the Grants Coordinator. Once the Agreement is accepted by the City Commission and properly executed with the corresponding budget amendment, it is the department's responsibility to carry out the project and/or activities associated with a grant to their full extent, while adhering to all of the terms and conditions prescribed by the Grantor. Failure to do so increases the City's exposure to legal liability and compromises current and future grant funding.

The Grants Coordinator, in conjunction with the Grants Project Manager, will complete the Grant Finance Enrollment Form (Appendix D).

Post-Award Management

Once the grant funding has been awarded, the work of project implementation begins. The department receiving the award must focus on the implementation, grant award timeline, monitoring and evaluation of the grant funded program. Those charged with managing the program must work to ensure that they maintain high standards, achieve stated goals and objectives, meet agreed upon deadline, stay within budget, expend funds as required, comply with the granting entity's terms and conditions, maintain appropriate records, meet financial and programmatic reporting requirements, and communicate results. Oversight of this process is critical to ensuring that the interests and responsibilities of the City are met. Grants management entails the establishment of standard operating procedures and clear, regular communication by the department and Grants Project Manager with the Grants Coordinator regarding the status of the grant funded project and required communication with the granting entity.

Reporting

Grants awarded to the City typically require that progress and financial reports are submitted to the Grantor. Accurate and timely reporting are critical to maintaining a good relationship with the Grantor and late or inaccurate reports may negatively impact current and/or future funding opportunities.

1. Financial Reporting

Recipient departments, along with the Grants Coordinator and Grants Accountant, shall prepare accurate reports as required by the Grantor. Copies of all financial status and final reports prepared for submission to the Grantor shall be provided, along with the associated funding account number, to the Grants Accountant, for review before submission to the granting agency. The Grants Accountant will review for accuracy and make suggested corrections to the department. Once corrected, Grants Accounting will submit the official document(s) to the Grantor.

2. Programmatic Reporting

Recipient departments shall work with the Grants Coordinator to prepare accurate progress or other programmatic reports as required by the Grantor. Original documents of all progress and other programmatic reports prepared for submission to the Grantor shall be retained by the Grants Coordinator.

Requests for Reimbursement

All requests for reimbursement are to be prepared by Grants Accountant for review prior to sending to the Grantor. All requests for reimbursement should be submitted to Grants Accounting at least 15 business days prior to the submission deadline.

Grants Accounting will reconcile the request to the general ledger to ensure that all eligible expenses are captured in the request for reimbursement. Grants Accounting will ensure that an invoice is reflected in the City's financial management system, via Accounts Receivable, so that the reimbursement is posted to the correct general ledger account when received.

If a grant reimbursement is received by a recipient department, it should be immediately forwarded to the Financial Administration Department for deposit with information including the purpose of the reimbursement and the name of the grant the reimbursement relates to.

Program Income

All program income resulting from a grant-funded project or program shall be managed and maintained as established in the award letter, grant agreement, contract, special conditions, or other document generated by the granting entity.

If a department anticipates receiving program income it must be budgeted appropriately. For federal and state-funded grants, program income, if allowed, could result in an equivalent reduction in reimbursement from the grantor. Many corporate and foundation-funded grants encourage the generation of program income and do not reduce their reimbursements. In any case, an account for the receipt of program income must be established with approvals and control procedures prior to soliciting program income.

The Financial Administration Department will establish a revenue account to track program income on the general ledger.

Definitions

Program Income – gross income earned by the recipient that is directly generated by a supported activity or earned as a result of the award. Program income includes, but is not limited to, income from fees for services performed, the use or rental of real or personal property acquired under federally funded projects, the sale of commodities or items fabricated under an award, license fees and royalties on patents and copyrights, interest on loans made with award funds. Interest earned on advances of grant funds is not program income.

File Management

It is imperative that file management is consistent for all grants across all departments. Standardized file management protocols allow for a smooth transition during changes in personnel, instill confidence in granting entities during site visits, expedite reviews by the Financial Administration Department, and eases the audit process.

