



# LARAMIE COUNTY GRANT POLICIES & PROCEDURES HANDBOOK

**APPROVED:**

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## **INTRODUCTION**

### **Purpose and Policy**

The purpose of this policy is to establish uniform, sound, compliant and efficient procedures for the management of grants made to or by the Laramie County Board of Commissioners. By following these policies and procedures there will be compliance with all state and federal laws, proper use and distribution of funds and timely submission of required reports and other official documentation to protect Laramie County from legal or regulatory liability.

The grant policy applies to grants and cooperative agreements to, with or by all departments, agencies and/or joint agencies of the Laramie County Government whose budget is approved in whole or part by the Laramie County Board of Commissioners. This grant policy would not typically apply to the Laramie County Library System, the City/County Health Department or off-line county boards, except when these entities receive a grant from Laramie County.

Good management principles and practices are basic to the successful administration of grant-funded projects and are required in administering Federal grants. This handbook discusses the critical aspects of grant management to include planning, implementing, financial management, monitoring, reporting and evaluation.

The Laramie County Board of Commissioners reserves all final authority governing the content and use of this handbook. The board may add to the guidelines in this handbook or revise/modify at any time and any revised/modified pages will be distributed to those that have this handbook. If this policy is not followed in a correct and timely manner, a report will be made to the Board of County Commissioners recommending review of continuation in the grant program.

### **DEFINITIONS**

Grants include all forms of financial assistance from Federal, State or Local Governments, businesses, non-profits, foundations, corporations or other entities for the purpose of transferring a thing of value (money, property, services, etc.) to or from Laramie County. Grants are for a public purpose to support or stimulate, rather than for the acquisition of property or services for the direct benefit or use of the Laramie County Government or external grantee.

Grants to or by the county may be identified by the following terms: grant, cooperative agreement, participation agreement, financial assistance, project assistance, agreement or memorandum of understanding. Grants do not include everyday procurement of goods and services for direct benefit or use of Laramie County.

## **COUNTY PURCHASING**

Laramie County does not have specific purchasing policies and procedures and falls under the Wyoming Statutes. These statutes are indistinct as to specific purchasing policies and procedures for counties, like the state and municipalities. Therefore, this Handbook has been assembled using Wyoming Statutes where applicable, references from the Council of State Governments “State and Local Purchasing”, the “Contracts Management Handbook”, the “Internal Controls for Recipients of Federal Grants”, and past county practices. These guidelines are subject to revision to meet the changing demands and complexities encountered in the field of purchasing under grants. This policy and procedure handbook applies only to expenditures made with grant funds or under grant programs.

### **County Purchasing Authority**

Under Wyoming Statute §18-3-504 (a) “Each Board of County Commissioners may:

- (ii) “Examine and settle all accounts of receipts and expenses of the county and examine, settle, and allow all accounts against the county and issue county orders therefore as provided by law;”
- (iv) “Apportion and order the levying of taxes as provided by law;”
- (v) “Represent the county, care for the county property and manage the business and concerns of the county in all cases where no provision is made by law;”

Upon adoption of the fiscal year budget, the Board of County Commissioners authorizes each department of the county to encumber and make purchases with the given appropriation (W.S. 16-4-101, Uniform Municipal Fiscal Procedures & County Resolution for Budget Adoption).

## **GRANT PROCEDURES**

All grant applications will be submitted through or by the grants department. Parties interested in seeking or making a grant should involve the grants department as early as possible in the process. Grant applications must be provided to the grants department as soon as possible and in no case later than one month prior to the application deadline. Ultimately, responsibility for the information contained in a grant application lies with the department seeking the grant along with the responsibility of providing any information required by the grants department to prepare or review the application.

All grant applications must be authorized by resolution from the Board of County Commissioners. The grants department will draft a resolution authorizing the application, obtain a county attorney review and place the resolution on the agenda. Departments or agencies applying for a grant should have a representative at the agenda meeting and board meeting when the resolution is scheduled for consideration.

All grant applications, correspondence and documents relating to a grant application must be sent through the Grants Department rather than directly to the granting agency. The county clerk will retain the resolution approved by the Board of County Commissioners as the “Copy of Record”. A duplicate original will be provided to the grants manager and placed in the application file.

Most, but not all, approved grant applications result in a grant agreement, contract, award acceptance or other legal document (hereafter “grant agreement”) containing the grant terms or conditions. This document along with any amendments, attachments or similar documents will be forwarded to the grants department upon receipt.

The grants department will review the grant agreement for compliance. Any negotiation of the terms of the grant agreement will be conducted by or through the grants; the department and they will prepare the agreement for consideration by the Board of County Commissioners, obtain county attorney review and place the grant agreement on the agenda.

Upon approval by the board of the grant agreement, the county clerk will retain a “Copy of Record” if the grant agreement is fully executed and a duplicate original is available, otherwise the grants department will obtain an executed agreement or stamped copy from the grantor and provide this document to the county clerk. A copy of the executed grant agreement and supporting documents will be placed in a grant file to be created and maintained by the Grants Department. All files will also be scanned and saved in electronic format by grant and fiscal year.

## **PRELIMINARY GRANT PROCESS**

### **Definition and Purpose**

This section discusses activities that occur before the grant is submitted to the funder. A grant is an award of money so that an outcome, result or product is accomplished by the receiving entity (hereafter “grantee”).

The grants manager is responsible for tracking all grant funding through Laramie County Government. This information is necessary for the Laramie County Financial Report (audit).

### **Procedure**

The Grants Department is available to help all county departments, agencies and jurisdictions find funders for specific projects and in writing the application or obtaining specific information pertinent to the grant application.

1. Prior to the submission of the grant proposal, the grants department will obtain approval for submission from the Board of County Commissioners at the commissioner’s meeting.
2. Once the grant application has been submitted to the funder, retain one copy of the funder’s request for proposal and the grant proposal.

3. After confirmation of the award, the Laramie County Board of Commissioners will vote on the grant award at a regularly scheduled board meeting.
4. Files to be maintained by the Grants Department.

## **PURCHASING AND PROCUREMENT UNDER FEDERAL FUNDINGS**

### **Purpose**

All procurement made by Laramie County involving the expenditure of grant funds will be made in accordance with the following standards under the OMB Super Circular 2 CFR 200, and all Federal requirements following 2 CFR Part §200.317 to 200.326 Procurement Standards as outlined in the OMB Super Circular Guidance for Federal Awards:

- Procurement transactions, regardless of method or dollar value, will maximize open and free competition. Laramie County shall not engage in procurement practices that may be considered restrictive in trade.
- The grants manager or her designee to prevent duplication and to insure that costs are reasonable and allowable will review purchases.
- Purchasing unnecessary items will be avoided.
- Where appropriate, an analysis will be made of lease and purchase alternatives to determine which would be the most economical and practical.

### **Procedure**

All payments related to grants from or to Laramie County will be provided to the grants department, upon receipt of a valid invoice or payment request, to code. The invoice will then be processed by the Finance Department. All grant-related payments shall be paid only upon approval of the department making or receiving the grant and the grants manager.

Purchases and contract awards must be made only to responsive and responsible bidders.

**Responsive** means that the bidder and their offer meet the requirements of the procurement.

**Responsible** means that the bidder has the means to execute the procurement – (meaning they can provide the goods and/or services required.)

The County is responsible for ensuring that allowable costs are net for all discounts, rebates and applicable credits, and that all expenditures are necessary, reasonable and allocable.

The County must have a clear and accurate description of the material, product or service to be procured. All requirements, which must be fulfilled, must be identified and cannot contain features which unduly restrict competition.

When it is impractical or uneconomical to make clear and accurate descriptions of the technical requirements, a “brand name or equal” description may be used to define the performance or other requirements. The specific features of the named brand, which must be met by suppliers, shall be clearly stated per 2 CFR 200.319(c) (1). Restricting procurement

to a brand name or a specific product is not permitted; however, situations do arise when the county has a compelling need or reason to purchase a brand specific item. The county would then need to document all the reasons for this requirement but must still maximize completion even in the brand specific procurements.

If not specified within the grant agreement the following procurements/purchases shall be made by one of the following methods for items under grant funds:

### **Micro-Purchases/Simplified Acquisitions**

Purchases that are under the Federal Threshold, which is currently at \$15,000, may be awarded without any quotations if items purchased use an equitable distribution process under OMB Super Circular 2 CFR § 200.67.

To the extent feasible, county staff must distribute the micro-purchases equitably amongst qualified suppliers.

1. Call or check prices of at least one vendor.
2. Use different vendors when the value/quality is comparable to ensure competition.
3. Make purchase after pre-approval from Grants Department.
4. Efforts will be made to get the lowest and best price, but written records of such efforts are not necessary.
5. Provide all procurement documentation to the Grants Department.

### **Small Purchases**

Purchases between \$15,000 and \$50,000 require three quotations of rate, price, etc., but no legal advertisement is required. A memorandum will be prepared setting forth the date the calls were made, parties that were contacted and prices obtained.

1. Solicitation documents
  - a. Describe what goods or services are needed.
  - b. All due dates.
  - c. Other relevant factors.
2. Contact an adequate number of available, qualified sources to achieve competition. Solicit at least three vendors for small purchases.
  - a. Non-response from a vendor counts as a solicitation with proper documentation.
3. Receive price/rate quotes and evaluate.
4. Make purchase after approval has been received.
5. Keep procurement documentation and attach a copy to the voucher.

### **Sealed/Competitive Bids**

Bidding will be used when detailed specifications for the goods or services to be procured can be prepared and the primary basis for award is cost. When the cost of a contract, lease or other agreement for materials, supplies, equipment or contractual services exceeds \$50,000, a

Request for Proposals (RFP) notice will be prepared. **No contract shall be divided for the purpose of avoiding this procedure.** This notice will be published at least twice, in at least one official newspaper of general circulation throughout the immediate service area. This newspaper notice will appear not less than seven (7) days and not more than twenty-one (21) days before the due date for bid proposals. The elected official, department head or project manager or designee may also solicit sealed bids from responsible suppliers by sending them a copy of such notice with coordination of Grants Department.

