

6/25/2015

Grant Policies and Procedures Manual

Accounting Chapter

Implementation date: 6/3/2005

Douglas County Clerk / Comptroller

Purpose:

The Douglas County Clerk / Comptroller office is responsible to establish and maintain the Schedule of Expenditures of Federal Awards (SEFA). To ensure that federal grants are accurately and consistently recorded in Oracle and on the SEFA, the external auditors have recommended that the County develop and adopt a formalized grants accounting manual. The goals of the manual would be to implement policies and procedures relating to the following:

- A process to ensure that all grants are appropriately and consistently recorded in the Oracle accounting system.
- A process to ensure that all new grants are properly processed and included on the SEFA.
- A requirement for departments to submit expenditure information and review for accuracy.
- A process to reconcile expenditures in the Oracle accounting system.
- A requirement for separate individuals to prepare and review the SEFA to insure adequate segregation of duties.

This manual does not replace the existing Board of Commissioners acceptance policy established by Resolution 831 adopted on November 14, 2000 (Attachment A). All requirements of the Grant / Gift Review Committee established by that action must be complied with. Nor does the manual change or relieve any department from reporting duties as the administrators of their grants to the federal agencies. This manual deals only with compliance with federal regulations and accepted accounting standards in the accounting and reporting of federal grant monies used by The Douglas County Comptroller and Fiscal Administrator (and reviewed by the County's internal and external auditors) in producing the annual county financial reports.

Procedure:

- A copy of the Grant / Gift Review Committee's request form (Attachment B) will be provided to the Clerk/ Comptroller's office at the time the request is submitted to the Douglas County Board of Commissioners for approval at a public meeting.
- The assigned grant accountant will participate in the Grant/ Gift Review Committee review of new grant applications. The Grant Committee consists of representatives of the Board of Commissioner's Administration, the Human Relations department and the County Attorney's office. Grant /Gift Committee Review Request Form (Attachment B).

- The Douglas County Board of Commissioners will vote at a public meeting on the acceptance of the grant and instruct that the grant agreement be signed.
- A new Oracle accounting organization must be established for each grant with the organization name being the same as the grant name. If the Oracle Grants module is being utilized, a new Oracle project number needs to be established for each grant in addition to the organization number. A Maintenance Chart of Accounts form (Attachment C) must be completed and submitted to the Grant/Gift Review Committee when the Committee's request form is submitted. The form is located on the Douglas County Intranet: DOERS Project-Oracle: Chart of Accounts Form. This must be completed before any grant money can be expensed or any revenue deposited for that grant.
- A copy of any grant award letter (Attachment D) received will be provided to the Clerk/Comptroller's office, finance division, at the onset of the grant.
- The department must review the grant award agreement to become familiar with all terms and conditions related to the grant. The grantee must understand and comply with the specific reporting requirements throughout the duration of the grant. Communicate with the grantor early to clarify any questions about reporting.
- The department receiving the award is responsible for determining if expenditures are allowable per the grant. When the department is uncertain as to whether a cost is allowable, the grantor should be contacted. The department should maintain physical records of all correspondence with the grantor, including emails.
- Expenditures should be allowable, allocable, necessary and reasonable based on terms and conditions of the grant award. Expenditures should also adhere to County requirements and applicable federal and state requirements.
- A list of allowable costs for federally funded programs can be found in Office of Management and Budget Title 2 CFR Part 225 (Previously OMB Circular A-87). Reference the grant award agreement and approved budget for additional guidance.
- New awards and certain funding increments granted on or after December 26, 2014 are required to adhere to the guidance in 2 CFR 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (commonly referred to as the "Uniform Guidance"). This new circular is a consolidation of guidance contained in Circulars A-21, A-50, A-87, A-89, A-102, -110, A-122 and A-133. See COFAR (Chief Financial Officers Council) site at <https://cfo.gov/cofar> for further information.
- Any fixed asset purchase made with federal money must have the Catalog of Federal Domestic Assistance (CFDA) number in the description of the

requisition. Each line of that requisition that pertains to a grant must have the CFDA # in its description. The expense also must be coded with the correct grant organization.