The Grants Coordinator will maintain the Master File, which includes the following (if applicable to the project and if required by the awarded Grant):

Funder/Legal Documents

- Grant application and project proposal
- Approved budget
- Administrative guidelines and regulations
- Official grant award notification (GAN)

Budget Records

- Copies of all contracts and blanket agreements for consultants and trainers
- Copies of purchasing documents
- Copies of expenditure/income tracking files
- Copies of monthly restricted program grants reconciliation report
- Copies of all reimbursement requests
- All correspondence with the funder regarding budget
- Copies of payroll documents
- In-kind or match documentation of expenses

Personnel Records

- Job descriptions
- Staff Resumes
- Staff performance evaluations
- Staff schedules
- Staff and volunteer sign-in sheets
- Time and Effort Documentation

Programmatic Records

- Staff phone numbers/email
- Program Officer contact information
- Project Timelines
- Minutes of meetings
- Project sign-in sheets
- Surveys and outcomes
- Data
- Press releases, newsletters, brochures, publicity, videos
- All correspondence with the funder
- All performance reports
- Any records that document challenges and successes

File Retention

All grants will be retained for five (5) years (unless otherwise directed in the Guidance) by the Grants Coordinator. Grantors may require retention periods in excess of this time period, in which case, the Grantors time period would be followed. If any litigation, claim, negotiation, audit, or other action involving records has been started before the expiration of the retention period, records must be retained until completion of the action and resolution of all issues which arise from it. In this case, the retention period would begin at the close of the action.

Appendices

APPENDIX A - GRANT CYCLE

Pre-Award

Finding Funding

- Grants.gov
- Agency websites/listservs
- Grant Research Databases
- State and Federal Lobbyists
- Agency emails
- Department or Non-Profit/Partnership Agreement Entity Contact

Preparing the Proposal

- READ AND FOLLOW ALL grant guidelines and CITY POLICIES
- Work directly with Departments/Non-Profit/Partnership Agreement Entity and determine the Match and funding source
- Outline the Application/Proposal Requirements
- Team Meeting(s) to draft Proposal/Application (per guidelines)
- Formulate Budget
- Request Letters of Support
- Obtain Finance Letter of Appropriated Match Funds
- Utilize Appendices A-F of the Grant Policy and Procedures Manual

Submitting the Proposal

- Review and Final Review by Team
- Grant Coordinator Submits Proposal/Application
- Submission Confirmation Received
- Grant Submittal Copies sent to Department or Non-Profit/Partnership Agreement Entity
- Grant Coordinator Establishes Grant File in Financial Administration

Receiving the Award

- Review Award Letter and Advise Department or Non-Profit/Partnership Agreement Entity
- Grant Coordinator sends Agreement to City Attorney and Purchasing for Review and receive comments to move forward or decline
- Project Manager produces the Agenda Item for City Commission Agreement approval
- Present to City Commission for Approval
- City Clerk or Grant Coordinator submits to appropriate party (Mayor or City Manager) for execution of Agreement
- Grant Coordinator submits Agreement to Grantor for their execution
- Grant Coordinator receives fully Executed Agreement from Grantor
- Disburse to Department or Non-Profit/Partnership Agreement Entity
- Project Manager produces Budget Amendment for City Commission Approval

Post-Award & Program Administration

Managing the Award

- FOLLOW ALL GRANT GUIDELINES
- Register for required grant portals for reporting/reimbursement requests Maintain communication between the Team and the Agency Grant Manager
- Maintain grant file with all required documentation
- Ensure that all invoices are approved by Project Manager, Paid, and return copies in grant file
- Monitor all oversight
- Department or Non-Profit/Partnership Agreement Entity Contact

Reporting

- Ensure that all reporting is performed accurately and on time
- Progress Reports
- Financial Reports—Reviewed by City Finance
- Annual Reports
- Internal Reports
- Time Extensions
- Reimbursement Requests
- Grant Coordinator maintains records of ALL CITY GRANTS as central depository

Award Close-Out

- Reconcile Budget
- Final Reporting
- Project/Award Closeout
- Maintain grant file for a period of five (5) years