The RFP will include a clear and accurate description of the technical requirements including the range of acceptable characteristics or minimum standards and the specific features of a **“brand name or equal”** descriptions that bidders are required to meet for the goods or services to be procured. The RFP will also include the bid deposit and bond performance required (if applicable), the location where bid forms and specifications may be secured, the time and place for opening bids and whether the bid award will be made based on the lowest bid price or the lowest evaluated price. If the lowest evaluated price is used, the measurable criteria to be utilized must be stated in the RFP. The newspaper notice must also contain language, which calls to the attention of bidders all applicable requirements, which must be complied with, such as the Civil Rights Act of 1964.

Bids will be opened in public, at the time and place stated in the RFPs. The grants manager or designee will tabulate the bids at the time of bid opening. The results of the tabulation and the bid documents will be examined for accuracy and completeness by the grants department, county commissioners and department head or project manager. The Laramie County Board of Commissioners will make the decision as to whom the contract shall be awarded. After the Board of County Commissioners makes the bid award, a contract will be prepared for execution by the successful bidder by the Grants Department and the county attorney. After the contract is signed, all bid deposits (if required) will be returned to all unsuccessful bidders.

Laramie County may cancel an Invitation for Bid or reject all bids if it has determined in writing that such is in the best interest of Laramie County. Laramie County may allow a vendor to withdraw a bid if requested at any time prior to the bid opening. Bids received after the time set for bid opening shall be returned to the vendor unopened.

The grants manager will record all bids on a Bid Tabulation Form. The county shall, in most cases, award the bid to the lowest bidder. It is possible that past experience and performance of a particular qualified bidder may influence the Board of County Commissioners, in their sole discretion, to award the bid to the next lowest bidder.

At the opening of proposals (RFP), only the names of the vendors participating will be revealed. At this time, the county may elect to enter into a discussion with the vendors on the proposals submitted. All vendors will be given an equal opportunity to negotiate and/or revise their proposals, if applicable. All prices and other information will be kept confidential until a notice of intent on the award is given. Upon final submission of all information and prices for the proposals, the county will review the proposals and determine if the desired performance requirements will be met. If acceptable, a notice of award will be issued. The



county reserves the right to reject any irregular proposals and may reject all proposals submitted if it finds that none of them would serve the public interest.

The Board of County Commissioners must approve every contract, regardless of cost, and a representative of the board should be invited to be present at the bid opening. The contract should contain a description of the materials and/or services rendered, the time of completion, the price, a list of referenced documents to be included as part of the contract, damages to be paid for non-performance, methodology for changes, termination conditions, warranty, schedule of payment, signature and seal of the contractor and signature of the county. The contractor shall submit a Performance and Payment Bond for the full amount of contract.

Construction contracts over \$7,500.00 will require bonding as established under §200.325, unless otherwise determined under Federal regulations or the grant award agreement.

### **Competitive Negotiations/Proposals**

Laramie County will utilize competitive negotiations for purchases exceeding \$50,000 upon a written determination that:

- Specifications cannot be made detailed enough to permit the award of a bid based on either the lowest bid price or the lowest evaluated bid price (in other words, bidding is not feasible).
- The services to be procured are professional or personal in nature and the qualifications of the proposed contractor need to be determined. Evaluation is done based on performance not price.

With the exception of procurement of certain professional services (principally engineering services), competitive negotiations will proceed as follows:

- Proposals will be solicited through newspaper advertisement; additionally, a Request for Proposals (RFP) may be prepared and mailed to qualified vendors. The newspaper advertisement must be published at least seven (7) days and not more than twenty-one (21) days before the date for receipt of the proposals. The RFP will describe the services needed and identify the factors to be considered in the evaluation of proposals and the relative weights assigned to each selection factor. The document will also state where further details regarding the RFP may be obtained. The RFP will pay attention to the same regulations discussed in the bidding process and will always include cost as a selection factor.

Award must be made to the offer or whose proposal is determined in writing by a review committee to be the most advantageous to Laramie County. Evaluations must be based on the factors set forth in the RFP and a written evaluation of each response prepared. The review committee may contact the firms regarding their proposals for the purpose of clarification and record in writing the nature of the clarification. If it is determined that no acceptable

proposal has been submitted, all proposals may be rejected. New proposals may be solicited on the same or revised terms, or the procurement may be abandoned.

For the procurement of certain professional services, an alternative to an RFP may be used. Laramie County may publish a Request for Qualifications (RFQ). An RFQ is handled in a similar method to an RFP, with the exception that cost is not a factor in the initial evaluation. A review committee will evaluate the responses and rank them by comparative qualifications. The highest scoring person or firm will be contacted, and the selection committee will negotiate cost. If the committee is unable to negotiate a satisfactory cost arrangement, the second highest scoring person or firm will be invited to negotiate. The committee will maintain a written record of all such negotiations.

### **Sole Source/Non-Competitive Negotiations**

Non-competitive negotiations may be used for procurements when bidding or competitive negotiations are not feasible. Laramie County may purchase goods and services through non-competitive negotiations when it is determined in writing by the elected official, department head, project manager or designee that competitive negotiation or bidding is not feasible and that:

- An emergency exists which will cause public harm because of the delay caused by following competitive purchasing procedures.
- The product or service can be obtained only from one source.
- The contract is for the purchase of perishable items purchased on a weekly or more frequent basis.
- Only one satisfactory proposal is received through RFP or RFQ.
- Procurement by non-competitive negotiation requires strict attention to the observation of impartiality toward all suppliers.

The purchase of new or used materials and/or services available from only one source may be exempt from the quote process. A special equipment designation effectively eliminates competition; concise written documentation should be prepared explaining why only a particular model/brand is acceptable. Additionally, in some instances, there is only one supplier who can furnish the required repair or replacement part to existing county equipment.

Such purchases, when identified and justified, shall be exempt from the quote and bid process with approval of the grants manager, county attorney or Board of County Commissioners. All sole source documentation pertaining to grant purchase will be maintained by the Grants Department and will be considered part of the grant file for that project.

## **Affirmative Steps**

The County will take all necessary affirmative steps to assure those minority businesses, women's business enterprises, and veteran owned businesses and labor surplus area firms are used when possible. Affirmative steps must include:

1. Placing qualified small and minority businesses, women's businesses and veteran owned business enterprises on solicitation lists.
2. Assuring that small and minority businesses, women's businesses, and veteran owned business enterprises are solicited whenever they are potential sources.
3. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, women's businesses and veteran owned businesses enterprises.
4. Establishing delivery schedules where the requirement permits, encourage participation by small and minority businesses, women's businesses and veteran owned business enterprises.
5. Using the service and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce.
6. Requiring the prime contractor, if subcontractors are to be let, to take the affirmative steps listed above in this section.

## **Supplier Obligation**

Suppliers and contractors are expected to fulfill the following basic responsibilities:

The supplier shall provide A. Realistic delivery dates for services and materials.

B. Suppliers are obliged to inform the county purchasing entity of improved products that may be available or those which may soon be obsolete.

C. Suppliers shall conduct negotiations ethically without attempts to influence through offer in personal gifts or entertainment.

D. Suppliers shall be required to provide services during the warranty for the services or merchandise acquired.

E. Suppliers are obliged to work with the purchasing entity to resolve instances where damaged materials are received, or faulty services are performed.

F. Suppliers are obligated to obtain bonding and insurance when required by the type of work or contract.

## **Vendor Relations**

It is the policy of Laramie County Grants Department to maintain and practice the highest possible standards of business ethics, professional courtesy and competence in all its transactions. Applicable laws will always be observed. In this regard, the following should be observed when dealing with vendors:

- A. Accord prompt and courteous reception, as well as fair and equal treatment to all vendors and representatives.
- B. Provide equal opportunity for all vendors to make price and specification quotations.
- C. Guarantee the confidentiality of all specifications and price quotations made by vendors.
- D. Avoid putting suppliers to unnecessary expense or inconvenience on returned goods.
- E. Explain to vendors, as clearly and to the fullest extent possible, the reason for the rejection of the bids/proposals.
- F. Remain scrupulously free from obligations to any supplier.
- G. If for any reason one vendor is permitted to requite, all competitors will be given the same opportunity. Requoting should be restricted to a minimum.
- H. Decline to take advantage of vendor's errors and show consideration for difficulties by cooperating when possible.

## **Standardization**

Standardization of all supplies, materials and equipment is to be achieved whenever possible.

## **Standards of Conduct**

Any grant-funded employee who may influence a purchase from the vendor shall accept no gift or gratuity. Laramie County may terminate at no charge to the county, any voucher or contract if there is any evidence that gifts or gratuities were offered to a grant-funded employee.

1. No grant-funded employee will engage in any procurement when there is a conflict of interest, real or perceived, and the grant-funded employee cannot solicit or accept any gratuities, favors or anything of monetary value from prospective vendors, for the purpose of the grants.
2. No grant funded employee shall participate in the selection, award or administration of a contract when any of the following people have a financial interest in or a tangible personal benefit in the firm being considered for the contract:
  - a. The employee

- b. Any member of his/her immediate family
- c. People with whom there is an affectional personal relationship
- d. An organization which employs or is about to employ any of the above.

### **Resident Preference**

Wyoming Statute §16-6-105 allows for preference in all purchases made for supplies, materials, equipment, machinery and provisions produced, manufactured, grown or supplied by a resident of the state of Wyoming. Preference shall not be granted for articles of inferior quality to those offered by competitors outside of the state. A differential not to exceed five (5%) percent may be allowed in the cost of the Wyoming materials, supplies, equipment, machinery and provisions of equal quality to those of any non-resident. Resident preference is only applied to applicable grants, such as State of Wyoming funding.

A preference of up to five percent (5%) is given to Wyoming resident bidders. The State of Wyoming Department of Employment, Division of Employment Affairs Labor Standards Program, shall determine bona fide state residency. EXCEPTIONS to the resident preference shall be made as follows:

- A. Where federally funded projects are concerned.
- B. Where any pertinent section within this purchasing plan makes an expressed exception.

## **ORGANIZING THE GRANT ONCE FUNDED**

### **Introduction**

Once the county is notified of a grant award, many grants administration issues need to be addressed and planned for by the agency implementing the grant. These include:

- Negotiating terms and requirements with the funder.
- Reviewing compliance applicable to the grant.
- Reviewing the grant documents.
- Setting up the budget and associated line items.
- Reviewing personnel and fiscal control policies.
- Establishing reimbursement and reporting schedules.

