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# **Grants Management Procedure Manual**



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# Grants Management

## Purpose

The purpose of this procedure manual is to streamline the management of tools and data associated with Grants Management within the Seminole County Grants Management Program (GMP). It provides uniform guidelines for grant management processes and establishes a structured framework for implementation.

Grant management involves all the tasks necessary to ensure a grant is used effectively and complies with all requirements of the funding agency. Grant Management includes the entire lifecycle of a grant, from identification through application, award to final report and monitoring. The processes outlined in this manual enable the GMP to efficiently allocate resources, ensure compliance, and achieve desired outcomes.

The GMP encompasses several high-level processes, including identifying eligible opportunities, formalizing grant applications, normalizing grant proposals for evaluation, approving or disapproving grants, disbursing funds, monitoring grant progress, and reporting on grant outcomes.

A grant is a versatile funding instrument provided by government or private entities to support programs and projects that meet the criteria set by the grantor. Grants can take various forms, cooperative agreements, joint participation agreements, service contracts, private contributions, interlocal agreements, and other contractual arrangements. They may be either unrestricted, allowing recipients to use the funds as they see fit within the scope of their activities, or restricted, designated for specific purposes as outlined by the grantor. Generally, grants are aimed at advancing a public purpose. In contrast, contracts are typically used for procuring goods or services that benefit the organization directly rather than serving a broader public objective.

## Scope

The GMP, directed by the County Manager, implements the Grants Management policy, Section 22.20 of the Seminole County Administrative Code. The GMP provides detailed procedures for seeking grant proposals, executing, and managing grants, and properly closing out grant awards. The GMP reports on grant submissions and status to ensure transparency and accountability to the Seminole County Board of County Commissioners (Board), grantors, and the public. These procedures apply to all grants pursued by County personnel and awarded. They outline the roles and responsibilities of employees in managing external funding and complying with prescribed grant and County requirements.

The Resource Management Department will maintain the Grants Management Procedure Manual (the Manual) that sets forth County procedures for administering all awards and

pass-through awards in keeping with the requirements of the Uniform Guidance and other applicable statutes, rules, regulations, and guidance documents. The provisions contained in the Manual apply to all County officers, employees, agents, contractors, and subgrantees who perform functions associated with any award or pass-through award.

It is the policy of the Board to hold staff involved with the GMP accountable for reporting observed misuse of funds, fraud, or criminal activity related to grants. Seminole County’s Human Resources Policies and Procedures Manual describes the means for employees to confidentially report suspected violations of policies or alleged instances of fraud or other criminal activity, including those related to federal and state grant programs. Management will address breaches of the code of conduct, ethics policy, instances of fraud, or other criminal activity; take remedial actions to prevent future violations; and notify the appropriate state and federal agency as required.

Under the authority of the County Manager's Office, all departments, individual employees, contractors, subcontractors, and subrecipients that pursue or manage grants on behalf of the Board are required to participate in the GMP as outlined in the policy and detailed in the Manual. The Manual will encompass the full lifecycle of grants, along with complementary topics and processes.

*Life Cycle of a Grant:*



## **Policy**

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Please refer to Seminole County's Administrative Code 22.20 Grants Management.

### **Roles and Responsibilities**

All County personnel engaged in preparing grant proposals and administering grant awards or responsible for grant-funded assets serve an important role in the success of project outcomes and objectives and ensuring that all grant terms and conditions and budgetary and regulatory requirements are met.

Below is a list of the key personnel involved in the management and administration of grant-funded projects received by the County, along with a summary of their responsibilities.

### **THE BOARD OF COUNTY COMMISSIONERS**

The Board of County Commissioners holds the authority to approve all grant applications greater than \$250,000, require a cash match or fund additional personnel. Certain grant applications and related documents may also require Board authorization before submission.

### **COUNTY MANAGER (County Management)**

The County Manager or their designee signs all grant applications, amendments, modifications, and other grant documents as the Authorized Organizational Representative (AOR) on behalf of the Board, unless otherwise proscribed by the granting agency. The County Manager is also authorized in the policy to execute all grant award agreements.

### **EXECUTIVE MANAGEMENT**

As may be authorized by the Board or the County Manager, executive managers are those individuals who will enforce Seminole County policies and procedures, providing organizational oversight and accountability as related to grant compliance.

### **GRANTS MANAGEMENT PROGRAM (GMP)**

The Grants Management Program (GMP), overseen by the County Manager, will implement the Grants Management policy and establish procedures for preparing grant proposals and managing awards. The GMP will ensure transparency and accountability by reporting on grant submissions and statuses to the Board, grantors, and the public. It will also serve as a central contact for assistance with identifying, preparing, and submitting grant documents and audits.

The GMP will include the Grants staff within the Resource Management Department and will maintain adequate staff responsible for providing essential support to departments and agencies to see that grantor and County policy and procedures are followed and that grants awarded to the County close successfully with outcomes that are measured. The GMP ensures compliance with relevant statutes, regulations, policies, and procedures for all awarded grants and provides strategic insights and detailed information to the Board of County Commissioners, County Manager, and various County departments and agencies. This includes oversight of grant applications, fund drawdowns, reporting, and performance monitoring for all grants.

#### GRANTS ADMINISTRATOR (GA)

The Grants Administrator (GA) is the primary role in the GMP and responsible for developing and maintaining policies and procedures to identify and evaluate grant programs. The GA supports County staff in identifying and assessing grant opportunities, analyzing funding prospects, and creating grant-seeking strategies aligned with Seminole County's mission and priorities. Additionally, the GA or their designee serves as the County's designated electronic systems administrator for all external web-based grant portals except as approved by the County Manager.

#### DEPARTMENT/DIVISION DIRECTOR

The Department Director is a manager with programmatic and fiscal responsibilities for a designated department. They ensure adequate resources are provided to staff for the appropriate conduct of project management duties and grant management, and supervise staff members who may serve as project managers, award managers, and support staff for grant awards.

#### GRANT MANAGER

The Grant Manager oversees the grant process from start to finish, ensuring that funds are distributed appropriately and in accordance with policies and the requirements of the grant provider. This is the primary responsible role of grant management for each grant.

#### PROJECT MANAGER

The Project Manager is primarily responsible for overseeing the programmatic activities of a project as specified in the grant agreement. While some tasks may be delegated, the Project Manager remains the chief accountable individual for the overall Management of the grant, ensuring that all terms and conditions are met. Additionally, the Project Manager serves as the principal liaison between the project and the grantor.

## AWARD MANAGER

An award (or fiscal) manager may be located within the department receiving the grant or within a centralized support group. This manager is responsible for overseeing financial requirements and maintaining the award record in the County's financial system. While some tasks can be delegated, the award manager remains the primary accountable individual for the overall fiscal management of the grant, ensuring compliance with budgetary terms and conditions, and representing the project's financial status to the grantor.

## SUPPORT STAFF

Support staff members are a critical element in the successful management of grant awards and will typically provide certain delegated duties that assist project and award managers.

## COUNTY ATTORNEY

The County attorney's office provides legal advice, counsel, and legal representation to the Board of County Commissioners, the County Manager and the departments, agencies and officers of the County. The County attorney's office prepares and negotiates contracts, settlements, and other documents pertinent to grant awards.

## COUNTY AUDITING

External auditing services are provided by independent certified public accounting firms contracted with the Board and administered by the County Clerk. The Clerk's Finance office requests information for the Single Audit including the testing of internal controls. The Single Audit is an audit of financial statements and expenditures of Federal awards. It streamlines the audit of Federal awards allowing for one audit to cover the requirements for multiple Federal awards. The Single Audit report includes an opinion as to whether the County complied with requirements that could have a material effect on each of the major programs selected for the audit. The schedule of findings and questioned costs (SFQC) is included in each Single Audit to communicate the results of the Audit to Federal program management officials, the Board and other Single Audit stakeholders.

## COUNTY INTERNAL AUDITOR

The Inspector General advises and assists in conducting continuing studies of the operation of County programs and services under direction of the County Clerk. The Inspector General's work may include audits of all aspects of the County's offices.

## COUNTY CLERK OF THE CIRCUIT COURT & COMPTROLLER

The County Clerk is responsible for maintaining the official financial records of the County. This includes ensuring compliance with federal and state accounting and reporting requirements for all grants administered by departments under the County Manager. The County Clerk also serves as the internal auditor for County departments, performing objective reviews and evaluations. Additionally, the Clerk's Finance office coordinates the Single Audit with departments and the County's external auditors.

## CONSTITUTIONAL OFFICERS

The County's constitutional officers are responsible for maintaining adequate financial records to ensure compliance with federal and state accounting and financial reporting requirements for all grants administered by them. All grants awarded directly to a County Officer as defined in Article VIII, Section 1(d) of the Florida Constitution (a.k.a. Constitutional Officer) and processed directly by the offices of such County Officers.