APPENDIX B - GRANT CHECKLIST

Step	Task	Completed
1	Locate Funding Source (Grant)	<input type="checkbox"/>
2	Discussion with Grants Coordinator and Department or Non-Profit/Partnership Agreement Entity to pursue funding (Team)	<input type="checkbox"/>
3	Identify Funding Source for Match	<input type="checkbox"/>
4	Complete and sign-off on Appendix C – Grant Application Information Form	<input type="checkbox"/>
5	Department or Non-Profit/Partnership Agreement Entity provides Appendix D – Grant Financial Administration Department Enrollment Form to Grants Coordinator	<input type="checkbox"/>
6	Grants Coordinator outlines grant application following Guidance from the grant Agency – distributes to Team	<input type="checkbox"/>
7	Grants Coordinator works in tandem with Department Project Manager (or Non-Profit/Partnership Agreement Entity) in providing Grants Coordinator information for the draft Proposal	<input type="checkbox"/>
8	Team meetings to outline the Scope and Budget	<input type="checkbox"/>
9	Request Letters of Support – Appendix E (completed by Grants Coordinator) or <i>if outside entity is requesting a Letter of Support from the City of Sarasota to support their project/program (non-monetary)</i>	<input type="checkbox"/>
10	Grants Coordinator creates letter confirming Match funding source for Finance Directors signature	<input type="checkbox"/>
11	Team works toward Proposal completeness with multiple reviews prior to submission	<input type="checkbox"/>
12	Grants Coordinator submits grant Proposal	<input type="checkbox"/>
13	Grants Award notification received by Grant Coordinator. Distributes communication to Team	<input type="checkbox"/>
14	Grant Agreement received from Grantor. Grants Coordinator distributes to City Attorney and Purchasing Manager for review and approval	<input type="checkbox"/>
15	City Attorney notifies Grants Coordinator to either pursue Award or decline. Information is in the form of a Memorandum	<input type="checkbox"/>
16	If pursuing, the department Project Manager creates an Agenda Item to go before the City Commission to approve the Award/Agreement	<input type="checkbox"/>
17	If City Commission approves, the Agreement is routed to appropriate individual for execution (City Clerk)	<input type="checkbox"/>
18	Once executed by City, Grants Coordinator sends to Grantor Agency	<input type="checkbox"/>
19	Grants Coordinator receives fully executed Agreement and forwards to City Clerk, keeping a copy for the grant file	<input type="checkbox"/>
20	Project Manager creates the Budget by providing a Budget Amendment to Financial Administration, who then places on City Commission Agenda for approval	<input type="checkbox"/>
21	Grants Coordinator/Purchasing notifies Project Manager to start project/program	<input type="checkbox"/>
22	Project Manager and Grants Coordinator maintain communication throughout project/program, with Project Manager working with Grants Coordinator in submitting required reporting	<input type="checkbox"/>
23	Project Manager submits invoicing related to project for payment, while providing copies to Grants Coordinator who maintains for Reimbursement Request to Grantor. Copies maintained in Master grant file	<input type="checkbox"/>
24	If extension of Project/Program is need, Grants Coordinator will work with Project Manager and submit a request to the Grantor	<input type="checkbox"/>
25	Grants Coordinator works with Project Manager regarding all reporting and closeout of grant	<input type="checkbox"/>
26	Once grant is closed out, the Grants Coordinator maintains the grant file for a period of five (5) years	<input type="checkbox"/>

APPENDIX C – GRANT APPLICATION INFORMATION FORM

Is the Department directly applying for the Grant? Yes ☐ No ☐

All grant proposals/applications must be registered with the Financial Administration and the Grants Coordinator. Departments (or Non-Profits/Partnership Agreement Entities) wishing to apply for a grant are requested to complete and submit this form, electronically or in person, to the Grants Coordinator in Financial Administration. The Department Director must certify the cash match availability, when required, and prior to pursuing the grant proposal. (Note: Grants Coordinator will fill in known information and send to the assigned Project Manager.)