### **Purpose**

When grant awards are accepted, the responsibility of complying with all applicable laws, policies and funder's requirements are also accepted.

### **Procedure**

Read "Notice of Grant Award" letter and/or agreement carefully to make sure that every clause is understood completely. The "Notice of Contract Award" serves to notify the grantee that a grant is awarded, specifies grant terms, conditions, and provides a legal basis

for the obligation of funds. It normally includes the amount and date of the grant, the Assistance Listing Number (ALN#) for those grants involving federal funds, possible accounting classification numbers, certifying official's signature and terms and conditions of the grant.

1. Determine contact person and telephone number for the funding agency.
2. Determine contact person and telephone number for the applicable host organization. A host organization is the state, county or nonprofit organization that sponsors a grant. Funding is passed through that organization to the county.
3. Communicate with the funder's contact and request all applicable policies, laws, statutes, rules and requirements.
4. Once information is received, focus is on fiscal, legal and administrative issues along with policies and procedures that affect the project throughout its life.
5. Clarify and negotiate issues that might be confusing and troublesome or in conflict with the department's policies and procedures.
6. Deliver the grant agreement to the Grants Department for approval so that the agreement can be placed at the next commissioners' meeting to be signed.
7. The Grants Department will return the signed agreement to the funder and will make a copy for you and for the grant file, unless otherwise directed.

## **PLAN FOR THE GRANT FUNDED PROJECT**

### **Purpose**

Reviewing the grant documents is an important step in ensuring its successful performance and completion.

### **Procedure**

1. Carefully read the grant RFP (Request for Proposal) and the program application submitted to the funder, as well as grant agreement and any amendments required by the funder.
2. Determine the goals, objectives and methods of operation as stated in the funder's request for proposal and the submitted grant narrative.

## **CONTRACTS**

### **Introduction**

The purpose of the contracts' purchasing system is to provide a comprehensive system by which Laramie County will bid its capital grant projects. The system is established so that all phases of a capital project are monitored and so that it outlines the internal control system to accomplish this end.

### **Statutory Requirements**

Wyoming State Statutes apply to contracts for public improvements and contracts. Specifically, W.S. 16-6-101 through 16-6-121 applies to Public Works and contracts. In general, these statutes recommend that contracts be bid and that any contract that exceeds \$7,500 shall require the contractor to furnish the political subdivision (as appropriate), a bond or, if the contract price is \$100,000 or less, any other form of guarantee approved by the political subdivision before beginning work under contract.

## **PROFESSIONAL SERVICE CONTRACT**

### **Selecting a Consultant for Grant Projects**

Competitive bidding of professional services is not required and is discouraged by most professional organizations. Therefore, the objective is to select the consultant most qualified to perform the work and serve the county. Since Wyoming does not have a specific statute to cover the hiring of consultants, the following procedures generally follow the Brooks Law (PL 92-582), which has been adopted by several states.

The selection of the consultant is an important process because it will ultimately determine the characteristics of the project, the construction costs and the operating and maintenance costs for years to come. A scope of work/services should be prepared describing the project and timetable for completion. The scope of work may also include construction administration along with design.

Local consulting firms should be used for most projects of average complexity. Consultants should be selected to submit proposals based on their knowledge of the average complexity. Where local expertise is not available from any one firm, proposals may be solicited from two or more consultants or joint ventures that are capable to complete the work.

The proposal, as submitted by the consultant, should include profiles of the firm, its principles, key personnel, equipment and facilities, evidence of the firm's ability to perform the work, demonstration of understanding of the project and references. A financial statement may also be required if the county so desires. Interviews are conducted and consultants are ranked (not necessarily in this order) according to the following criteria: education, experience, expertise of the firm and its key personnel, the firm's approach to planning, organization and management of the firm to the project location, financial stability,

reputation, references and any other criteria determined pertinent to the project. Negotiations will then begin with the top ranked firm. Cost will be discussed along with the specific scope of services necessary. The cost may be determined in any one of several ways, including but not limited to: salary cost times a multiplier plus direct non-salary costs, costs plus a fixed fee, lump sum, hourly rate with maximum fee or a percentage of construction cost. If the contract cannot be negotiated with the top-ranked firms, discussions will be terminated and negotiations will begin with the next highest ranked firms in order, until a contract is negotiated. Contracts exceeding the approved budgetary amount must be reviewed and accepted by the department head of the Grants Department and the Board of County Commissioners for approval.

### **Administering the Grant Contract**

The project administrator and grants manager will review the bids and will make recommendations for the award to the Board of County Commissioners. The recommendation of the award will be according to the provisions of the contract documents. The board will award the contract at a regularly scheduled meeting. The contractor must submit the necessary bonds, insurance and other required documents prior to receiving the bid award.

A pre-construction conference should be held for all public improvement contracts. The project administrator should conduct the meeting using a standard format. All Laramie County construction and design specifications should be outlined and be the basis for work being completed. A ten percent (10%) retainment shall be withheld for the project and only released at the end of the forty-one (41) days final payment advertising period, unless otherwise noted.

### **Final Acceptance**

At substantial completion of the public improvement construction, a recommendation for county acceptance must be approved. The project administrator must submit to the Board of County Commissioners a recommendation to accept the project for maintenance. Upon acceptance, proper advertisement for final payment will be submitted to the local newspaper, according to Wyoming Statute 16-6-116. If all claims have been resolved and all contractual punch list items are complete, by the end of the 41<sup>st</sup> day, then final payment will be made to the contractor following the next regularly scheduled meeting of the Board of County Commissioners.

### **Period of Performance**

Each grant requires a different period of performance, or period, within which the funds are required to be spent. All project periods are monitored by the Grants Department along with the associated department head. The project period is tracked in the award income and expense spreadsheet, which is reviewed periodically, depending upon the activity of the project (i.e. a new amendment is received which might extend the project and thus the Period of Performance). Coordination is maintained with the granting agency throughout the



lifespan of the project. Any issues that arise during the period of performance are addressed immediately with all parties involved.

## **ESTABLISH BUDGET**

### **Purpose**

The Grants Department will review the proposed budget submitted in the grant application to ensure that it is complete, appropriate and understandable. Any changes to the budget need to be approved by the funder. The approved budget is set up with the county's financial accounting system to be added to the fiscal year budget.

It is very important that if the grant involves federal funding, no federal funding will be used to **supplant** state or local funds. Federal funds must be used to supplement existing funds for program activities and not replace those funds, which have been appropriated for the same purpose. Potential supplanting will be the subject of application review, as well as pre-award review, post award monitoring and audit. This is usually accomplished by reviewing the county's operating budget.

### **Procedure**

1. Review the budget and any budgetary changes made by the funder to make sure all budget categories are included. Note each proposal will be different in its budgetary requirements. Pay attention that the value of space, utilities, support staff, accounting, grants compliance/reporting functions and audit fees are included.
2. Assure that the budgetary items are allowable.
3. Resubmit a new budget to funder for approval if line items need additions/revisions or deletions.
4. Proceed with acquiring "matching funds" if required for your grant. If the grant is received during the fiscal year, match for federal grants will have to be assigned through the commissioners.
5. With information attained from the county department and the agreement, the grants department will obtain from the Accounting Department, Clerk's Office, and Treasurer's Office revenue and expenditure numbers for grants.

## **GUIDELINES FOR EXPENDITURE CATEGORIES**

The items listed in the categories below may need to be incorporated in the project budget:

**Salary/ Part Time Help** - Salaried personnel, hourly personnel, overtime hours and salary increases fall under this category. This budget classification includes staff that will do the work on the project and/or assist with the project to assistants and interns.

**Fringe Benefits** – FICA, Medicare, dental insurance, life insurance, county retirement, health insurance, workmen's compensation and vacation accrual.

**Travel & Mileage** – Automobile/aircraft/cab expense, subsistence – lodging and meals associated with administrative travel, field or professional meetings and consultant travel.

**Equipment** – Office furniture, vehicles, movable equipment, rental and equipment installation.

**Supplies** – Office supplies, postage, test materials, questionnaire forms, duplicating materials, books/journals, electronic supplies and report materials and supplies.

**Consultants/Contracts** – Consultant, service contracts for various services, surveys, speaker fees, bookkeeping, maintenance, equipment maintenance and evaluation.

**Construction** – Costs associated with a construction project related to new construction, alterations and renovations.

**Other** – (these can be delineated by line item if desired) space rental, utilities, communication services, insurance, audit fees, mailing lists, etc.

## **BUDGET MONITORING**

### **Purpose**

Regular and systematic monitoring and controlling of the budget assures that project resources will last during the life of the project so that the project's goals and objectives can be achieved. The Grants Department, department heads and the county accountant complete budget monitoring on grants.

### **Procedure**

1. Know the grant budget thoroughly – amounts and categories of expenditures.
2. Monitor budget expenditures monthly. Determine acceptability or unacceptability for untimely variances.
3. Take corrective action if necessary:
  - Exceeding Budget Allocation: Reduce expenses, request additional funds to cover shortages or transfer extra funds from another budget category to cover the shortfall. All of this requires prior approval from funder.
  - Under spending Budget Allocation: Return unspent funds to funder, request transfer of excess funds in one budget category into another budget category. Do not dump money at the last minute in order to spend it.
4. Most funders will not accept a variance of more than ten percent 10% without an explanation.
5. Work with the Grants Department to monitor receipt of revenues on a monthly basis.
6. Verify that revenues are appropriate. Note excessive revenues/under revenues in comparison to the amount of funds left in the grant award by checking the general ledger.
7. Take corrective action if necessary.

8. Excessive Revenues - Verify with treasurer to determine if revenues were placed in the wrong line-item account. If not, consult with the funder to determine if funds were inadvertently sent by check or electronic deposit.
9. Under Revenues – Verify with funder that checks were sent or electronic deposit made.

## **CASH MANAGEMENT OF GRANTS**

### **Purpose**

The financial management system(s) of the grantee should include procedures to minimize the time between the transfer/payment of funds from the U.S. Treasury or other funder and its disbursement. Advances made by the primary recipient of the grant to secondary recipients are required to conform to the same standards of timing that applies to the advance by Federal agencies to primary recipient organizations. It is important that once the grantee has received funds, those funds are then promptly disbursed for the grant's intended purpose.