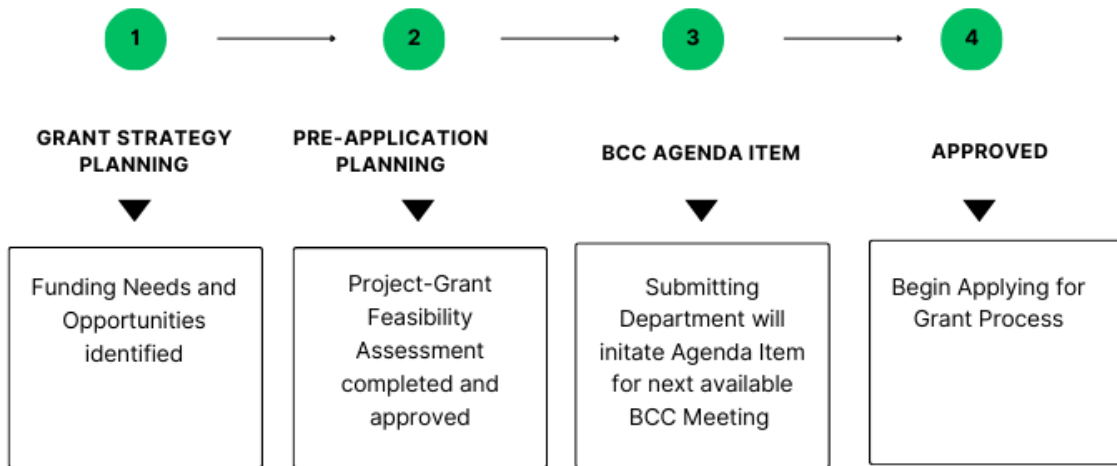
## **Identification, Application, and Tracking**

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The Grant Management Program (GMP) offers a team to assist departments in identifying potential funding sources for projects. The GMP will be in regular contact with departments to determine upcoming needs and identify possible funding opportunities.

Agency Websites and Listservs: Many agencies have listservs to which interested parties can subscribe to receive the latest grant opportunities and information. Simply visit the respective agency grants office website and subscribe per instructions.

## Identification Process/Pre-Application



**\*\* If, at any point during the pre-application process, a 'no' decision occurs, the department should review the decision, adjust the request as necessary, or terminate the process \*\***

The pre-award activities of County grant proposals are generally overseen by GMP. The grant-seeking process comprises the development of a departmental grant strategy planning, a pre-application assessment, and a review.

### 1. Grant Strategy Planning

To identify grants of interest, the GMP will conduct annual assessments of each department. If a grant strategies change outside of the annual meetings, departments should contact [grants@seminolecountyfl.gov](mailto:grants@seminolecountyfl.gov). The GMP will assist in identifying potential funding opportunities, coordinating collaboration among departments, planning for regular grant proposal submissions, and providing pre-planning support to help departments prepare their proposals.

### 2. Pre-Application Planning

The submitting department will take the lead in planning and preparing the application with the support of the GMP. As part of the planning process, project roles will be clearly defined to ensure effective inter- and intra-departmental cooperation, project management, and fiscal oversight. This includes specifying the tasks associated with the application, identifying fiscal responsibility, and designating the point of contact for the grantors. These details will be outlined in *the Project-Grant Feasibility Assessment*, which should consider the following factors:

- a. Programmatic
  - i. Point of contact for the program
  - ii. Alignment with County strategic priorities and department business plans
  - iii. Provision or expansion of services to address critical needs and core services
  - iv. Time frame of the grant
  - v. Public notice requirement
  - vi. Closeout Requirements
  - vii. Capacity to administer the project
- b. Financial
  - i. Fiscal Contact
  - ii. Total anticipated project cost
  - iii. Match requirements and sources
  - iv. Project income considerations
  - v. Staffing requirements
  - vi. Cost-benefit analysis
  - vii. Cash flow needs
  - viii. A continuation plan for sustaining grant-funded programs if funding is reduced or terminated before applying for grants

### 3. Approval

Each grant feasibility assessment will be reviewed, analyzed, and approved by:

- a. The Department Director
- b. The GMP
- c. County Manager's Office

### 4. Board Agenda

Board approval is required to submit grant applications for all grants greater than \$250,000 or requiring a grant-funded employee or cash match. The submitting department will initiate the agenda item for the next available Board meeting upon approval of the Grant Feasibility Assessment and does not require County Attorney approval. The Board meeting finalizes the approval process for the application, authorizing the County staff to apply to the grantor.

If a funding opportunity arises that cannot be approved through the standard agenda process, the initiating department should contact the GMP to expedite the review, authorization, and initiation of the proposal. The agenda item will then be scheduled

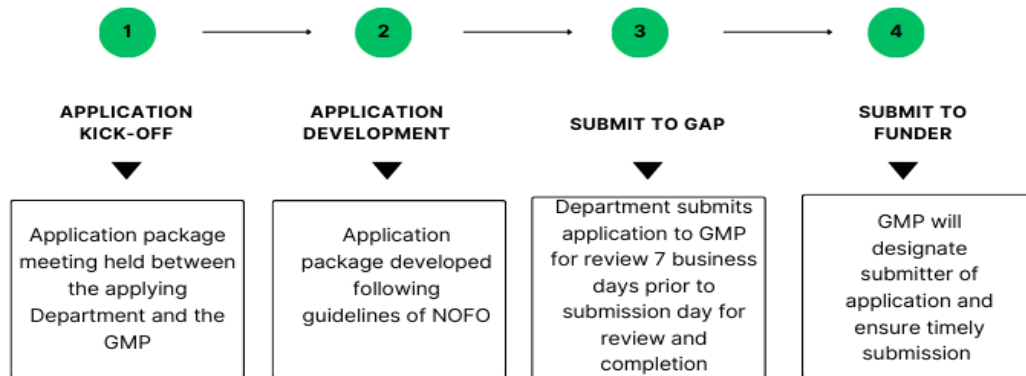
for the next available Board meeting for approval by the submitting department. This expedited process is intended for exceptional circumstances and should not be regarded as routine practice.

## **Applying for the Grant**

The submitting department, with support from the GMP, is responsible for planning and preparing grant applications. This includes managing the application process, identifying the budget for funding, and establishing a point of contact with the grantor. Departments may also conduct a final review of topics covered in the feasibility review. If writing assistance is needed, departments can request help from contracted Grant Writing Consultants by emailing the GMP or indication on the Project-Grant Feasibility Assessment.

### Application Package Development:

- Contact Purchasing & Contracts Division for guidance on estimating costs, searching for comparable scopes of work, and scheduling a project timeline, as required by the application.
- Consult the Award Manager to discuss proposed budget lines for administrative fees, in-kind services, and any required match.
- Consult the Project Managers on how to package environmental review, design services, and construction implementation costs and phases.
- For submissions using web portals that require registration for multiple users, consult the GMP before registration. This discussion will ensure that the County is properly registered in the system of the Grantor. The appropriate programmatic and fiscal personnel must be established within these systems for access and award application/management.



### Authorization

Once all required approvals are secured, the Grant Administrator or their designee will apply following the Grantor’s requirements. A grant application should only be submitted after receiving approval from the Grant Administrator. Final application packages should be submitted to the GMP seven (7) business days before the submission due date for review and completion. At the discretion of the County Manager, the County may withdraw any grant proposal that has been submitted without proper approval or authorized signatures.

### Application Tracking

A copy of the complete proposal package shall be kept on file by the initiating department until an award is determined. The GMP will maintain a tracking and reporting tool for County grants that are pursued and awarded. This tool will enhance transparency and accountability, improve coordination among departments and agencies, provide better oversight of the County’s grant programs, and offer a comprehensive report of Countywide grants.

## Award and Project Set-Up

### Application Outcome

- a. Competitive Awarded
  - i. The County Attorney’s Office conducts legal review of the grant agreement to assess whether the terms and conditions of the agreement are legally enforceable and ensure the County’s interest are protected.