- No accounting organization or project containing fixed assets may be inactivated pursuant to federal grant rules. Even though a grant is completed, if it contains any fixed assets, it must remain activated.
- Any federal grant revenue must be deposited to the correct accounting organization or to an invoice by contacting the grant accountants for that grant. The correct federal grant revenue account code (53111) also must be used with the accounting organization.
- If grant revenue is expected to come via wire transfer to the Treasurer's office, a memo must be sent to the Treasurer's office and to the Clerk/Comptroller's office stating the grant name, the amount expected, where the money is coming from and the oracle accounting number into which the money should be deposited. If an invoice is needed, an invoice number would be created and used instead of the oracle accounting number.
- As reports are submitted to granting agencies (Attachment E), a copy of the report must be provided to the Clerk/Comptroller's office within 45 days after the quarter ends. The grant accountants review the information and compare it to that in the oracle accounting system. The numbers in the reports must agree with the County's oracle accounting system. The departments are consulted with any questions or discrepancies and any amendments that are suggested for the reports. Any differences between actual revenue/expenditures and the report should be clearly documented and identified as reconciling items. A spreadsheet is maintained by the Clerk/Comptroller Finance Division to record that the reports were received and the process completed. Any unresolved issues should be reported to the Finance Division Administrator or the Chief Deputy.
- The provided Grant Spreadsheet (Attachment F) must be completed on each grant. An updated copy must be submitted to the Clerk/Comptroller's office each month. For grants that do not need payroll adjustments done by the Clerk/Comptroller's grant accountant, the Oracle grant module reports may be utilized instead of the attached spreadsheet to report revenues and expenditures. The grant accountants receive, review and consult with the departments to ensure that all grants are appropriately and consistently recorded in the Oracle accounting system. The grant accountant reviews the submitted reports and compares it to the Oracle accounting. The departments are consulted on any questions or discrepancies. The departments and accountant work together to determine if any corrections need to be made. The finance accounting staff maintains a worksheet recording the filing of the appropriate information with the Clerk/Comptroller's office.

- The Chief Deputy will prepare a mid-year revenue questionnaire to be completed by each county department head and elected official to list all federal funds received in their departments. Finance Division accountants will compile all returns and compare to Oracle accounting classifications to ensure all federal monies are accounted for properly.
- The Chief Deputy will also send out a more comprehensive revenue questionnaire in July to each department head and elected official. The questionnaire will include requests for reports of all revenues and expenditures of federal funds. This will be compiled and reviewed by Finance Division accountants to ensure all federal funds are reported on the SEFA.
- The Finance Division accountants will keep a list of all grantor contacts and prepare confirmation letters to be reviewed and approved by the Finance Division Administrator for delivery to the external auditors.
- The grant accountants will be current on all federal requirements for SEFA preparation. They will take part in appropriate training, with the approval of the Chief Deputy, including webinars and live training that is available. They will also subscribe to and use the Thompson Information Services Single Audit instruction and revision materials.

Any questions may be directed to the County Clerk/Comptroller's office. If any assistance or training is required please feel free to call the Clerk/Comptroller's office. A copy of the Excel document of the Grant Spreadsheet (Attachment F) can be obtained from lauri.conway@douglascounty-ne.gov.

Attachments: Examples of required documents

- A) Resolution 831
- B) Grant/Gift Committee's request form
- C) Maintenance chart of accounts form
- D) Grant award letter
- E) Quarterly report
- F) Monthly spreadsheet

BOARD OF COUNTY COMMISSIONERS
DOUGLAS COUNTY, NEBRASKA

Resolved,

WHEREAS, the Douglas County Board of Commissioners desires to establish a policy for the review and approval of grant awards; and,

WHEREAS, the County Board desires to establish a Grant-Gift Review Committee to ensure the department requesting the grant award has properly documented the objective of the grant application, disclosed the fiscal, budgetary and personnel impact of the grant, and stated all obligations and liabilities required by the grant.


NOW, THEREFORE, BE IT RESOLVED BY THIS BOARD OF COUNTY COMMISSIONERS, DOUGLAS COUNTY, NEBRASKA, THAT the Grant-Gift Review Committee is hereby established and the attached guidelines and request forms are adopted.

DATED this 14th day of November, 2000.

Motion by Hutchings, seconded by Duda
I move the adoption of the resolution.