### **Procedure**

1. If the grantee receives funds through a letter of credit arrangement, cash should be withdrawn in the amounts necessary to meet immediate needs or to cover program disbursements already made (limited).
2. If funds are reimbursed, assure all reimbursements have been made from the funder and are made on a timely basis to not negatively draw down agency funds (majority of grants).

## **PROPERTY ACQUISITION AND MANAGEMENT**

### **Purpose**

There are various categories of property that may be involved in grants. They are:

1. Federally owned property – Title to federally owned property remains vested in the Federal Government.
2. Excess property – Federal property no longer needed by the Federal grantor agency.
3. Surplus property – Property no longer needed by the Federal Government, declared surplus by the U.S. General Services Administration and available for donation for authorized purposes.
4. Exempt property – Property for which the Federal agency has statutory authority to vest title in the grantee with no further obligation to the Federal Government for its use or disposition.
5. Real property – Buildings, land (including improvements), structures and appurtenances (including movable machinery and equipment). Real property can only be purchased when authorized by a grant.
6. Equipment – Tangible personal property having a useful life of more than one year and acquisition costs of \$10,000 or more per unit. **This is a common type of property.**

7. Supplies –Expendable personal property having a unit acquisition cost of less than \$5,000 other than “equipment” or “intangible property”. **This is a common type of property.**
8. Intangible personal property – Personal property that has no physical existence (e.g., patents, inventions and copyrights).

**Equipment** – Must be used on the original grant project as long as needed. When no longer needed for the original purpose, equipment can be used for other projects currently or previously sponsored by the Federal Government if approved.

#### **Procedure**

1. Advise the Risk Department and the Grants Department of any equipment that has been procured with federal funds or state funds as these items will need to be insured. An equivalent insurance coverage for real property and equipment acquired with federal funds as provided to property owned by Laramie County.
2. All equipment funded with grants will be tracked for inventory purposes by the Laramie County Grants Manager for proper reporting with physical inventory being completed at a minimum of every two years. (Acquisition date, cost per unit and total, percentage of federal participation, location, use and condition and disposition date and sales price).
3. Laramie County shall use the equipment in the project or program for which it was acquired as long as needed, whether the project or program continues to be supported by federal funds and shall not encumber the property without approval of the Federal awarding agency. When the equipment is no longer needed for the original project or program, Laramie County shall use the equipment in connection with its other federally sponsored activities, in the following order of priority:
  - i. Activities sponsored by the Federal awarding agency, which funded the original project.
  - ii. Activities sponsored by other Federal awarding agencies.
4. All equipment that qualifies as a fixed asset will be entered into the county’s tracking system (Tyler Munis) for fixed assets and depreciation in accordance with 2 CFR 200.436.

#### **CONFLICTS AND MANDATORY DISCLOSURE**

A non-Federal entity must disclose in writing any potential conflicts of interest to the Federal awarding agency or pass through entity in accordance with applicable Federal awarding agency policy per 2 CFR 200.112.

The non-Federal entity or applicant for a federal award must disclose, in a timely manner, 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. Failure to make required disclosures can result in any of the remedies described in 200.338.

## **SALES AND DISPOSAL OF GRANT FUNDED PROPERTY**

### **Sale and Disposal of Property funded by Grants**

Laramie County will comply with Wyoming Statute §18-2-101 to sell or trade real property, unless specified under the grant on such actions.

### **Negotiated Sale/Trade**

On occasion, during the normal course of the business, it becomes necessary to take title of certain property. The county shall act on the recommendation of the specific department, either through negotiated sales procedure or as “trade-in” on other property to be used by Laramie County. The Board of County Commissioners shall reserve the right to accept or reject all offers if they do not equal or exceed the pre-determined appraisal value set by an independent authority or published price.

## **GRANT ACCOUNTING PROCESS**

### **Purpose**

Fund accounting is the method by which costs incurred are allocated to grant programs by classification (i.e., type of expenditure); it is an important element of grant accounting. The county system is set up effectively to provide fund accounting to comply with any grant requirements. By using ledger or sub ledger numbers, reports can be generated to identify separate records of grant activity and can be used to periodically reconcile the information to those applicable general ledger/sub ledger accounts. The Grants Department and the Finance Department monitor this information for all county grants.

### **Procedure**

All vouchers submitted to Laramie County for payment will follow one of the following procedures. The Grants Department will work with each department/grant or agency to determine the proper method. Always provide the grants department with all invoices for grant-funded projects, specify what project the invoice corresponds with and notify them of any matching portions.

- All vouchers submitted for payment to the granting entity, such as the State of Wyoming, will be submitted through the Grants Department. The grants department will coordinate all payments with the Finance Department.
- The Grants Department will obtain receipt copies from the Treasurer’s Office to be placed in the corresponding grant file.

## **FUND REQUIREMENTS**

The county does not typically receive funds in advance or carry a cash balance on grants, however, if the need arises these guidelines are to be followed:

- Advances of funds shall be deposited in insured accounts whenever possible.
- If more than \$500 in interest is earned, then advances must be remitted annually.

## **GRANT COST PRINCIPLES**

### **Purpose**

For federal grants, OMB Super Circular 2 CFR 200 Subpart E outlines principles that define allowable costs under various federal grant programs for state, local and Indian Tribal grantees.

Generally, costs are acceptable if they are:

- Allowable
- Necessary to the performance of a project
- Reasonable
- Allocable to the project and consistently treated
- Permissible under state and federal laws and regulations
- Must not result in a profit and
- Claimed against only one grant award

The total cost of a grant includes the sum of the allowable direct and indirect costs allocated to the grant less any applicable credits, (i.e., refunds, rebates, etc.) to the extent costs are necessary and relate to the performance of the grant. Third party-in-kind contributions are also included if the services or items received would have been allowable had they been paid for with cash.

### **Definitions**

**Direct Cost** – Costs identified specifically with an activity. They generally include:

- Salaries and Wages (including holidays, sick leave, etc.) – direct labor costs.
- Other employee fringe benefits allocable to direct labor employees.
- Consultant services contracted to accomplish specific project activities
- Travel of direct labor employees.
- Materials/supplies purchased directly for use on a specific project.

**Indirect Costs** - Costs that are not readily identifiable with a particular grant or contract.

They generally include:

- Accounting and payroll costs
- Legal
- General administration services
- Maintenance of building
- Telephone expenses
- Travel and supplies
- Depreciation
- Rental expenses

Normally indirect costs must be negotiated with a federal agency. Currently, Laramie County does not have an indirect cost established with the Federal Government. 2 CFR 200.414 allows for the application of a 15% indirect cost rate for entities that do not have a Negotiated Indirect Cost Rate Agreement.

**Allowable Costs** – Even if a cost is determined to be allowable under the cost principles, the cost must be necessary and reasonable for the performance of the award set forth in the RFP or the grant agreement. Cost must be consistently applied to both federal and other activities of the organization, be determined in accordance with generally accepted accounting principles and not be included in a cost or used to meet cost sharing or matching requirements of any other federally financed program. Costs that are generally allowable:

- Advertising and public relations (with some restrictions)
- Advisory councils
- Audit costs and related services
- Bonding costs
- Communication costs
- Compensation for personal services
- Depreciation and use allowances (NOTE: Any portion of the cost of buildings or equipment paid for by the Federal Government cannot be included.)
- Employee morale, health and welfare costs
- Equipment and other capital expenditures
- Gains and losses on disposition of depreciable equipment and other capital assets in substantial relocation of federal programs.
- Idle facilities and idle capacity
- Insurance and indemnification
- Interest, with some conditions
- Maintenance, operations and repairs
- Materials and supplies
- Meetings and conferences
- Memberships, subscriptions and professional activities (except for country, social or dining clubs).
- Patent costs
- Homeland Security costs
- Professional services
- Proposal costs
- Publication and printing
- Rearrangement and alterations
- Reconversion cost incurred to restore facilities to a previous condition.
- Rental costs of buildings and equipment that are reasonable, except for less-than-arm's-length agreements.
- Royalties and other costs of use of patents
- Taxes
- Termination costs
- Training

- Travel

**Costs that are normally allowed only with the prior approval of a federal agency, these will normally only apply to direct costs:**

- Pre-award costs
- Travel for officials who are normally an unallowed cost when specifically related to federal awards.
- Housing and personnel living expenses
- Organization-furnished automobiles
- Organization costs
- Participant support, including stipends, travel and registration fees.
- Pre-agreement costs
- Selling and marketing

**Costs that is generally unallowed either as a direct or indirect cost:**

- Advertising and public relations that are incurred solely to promote the organization, including memorabilia, gifts and souvenirs. These would be for items not related to the grant.
- Alcoholic beverages
- Bad debts
- Contingency provisions
- Donations and contributions
- Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringement.
- Entertainment
- Fines and penalties
- Fundraising and investment management
- General government expenses
- Goods and services for personal use, even if they are reported as taxable income.
- Lobbying
- Selling and marketing
- Losses on other sponsored agreements or contracts
- Memberships in country clubs, social, or dining clubs

**REASONABLE COSTS** - A cost is reasonable if, in its nature of amount, it does not exceed that which a prudent person under the circumstances prevailing at the time the decision would incur was made to incur the costs. The question of the reasonableness of specific costs must be scrutinized with particular care in connection with organizations or separate divisions thereof, which receive the preponderance of their support from awards made by Federal agencies. In determining the reasonableness of a given cost consideration should be given to:

- Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the organization or the performance of the award.



- The restraints or requirements imposed by such factors as generally accepted sound business practices, arm's length bargaining, federal and state laws, regulations, terms, and conditions of the award.
- Whether the individuals concerned acted with prudence in the circumstances, considering their responsibilities to the organization, its members, employees, clients, the public at large and the Federal Government.
- Significant deviations from the established practices of the organization, which may unjustifiably increase the award costs.

**ALLOCABLE COSTS** - A cost is allocable to a particular cost objective, such as a grant, contract, project, service or other activity in accordance with the relative benefits received. The cost is allocable to a federal award if it is treated consistently with other costs incurred for the same purpose in like circumstances and if it:

- It is incurred specifically for the award.
- Benefits both the award and other work and can be distributed in reasonable proportion to the benefits received.
- It is necessary to the overall operation of the organization, although a direct relationship to any cost objective cannot be shown.