- ii. Once a contract has been cleared by legal, the County Manager may execute it, provided they were authorized to sign the grant award agreement during the initial approval of the application from the Board. However, if the awarding entity requires the Chairman's signature, then the Chairman must sign the Contract.
  - iii. Any contracts that require a position will go to the Board for Chairman's signature.
  - iv. Once the fully executed contract is received, a copy will be submitted to Clerk Records by the GMP. A record will also be maintained in the GMP's shared drive and forwarded to the relevant department.
- b. Allocation Grants
- i. The County receives several grants from various agencies that are allocation grants and awarded annually. Some examples of these grants are EMPG, EMPA, SHSGP, EMS Trust, CDBG, CSBG, Home, Shelter Plus Care, ESG, and SHIP.
  - ii. Departments that manage Allocation Grants shall send to the GMP the estimated grant award allocation each year by August 1<sup>st</sup> to appropriate budget for the new fiscal year through the annual adopted budget process.
  - iii. Some State allocation grants have a start date of July 1<sup>st</sup> and GMP will appropriate the anticipated allocation budget through the budget process. Departments should be aware that although the budget may be appropriated at the beginning of the fiscal year, the department is not allowed to expend the grant until the period of the grant award begins.
  - iv. All allocation grant contracts will be eligible for County Manager authority for execution of the contract.
- c. Not Funded
- i. The GMP will request and review granting agencies' comments and/or debriefings regarding the proposal not awarded. The GMP will coordinate a grant preparation debriefing with the initiating department upon receiving notice from the grantor of an unsuccessful application.
  - ii. Application package will be retained by the GMP office for future reference and resubmittal of grant to agency if available in new grant cycle.

## **Project Setup and Codes**

- a. Financial
  - i. Once the grant has been executed, an award and project must be established in the County Financial System. No grant funds shall be

- disbursed until the grant is accepted and appropriated by the Board, a fund and project number have been created, a project has been established, the award is set up in the County's Financial system, and all required documentation is complete.
- ii. The GMP will establish the business unit and budget within the County's Financial System. The initiating departments will be provided with all the account information for future management of the grant award.
  - iii. For recurring grants, the GMP will create projects in advance according to the adopted budget cycle.
- b. Programmatic
- i. The department will create and maintain an electronic file for each grant, that will be available for inspection by any auditors. The GMP will provide a template file for electronic holding for departments.
  - ii. The department will complete the award checklist and retain it in the grant file. This checklist outlines the grant's various requirements, summarizes both general and specific compliance obligations, and establishes a timeline for fulfilling grant requirements and submitting reports.

## **Managing the Grant**

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Grant funds must be properly received and managed by the County. Failure to comply can result in severe consequences, including suspension of future funding, the requirement to return all awarded funds—both spent and unspent—and potential civil or criminal penalties. The guide below outlines the County's standardized procedures but is not a comprehensive list of all rules, regulations, or laws related to grant management. Each department is responsible for developing and maintaining internal procedures that complement these Countywide standards.

Additionally, each department is responsible for ensuring that County personnel administering grants are trained on applicable regulations governing their respective grant awards. Training may be provided by the grantor agency, an outside qualified vendor, or through internal resources. At a minimum, personnel administering Federal grants must be trained on the requirements of 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

## Monitoring of the Grant

- a. **County Management/Senior Team-Level Monitoring**  
The Grants Administrator is responsible for high-level oversight of all Seminole County grants. In compliance with federal Single Audit requirements, the Administrator will maintain a comprehensive summary of grants, which includes tracking the application process, project deliverables and tasks, timelines, cross-departmental coordination, and grant management training.
- b. **Department-Level Monitoring**  
The Department Director must assign department-level grant oversight responsibility and implement processes for timely and updated communication to all project stakeholders.

The Grant Manager, Project Manager, and Award Manager carry out the departmental oversight per ROLES and RESPONSIBILITIES. The departmental process extends the Management-level monitoring and must be recorded and implemented in a way that can be consistently articulated in the Single Audit.

## Project Management and Oversight

- a. **Communicating Project Status**  
The Grant Manager will oversee the execution of the funding agreement and other project contract deliverables and tasks, including project status meetings, remediation, and performance reviews. In this stage of the grant lifecycle, particular attention should be paid to:
- b. **Key Personnel Changes**  
Promptly notify the Grantor, Management, and the GMP of any reassignment, termination, or retirement of key grant program staff to ensure proper information retention and continuity of grant management during the transition. Please note that Grantor approval may be required for changes to key personnel.
- c. **Notice of Audit, Monitoring Visit, or Review**  
Immediately notify the GMP upon receiving a Single Audit notice or any communication from the Grantor regarding a site visit, monitoring visit, or audit. The County Manager's Office may assist with preparations for grant-related site visits, reviews, or audits.

d. Fiscal Accountability

Fiscal accountability for each grant is controlled by the Board policy and the fiscal requirements of the Grantor. The Award Manager ensures that grant funds are expended in full compliance with all applicable laws and regulations only for allowable activities and following applicable cost principles.

e. Risk Assessment

The overall goal of project management and oversight includes review of the risk level of all grant activities – programmatic and financial. This assessment includes how and why monitoring is conducted, the frequency of monitoring, and which items are monitored. In reference to HUD Community Development Block Grants, the Grants Management Coordinator will specifically reference 83 FR 28 regarding risk assessment and monitoring of the County's grant management and the assessment of the County's grant sub-recipients.

f. Timely Expenditure of Funds

Consistent with Grantor requirements, Grant Managers will monitor and submit required reports to demonstrate grant performance and ensure timely fund expenditure within the grant period. This will include status meetings to review projected vs. actual budgets, milestones, tasks, and key data points, along with reports from the financial management system and the Grants Management Information System (GMIS).

When applicable, Project Managers and Award Managers will also document:

- The management and accounting of program income
- The timely reprogramming of funds for stalled activities
- The performance of contractors and subrecipients, including both projected and actual performance and expenditures.

Grant Managers and Award Managers should inform the GMP if there are barriers to compliance and to timely preparation of status reports, tasks, and deliverables. Assistance will be offered to keep projects running on time and in compliance.

## Grant Reporting

All grant awards have reporting requirements specified in the grant agreement. All reports must be complete, accurate, and submitted per the specified dates in the

agreement. Copies of all reports should be submitted to the GMP for records and monitoring.

#### Types of Reports

- Performance/Progress/Narrative/Status: The recipient department's Grant Manager is required to regularly submit to the Grantor and retain performance reports that reflect grant-funded operational progress as required by the grant funding agreement. Compliance reporting will vary by the individual grant but is usually either quarterly or bi-annual.
- Financial: The Award Manager will regularly submit and retain financial reports that reflect a grant's fiscal status as required by the grant funding agreement and supporting documents.
- Closeout/Final: Depending upon the conditions of the grant contract, after the expiration or termination of the grant, the Grant Manager, in collaboration with the Award Manager, is required to submit all financial, performance, and other reports required in the grant conditions.

### **File Management and Retention**

Grant Managers will comply with the terms and conditions of their grant funding agreements for grant-related documentation, file management, access, and document retention. The Grant Manager and the Award Manager are required to have a file management and record retention plan for the grant project that identifies the documents, format, location, and period for retention.

Seminole County follows at minimum the state and federal guidelines for record retention and will extend the time for, or format of, retention if required by the Grantor. If any litigation, claim, negotiation, audit, or other action involving grant records has been started before the expiration of the retention period, the records must be retained until completion of the action and resolution of that activity.

(Record Retention Schedules GS 1-SL as approved by the State of Florida, Bureau of Archives and Records Management.)

### **Grant Modification**

During the grant lifecycle, modifications may be needed, such as extending the performance period or altering funding levels. These changes must adhere to both the Grantor's and County's procedures and receive pre-approval from the Grantor.

Department Directors and the County Manager's Office should be informed of any modifications, as they are ultimately responsible. Grant award modifications to programmatic scope will not require Board approval if the modification aligns with the original intention of the project and is approved by the awarder unless the modification requires a new FTE or additional funding is required by the general fund.

The GMP must be notified of amendments to competitive grants to determine the approval process. All documentation and approvals will be recorded in the Grant File. Written confirmation from the Grantor is required before spending on items outside the original budget or altering project activities from the grant application.

Budget amendments affecting the grant budget must be entered fiscal management system and documented in the project file for tracking. If the Grantor provides additional funding, a budget amendment resolution must be approved by the Board of County Commissioners if the Chairman is the grant signatory.

All modifications to the Grant Agreement must be reviewed and approved by the County Attorney's Office as part of the grant review process.

a. Cancellations

In the event a grant funding agreement must be terminated, standard practices for closing out a grant will be completed. In each of these cases, coordination will occur between the department, the Grants Administrator, and the County Manager's Office to discuss the impact and strategy for ending the grant.

b. Renewal and Continuation of Agreements

If a grant is set to be renewed, coordination will occur between the department, Grants Administrator, and the County Manager's Office to discuss the grant's contribution to County priorities, to determine evaluation intervals, goals, and outcome measures; and to review actual costs and potential benefits.

## **Reporting of Suspected Noncompliance or Fraud**

Staff members are expected to adhere to the highest ethical standards, demonstrating integrity, professionalism, and respect in all aspects of their work. Any concerns related to unethical behavior, including fraud, should be promptly addressed. Staff are encouraged to contact Human Resources for guidance and support. The organization is committed to maintaining a transparent, safe, and responsible work environment for all employees.