ADOPTED: November 14, 2000
YEAS: Duda, Harris, Hutchings, McCallister, Pirach
ABSENT: Boyle, Borgeson

(Certified Copy)



DOUGLAS COUNTY CLERK

Certified copy to: Commissioners, Fiscal Administrator,
Elected Officials & Dept. Heads

h/resol.grant-gift committee & policy

RESOLUTION NO. 831
ADOPTED NOV 14 2000
PAGE

(A)

GRANT / GIFT REVIEW COMMITTEE

PURPOSE:

To establish a policy for the review and approval of application awards for grants or gifts.

POLICY:

A. Background:

The Douglas County Board of Commissioners has the sole authority to execute contracts and agreements for Douglas County. Any acceptance of a grant award by any officer or employee of Douglas County without the approval of the Douglas County Board of Commissioners is prohibited. Any agreement, or understanding so reached shall be considered null and void without any obligation on the part of the Douglas County Board of Commissioners.

B. Policy:

No final grant award for Federal, State, Local, or Private Grant-in-Aid or Gift shall be approved by the Douglas County Board of Commissioners that has not first been reviewed by the Grant/Gift Review Committee which shall review such Application to determine the following:

1. Objective of the Application.
2. Fiscal and budgetary impact, initial and subsequent.
3. Personnel impact, initial and subsequent.
4. Property and equipment disposition on closeout.
5. Legal obligations and liabilities under the Application.

C. Establishment:

The Grant/Gift Review Committee shall be composed of five permanent members from the following Departments:

1. Chief Administrative Officer.
2. Fiscal Administrator.
3. Personnel Director.
4. Deputy County Attorney.
5. Applicant Department, Ad Hoc Member.

D. Process:

Prior to submitting a request to the County Board for final Grant/Gift Award from any Federal, State, Local, or Private Agency, the Applicant Department shall complete Attachment A, together with a completed copy of the Application to the Fiscal Administrator.

The Fiscal Administrator shall then set a date and time for the Review Committee to review the Application relative to the items listed in Paragraph B above.

Timely submission of the Grant/Gift Award Request is the responsibility of the Applicant Department. Submission deadlines shall not be an excuse for failing to undergo the review process.

**GRANT / GIFT COMMITTEE
REVIEW REQUEST FORM**

I. AGENCY INFORMATION: (To who will the Application be sent?)

- A. Name of Agency: _____
- B. Address: _____
- C. City/State/Zip: _____
- D. Contact Person: _____ Phone: _____
- E. Amount Requested: \$ _____
- F. Submission Deadline: _____

II. FINANCIAL INFORMATION:

- A. Total Budget: \$ _____
 - 1. Personal Services: \$ _____
 - 1a. Fringe Benefits: \$ _____
 - 2. Non-Personal Services: \$ _____
 - 3. Furniture, Equipment: \$ _____
- B. Is there Matching Requirement? Yes () No ()
If "yes," is it:
 - 1. Cash? Yes () No ()
 - 2. In Kind? Yes () No ()
 - 3. Percent of Match: Fed _____% State _____% County _____%
 - 4. Dollars match: Fed _____ State _____ County _____
- C. What is the Period of the Request? From: _____ To: _____
- D. Is the Grant/Gift Renewable? Yes () No ()
- E. Is there money in your budget for the entire grant award? Yes () No ()
If "yes," what organization and object code?
Organization _____ Object Code _____
Object Code _____
Object Code _____
- F. Can service/product covered by grant be discontinued/cancelled if grant is not renewed?

G. Please provide a cost benefit analysis of what these grant dollars will provide: _____

III. PERSONNEL:

A. Will anyone be hired if Application is approved? Yes () No ()
If "yes," answer the following:

I. How Many? (Total): _____

List Job Title: _____

If part time or temporary position, list number of hours to worked each week by position: _____

B. Is this a regular county position? _____

1. Can position be eliminated if grant is not continued? _____

C. Who will write Job Description? _____

D. Who will interview Applicants? _____

IV. LIABILITIES:

A. What Reports does the Funding Agent require? Frequency? _____

B. What Assurances does the County have to make? _____

V. PROGRAM OBJECTIVES:

In 25 words or less, describe what is to be accomplished by this Application that cannot be accomplished through the normal program and budgetary process.

(Please attach Executive Summary for Grant/Gift Application if one is required.)