Any cost allocable to a particular award or other cost objective under these principles may not be shifted to other Federal awards to overcome funding deficiencies or to avoid restrictions imposed by law or by the terms of the award.

**Procedure**

1. Refer to the above list of allowable and unallowable costs for State and Local Governments or non-profit organizations as applicable.
2. Verify that no unallowable costs are budgeted in the grant.
3. Modify budget if unallowable costs are found.

**GRANT RECORD KEEPING**

**Purpose**

Grantees are required to maintain and retain financial and program records, supporting documents and statistical and other records pertinent to the grant. Records must be maintained for **three years (3), unless other retention of documentation is required by the grant agreement per 2 CFR 200.333.** It is the Laramie County Grants Department policy to retain records for five (5) years unless a greater retention rate is specified in the grant agreement. Records under audit, involving unresolved findings, appeals or litigation must be held until the action is completed. The starting date for the five (5) year retention period depends on the type of record. The following are guidelines for these dates/records:

- General records – date of submission of the final or annual expenditure report.
- Property and equipment records – date of transfer, replacement, sale or junk of the item.
- Cost allocation plans – the date of submission for plans prepared and retained by the grantee at the close of the fiscal year.
- Income records – the end of the grantee fiscal year in which the income is used.

According to Wyoming Statute § 9-2-410, all public records shall be preserved, stored, transferred, destroyed or disposed of and otherwise managed only in accordance with W.S. 9-2-405 through 9-2-413. Per 2 CFR 200.336, the Federal awarding agency, Inspectors General, the Comptroller General of the United States, the pass-through entity and any other authorized representatives must have the right of access to any documents, papers or other records of the non-Federal entity.

#### **Procedure**

1. Coordinate and provide all documents to the grants manager. All hard files will be maintained in the Grants Department.
2. The Grants Department will organize the grants in the following format in a three-ring binder:
  - Application
  - Award/agreement documents
  - Financial information – vouchers, invoices, receipts, canceled checks and payment request forms.
  - Reports
  - Correspondence
  - Procurement information – bid specifications and competitive bids
  - Equipment inventory list/maintenance
  - Reports
  - Other files required by funder

The grants file (both hard and electronic) will be created and maintained by the Grants Department. The grants manager will determine what items and documents need to be in the file and will monitor the file to the degree needed to maintain grant compliance and good management. The grants manager will complete all financial and performance-reporting requirements for each grant file with coordination from department heads.

Upon the end of the financial activity for a particular grant, the grants manager determines what, if any, closeout requirements, record retention policies, additional programmatic information or other actions or requirements may be required will review the grant file. Upon completion of these actions, the grants file will be retained by the Grants Department until the file is transferred to the County Clerks Record Center for permanent storage until disposal. The Grants Department will maintain all electronic copies of the grant files.

#### **DATA ACT**

President Obama signed the Digital Accountability and Transparency Act (DATA Act) into law in May 2014. Once fully implemented, the law will require agencies to publish all federal spending on [USASpending.gov](http://USASpending.gov).

If grants are required to be reported on, it will typically be completed by the Federal granting agency. For any questions, please contact the grants manager to check the necessity or requirements surrounding the award.

## **COMMON COMPLIANCE ISSUES**

### **Fiscal/Cost**

#### **A. Allowable and Unallowable Costs:**

Federal costs (direct and indirect) principles are designed to provide that federally assisted programs bear their fair share of recognized costs as determined by allowable cost principles. OMB Circular 2 CFR 225 establishes principles and standards for determining costs applicable to grants, contracts and other agreements with State and Local Governments and federally recognized Indian Tribal Governments.

#### **B. Supplantation of Funds:**

Federal funds must be used to supplement existing funds for program activities and not replace those funds, which have been appropriated for the same purpose. If there is a potential presence of supplanting, the applicant or grantee may be required to supply documentation demonstrating that the reduction in non-federal resources occurred for reasons other than the receipt or expected receipt of federal funds.

#### **C. Financial Reports:**

Most federal programs require the periodic submission of financial reports. The following are reports required by Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments:

- Financial Status Reports – report status of funds for all non-construction programs.
- Request for Advance or Reimbursement – requests funds for non-construction programs.

Non-federal grants either will have a required financial reporting procedure through a prescribed form or recommended format.

### **Personnel Requirements and Procedures**

#### **A. Equal Employment Opportunity (EEO)**

##### **1. Title VI/Title VII of the Civil Rights Act:**

Title VI of the Civil Rights Act of 1964 prohibits discrimination based on race, color or national origin in any “program or activity receiving federal financial assistance.” Congress also enacted additional legislation under the Civil Rights Act to prohibit certain forms of discrimination based on sex, age and physical and mental disabilities. Any Laramie County Department seeking or having federal funds must comply with Title VI in program operation, and cannot discriminate based on race, color or national origin. The following are some examples of discrimination:

- Denying a person any service, financial aid or benefit extended under a program.
- Providing any service, aid or benefit to a person that is different in kind or manner from that provider to others under the program.
- Subjecting a person to segregation or other discriminatory treatment in any manner related to the receipt or non-receipt of the service, aid or benefit.
- Restricting a person in any way from enjoying services, facilities or any other advantage, privilege, property or benefit provider to others under the program.
- Treating a person differently from others in determining whether he or she satisfied any admission, enrollment, quota, eligibility, membership or other requirement or condition that must be met to receive any service, aid or benefit.
- Denying or affording a person an opportunity to participate in a program in a way that is different from that afforded to others in the program.
- Denying a person the opportunity to participate as a member of a planning or advisory body that is an integral part of the program.

**Title VII** prohibits employers from discriminating based on race, color, religion, sex or national origin in hiring, promotion and other employment policies. Exemptions from Title VII coverage are the following types of employers:

- a. Employers with less than 15 employees for each working day in each of 20 or more calendar weeks in the current or preceding calendar year; or
- b. Bona fide private membership clubs and religious organizations.

All Laramie County Departments are required to comply with Title VII of the Civil Rights Act of 1964 in hiring, promotion and other employment policies. The use of the term Equal Employment Opportunity in all employment ads indicates adherence to Title VII of the Civil Rights Act. The Laramie County Human Resources Department monitors this.

Additional compliance issues related to Title VI are:

- a. Fair Housing Act - Prohibits discrimination based on race, color, religion, sex or national origin in the sale or rental of housing. The act applies to all stages of the sale or rental of housing, including advertising, inspection opportunities, negotiation, inducements to sell or rent provision of brokerage services and financing. The act specifically applies to dwellings financed in whole or in part by federal funds.

- b. Americans with Disabilities Act a.k.a. Rehabilitation Act of 1973 – Section 504 of the Act prohibits discrimination based on disability in all federally assisted programs and activities, facilities and employment. It requires that all recipients of federal financial assistance review and if necessary, modify their programs and activities in three general areas of operation:
- Programs and activities are afforded accessibility to disabled people.
  - Facilities are accessible by disabled people.
  - All employment practices, policies, practices and procedures allow full participation by disabled people.

This act also covers Federal agencies and the U.S. Postal Service. Following are some ways to implement the “act”:

- Involve disabled individuals for insight in making federally assisted programs accessible.
  - Create the most integrated setting so that the disabled can participate fully in existing programs and activities without modification or adjustments.
  - Avoid separate programs, activities or services for the disabled
  - Those disabled individuals with hearing or visual impairments may require non-traditional approaches to maintain adequate communication.
  - Exercise flexibility and common sense in evaluating programs, activities and planning modifications.
- c. Age Discrimination Act of 1975 – Prohibits the exclusion of any person based on age from participation in any program, activity or receiving services or benefits provided by programs receiving federal financial assistance. The act permits the use of some age distinction or establish criteria for participation on the basis of age or in age-related terms.

## **2. Non-Discrimination Requirement/Executive Order 11246:**

Applicant for any federal grant, contract, loan, insurance or guarantee that may involve a construction contract of \$10,000 or more in one (1) year are required to certify that they will assist the Federal Government with compliance and enforcement of the order which prohibits Federal contractors from discrimination based on race, color, religion, sex or national origin. (A construction contract is defined as the construction, rehabilitation, alteration, conversion, extension, demolition or repair of buildings, highways or other improvements to real property, including facilities involving utility services. The term includes supervision, inspection and other on-site functions incidental to actual construction.) To be compliant with this act:

- a. Adhere to the “equal opportunity” clause in any contracts or subcontracts for construction work or modification.
- b. Adhere to the “equal opportunity” clause with respect to its own employment practices.
- c. Refrain from entering into any contract with a contractor that has been debarred from Federal contracting. (Coordinate the debarment check with the grants manager.)

### **3. Affirmative Action Order 11246:**

Guarantee’s equal employment opportunities for minorities employed by a contractor with 50 or more employees and having a construction contract of \$50,000 or more will comply with the following:

- Any “Affirmative Action Plan” must include specific steps that guarantee equal employment opportunities for minorities. This must include a table of job classifications.
- All solicitations or advertisements for employees should contain equal opportunity language, “All applicants will receive consideration without regard to race, color, religion, sex or national origin”, display the appropriate insignia prescribed by the Department of Labor or include the phrase “An Equal Opportunity Employer.”

### **B. Davis-Bacon Act**

The grants department will collect and maintain all Davis Bacon information when required by applicable grants. Construction programs are required to follow the provisions of the “act” that requires the wages of laborers and mechanics employed by contractors of federally funded projects to be no lower than the prevailing regional wage as established by the Secretary of Labor.

Comply with the following:

- File with the regional Department of Labor Office of Wage Determinations Standard Form 308, requesting a project wage determination for each intended project. This must be filed at least 30 days before the invitation for bid is issued. The Laramie County Grants Department will pull wage determinations for a project from the sam.gov site.
- Ensure that the contract for the construction project contains the wage determination issued and the contract clauses required by the Davis-Bacon Act regulations are included.
- For contracts exceeding \$2,000, each contractor or subcontractor must furnish the grantee with a statement of wages paid for each of the contractor’s employees within seven (7) days after the regular payment date of the weekly payroll period. The statement can be provided on Form WH 348, “Statement of Compliance” or

on an identical form on the back of WH347 “Payroll (For Contractors Optional Use)”.

- Grantees must keep the wage statement of the contractor on file along with wage interviews. Interviews must account for 100% of the workforce of the project.