Reference County Code:

Code 101.0 of Ethics for County Employees

Additional external resources for reporting fraud or criminal activity include:

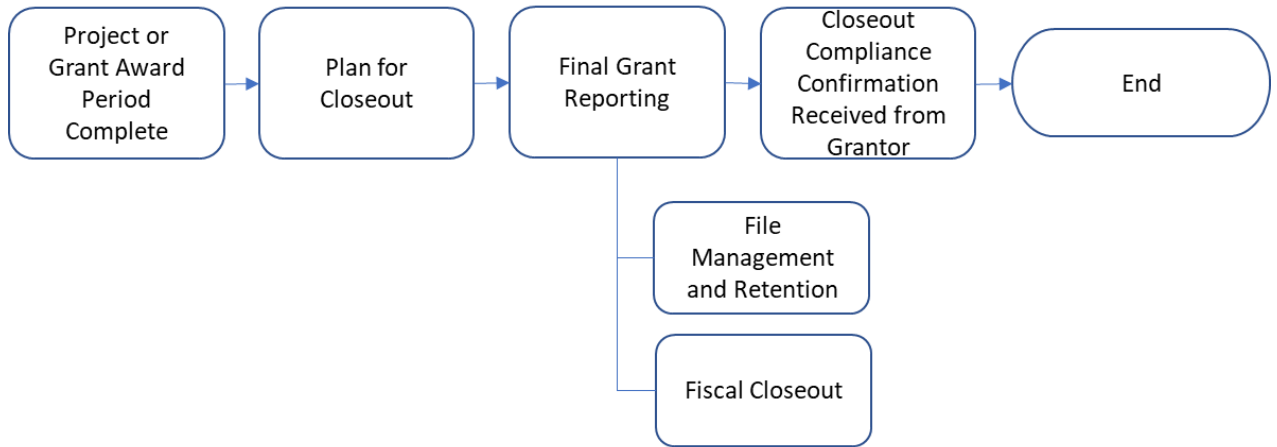
- FEMA Disaster Fraud Hotline: 866-720-5721
- Department of Housing and Urban Development (HUD): 800-347-3735 or email: hotline@hudoig.gov

Constituents, employees and contractors may report suspected fraud, waste, or abuse by contacting Constituent Management Services staff, submitting information via the Report Fraud, Waste or Abuse online form (<http://floridajobs.org/rebuildflorida/report>; (all contact information fields are optional to allow for anonymity) or by sending an e-mail to [cdbg-dr\\_antifraudwasteabuse@deo.myflorida.com](mailto:cdbg-dr_antifraudwasteabuse@deo.myflorida.com). All suspected cases of fraud will be taken seriously, and complaints will be reported to OLTR's Compliance and Reporting Manager and DEO's Office of the Inspector General at [OIG@deo.myflorida.com](mailto:OIG@deo.myflorida.com). If DEO's OIG determines that it is appropriate, it will coordinate its investigation with agencies such as the Florida Office of the Inspector General, the Florida Office of the Attorney General, or the Florida Department of Business and Professional Regulation. All substantiated cases of fraud, waste, or abuse of government funds will be forwarded to the United States Department of Housing and Urban Development (HUD), Office of Inspector General (OIG) Fraud Hotline (phone: 1- 800-347-3735 or email: [hotline@hudoig.gov](mailto:hotline@hudoig.gov)) and DEO's HUD Community Planning and Development (CPD) Representative. OLTR must provide a timely response within 15 working days of the receipt of a complaint, as stated in 84 FR 169

All reports of suspected noncompliance, waste, fraud, or criminal activity will be recorded in the Grants Project file by the Grant Manager, Project Manager, or Award Manager.

## **GRANT CLOSEOUT**

The grant closeout is the process by which the Grantor and the County finalize all requirements in the grant agreement. Preparation for closeout usually begins 60 or 90 days before the end date of the grant to accurately forecast expenses and make any adjustments to accounting entries.



Generally, the closeout process addresses the physical completion of work and the administrative and financial requirements for closeout. Grant Managers will indicate initiated the grant closeout process by adding a subfolder to the project's main file and will include confirmation from the Grantor once received.

## Outside Entities

### **Subrecipient/ Subaward**

Only when allowed by the grant, the County may contract with non-county entities to provide specific services to fulfill objectives of grants. These service activities are funded through agreements with subrecipients and contractors.

In instances where federal funds are involved, it is important that subrecipients and contractors be defined accurately, to ensure compliance with the uniform guidance specific requirements for each as provided in 2 CFR 200.331: Subrecipient and Contractor Determinations.

### **Vendor**

A vendor is defined as “A dealer, distributor, merchant or other seller providing goods or services that is required for the conduct of the grant funded program. These goods or

services may be for an organization's own use or for the use of beneficiaries of the project.”

A vendor agreement is issued for obtaining routine commercial services, supplies, and equipment that require no special handling or prior approvals and are issued as standard purchase orders.

Characteristics of a vendor:

- . Provides specific goods and services within normal business operations.
  - a. Provides similar goods or services to many different purchasers.
  - b. Operates in a competitive environment.
  - c. Provides goods or services that are ancillary to the operation of the program.
  - d. Is not subject to the compliance requirements of the program.
  - e. Operate independently of the grant recipient's project team and are not involved in the project's decision-making or management.

## **Subrecipient**

All grant requirements placed upon the County will flow down to any subrecipient, and it is the prime grantee's responsibility to ensure subaward compliance with the prime grant provisions. All subawards issued under federal grants must contain language requiring subrecipients to fulfill the original grant requirements.

- a. Risk Assessment- The Grant Manager will evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring as identified in 2 CFR 200.331. A template for Partner Risk assessment is available from the Grants Management Program.
- b. The Grant Manager will advise sub-recipients of requirements (including but not limited to financial and non-financial reporting) imposed on them by federal laws, regulations of the flow-down provisions of the main contractor grant agreement, and any supplemental County requirements imposed depending on a level of risk determination by the County.
- c. The Grant Manager along with applicable County grant-related service personnel will monitor the subrecipients' use of grant funds and issue a written report summarizing the results and any corrective actions needed.
- d. The Grant Manager along with applicable County grant-related service personnel will ensure that the County receives annual audit reports from subrecipients required to have an audit in accordance with OMB Circular A-133.
- e. Upon receipt of an unfavorable audit report from a subrecipient, the Grant Manager along with applicable County related service personnel will confirm that the subrecipient has taken appropriate and timely corrective action. If a

material weakness or other reportable condition exists, monitoring of the subrecipient will be more frequent and management actions will be taken as appropriate.

- f. All subawards for which monitoring is mandated shall be reviewed regularly throughout the year and at a minimum must include:
- Advising subrecipients of all applicable federal laws and regulations, and all appropriate flow-down provisions from the prime agreement
  - Routine receipt and review of technical performance/progress reports
  - Routine review of expenses-to-budget
  - Periodic on-site visits, or regular contact, if necessary
  - The option to perform "audits" if necessary
  - Review of A-133 audit reports filed by subrecipients and any audit findings
  - Review of corrective actions cited by subrecipients in response to their audit findings
  - Consideration of sanctions on subrecipients in cases of continued inability or unwillingness to have required audits or to correct non-compliant actions

### **Subaward Closeout**

An integral part of subcontract monitoring is close-out of the subcontract at the end of the project period. In general, a subcontract is closed when all deliverables have been met and the final payment has been made.

### **Procurement and Suspension and Debarment**

Seminole County and its subrecipients shall not award grant assistance to applicants that are debarred or suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs under Executive Order 12549.

The managing department must ensure that any subcontractor or sub-awardee receiving grant funds is not suspended or debarred from federal or state financial assistance. Debarred or suspended entities or individuals are ineligible for both financial and non-financial federal assistance, with a government-wide impact from such status. For assistance in verifying the status of contractors, please contact the Purchasing Department.

The Following are resources that can also be utilized to ensure that contractual and sub-recipients are appropriate for services:

- EPLS: The System for Award Management (SAM) is the now the official federal system that consolidated the capabilities of CCR/FedReg, ORCA, and EPLS. It is accessed at: <https://www.sam.gov/portal/public/SAM/#1>. Contact the GMP for assistance in accessing S.A.M.
- Convicted/Suspended/Discriminatory/Complaints Vendor Lists are accessed at: [http://www.dms.myflorida.com/business\\_operations/state\\_purchasing/vendor\\_information/convicted\\_suspended\\_discriminatory\\_complaints\\_vendor\\_lists](http://www.dms.myflorida.com/business_operations/state_purchasing/vendor_information/convicted_suspended_discriminatory_complaints_vendor_lists).
- LEIE: The U.S. Department of Health and Human Services Office of Inspector General maintains a list of all excluded individuals and entities called the List of Excluded Individuals and Entities. These individuals and entities are excluded from providing services for federally funded health care programs. It is accessed at: <http://exclusions.oig.hhs.gov/>.

