

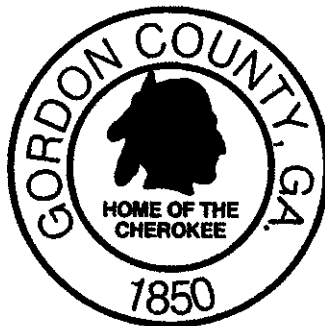
# ***Gordon County, Georgia***

## ***Financial Policies***

### ***Applicable to All Departments and Constitutional Offices***

***Adopted by the Board of County Commissioners  
September 1, 2009***

***Revised by the Board of County Commissioners  
July 10, 2012***



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***SECTION IX***  
***GRANT POLICIES***

## **SECTION IX – GRANT POLICIES**

This policy provides procedures for the financial administration of grants. These grant funds are from State and Federal sources and may be used for County operated programs or may be pass-through funds for local agencies or organizations.

The granting agencies, state and federal law, and generally accepted accounting principles impose specific requirements for the proper accounting and reporting of grant revenues and expenditures. Therefore, the Finance Department must be informed of grants applied for and awarded to the County to assure that accounting procedures are in place to allow expenditure and receipt of grant funds.

### **A. PROCEDURES**

The following procedures are designed to outline the actions to be taken by County staff throughout the life of a grant. The phases of a grant include: application, acceptance, program activity and request for reimbursement, receipt of funds, and close out.

### **B. APPLICATION PHASE**

When County staff decides to seek grant funding, they should consult with the Finance Director to determine whether cash/in-kind match is required, and, if so, provide detail to establish funding. The County department that is requesting the grant must prepare to present before the Board of County Commissioners a report stating the purpose for applying for the grant, match/non-match of funds, and request that the Board authorize the Chairman to sign all documents pertaining to the grant. After Board approval, the department may submit the grant application to the granting agency. Copies of the grant application must also be submitted to the County Clerk and Finance Department to be placed on file.

### **C. ACCEPTANCE PHASE**

Once the grant is awarded, the Board of County Commissioners must vote to accept the grant, any budget amendment that coincides with the grant, and for the Chairman to sign the necessary documents pertaining to accepting the grant. Copies of the award documents must be submitted to the County Clerk and Finance Department to be placed on file. The Finance Department will then establish appropriate general ledger accounts to assure financial accountability.

### **D. PROGRAM ACTIVITY AND REQUEST FOR REIMBURSEMENT PHASE**

County departments are required to follow County procurement policies and procedures for grant purchases, unless the grant conditions state otherwise. Purchase requests must contain the grant name and number to ensure that the purchase is being charged to the grant account in the accounting system.

Copies of the following documents should be provided to the Finance Department:

- Reimbursement requests when initiated;
- Any amendments to the grant;
- Documentation of reporting requirements and frequency;

- Any applicable contracts and renewal letters for contractors.

The grantee department is responsible for enforcing the terms and conditions outlined in the grant. These should be routinely reviewed by the department for compliance. The grantee department is responsible for submitting reimbursement requests in a timely manner. Requests should be filed in accordance with grant requirements, terms, and conditions.

Throughout the County's fiscal year, the grantee department should work with the Finance Department to review revenue received and expenditures incurred for each grant. Any discrepancies or inconsistencies should be reported to the Finance Department for resolution.

Grants may be reviewed by the external auditors during the course of the annual audit. The areas examined could include documentation, compliance with the terms of the grant, and timeliness of reports and reimbursement requests.

## **E. RECEIPT OF FUNDS**

Reimbursement checks should be brought by the grantee department to the Finance Director with an explanation describing the grant, the reimbursement request, and the period covered by the reimbursement. The County Controller will then code the checks, submit the checks for deposit, and enter the revenue into the accounting system.

## **F. CLOSE OUT OF GRANT**

The grantee department should close out the grant with accordance to the grant requirements. Copies of the final grant report should be submitted to the County Clerk and the Finance Department to be placed on file.