### **C. The Fair Labor Standards Act**

All covered employees must be paid at least the minimum wage per hour. After 40 hours of work within one week, wages must be compensated at one and one-half times the hourly rate in cash or compensatory time.

### **D. The Contract Work Hours and Safety Act of 1962**

The Safety Act was enacted to regulate practices for employers with federally assisted contracts. This act applies to any contract that involves the employment of laborers or mechanics if the work is financed completely or in part by federal loans, grants or loans insured or guaranteed by the Federal Government.

- The wages of each laborer and mechanic employed by a grantee’s contractor or sub-contractor must be computed based on a 40-hour work week.
- It requires payment of overtime at the rate of one and one-half times the employee’s regular rate of pay for all hours worked more than 40 hours per week.

### **E. Family Medical Leave Act**

The Family Medical Leave Act of 1993 (FMLA) requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to “eligible” employees for certain family and medical reasons. Employees are eligible if they have worked for a covered employer for at least one year and for 1,250 hours over the previous 12 months proceeding the date the employee seeks to begin Family and Medical Leave. Please refer to the Laramie County Policy Manual for details.

FMLA leave must be granted for any of the following reasons:

- To care for the employee’s child after birth or placement for adoption or foster care.
- To care for the employee’s spouse, son or daughter or parent who has a serious health condition.
- For a serious health condition that makes the employee unable to perform the employee’s job.
  - Employee must ordinarily provide 30 days advance notice when the leave is “foreseeable”.
  - An employer may require medical certification to support a request for leave because of a serious health condition and may require second or third opinions (at the employer’s expense) and a fitness for duty report to return to work.

- Upon return from FMLA leave, most employees must be restored to their original or equivalent positions with equivalent pay, benefits and other employment terms.
- The use of FMLA leave cannot result in the loss of any employment benefit that accrued prior to the start of an employee's leave.

#### **F. Buy American**

The Buy American Statute is a federal law that limits the purchase of non-domestic supplies when specified in federal contracts or grant award agreements. The Laramie County Grants Department will inform the agency if this is a requirement of the grant.

#### **G. English Language**

Per 2 CFR 200.111, all Federal award information must be in the English Language. Applications must be submitted in the English language and must be in the terms of U.S. dollars. If the Federal awarding agency receives applications in another currency, the Federal awarding agency will evaluate the application by converting the foreign currency to United States currency using the date specified for the receipt of the application. Non-Federal entities may translate the Federal award and other documents into another language. In the event of inconsistency between any terms and conditions of the Federal award and any translation into another language, the English language meaning will control.

#### **Safeguards**

##### **A. Drug-Free Workplace**

All grantees or contractors receiving grants (including cooperative agreements) directly from any Federal agency are required to certify that they will provide a drug-free workplace as a precondition of receiving a grant. This applies to contractors that have contracts of \$25,000 or more with the Federal Government. This does not apply to pass-through assistance unless the sub-grantor requires compliance with the Drug-Free Workplace Act.

##### **B. Americans with Disabilities Act (ADA) of 1990 and Section 504 of the Rehabilitation Act of 1973**

Facilities must be evaluated to determine the degree to which physical obstacles prohibit full participation by disabled people, and if so, what modifications are needed to achieve accessibility. This applies when new structures are built, or existing ones are altered or renovated.

##### **C. Occupational Safety and Health Act (OSHA) Requirements (Wyoming Statutes, Section 27-11-105 (a) (viii))**



This “act” provides standards, rules and regulations to safeguard the life, limb and health of employees and employers, and to provide minimum requirements for compliance by each place of employment.

**OSHA 3165 Notice** – OSHA requires employers to post a notice or poster informing employees of the protections and obligations provided for in the Act. The notice must be posted to each facility in a conspicuous place or places where notices to employees are customarily posted. OSHA further requires that if the state has a similar approved poster informing employees of their protections and obligations that too must be posted. The notices for governmental entities are different from those for private industry. Make sure your facility has the appropriate one.

**OSHA 300 Log** – OSHA requires employers to maintain what it calls the OSHA 300 log on which employers must list all occupational injuries and illnesses. At the end of each year, each employer must total up, summarize the injuries and illnesses on the log, and certify that the summary is complete and accurate. That summary must be posted in a visible location from February 1 to March 1 of the following year.

**Mandated Trainings** – The following training is required for employees:

- **Hazard Communication/Right to Know-** This is a very detailed regulation, which sets out specific requirements for chemical manufacturers, companies that use chemicals and employees who use chemicals or could be exposed to them in the course of their jobs. Chemical manufacturers are responsible for determining the physical and health hazards of the products they make and providing that information on container labels and material safety data sheets. Employers must:
  - Have a written hazard communication program.
  - Explain the OSHA Standard, the program, and how it works for the employees.
  - Provide employees with information and training on the hazardous chemicals they use including their hazards and the protective measures to take to use them safely.
  - Conduct training upon initial employment and at least annually thereafter for all employees exposed to toxic substances or harmful physical agents.
  - Preferred means of reporting fire and emergencies.
  
- **Employee Emergency Plans and Fire Prevention.** Employers must:
  - Train employees in proper evacuation procedures.
  - Duties of those who remain for critical operations.
  - How to account for all employees after evacuation.
  - Rescue and medical duties.
  - Use of fire extinguishers.
  - Conduct training upon initial employment, when the plan changes and when employee’s responsibilities in the plan change.

- **Blood-borne Pathogens Training – Includes Airborne Pathogen Training.** Employers shall ensure that all employees with occupational exposure participate in a training program, which must be provided at no cost of the employee and during working hours.

Frequency of training – At the time of initial assignment to tasks where occupational exposure may take place and at least annually thereafter. Employers shall provide additional training when changes such as modification of tasks or procedures or institution of new tasks or procedures affect the employee’s occupational expense. The additional training may be limited to addressing the new exposures created.

#### **IV. Standards of Conduct**

##### **A. Debarment and Suspension**

Federal agencies and grantees are prohibited from knowingly doing business with any organization or person (as a grantee, subrecipient, contractor or key employee) if they have been debarred or suspended. Executive Order 12549 & 12689 (200.213) “Debarment and Suspension” was enacted to curb fraud, waste and abuse. The act of wrongdoing and not the program or victim is relevant in debarment and/or suspension.

Comply with the following:

- Checklists of parties excluded from Federal Procurement and Non-Procurement Programs. Refer to the grants department for checking this and keeping documentation (sam.gov).
  - Checks will be done when opening bids.
  - Prior to any award.
  - Before awarding any “new work.”
- Sign a certification regarding debarment, suspension, ineligibility and other responsibility matters – primary covered transaction.
- Obtain a certification regarding debarment, suspension, ineligibility and voluntary exclusion – Lower tiered covered transactions from all subrecipients, contractors with contracts above \$150,000 and/or contracts with persons for key activities.
- The grants department is responsible for checking contractors, vendors and subgrantees in sam.gov and documenting compliance.
- The grants manager will maintain an active SAM account for Laramie County under the registration system for award management.

##### **B. Whistle-Blower**

The Grants Department is committed to operating in furtherance of its governmental purposes and in compliance with all applicable laws, rules and regulations, including those concerning accounting and auditing and prohibits fraudulent practices.

- If an employee has a reasonable belief in a violation of any applicable law or regulation, the employee is expected to immediately report information to the county attorney.
- All reports will be followed up on promptly and an investigation conducted.
- Laramie County will not retaliate against an employee. For more information, please refer to the Laramie County Employee Handbook.

### **C. Lobbying**

The recipients of a federal award to pay a person for influencing may expend no federally appropriated funds or attempt to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress or an employee of a member in Congress involved with giving awards.

Comply with the following:

- Do not expend any federally-appropriated funds to pay a person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress or an employee of a member of Congress in connection with the awarding of any Federal contract or award, entering into a cooperative agreement, and the continuation, extension or renewal of a federal contract.
- Each recipient or subrecipient, including individuals who request or receive from any agency a federal contract exceeding \$100,000.
- Files with that agency a certification regarding lobbying.
- A Disclosure Form is to be filed at the end of each calendar year if there is an event that requires disclosure or materially affects the accuracy of the information. See Disclosure Form that follows this section of “Lobbying Activities” form. Civil penalties will be enforced for failure to comply.

### **D. Freedom of Information Act**

This act generally provides that any person has an enforceable right of access to Federal agency records, except for those records that are protected from disclosure by exemptions or special law enforcement record exclusions. Records can be withheld, or portions of records, if they fall into one of the following exclusions:

- Established by an executive order to be kept secret in the interest of national defense or foreign policy.
- Related solely to internal personnel rules and practices of an agency.
- Specifically exempted from disclosure by statute to restrict an agency’s release of certain categories of records or information.
- Trade secrets and commercial or financial information obtained from a person and privileged or confidential.
- Interagency or intra-agency memorandums of letters which would not be available by law to a party other than an agency in litigation with the agency.
- Personnel and medical files and similar files of which would constitute a clearly unwarranted invasion of personal privacy.

- Investigatory records compiled for law enforcement purposes.
- Records contained in or related to an examination on behalf of or for the use of an agency responsible for the regulation or supervision of financial institutions.
- Geological and geographical information and data, including maps, concerning wells.

#### **E. Hatch Act and Intergovernmental Personnel Act of 1970:**

The HATCH Act specifies that any public employee involved in the administration of federally assisted programs cannot use federal funds for partisan political activity of any kind. All state and local officers and employees are free to engage in political activity apart from those employees whose principal employment is involved in any activity financed as a whole or in part by loans or grants from the Federal Government. Specifically grant-funded employees cannot:

- Use official authority or influence for the purpose of interfering with or affecting the result of an election or nomination for office.
- Coerce, command or advise a state or local officer or employee to pay, lend or contribute anything of value to a political party, committee, organization, agency or person for a political purpose.
- Run for elective public office in a partisan election.

**NOTE: Many Federal agencies have combined the certifications regarding lobbying, debarment, suspension and other responsibility matters and drug-free workplace requirements into one certification.**

#### **F. Cybersecurity Compliance**

Grant funded projects will comply with the federal best practices guidelines associated with internal controls and cybersecurity. If a grant project involves cybersecurity elements, they must coordinate efforts with the Laramie County Information Technology Department and the Risk Department.