## **Community Partnership**

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To establish a clear process for forming and managing partnerships with external organizations, ensuring alignment with organizational goals and compliance with relevant regulations.

### **Endorsement**

When outside agencies (the "requestor") seek an endorsement with the County on a grant application, the following steps must be followed:

#### **1. Initial Review**

The Department Director relevant to the project will review the partnership request and provide written approval. The Department Director will ensure that the partnership or endorsement aligns with the County's goals, values, mission, and strategic plan for providing services to its residents. The requestor must identify such alignment.

#### **2. Initial Evaluation**

The Department Director or designee will conduct a preliminary assessment of the potential partner's reputation, values, and capabilities. They will also evaluate compatibility and mutual benefits. Requests submitted by nonprofit agencies, higher

education institutions, local governments, and/or State entities must be accompanied by verified 501©3 status with the Internal Revenue Service and active registration with the State of Florida.

### **3. Submission to Grant Administrator**

Once the Department Director provides written approval, the request should be forwarded to the Grant Administrator for designated signature.

*\*\*The County reserves the right to deny any endorsement request. \*\**

## **County as Grant Partner (Not Lead Applicant)**

When outside agencies (the "requestor") seek a named partnership with the County on a grant application where the County is not the lead applicant, the following steps must be followed:

### **1. Initial Review**

The Department Director relevant to the project will review the partnership request and provide written approval. The Department Director will ensure that the partnership or endorsement aligns with the County's goals, values, mission, and strategic plan for providing services to its residents. The requestor must identify such alignment.

### **2. Initial Evaluation**

The Department Director or designee will conduct a preliminary assessment of the potential partner's reputation, values, and capabilities. They will also evaluate compatibility and mutual benefits. The Department Director or designee should complete a Partner Risk Assessment. A template for Partner Risk assessment is available from the GMP. Requests submitted by nonprofit agencies, higher education institutions, local governments, and/or State entities must be accompanied by verified 501©3 status with the Internal Revenue Service and active registration with the State of Florida.

### **3. Proposal Development**

The requesting partner should draft a partner agreement that outlines the objectives, roles, responsibilities, and benefits of a partnership. The draft should include terms regarding funding, resources, and timelines.

### **4. Review and Approval**

The proposal should be reviewed by relevant stakeholders for feedback. The Department Director or designee should obtain necessary approvals from management and legal counsel. A final formal agreement should be created. Ensure

the agreement includes provisions for confidentiality, compliance, and dispute resolutions.

**5. Execution**

Both parties must sign the agreement for it to be executed. For grants greater than \$250,000 or requiring any cash match or fund additional personnel the agreement must be presented to the Board for the Chairman's signature or that of their designee. All other agreements will be executed by the County Manager or their designee.

**6. Implementation**

The identified Department Director will assign a team member to monitor the relationship. The Department should develop a plan for executing the partnership, including timelines and milestones.

**7. Monitoring and Evaluation**

The Department should establish metrics to assess the effectiveness of partnerships. Staff members should schedule regular check-ins to evaluate progress and address any issues that arise.

**8. Reporting**

The Department should create an electronic file for the project and document partnership activities and outcomes at least biannually. The partner and/or department should provide periodic reports to stakeholders, also at a minimum of twice a year, on the impact of the partnership.

*\*\*The County reserves the right to deny any partnership request. \*\**

<h2>Compliance and Quality Assurance</h2>
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### Compliance Requirements and Standards

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This section of the Manual covers common federal and state compliance requirements for grant management but does not serve as a comprehensive guide. It is essential to review each grant funding agreement, its terms and conditions, and any guidance from the Grantor for specific compliance requirements and activities.

All staff involved in grant management and Management are expected to understand and adhere to the requirements specific to their grants and Grantor guidance (e.g., HUD, Treasury, FTA, DOT, FDEP, FDEM, or FDEO). Non-compliance will be addressed in annual job performance reviews.

## Local Requirements

Seminole County's Grant Project Teams, especially Grant Project Managers and Award Managers, must be aware of the provisions within the funding agreements as well as those that may apply to procurement. The Board's governing documents below are local requirements and could be grant compliance deliverables. This includes but is not limited to:

- Seminole County Administrative Code:  
<https://www.seminolecountyfl.gov/departments-services/county-attorneys-office/administrative-code.shtml>
  - 1.5- Organization
  - 1.1- Organizational Signatory Authority
  - 3.5 -Travel
  - 3.55-purchasing policy
  - 3.56 Guidelines for Public/Private Partnerships, Unsolicited Proposals and Evaluation Process
  - 5.5- Budget Submittals
  - Section 22-Budget and Fiscal Management
  - Section 24- Human resources
- Seminole County Human Resource Policy Manual
- Seminole County Purchasing Policy

## Florida Requirements

Seminole County may be a recipient, a subrecipient, and/or a pass-through entity of funding awards from the State of Florida. Grant Project Managers and Award Managers must be aware of the provisions within the funding agreements as well as those that may apply to procurement. Governing laws and regulations referenced within funding agreements include Florida Statutes, Florida Administrative Code, Rules of the Auditor General, Chapter 10.550, Local Governmental Entity Audits, State Agency Policies and Guidance.

Requirements include, but are not limited to:

- FS 215.97 – Florida Single Audit Act
- FS 255.5025 – Advertising for competitive bids or proposals
- FS 287.055 – Selection of professional services (engineers, architects, landscape architects and surveyors and mappers)
- FS 125 – Powers and Duties
- FS 760 – Discrimination in the Treatment of Persons; Minority Representation
- FS 112 – Whistle-blowers Act

## Federal Regulations and Requirements

Seminole County may be a recipient, a subrecipient, and/or a pass-through entity of federal funding awards. Grant Project Managers and Award Managers must be aware of the provisions specific to each federal funding agreement as well as the cross-cutting federal requirements that govern all County operations by ordinance and policy. A sample of the policy requirements are provided below but are not intended to be all-inclusive.

### A. Civil Rights

Title VI and Title VII of the Civil Rights Act of 1964, 42 U.S.C. 2000d, et seq. and its implementing regulations provide that no person will be subjected to discrimination on the basis of race, color, national origin, sex, age, disability, religion, income, family status, or pregnancy under any program or activity that receives federal financial assistance. In most cases, when a recipient receives federal financial assistance for a particular program or activity, all operations of the recipient are covered by Title VI, not just the part of the program that uses the federal assistance.

Title VI includes requirements to accommodate for persons with Limited English Proficiency (LEP) where it is a barrier to accessing important benefits or services, understanding, and exercising important rights, complying with applicable responsibilities, or understanding other information provided by federally funded programs and activities. Title VI requires that recipients take reasonable steps to ensure meaningful access to the information, programs, and services they provide.

### B. Equal Services Provider

Seminole County is an equal employment and services provider. All grant decisions are based on merit and program need, and not on race, color, citizenship status, national origin, ancestry, gender, sexual orientation, age, weight, religion, creed, physical or mental disability, marital status, veteran status, political affiliation, or any other factor protected by law.

### C. Americans with Disability Act (ADA)

In the broadest sense, ADA requires that state and local governments be accessible to people with disabilities. The Seminole County Board of County Commissioners will not discriminate against qualified individuals with disabilities based on disability in the provision of services, programs, or activities. For more information on Seminole County's obligations under the ADA and to obtain a copy of Seminole County's Grievance Procedure, visit Seminole County Administrative code 24.25 Seminole County Civil Rights Program

D. Fair Labor Standards Act

The Fair Labor Standards Act (FLSA) is a federal law which establishes minimum wage, overtime pay eligibility, recordkeeping, and child labor standards affecting full-time and part-time workers in the private sector and in federal, state, and local governments.

## **CFR TITLE 2: UNIFORM GUIDANCE FOR FEDERAL AWARDS**

2 CFR Part 200 (also referred to as the Super Circular or Uniform Guidance) is the regulation that establishes uniform guidance for all entities receiving and administering federal awards. All staff involved with federally funded grants must follow the guidelines established in 2 CFR Part 200.