VI. APPROVALS:

A. Division Head Approval: _____
(Date)

B. Department Head Approval: _____
(Date)

C. Grant/Gift Committee Review: _____
(Chairperson) (Date)

VOTE: _____

DATE: _____

**AGENDA ITEM
REQUEST/JUSTIFICATION FORM**
(To be completed by requesting Department)

Forward all requests to Sharon Bourke, LC2 Civic Center
DEADLINE SUBMITTAL IS 4:00 P.M. WEDNESDAY

Agenda Item: Resolution (Action)

Date to be on agenda: November 14, 2000

Exact wording to be used for the agenda: Resolution to approve Grant-Gift
Review Committee and Guidelines. (Administration)

Action requested: Approval

Amount requested: \$None Object Code: _____

Is item in current year's budget? Yes _____ No _____

If no, explain: _____

Previous action taken on this item, if any: Request for development of
policy and procedures for accepting grant awards or gifts and formation of
committee to oversee same.

Recommendations and rationale or action: Provide for a uniform process
to approve and monitor grants and gifts.

Will anyone speak on behalf of this item, if so who? _____

If this is a rush agenda item, please explain why: _____

Submitted by (Name & Dept.): Steve Walker Ext. 6825

Date submitted: 11-8-00

List Attachments: Resolution and Guidelines/Policy/Procedures

(Attach resolution and all pertinent documentation: i.e. contract, agreement, memorandums, etc.)

Completed by receiving office
Received in Administrative Office: Date 11/8/00 Time _____



Pete Ricketts
Governor

STATE OF NEBRASKA

NEBRASKA STATE PATROL
Acting Colonel Thomas L. Schwarten
Assistant Superintendent
P.O. Box 94907
Lincoln, Nebraska 68509-4907
Phone: (402) 471-4545

February 20, 2015

Sheriff Tim Dunning
Douglas County Law Enforcement Center
3601 N. 156th St.
Omaha, NE 68116

Dear Sheriff Dunning:

The Nebraska State Patrol will again be serving as the fiduciary for the HIDTA funding to the Douglas County Sheriff's Department for the Greater Omaha Safe Streets Task Force. Your Contract Award, Special Conditions, and related documents are enclosed. Please pay close attention to the Special Conditions.

Please review the documents and forward it to the appropriate individuals in your unit of local government for signature. You, as head of your agency, are the project director. The "Authorized Official" is the Mayor or County Board Chair and the "Fiscal Officer" is your City or County Clerk. After the contract is fully executed, please return the originals to Marisue Wagner. Keep a copy of the award for your records.

The project dates are January 1, 2015 – December 31, 2016. By accepting this award, you assume the administrative and financial responsibilities of submitting monthly financial reports.

Should you have questions or comments, please contact Marisue Wagner at 402-479-4017. We look forward to collaborating with you on this worthwhile project.

Sincerely,

Thomas L. Schwarten, Acting Colonel
Assistant Superintendent of Law Enforcement and Public Safety

Enclosures



AN INTERNATIONALLY ACCREDITED LAW ENFORCEMENT AGENCY

An Equal Opportunity/Affirmative Action Employer

Printed with soy ink on recycled paper



(D)



NEBRASKA STATE PATROL

CONTRACT/GRANT AWARD

RECIPIENT NAME AND ADDRESS (including zip code)

Douglas County Sheriff's Department
3601 N. 156th Street
Omaha, NE 68116

AWARD NUMBER

15HD13

PROJECT PERIOD

January 1, 2015 to December 31, 2016

AWARD DATE

February 1, 2015

PROJECT TITLE

Greater Omaha Safe Streets Task Force

TOTAL FEDERAL AWARD

\$34,182.00

FEDERAL GRANT TITLE

High Intensity Drug Trafficking Area (HIDTA) Initiative

FEDERAL GRANT AWARD NUMBER

G15MW0007A

CFDA NUMBER

95.001

SPECIAL CONDITIONS

The above grant project is approved subject to such conditions or limitations as set forth on the attached page(s).

METHOD OF PAYMENT

Primary method is reimbursement through submission of form NSP 161, Cash Report/Cash Request.