### **GRANT COMPLIANCE MONITORING**

#### **Purpose**

Compliance monitoring is an informational retrieval process that is concerned with the grantee's compliance with applicable laws, regulations and policies and procedures. Following is a chart that describes the circulars and government wide rules applicable to federal grants.

<b>OMB Uniform Guidance</b>	
Acronyms & Definitions	2 CFR 200 Subpart A
General Provisions	2 CFR 200 Subpart B
Pre-Award Requirements	2 CFR 200 Subpart C
Post Award Requirements	2 CFR 200 Subpart D
Cost Principles	2 CFR 200 Subpart E
Audit Requirements	2 CFR 200 Subpart F

Project monitoring is an information retrieval process that is concerned with the completion of the program’s activities as outlined in the funder’s Request for Proposal and the Program Narrative.

## **SUBRECIPIENT POLICIES AND PROCEDURES**

### **Purpose**

Subrecipients of the Federal grantee are required to abide by the same rules, regulations, policies, and procedures as those of Laramie County. The key activities in working with a subrecipient include an application process, a subaward document/agreement and monitoring.

### **Procedures**

The grants department will work with the Board of County Commissioners and departments to develop grant-making processes and procedures. The grants department is responsible for soliciting grant applications with the approval of the Board of County Commissioners. All grant advertisements, solicitations or invitations will be made through the Grants Department. All grant applications to Laramie County will be addressed to the Grants Department and they will be responsible for the processes and procedures that will be established for the review, selection and award of grants.

The Grants Department will be responsible for drafting grant agreements or contracts in conjunction with the county attorney. Any negotiation of the terms of the grant agreement will be conducted by or through the grants manager. The grants department will prepare the agreement for consideration by the Board of County Commissioners, obtain the county attorney’s review and place the grant agreement on the agenda. Upon approval, the grants department will make all award notices on behalf of the Board of County Commissioners.

### **Application Process**

- a) Applications will be solicited with a newspaper advertisement; additionally, a Request for Application (RFA) may be prepared and mailed to qualified organizations. The RFA will describe the proposed project and identify the factors to be considered in the evaluation of applications and the relative weights assigned to

each selection factor. The document will also state where further details regarding the RFA may be obtained. The RFA will outline all the appropriate regulations and other public policy laws that will have to be followed including cost as a selection factor.

- b) The award will be made to an applicant whose application is determined in writing by a review committee to be the most meritorious regarding the proposed project. Evaluations must be based on the factors set forth in the RFA and a written evaluation of each response prepared. The review committee may contact the organizations regarding their applications for the purpose of clarification and record in writing the nature of the clarification. If it is determined that no acceptable applications have been submitted, all applications may be rejected. New applications may be solicited on the same or revised terms as the original solicitation.
- c) Laramie County may award subgrants on a non-competitive basis and may consider unsolicited applications at the discretion of the county commissioners.

### **Sub recipient vs contractor**

A sub recipient is an agency/individual that carries out portions of an award activity. The sub recipient has performance measures associated with the grant award that are passed through in an agreement. The sub recipient is involved in financial assistance with activities associated with an award.

A contractor provides a good or service for the benefit of another agency under a federal grant. A contractor also provides similar goods or services to many different parties and is involved in procurement. A contractor is not subject to compliance with the requirements of a federal program because of an agreement.

### **Sub-Award Document/Agreement**

The most important thing to remember when drafting a subaward document is that the document needs to be a clear and comprehensive explanation of what is required of the subrecipient. The subaward document forms the baseline for assessing subrecipient performance and compliance and a clear, well-written document is essential to effective, proactive monitoring.

Although there is no government wide subaward document, some Federal agencies may require pass-through entities to use a particular format or to include specific information. For most programs, however, the award document format and content are left to the pass-through entity's discretion, i.e. Laramie County. The following are the key elements of the document:

- Reference to the subrecipients' application.
- Reference to the subrecipients approved budget.
- Terms and Conditions.
- Public policy requirements - Government wide requirements, applicable to grants that implement fundamental public policies. Public policy requirements are generally imposed through statutes and implementing regulations. Applicants are often required

to provide assurances and certifications that they will comply with public policy requirements. These requirements flow through to subrecipients.

- **Administrative Regulations** - Federal agencies have issued administrative regulations, which apply to all their discretionary grant programs. Most of these regulations implement administrative directives (or common rules). Administrative regulations are published in the Code of Federal Regulations and have the force and effect of law.
- **Audit Requirements** - Under OMB Circular 2 CFR 200.512 (b) the county has an affirmative obligation to notify subrecipients of the following information:
  - ALN program title and number
  - FAIN Number
  - Award name and number
  - Award year
  - The name of the Federal awarding agency
  - Any program requirements imposed on the subrecipient by federal laws, regulations and provisions of contracts or grant agreements.
  - Any supplemental requirements imposed by the pass-through entity.
- **Sam.gov and UEI number**-Sub recipients of Laramie County will be required to be registered and active in Sam.gov and hold a Unique Entity Identifier (UEI number). The recipient's registration must always be current and active until the recipient submits all final reports required under a federal award or sub award.
- **Risk Assessment**-The pass-through entity must perform a risk assessment of each subrecipient for noncompliance with federal statutes, regulations, and terms and conditions of the subaward. This is done to determine the appropriate level of monitoring needed.
  - Program requirements are taken into consideration when determining the attributes to use in evaluating the overall risk.
  - There are a few different attributes to consider when assessing risk. The final score will clearly identify the risk level (e.g., high, medium or low).
  - The grants manager will conduct the risk assessment for all sub recipients of Laramie County.
- **Subaward Certification**- "I certify to the best of my knowledge and belief that the information provided herein is true, complete, and accurate. I am aware that the provision of false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative consequences including, but not limited to violations of U.S. Code Title 18, Sections 2, 1001, 1343 and Title 31, Sections 3729-3730 and 3801-3812."

### **Monitoring Subawards**

Once a subaward is finalized and service begins the grants manager has the responsibility for monitoring the subrecipient's performance. Successful monitoring systems require careful planning and scrupulous attention to detail. All parties must agree to and understand what parts of the program will be evaluated and what measurements will be utilized.

Monitoring is an ongoing process where Laramie County continuously examines and compares programmatic and business management performance to planned performance under the contract provisions or approved grant application. The principal components are:

- To monitor service accomplishments and/or deliverables as required by quality and performance stipulations and schedules in the subaward.
- To ensure that the subrecipient maintains appropriate project and financial records for audit review.
- To monitor and dispose of accountable property according to federal guidelines.
- To take appropriate action when subrecipient's operating project, management system, methods or procedures do not comply with subaward provisions and specifications, regulations or policy.
- To review and recommend funding actions on noncompeting continuation applications as well as supplemental applications and noncompeting extensions.

A key element of monitoring involves the periodic structured and systematic on-site review to verify that:

- Work is being performed in compliance with federal and district statutes, regulations, policies and guidelines.
- The subrecipient's performance of services, tasks and/or products is being met according to quality and scheduled delivery time frames as specified in the subaward agreement.
- Subrecipient's performance is accurately reported and is commensurate with expenditures.
- Subrecipient's self-evaluation process identifies and properly addresses issues and problems that may impede project performance.

Methods to accomplish this are:

- Reviews of technical and financial progress reports.
- Reviews of cash payment requests and supporting expenditure documentation.
- Oral presentations by the subrecipient.
- Documented telephone calls and other oral conversations.
- Correspondence.
- On-site reviews of products and results.

### **Corrective Action for Subrecipient Agency**

After gathering assessment information, monitoring will take place and may include taking prompt corrective action against poor-performing subrecipients.

Indicators that a subrecipient is experiencing significant financial problems include:

- Verified reports of major financial losses or a bankruptcy action.
- Substantial adverse audit findings.
- Delinquent payments of taxes, operating costs or salaries.



- Key personnel leave the subrecipient organization unexpectedly.

Should a review of financial reports, a site visit or other business monitoring activities disclose information, which indicates that a subrecipient is in serious financial condition, Laramie County should first determine that the information is reasonably accurate.

Laramie County will investigate the nature of the financial problem and recommend corrective actions. Recommendations either might be to eliminate the financial problem by providing technical assistance or if that action is not considered adequate, withholding payment, changing method of reimbursement or terminating the subaward.

### **Frequency and Duration of Monitoring**

Performance and business monitoring activities are conducted, at some level, continuously from the pre-award period through the subaward term.

### **Remedies for Noncompliance and Termination**

Per 2 CFR 200.338 and 200.339, if a non-Federal entity fails to comply with Federal statutes, regulations or the terms and conditions of a Federal award, the Federal awarding agency or pass-through entity may impose additional conditions. If the Federal awarding agency or pass-through entity determines that noncompliance cannot be remedied by imposing additional conditions, the Federal awarding agency or pass-through entity may take one or more of the following actions, as appropriate in the circumstances.

- a. Temporarily withhold cash payment pending correction of deficiency.
- b. Disallow all or part of the cost or activity.
- c. Wholly or partly suspend or terminate award.
- d. Initiate suspension or debarment proceedings.
- e. Take other remedies that may be legally available.

## **FEDERAL FINANCIAL REPORTS**

### **Purpose**

The financial condition of a grant-assisted project or program is of concern to both the grantee and the funder. To satisfy the funder's concern, grantees usually are required to submit financial reports to provide financial information and request grant payments. A final report is provided after the closing out of the grant. The grants manager will complete all federal financial reports.

### **Procedure**

1. Verify with the funder the frequency and time frame of submission of reports.
2. Start well ahead of deadline, at a minimum of at least one week.
3. The funder will determine whether the report is on an accrual basis or on a cash basis.

- Cash Basis Accounting – Accounting under which revenues are recorded when received in cash and expenditures are recorded when cash is disbursed.
  - Modified Accrual Basis – Accounting required for use by governmental funders, revenues are recognized in the period in which they become available and measurable, and expenditures are recognized at the time a liability is incurred.
4. Complete financial reports that are provided by the funder.
  5. For federal grants, complete the Financial Status Report, SF 269 SF 269A (Short Form) quarterly. They are usually due **30** days after the end of the calendar quarter. Either of these forms can be used to monitor the financial progress of the grant and show status of funds in non-construction programs. Both forms provide data by grant budget period and contain information on total outlays, both federal and grantee share and unobligated balances. Inquire about each Federal agency as to their requirements. Final financial reports are typically due 90 days after the end of the date of the award.