CFR references within the funding agreements must be reviewed in detail at [www.ecfr.gov](http://www.ecfr.gov); search under Title 2. The code will provide details on requirements for Procurement, Costs (Necessary and Reasonable), Equipment, Subrecipients, Audits, Monitoring and Closeouts. A few highlights from 2 CFR 200 are below:

A. Procurement

Seminole County's Purchasing Policy has been reviewed for federal grant projects funded by EPA, FEMA, HUD, and Treasury, and by Florida DEO, DEP, DOT, and DEM as pass through agencies and has been found compliant with those statutory requirements of the Grantors. (Reference: 2 CFR Part 200.318 through 2 CFR Part 200.327 – Procurement Standards)

B. Conflict of Interest

As part of the grant application process, the grant preparer must affirm on any form that neither they nor their immediate family has a financial interest or affiliation with the funding agency, or suppliers involved in the project. For federally funded grants, conflict of interest language must be included in the application. If a potential conflict arises during Management, the Grant Manager must promptly disclose it in writing to the Grant Administrator and the relevant federal agency or pass-through entity (see 2 CFR 200.112).

Conflicts of interest generally fall into two categories:

- Employee Conflict of Interest: Employees, officers, or agents must not participate in contract selection, award, or Management if they have a real or apparent conflict of interest.
- Organizational Conflict of Interest: An organization must disclose if it cannot be impartial in procurement actions due to relationships with a parent company, affiliate, or subsidiary.

Any such conflicts within the County must be disclosed in writing to the GMP and the relevant federal awarding agency or pass-through entity as per federal policies.

**C. Lobbying**

The cost of certain influencing activities associated with obtaining grants, contracts, cooperative agreements, or loans is an unallowable cost. Departments seeking federal funds for projects must disclose the lobbying activities. Use federal form SF-LLL Disclosure of Lobbying Activities when applying for federal funding. (Reference: 2 CFR 200.450)

**D. Fiscal Management**

Fiscal Contacts will review Procurement Policy of Seminole County and verify that costs of the project are allowable.

The costs must:

- Be necessary and reasonable for the performance of the federal award (and be allocated to that use);
- Conform to limitations or exclusions regarding type or cost;
- Be consistent with the policies and procedures the organization would apply to non- federally financed work;
- Be treated consistently with other comparable costs – for example, a cost may not be treated as a direct cost if a cost incurred for the same purpose in similar circumstances was allocated as an indirect cost;
- Be determined in accordance with US generally accepted accounting principles except as otherwise provided in 2 CFR 200 (for state and local governments and Indian tribes only);
- Not be used to meet cost-sharing or matching requirements of any other federally financed program (see also 2 CFR 200.306(b)) unless specifically permitted by all relevant federal agencies;
- Be adequately documented (see also 2 CFR §§ 200.300-200.309); and
- Must be incurred during the approved budget period. The federal awarding agency is authorized, at its discretion, to waive prior written approvals to carry forward unobligated balances to subsequent budget periods pursuant to § 200.308(e)(3).

**CFR Title 29: LABOR**

Code of Federal Regulations (CFR) Title 29 contains regulations on Labor. County staff will adhere to these regulations as required by the funding agreement. To reference the most recent version, go to

[www.ecfr.gov](http://www.ecfr.gov) and search under Title 29. A sample list of regulations are provided below, but are not intended to be all-inclusive.

- 29 CFR Part 1 - Procedures for Predetermination of Wages
- 29 CFR Part 3 - Contractors and Subcontractors
- 29 CFR Part 5 - Labor Standards Provisions

5. **CFR TITLE 40: PROTECTION OF ENVIRONMENT**

Code of Federal Regulations (CFR) Title 40 contains regulations on Protection of the Environment. County staff will adhere to these regulations as required by the funding agreement. To reference the most recent version, go to [www.ecfr.gov](http://www.ecfr.gov) and search under Title 40. A sample list of regulations are provided below, but are not intended to be all-inclusive.

- 40 CFR Part 1500-1508 – National Environmental Policy Act (NEPA)

**CFR TITLE 41: PUBLIC CONTRACTS AND PROPERTY MANAGEMENT**

Code of Federal Regulations (CFR) Title 41 contains regulations on Public Contracts and Property Management. County staff will adhere to these regulations as required by the funding agreement. To reference the most recent version, go to [www.ecfr.gov](http://www.ecfr.gov) and search under Title 41. A sample list of regulations is provided below but is not intended to be all-inclusive.

- 41 CFR 101 Property Management Regulations

6. **CFR TITLE 23 AND 49: TRANSPORTATION**

Code of Federal Regulations (CFR) Title 23 and 49 contains regulations on Transportation, this applies to Department of Transportation, Federal Highway Management, and the Federal Transit Management. County staff will adhere to these regulations as required by the funding agreement. To reference the most recent version, go to [www.ecfr.gov](http://www.ecfr.gov) and search under Title 23 and 49. A sample list of regulations is provided below but is not intended to be all-inclusive. For projects funded through the Florida Department of Transportation, County staff will comply and adhere to all provisions in the Local Programs Manual, LAP Manual ([fdot.gov](http://fdot.gov)).

**Disadvantaged Business Enterprise (DBE)**

All funding agreements that require DBE compliance will be managed to meet the requirements.

Transportation grant projects may require, for example:

- Selection of contractors and subcontractors that comply with requirements of the Florida Department of Transportation and the Federal Highway Management (49 CFR 26.13(b);

### **Buy America**

FTA funded projects will adhere to all Buy America requirements set forth in for 49 CFR part 661, 49 CFR part 663, and 49 U.S.C. § 5323(j)(1). This requirement ensures the steel, iron, and manufactured goods used in the project are produced in the United States. This includes provisions for rolling stock procurements. Rolling stock purchases are subject to the pre-award and post-delivery Buy America audit provisions set forth in 49 U.S.C. § 5323(m) and 49 CFR part 663.

## **FEDERAL REQUIREMENTS FOR CONSTRUCTION PROJECTS**

It is the responsibility of the recipient department, including the Grant Project Manager and Fiscal Contact to ensure compliance with the following federal requirements involving construction-related projects. Departments must plan accordingly to ensure that adequate time, funding, and staffing are available to carry out these additional responsibilities. These requirements will flow-down to all subcontractors funded through a grant award. Federal grant programs can waive some of these requirements, review by the department of all conditions and terms of the grant agreement/contract is needed.

In coordination with Purchasing & Contracts Division, the Grant Project Manager will ensure that contracts and agreements include required clauses for ADA Title II and, when applicable, Civil Rights Act Title VI and Davis Bacon Act. Oversight of the Procurement Management Director is assigned to the Assistant County Manager over the Procurement Management Department, who will also investigate any concerns about procurement compliance.

a. **Davis-Bacon Act**

The Davis-Bacon Act is a federal law that established the requirement for paying prevailing wages on public works projects. All funding agreements that require this certification will be managed and procured to meet these requirements. (Reference: 40 U.S.C. 3141, et seq., the Davis-Bacon Act, as amended)

b. **Uniform Relocation Assistance Act**

The Uniform Relocation Assistance Act (a.k.a. Uniform Act) of 1970 is a federal law that establishes minimum standards for federally funded programs and projects that require the acquisition of real property (real estate) or displace persons from their homes, businesses, or farms. The Uniform Act's protections and assistance apply to the acquisition, rehabilitation, or demolition of real property for federally funded projects. All funding agreements that require compliance with this act will be managed to meet the requirements.

c. Buy American Act

Buy American Act requires U.S. Government to prefer U.S. made products in its purchases. It does not necessarily mean a product has to be purchased in America but does give preference to domestic construction material. All funding agreements that require compliance with this act will be managed to meet the requirements.

d. National Environmental Policy Act (NEPA)

NEPA is a federal law that mandates assessment of the impacts on the environment of construction funded with federal dollars. All funding agreements that require compliance with this act will be managed to meet the requirements.

e. American Iron and Steel Act (AIS)

Requires recipients of certain federal funds, including State Revolving Fund (SRF) loans, to use iron and steel products that are produced in the United States for the construction, alteration, maintenance, or repair of a public water system or treatment works. All funding agreements that require compliance with this act will be managed to meet the requirements.

f. Disadvantaged Business Enterprise (DBE)

All funding agreements that require DBE compliance will be managed to meet the requirements.

### **Federal Funding Accountability and Transparency Act (FFATA)**

In compliance with 2 CFR § 200.303(e) Internal Controls, the Grant Project Manager will review the funding agreement or grant guidance to determine the FFATA subaward reporting requirements. Prime awardees are required to upload the subrecipient information in the FFATA Sub-Award Reporting System (FSRS)

<https://www.fsr.gov/index>. Subrecipients must maintain an active registration in the System for Award Management (SAM) to receive federal funding.

- The Grant Project Manager will notify the Grants Management Coordinator when a FFATA reporting form is requested by the granting agency.
- The Grant Project Manager will complete an FFATA Subaward Reporting Form for all applicable subaward obligations as required.
- The recipient department will enter the information through the federal reporting system.