APPROVED BUDGET

Category	Federal	Match	Total
Overtime- Investigative- Law Enforcement Officer	\$17,202.00	\$0.00	\$17,202.00
Communications- data lines	\$500.00	\$0.00	\$500.00
Communications- mobile phones & pagers	\$1,200.00	\$0.00	\$1,200.00
Vehicle lease- passenger	\$8,800.00	\$0.00	\$8,800.00
Supplies- Investigative/operational	\$6,480.00	\$0.00	\$6,480.00
Total Project Cost	\$34,182.00	\$0.00	\$34,182.00

AGENCY APPROVAL

TYPED NAME AND TITLE OF APPROVING OFFICIAL

Lt. Colonel Thomas L. Schwarten
Acting Superintendent of Law Enforcement and Public Safety

SIGNATURE OF APPROVING OFFICIAL

Chair

State Use Only

Billing Code

15-SP-25

Business Unit

64904658

Date Signed

02/20/15

GRANTEE ACCEPTANCE

TYPED NAME AND TITLE OF AUTHORIZED GRANTEE OFFICIAL

SIGNATURE OF AUTHORIZED GRANTEE OFFICIAL

I read and understand the attached Terms and Special C

Enter Grantee Employer ID Number (EIN)/Federal Tax ID Number:

47-600-6455

Enter Grantee DUN & Bradstreet Number:

556578722

Date Signed

Nebraska Commission on Law Enforcement and Criminal Justice- FEDERAL

P.O. Box 94946
Lincoln, NE 68509
(402) 471-2194



This report covers expenditures for the quarter marked:

Jul 1 - Sept 30
 Oct 1 - Dec 31 2015 (Year)
 Jan 1 - Mar 31
 Apr 1 - Jun 30

Quarterly Cash Report/Request

1) Subgrantee: Douglas County Attorney	2) Grant Title: Omaha-Douglas County Victim Assistance
3) Grant Number 13-VA-238 / 14-VA-216	4) Report/Request Number 2
5) Request for Funds Regular <input checked="" type="checkbox"/> Final <input type="checkbox"/>	6) Report of Expenditures Regular <input type="checkbox"/> Final <input type="checkbox"/>

Budget Category	Approved Budget	Match	7) Total Expenditures (Awarded + Match) by Budget Category in Dollars & Cents			Period Expenditures	Match Expenditures	To Date Federal Expenditures	To Date Match Expenditures
			(I) Federal Expenditures	(II) State Expenditures	(III) Non-Federal Expenditures				
A) Personnel	\$ 84,539.00	\$ 24,024.85	\$ -	\$ -	\$ 84,539.00	\$ 26,102.48	\$ -	\$ 50,128.33	
B) Consultants and Contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
C) Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
D) Supplies and Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
E) Equipment	\$ 1,283.00	\$ -	\$ -	\$ -	\$ 1,283.00	\$ -	\$ -	\$ -	
F) Other Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
G) TOTAL	\$ 84,539.00	\$ 24,024.85	\$ -	\$ -	\$ 84,539.00	\$ 26,102.48	\$ -	\$ 50,128.33	

Cash Status	8) Federal Funds		9) Local Match		10) Total	
	A) Total Funds Budgeted	B) Total Awarded Funds Received to Date	C) Funds Expended (Breakdown of Column 10 Total)	D) Balance on Hand at the End of the Quarter (B-C)	E) Total	F) Total
	\$ 343,367.44	\$ 48,754.41	\$ 149,568.90	\$ (100,814.49)	\$ 85,942.00	\$ 429,209.44
	\$ -	\$ -	\$ -	\$ -	\$ 50,128.33	\$ 199,697.23

13)

Certification: I certify that this information is taken from the books of accounts and that stated costs are valid and consistent with the terms of the grant.

Signature of Authorized Official
Joseph Lorenz, Finance Director

Typed Name and Title

Date

Cash Request	
11) Month/Year	12) Awarded Funds Requested
A) Jun-15	\$ 100,814.49
B)	\$ -

*Only request one month per line.

When requesting funds, please submit original on white with 1 yellow copy.

(E)

Grant Name:		Grant Dollar Amount:										Contact person & phone #:			Date of Report:			
CFDA# or Program #		Grant Period:										Revenue Received?			Account String of Revenue			
Expense Amount	Date of Expense	Description	BY	Fund	Org	Project	Account	PO #	Y/N	Month Received	Month of Expense	Amount	BY	Fund	Org	Project	Account	
1																		
2																		
3																		
4																		
5																		
6																		
7																		
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