Most of the federal departments use an on-line system through the internet. The on-line system requires the same reporting information as the paper version. The other advantage to on-line reporting is that most of the errors described below are eliminated.

## **PERFORMANCE REPORTS/PROJECT REPORTS**

### **Purpose**

Performance reports provide an indication of how the grantee is accomplishing what it set out to do, i.e. time schedules are met, proposed work is completed and other performance goals are achieved. The grants manager will complete all performance reports for county grants as required.

### **Procedure**

1. Determine format, information and time frame as required by funder.
2. Start well ahead of submission deadline – at least one week before deadline.
3. The report should consist of Front Cover or Title Page, Identification and Disclaimer, Table of Contents (if there are more than five pages). Summary of Progress to Date, Summary and Activities planned for the next project period and attachments.
4. Summary of Progress to Date includes:
  - a. Overview of the entire project.
  - b. Progress to Date – clients served timeliness, etc.
  - c. Problems encountered.
  - d. Changes made or anticipated.
  - e. Prepare meticulously, proofread and format attractively.
  - f. Submit well ahead of time. If you know, you are going to miss a deadline, contact the funder and determine if the report can be faxed or submitted late. Get a written extension from the funder for your files.
5. Federal Performance Report or Categorical Assistance Progress Report- These reports can be done electronically.

6. A final report is prepared at the end of the grant period, typically when funds are depleted, and the work has been completed. Components of the final report include:
  - a. Front Cover or Title Page
  - b. Identification and Disclaimer (if required)
  - c. Table of Contents
  - d. Summary
  - e. Project Goals/Objectives
  - f. Project Results
  - g. Implications/Recommendations
  - h. Fiscal Summary
  - i. Appendices and Attachments

## **EVALUATION**

Evaluation is the systematic collection of information by which grant-funded projects are assessed to determine the effectiveness of the projects so that approaches can be streamlined, projects improved, and successes increased. Evaluation will improve performance, develop new knowledge and increase accountability to everyone involved in the project – self, host, clients, community and the funder.

Various assessment methods are key, including informant, interviews, group assessments, observations, questionnaires, surveys, community forums, analysis of client use services, resource inventory, archival retrieval, analysis of sociodemographic, statistics, literature review, case studies, tests, experiments, environmental scanning and forecasting.

### **Procedure**

1. Evaluate periodically, not only at the end of the project.
2. Involve the funder in the evaluation if you can.
3. Review evaluation plan that was prescribed in the RFP or designed when the grant narrative was written
4. Involve potential users of evaluation results in the evaluation process.
5. Focus on the most important:
  - What is going to be evaluated (should be tied to project objectives)?
  - What information will be needed?
  - Where the information will be obtained?
  - What instruments will be used?
  - How will the information be analyzed (when and by whom)?
  - How will the results be reported and utilized?
6. Include this information in progress reports that are submitted to the funder.
7. It may be required or encouraged by the funder to hire an outside evaluator to conduct the evaluation.

## **CLOSING OUT THE GRANT**

### **Purpose**

Grants are considered complete either when all work set forth under the agreement has been performed or on the specific date grant support is scheduled to end. If a supplemental grant or no-cost extension is obtained, the grant is not closed out.

### **Procedure**

1. All funds should be drawn down by the end date of the grant agreement. Do not incur bills after the grant period has lapsed.
2. Pay all outstanding encumbered invoices.
3. Submit all final performance, financial, and other required reports.
4. Settle any cash that has been given to the grantee and unencumbered by refunding that amount to the funder.
5. Dispose of equipment or transfer equipment to another project sponsored by the Federal Government. To dispose of the property if the current market value of the equipment is less than \$5,000, the grantee may sell or retain it without compensating the Federal Government. If the property is worth \$5,000 or more, Laramie County may use the equipment in connection with its other federally sponsored activities, in the following order of priority: (i) activities sponsored by the Federal awarding agency, which funded the original project, then (ii) activities sponsored by other Federal awarding agencies.
6. For real property that is no longer needed as provided for in the original grant or for other federally sponsored projects, Laramie County will request disposition instructions from the Federal awarding agency or its successor. The Federal awarding agency shall observe one or more of the following disposition instructions:
  - Laramie County may be permitted to retain title without further obligation to the Federal Government after compensation of the current fair market value of the property is attributed to the federal portion of the project.
  - Laramie County may be directed to sell the property under guidelines provided by the federal awarding agency and the Federal Government for that percentage of the current fair market value of the property attributable to the federal participation in the project.
  - Laramie County may be directed to transfer the title of the property to the Federal Government or to an eligible third party provided that the county is compensated for its percentage of the current fair market value of the property.

## **AUDIT REQUIREMENTS**

### **Introduction**

As a result of federal grants and pass-through grants, the auditor contracted by the county must comply with the following standards when completing the audit to include:

Government Auditing Standards, Comptroller General of the United States

Office of Management and Budget Circular Subpart F supersedes A-133 “Audits of States, Local Governments and Non-Profit Organizations”.

These standards are designed to determine whether the general-purpose financial statements are free of material misstatement. The auditor’s check whether the county complied with laws, regulations, and material noncompliance within the federal financial assistance program. Controls used in administering federal programs are examined to include the following:

**Activities Allowed or Un-allowed and Allowable Costs/Cost Principles** – To provide reasonable assurance that Federal awards are expended only for allowable activities and that the costs of goods and services charged to Federal awards are allowable and in accordance with the applicable cost principles.

**Cash Management** – To provide reasonable assurance that the drawdown of federal cash is only for immediate needs, is applicable for treasury agreements, and limits payments to subrecipients.

**Davis-Bacon Act** – To provide reasonable assurance that contractors and subcontractors were properly notified of the Davis-Bacon Act requirements and the required certified payrolls were submitted to the non-Federal entity.

**Eligibility** – To provide reasonable assurance that only eligible individuals and organizations received assistance under Federal award programs, the subawards are made only to eligible subrecipients. Amounts provided to or on behalf of eligible applicants were calculated in accordance with program requirements.

**Equipment and Real Property Management** – To provide reasonable assurance that proper records are maintained for equipment acquired with Federal awards, equipment is adequately safeguarded and maintained, disposition or encumbrance of any equipment or real property is in accordance with Federal requirements, and the Federal awarding agency is appropriately compensated for its share of any property sold or converted to non-federal use.

**Matching, Level of Effort, Earmarking** – To provide reasonable assurance that matching, level of effort, or earmarking requirements are met using only allowable funds or costs which are properly calculated and valued.

**Period of Availability of Federal Funds** – To provide reasonable assurance that federal funds are used only during the authorized period of availability.

**Procurement and Suspension and Debarment** – To provide reasonable assurance that procurements of goods and services are made in compliance with the provisions of the 2 CFR 200-Subpart A-E and are not made with a debarred or suspended party.

**Program Income** – To provide reasonable assurance that program income is correctly earned, recorded and used in accordance with the program requirements.

**Real Property Acquisition and Relocation Assistance** – To provide reasonable assurance of compliance with the real property acquisition, appraisal, negotiation and relocation requirements.

**Reporting** – To provide reasonable assurance that reports of Federal awards submitted to the federal awarding agency or pass-through entity includes all activity of the reporting period, are supported by underlying accounting or performance records and are fairly presented in accordance with program requirements.

**Subrecipient Monitoring** – To provide reasonable assurance that the Federal award information and compliance requirements are identified to subrecipients, subrecipient activities are monitored, subrecipient audit findings are resolved and the impact of any subrecipient noncompliance on the pass-through entity is evaluated. In addition, the pass-through entity should perform procedures to provide reasonable assurance that the subrecipient obtained required audits and takes appropriate corrective action on audit findings.

For assistance, please visit

<https://georgewbush-whitehouse.archives.gov/omb/circulars/a133/a133.html>

Subrecipients of the county are expected to comply with these audit requirements if they expend \$1,000,000 or more in federal funds annually and in aggregate.

### **Purpose**

Since Laramie County typically receives more than \$1,000,000 in federal funds, an annual audit will be required. This is to determine whether information is reliable, resources have been safeguarded, funds have been expended in a manner consistent with related laws, regulations and policies have been followed, resources have been managed economically and efficiently, and desired program results have been achieved.

The Laramie County Auditor will follow 2 CFR 200 Subpart F to audit federal funds received and expended by the county in a given fiscal year.

This will include:

- Determining Federal awards expended
- Relation to other audit requirements
- Frequency of audits needed
- Sanctions
- Audit costs
- Program specific audits

### **Procedure**

1. The Grants Department will maintain records of organizations, programs, activities and functions that are subject to audit.
2. Assist the auditor in all requests.
3. Carefully review the findings in the auditor's report.
4. Respond to the findings and recommendations indicating a corrective action plan (CAP). The corrective action plan should include:
  - a. Description of each finding
  - b. Specific steps to be taken to implement the recommendation
  - c. Timetable for performance of each corrective action
  - d. Description of monitoring to be performed to ensure implementation of CAP
5. Recipients should generate response to CAP letter within 30 calendar days.
6. Analyze response and follow up on action taken. Such findings need to be attended to as soon as possible so that the problem is resolved by the next audit. Failure to

comply may result in the loss of specific grant funding. In the case of federal grants, a worst-case scenario may be the loss of the entire federal fund portfolio.

7. Determine whether subrecipients have spent more than \$1,000,000 in federal funds during the calendar/fiscal year. If they have, they are responsible for conducting their own audit. A copy of the independent auditor's report must be submitted to Laramie County Grants Department.
8. Regardless of the sum of federal funds received by a subrecipient, Laramie County is responsible for determining whether subrecipients have spent federal funds in accordance with applicable laws and regulations through review of required audit reports, financial reports or other means. A grantee has ultimate responsibility for the completion of the project, compliance with all standards and fiscal integrity.
9. Make audit reports available to the public within 30 days after completion of the audit and retain reports on file for three (3) years after their issuance.

## **REFERENCES**

Wyoming Statutes Annotated, 2023

Wyoming Federal Grant Internal Control Guidance, 2011

Albany County Purchasing Policies and Procedures, 2005

Albany County Grant Polices, 2005

Internal Controls for Recipients of Federal Grants, Edmiston Enterprises, Inc., 2018

White House, OMB Circulars, 2024

The Green Book

Internal Control-Integrated Framework