1. DEPARTMENT (Project Manager and Grant Coordinator to complete)

Name: _____

Title: _____

Phone: _____

Email: _____

3. FINANCIAL DATA

Amount of Grant Request: _____

Amount of Matching Funds: _____
(specify source)

Amount of in-kind (specify source): _____

Total project amount: _____

Amount of Future Financial Obligations/Commitments: _____

2. GRANT DATA

Grant Title: _____

Grant Agency: _____

Application Due Date: _____

Other Departments Involved: _____

4. STAFFING REQUIREMENTS

Anticipated Salary Costs: _____

Anticipated Overtime Costs: _____

Anticipated Benefit Costs: _____

Will fund existing or new employees? _____

5. CASH MATCH CERTIFICATION

Department Director certified cash match availability:

Yes ☐

N/A ☐

6. BRIEF DESCRIPTION OF THE PURPOSE OF THE GRANT

7. COMMISSION APPROVAL

Is Commission approval a requirement for the application submittal process?

Yes ☐

No ☐

If yes, indicate the date of the meeting when the proposal/application will be presented to the City Commission: _____

REQUIRED SIGNATURES

Department Director

Date

Grants Coordinator

Date

Financial Administration Director

Date

APPENDIX D – GRANT FINANCE ENROLLMENT FORM

Departments receiving a grant award must complete this form along with the Budget Amendment for the project/program.

1. DEPARTMENT (Grant Applicant/Contact Person)

Name: _____

Title: _____

Phone: _____

Email: _____

3. FINANCIAL DATA

Amount of Grant Request: _____

Amount of Matching Funds: _____

Amount of in-kind (specify source): _____

Total project amount: _____

Amount of Future Financial Obligations/Commitments: _____

2. GRANT DATA

Grant Title: _____

Funding Agency: _____

Reporting Due Dates: _____

Other Departments Involved: _____

4. BUDGET INFORMATION

Comments: _____

Will Project/Program be completed this Fiscal Year? Y N

Is this a phased Project/Program? Y N

Will revenue be generated from this Project/Program? Y N

5. BRIEF DESCRIPTION OF THE PURPOSE OF THE GRANT

6. COMMISSION APPROVAL

Has the Contract/Agreement been approved by the City Commission?

Yes ☐ No ☐

If yes, please provide the meeting date(s) of approval: _____

If no, please provide the anticipated meeting date items will be presented to the City Commission: _____

When will the Budget Amendment be placed on the City Commission Agenda? _____

REQUIRED SIGNATURES

Department Director

Date

Grants Coordinator

Date

Financial Administration Director

Date

FINANCIAL ADMINISTRATION USE ONLY

Assigned Expenditure Code: _____ Assigned Revenue Code: _____

Date Department notified of appropriate Account Code: _____

APPENDIX E – GRANT LETTER OF SUPPORT FORM

Type of Letter: Grant Matching Fund ☐ In-Kind ☐ Internal ☐ Other _____

Deadline: _____

Note: Letter of Support must be requested no less than 10 business days prior to the requested deadline

Who are you requesting this letter from? City Manager ☐ Deputy City Manager ☐ Mayor ☐

Other: _____

Grant Information

Name of Grant: _____

Name of Grantee requesting letter: _____

City of Sarasota responsibility with grant, if awarded: _____

Is the letter of support the only document required with no other action? Y N

Assistance Listing (FNA CFDA/CFSA number): _____

Is this request for a Non-Profit or Partnership Agreement Entity? Y N

Grant Amount Requested: \$_____

Match Amount Provided: \$_____

List in-kind services requested with justification for all in-kind services: _____

Requesting Agency Information

Name of Requesting Agency: _____

Organization Type: _____

Contact Name: _____ Title: _____

Address: _____

Phone: _____ Email: _____

Pick up ☐ Mail ☐ Email ☐

DISCLAIMER: The Letter of Support is agreed to the extent that it was presented and explained. The City of Sarasota takes no responsibility for the accuracy or completeness of the Project/Program, as the city was/is not involved in the development, planning, construction and closing out of said Project/Program. In no event will the City of Sarasota be liable for any incidental, indirect, consequential, or special damages of any kind, or any damages whatsoever, including, without limitation, those resulting from loss of profit, loss of contracts, goodwill, data, information, income, anticipated savings, or business relationships, whether or not advised of the possibility of such damage, arising out of or in connection with the Letter of Support.