### **Duplication of Benefits**

Grant Project Managers and Award Managers will ensure the grant project does not duplicate benefits. A duplication of benefits (DOB) occurs when a person, household, business, government, or other entity receives financial assistance from multiple sources for the same purpose, and the total assistance received for that purpose is more than the total need for assistance.

The Grantor may require that an affidavit or form be completed to check compliance. When required by the Grantor, this duplication of benefits analysis should include:

- The defined period of performance.
- The procedure used to verify the benefits provided and the source of that information, which may include FEMA, the National Flood Insurance Program, the Small Business Association, other funding agencies and pass-through administrators.

If required by the Grantor, Seminole County will have a certification statement on payment requests. Below is the standard certification statement:

*By signing this request, I certify to the best of my knowledge and belief that the request is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the agreement. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729–3730 and 3801–3812).*

### **Personally Identifiable Information**

Records of federally funded grants may not be disseminated with Personally Identifiable Information (PI), which is defined to include a person's name in combination with information such as a social security number, passport number, credit card number, bank

number, health records, and similar information. PI required to be disclosed by law is excluded.

## **Internal Audits**

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### **County Audit**

Seminole County Clerk of the Courts will conduct an annual audit operation of the Board of County Commissioners. Grants will be evaluated as part of the Clerk's audit.

## **External Audits**

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### **Federal Single Audit Act**

Seminole County spends over \$750,000 annually in federal awards, making all federal grant programs subject to the Single Audit process under 2 CFR 200.514. Seminole County Clerk of Courts hires an external auditor, who selects the grant agreements to be audited each year.

Entities receiving \$750,000 or more in federal awards must undergo a single or program-specific audit, as outlined in 2 CFR Part 200 Subpart F. Proper documentation of all grant activities and changes is essential for the audit. Audit findings are reported to both the County and the Grantor, which may trigger additional audits by the Grantor.

The following activities are the fourteen types of compliance requirements considered in every audit conducted under 2 CFR Part 200 Subpart F, and are found highlighted throughout this manual:

- Activities: Allowed or Unallowable;
- Allowable Costs/Cost Principles;
- Cash Management;
- Compliance with Terms & Conditions (e.g., Davis-Bacon Act);
- Eligibility;
- Equipment and Real Property Management;
- Matching, Level of Effort, Earmarking;
- Period of Availability of Federal Funds;
- Procurement, Suspension and Debarment;
- Program Income;
- Real Property Acquisition and Relocation Assistance;
- Reporting;
- Subrecipient Monitoring; and
- Special Tests and Provisions.

## Florida Single Audit

The Florida Single Audit Act establishes uniform audit requirements for state financial assistance and follows the same cost principles and requirements established in the Federal Single Audit Act, at a \$750,000 threshold.

## Granting Agency or Pass-Through Agency Audits

Each Grantor and/or pass-through agency may conduct an audit. Access to grant files and all related programmatic and fiscal documentation must be made available for audits

# APPENDICES

## References

### SAM ID (UNIQUE ENTITY ID)

The federal government requires that all applicants for federal grants, cooperative agreements, and subawards, except individuals other than sole proprietors, have a SAM ID (Unique Entity ID) to better identify organizations that are receiving funding under grants and to provide consistent name and address data for electronic grant application systems.

Seminole County's UEI: JPJLF4QHRYR13

### Tax ID

Seminole County's Tax ID: 59-6000856

### Tax-Exempt ID

Seminole County's Tax-Exempt ID for Florida: 85-8013708974C-0

### (GAO-14-704G) "GREEN BOOK"

Standards for Internal Control in the Federal Government (GAO-14-704G) issued by the Comptroller General as part of the U.S. Government Accountability Office "Green Book. Seminole County uses the Green

Book and COSO as framework for the grants management process.  
<https://www.gao.gov/assets/gao-14-704g.pdf>

## **Standards For Internal Control in the Federal Government**

Internal Control United Framework (COSO)

The grants Management processes will follow the COSO Framework ([www.coso.org](http://www.coso.org)) for internal controls to provide a reasonable assurance that the County is operating ethically, transparently, and following established regulatory requirements. As such, grant operations will emphasize an ownership and control environment, risk assessment and management, activity controls, information & communication, and activity monitoring.

## **Funding Sources and Grant Types**

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### **SOURCES OF FUNDING**

**FEDERAL**– Grantor agreements funded directly by the United States federal government.

**FEDERAL PASS-THROUGH** – grantor agreements where the County is not the prime recipient from the United States federal government but is acting in the capacity of a subrecipient.

**STATE**– grantor agreements funded directly by the State of Florida.

**STATE PASS-THROUGH-** An award that comes from a non-federal, non-state source, but the prime source of funding originally came from a State of Florida source.

**FOUNDATION-** An award that comes from private foundations. This funding source often aligns with an organization’s objectives

### **TYPES OF FUNDING**

**BLOCK GRANTS**– a broad intergovernmental transfer of funds or other assets by the U.S. Congress to state or local governments for specific activities such as

secondary education or health services, but with few restrictions attached. Block grants are distributed according to legal formulas defining broad functional areas such as health, income security, education, or transportation. They are used for a variety of activities, largely at the recipient's discretion.

**COMPETITIVE (DISCRETIONARY) GRANTS** – an award of financial assistance in the form of money, or property in lieu of money, by the Federal Government to an eligible grantee, usually made based on a competitive review process.

**CORPORATE GRANTS** – a grant made by a corporate foundation.

**EARMARK**– refers to a provision in legislation requiring that a portion of a certain source of revenue be designated for specific projects usually at the request of a legislator.

**FORMULA GRANTS** – a grant that the federal agency is directed by Congress to make to grantees, for which the amount is established by a formula based on certain criteria that are written into the legislation and program regulations; this funding is directly awarded and administered in the federal agency's program offices.

**FOUNDATION GRANTS** – a grant made by a philanthropic foundation.

**REIMBURSEMENT PROGRAMS** – a type of funding program under which the grantee is reimbursed for qualifying expenditures already incurred, as specified in the terms of the grant agreement.

**RENEWAL GRANT** – a renewal grant provides additional funding for budget periods after the initial budget period. (Also referred to as a Continuation Grant.)

## Glossary

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**Accounts Receivable:** Accounts receivable is costs that are billed to the grantor agency for which the County has not yet received payment.

**Allowable / Eligible Cost:** An allowable or eligible cost is an expense that can be charged directly to the grantor agreement and is not specifically excluded by government regulations or by the grant agreement.

**Application/Offer:** An application or offer is a formal request of agency approval for funding of cost objectives based upon the County's project accomplishments.

**Authorized Organizational Representative (AOR):** The administrative official who on behalf of the County is empowered to make certifications and assurances and can commit the organization to the conduct of a project for which funding is being sought, as well as adhere to various grantor policies and grant requirements. For the County, this person is the County Administrator or his or her designee documented in writing. The AOR has the authority to sign grant applications and the required certifications and/or assurances that are necessary to fulfill the requirements of the application process.

**Budget:** A budget is a project manager's financial plan that lists the type of expenditures, and the dollar amounts required to carry out project objectives.

**Budget Period:** A budget period is an interval of time in which the project is divided for budgetary purposes.

**Carryover:** A carryover is the remaining budget balance available from a project that may be continued into subsequent budget periods of the next fiscal year or budget period. Carryovers are not always automatic or allowed by all funding agencies.

**CAS:** Cost Accounting Standards pertaining to grant awards. CAS were designed to achieve uniformity and consistency in the measurement, assignment, and allocation of costs to government contracts.

**CFDA:** Catalog of Federal Domestic Assistance, a database of all federal programs available to state and local governments.

**CFR:** Code of Federal Regulations

**CFSA:** Catalog of State Financial Assistance, a database of state projects that provide financial assistance to non-state entities.

**Cooperative Agreements and Contracts:** a type of grant assistance awarded by a federal agency when it anticipates having substantial involvement with the grantee during the performance of a funded project.

**Cost Reimbursable Grant:** provides for payment to the County based on the County's actual cost experience in performing and completing the grant.

**Cost Overruns:** Cost overruns refer to expenses that exceed the funding provided by the grantor agency and the required matching contribution from the County.

**Cost Share:** a.k.a. matching; those funds or services committed to a project and provided by the County or a third-party entity.

**COTR:** Contracting Officer's Technical Representative, an employee of the grantor responsible for managing the technical aspects of the grant.

**Deliverables:** Agreed upon tasks that are completed and submitted within a scheduled time frame. A written report is typically required to accompany each deliverable.

**Disallowed/Ineligible Costs:** Disallowed or Ineligible costs or Ineligible costs are costs that are not reimbursable by the grantor agency.

**Grants.gov Roles: E-Business Point of Contact (POC):** The E-Business POC is the single person responsible for the Management and management of grant activities in his/her organization. In concert with management, E-Business POCs provide organizational staff the ability to submit grant applications through Grants.gov (i.e., authorizes AOR).