APPENDIX F – GRANT SUMMARY FORM

To be completed by the Grants Coordinator and included in Master File

Grant Name: _____

Grant Agency Manager Name and Phone: _____

Grant Agency Manager Email: _____

Grant Award Number: _____ Assistance Listing (FNA CFDA/CSFA): _____

Grant Period: _____ Extension Period (if applicable): _____

Grantee: Federal: _____ State: _____ Other: _____

Project/Program Total Amount: \$ _____ % Grant: _____ Grant Amount: _____

Grant Payment Method: Advance: _____ Reimbursement: _____

Project/Program Description: _____

Restrictions: _____

Reporting Dates: _____

Project/Program Manager: _____ Phone: _____

Agreement Agenda Item Date: _____

Budget Amendment Agenda Item Date: _____

Resolution Required? Y N If yes, Agenda Item Date: _____

Fiscal Year Budgeted: _____

Revenue Account Number: _____

Expenditure Account Number: _____

Reimbursement Request Date(s): _____

Final Reporting Date: _____ Closeout Date: _____

Comments: _____

Persons and Areas Affected

This is a City-wide Policy affecting all persons and Departments who have previously researched, applied for, and/or managed grants.

Governing Laws and Regulations

There are specific Administrative Rules and Cost Principal requirements for various agencies. Grantees must demonstrate general familiarity with their applicable administrative requirements and cost principles and have an understanding of how these are relevant to their project.

Federal

Uniform Guidance

The Uniform Guidance for Federal Awards requires an auditee to establish and maintain effective internal control over its federal awards that provides reasonable assurance that the auditee is managing its federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards.

The chart on the following page illustrates the need in following grant Guidance at the Federal level as it relates to compliance and auditing. Guidance within each grant Notice of Funding Opportunity needs to be complied with in addition to the illustration.

Uniform Guidance and the 12 Types of Compliance Requirements

The auditor must use the 12 types of compliance requirements listed for identifying which requirements applicable to the program are subject to testing. Not all compliance requirements apply to all programs. Conversely, Certain types almost always apply. The term "auditee" refers to the City of Sarasota grants.

Compliance Requirement Category	In general terms, what does the compliance requirement relate to:	When to Apply?
Activities Allowed or Unallowed	Did the auditee expend federal awards only on activities that are permitted under federal statutes, regulations, and the terms and conditions of the federal award?	Almost Always Applies to Federal Programs
Allowable Costs/Cost Principles	Did the auditee's direct and indirect costs comply with: (1) the specific requirements to be eligible for federal reimbursement; (2) the cost principles contained in Subpart E of the Uniform Guidance for Federal Awards; and (3) the requirements provided in the program legislation, federal awarding agency regulations, and the terms and conditions of the award?	Almost always applied since most federal programs have charges for goods or services. However, if a program only involves benefits to eligible recipients, with no administrative costs, purchases of goods or services (including salaries and overhead), or allocated costs, then allowable costs may not apply.
Cash Management	For awards providing advance payments, did the auditee minimize the time between the receipt and use of federal funds? For awards providing funding on a reimbursement basis, were program costs paid for with the auditee's funds before the requested reimbursement?	Almost always applies to federal programs.
Eligibility	Did the individuals, groups, or subrecipients to whom the auditee provided financial awards or services meet the required eligibility criteria?	Applies to most federal programs which provide benefits to individuals, groups of individuals, or make subawards. For programs with eligibility requirements, the auditor should review the program laws, regulations, and provisions of federal awards to determine the specific eligibility requirements. Eligibility involves not only individuals but also possibly groups of individuals, geographical areas, or subrecipients. Additionally, the auditor should consider whether continuing, as well as initial, eligibility requirements apply. Furthermore, eligibility involves both who is eligible and the amount of benefits provided to those who are eligible.
Equipment and Real Property Management	Did the auditee maintain a satisfactory equipment and property management system for its federal award programs and related activities?	Requirements apply to federal programs that allow for purchase equipment or real property.
Matching Level of Effort, Earmarking	Did the auditee meet requirements to contribute its own resources to programs in some stated ratio to resources provided by the funding source?	This is not universal, and, if applicable, would be specific to the federal program and often the non-federal entity. Therefore, the auditor will have to review the laws, regulations, and federal awards applicable to the program to determine specific requirements for matching, level of effort, and/or earmarking.
Period of Performance	Did the auditee charge to the federal award only: (1) allowable costs incurred during the period of performance; or (2) costs incurred before the award was made that were authorized by the federal awarding agency or pass-through entity?	Almost always applies to federal programs. The federal award often indicates the period during which the funds are available for obligation under the program. The auditor should also look for program requirements regarding carry-over of unused funds to future funding periods, and whether pre-award costs are allowable, to what extent, and under what circumstances.
Procurement and Suspension and Debarment	Did the auditee: (1) establish and adhere to written procurement procedures that follow applicable federal statutes and the procurement requirements identified in the Uniform Guidance for Federal Awards; and (2) avoid contracts and subawards under covered transactions with parties that are suspended or debarred?	This applies, in the case of procurement, any time the entity procures goods or services. Suspension and debarment applies to certain procurements and to all subawards.
Program Income	Was program income earned during the period of performance recorded and used following the terms and conditions of the award or federal awarding agency regulations?	This applies to any program that generates program income (primarily related to the disposition of the income). Program regulations or the federal award may specify additional criteria.
Reporting	Did the auditee file the required reports and also meet any further requirements that apply to those reports?	This almost always applies to federal programs. The standard financial reports are described in Part 3; however, the federal agency or the pass-through entity may have developed its own forms for financial reporting. These forms may be in addition to or in lieu of the standard federal financial reports and may include electronic submissions. The auditor should determine whether the standard reports are used, and if not, whether other forms are used to report the same or similar information. Information collections (which, as defined in 5 CFR section 1320.3(c), involve 10 or more respondents) by federal agencies must be approved by OMB in accordance with the Paperwork Reduction Act of 1995 (44USC 3501-3520) and assigned an OMB control number. A federal agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection displays a valid control number. For performance reporting and special reporting, if there is a program in this Supplement funded by the same federal agency that requires the same performance or special reporting required by the program for which the auditor is seeking to identify compliance requirements, and this Supplement requires testing of those data, then the auditor should use such guidance in identifying compliance requirements to test. Otherwise, the auditor is only required to test financial reporting.
Subrecipient Monitoring	Did the pass-through auditee: (1) provide subrecipients with the proper award information and requirements; (2) evaluate each subrecipient's risk of noncompliance to determine the proper monitoring needed; (3) adequately monitor subrecipients; and (4) ensure the accountability of for-profit entities for the use of federal funds provided to them?	This applies when federal awards are passed through to a subrecipient. If the entity is not a pass-through entity, this requirement does not apply.
Special Tests and Provisions	Did the auditee comply with the specific requirements that are unique to each federal program found in the statutes, regulations, and the provisions of contract or grant agreements pertaining to the program?	This includes those compliance requirements that do not fit the description of the types of compliance requirements discussed above. These will generally be the most difficult type of compliance requirement to identify because, by definition, with the exception of Wage Rate Requirements (previously the Davis-Bacon Act), they are unique to each program. In addition to reviewing the program's federal awards and referenced laws and regulations, the auditor also should make inquiries of the non-federal entity to help identify and understand Special Tests and Provisions.

State Information

- Florida Statutes, Chapter 125
- Florida Administrative Code
- Rules of the Auditor General, Chapter 10.600, Audits of State Grant and Aid Appropriations
- Florida Single Audit Act, Florida Statutes Chapter 215.97