**Effective Date:** The date specified in the grant agreement on or after which, except for fixed price awards, expenditures may be charged to the grant. The Effective Date clause sets the date when the rights and obligations under the agreement become operational. The Effective Date need not be the same as the execution date. The effective date is the date that the agreement becomes effective and can be a specified date other than the date the agreement was signed. In the absence of an effective date, the terms of the agreement become operational upon execution.

**Execution Date:** The date that the final party signs the document. If no other date is specified, the contract is effective on the execution (signing) date.

**Expiration Date:** The date specified in the grant agreement after which expenditures may not be charged against the grant except to satisfy obligations to pay allowable project costs committed on or before that date.

**Grant Period:** The period between the effective date and the expiration date of a grant.

**Electronic Grants:** The Management of a grant using electronic media which may not result in official hard-copy documents.

**Encumbrances/Obligations:** Encumbrances and obligations are the amounts of items ordered, services rendered, contracts awarded, or similar transactions that are outstanding or unpaid at the end of the accounting period.

**Equipment:** Equipment is items non-expendable in nature- such as furniture, instruments, or repairable machines with a useful life of more than one (1) year, with a single unit cost in excess of \$5,000.

**Federal Pass-Through:** An award that comes from a state or non-federal source, but the prime source of funding originally came from a federal source.

**Fiscal Year:** The County's fiscal year is October 1 - September 30.

**Florida Single Audit Act:** The purpose of the act is to establish uniform state audit requirements for state financial assistance provided by state agencies to nonstate entities.

**Fully-Executed Agreement:** Fully-executed agreement is an agreement that is signed by all parties involved.

**Grantor/Granting Agency:** Granting agency is the external organization funding a particular project.

**Grants/Award:** A grant agreement shall serve as the legal instrument when its primary purpose is to transfer funds, property, services, or other valuable resources to a state, local government, or other recipient, with the aim of supporting or stimulating a public purpose authorized by federal statute

**(GMO) Grants Management Office:** Seminole County office in the Resource Management Department.

**Grants Officer:** a.k.a. Contracting Officer, the employee of the grantor who is responsible for administering the financial aspects of the grant.

**Matching/Cost Sharing:** Matching or cost sharing is defined as the sharing of costs of a grantor agreement by the County. Matching is typically done on grants and not contracts. Matching or cost sharing can be in the form of In-kind, cash, or a combination of both.

**OMB:** Federal Office of Management and Budget; issues Circulars that are instructions or information issued by OMB to federal agencies, which are then passed down to grant recipients.

**Office of Management and Budget Circulars:**

OMB A-87 (2 CFR Part 225) – Establishes principles and standards for determining costs for federal awards carried out through grants, cost reimbursement contracts, and other agreements with State and local governments and federally - recognized Indian tribal governments.

**OMB A-102:** This circular establishes consistency and uniformity among federal agencies in the management of grants and cooperative agreements with State, local, and federally – recognized Indian tribal governments.

**OMB A-133:** This circular establishes audit requirements for federally granted awards and defines federal responsibilities for implementing and monitoring higher education and other non-profit institutions that receive federal awards.

**Pass-thru:** grant funds received from one grantor but passed through another grantor or funding source.

**Period of Performance:** Period in which the project performance and related costs are incurred. The start date is the first day that activity and reimbursement of costs begin. Likewise, the end date is the last day that activity and related costs can be incurred.

**Point of Contact:** An individual who is designated as the person responsible for coordinating communication among the various parties associated with grants, i.e. granting agencies, auditors, program managers, third parties, subrecipients, and other interested parties.

**Procurement Contract:** A contract used when the principal purpose of the transaction is the acquisition of property or services for the direct benefit or use of the awarding entity.

**Program Income:** Program income means gross income received by the recipient or a subrecipient directly generated from the use of CDBG funds, except as provided in paragraph (a)(4) of this section.

**Project Manager:** A program manager is the County employee that has direct responsibility for carrying out the requirements of a grantor project and for producing the final technical report and for providing their required deliverables if applicable.

**Project Award:** The project award is the approval and funding of a project as detailed in the official award document that specifies the amount of funding, project period, and any special requirements or restrictions.

**Supplies:** Supplies are expendable items that are consumed, worn out, or otherwise deteriorated in less than two years and having a purchase price of less than \$ 1,000.

**Subcontracts:** A subcontract is a contract that assigns some of the obligations of a contract to another party. The terms of the obligations are outlined in the same manner as described under contracts.

**Subrecipient:** A subrecipient is an organization that receives federal or state financial assistance to carry out a program from a primary recipient or another subrecipient. Such an organization is therefore subject to certain federal and /or audit requirements.

**Third-Party Administrator:** This is an individual or firm hired by the County to handle the program manager's functions associated with a particular grant. The responsibilities and duties are identical to those of a county employee in the capacity as a project manager.

**Total Project Cost:** The cost of a grant project is comprised of allowable direct costs of the program, plus its allocable portion of allowable indirect costs, less applicable credits. This includes both the grantor's share and the County's share if applicable.

**Unallowable Cost:** Unallowable costs are costs that cannot be charged directly or indirectly to a grant.

## Useful Links

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**Debarred and Suspended Contractors** - federal Excluded Parties List System  
<http://www.epls.gov/>

**General Services Management (GSA)** website for the purpose of disseminating information on parties that are excluded from receiving federal contracts, certain subcontracts, and certain federal financial and non-financial assistance and benefits, pursuant to the provisions of 31 U.S.C. 6101, note, E.O. 12549, E.O. 12689, 48 CFR 9.404, and each U.S. agency's codification of the Common Rule for Non-procurement suspension and debarment.

**Federal Government Contracting Regulations** <http://acquisition.gov> Home to federal acquisition regulations (FARS) and other federal contracting opportunities and regulations.

### **Florida Department of Financial Services**

<https://apps.fldfs.com/fsaa/> This site leads you to the FDFS site for information on the Florida Single Audit Act and other important state grant related sites.

### **Florida Department of Management Services – Convicted Vendor List**

[http://dms.myflorida.com/business\\_operations/state\\_purchasing/vendor\\_information/convicted\\_suspended\\_discriminatory\\_complaints\\_vendor\\_lists/convicted\\_vendor\\_list](http://dms.myflorida.com/business_operations/state_purchasing/vendor_information/convicted_suspended_discriminatory_complaints_vendor_lists/convicted_vendor_list)

This site provides a list of the names and addresses of vendors who have been disqualified from participating in the public contracting process under Section 287.133(3)(d), Florida Statutes.

**Grants.gov:** <http://www.grants.gov>

Grants.gov is the source to find and apply for federal government grants. Grants.gov is a central storehouse for information on over 1,000 grant programs and access to approximately \$400 billion in annual awards from the 26 federal agencies.

**MyFlorida:** <http://www.myflorida.com/>

My Florida is the state of Florida portal for all state related matters. This link conducts a search for Florida state grants of any kind.

**National Contract Management Association:** <http://www.ncmahq.org/>

NCMA exists to enable the workforce to grow professionally, assess individual and organizational competency against professional standards, establish values, develop best practices, and provide access to skilled individuals, enabling enterprises to improve their buyer- seller relationships.

**National Grants Management Association** <http://www.ngma.org>

NGMA connects professionals in the grants field to improve and unify the federal grants delivery process by bringing together the professionals involved in this process so that they may learn from each other.

**The National Grants Partnership (NGP)** <http://www.thengp.org/index.html>

The National Grants Partnership was established in 2004 to bring together government and non-government individuals with an interest in improving the grants process in the United States. The NGP provides to stakeholders a forum for discussion and research on grants Management issues.

**Office of Management and Budget**

[http://www.whitehouse.gov/omb/grants/grants\\_circulars.html](http://www.whitehouse.gov/omb/grants/grants_circulars.html)

The Office of Management and Budget (OMB) leads development of government-wide policy to assure that grants are managed properly and that federal dollars are spent in accordance with applicable laws and regulations. Their site contains links to OMB Circulars, grant forms, important policy documents and other useful grant links. Municipal grants are governed by OMB A-87, A-102, and A-133.

**US Dept of Labor: Davis-Bacon Act** <http://www.dol.gov/compliance/guide/dbra.htm>

Federal Act that regulates the rate of wages for laborers and mechanics employed by contractors and subcontractors for construction, alteration, and/or repair, including painting and decorating, of public buildings or public works within the geographical limits of the States. The Act requires that laborers on federally funded construction

projects more than \$2000 shall be paid the minimum wage determined by the Secretary of Labor to be prevailing for laborers employed on projects of a similar nature in the County, town, village, or other civil subdivision of the State in which the work is to be performed.