



Administrative Rules Board
AGENDA
Thursday, October 17, 2024, 10:30 a.m.
Administrative Headquarters 2079 E. Ninth Street,
4th Floor – Committee Room B

The public may also view the meeting via live-stream by using the following link:
<https://www.youtube.com/cuyahogacounty>

1. CALL TO ORDER
2. ROLL CALL BY CLERK
3. APPROVAL OF PRIOR MEETING MINUTES
 - a. October 3, 2024
4. PUBLIC COMMENT RELATED TO THE AGENDA
5. ITEMS UNDER CONSIDERATION FOR ADOPTION (POTENTIALLY UNDER WAIVER OF TWO-READING RULE)

RESOLUTION NO.	REQUESTING ENTITY	RULE TITLE	ACTION
ARB2024-0011	Cuyahoga County Fiscal Office	Uniform Guidance Policy	Adopt permanent rule
ARB2024-0012	Cuyahoga County Fiscal Office	Grant Funds Policy	Adopt permanent rule

6. MISCELLANEOUS BUSINESS
7. PUBLIC COMMENT UNRELATED TO THE AGENDA
8. ADJOURNMENT

Minutes from October 3, 2024



Administrative Rules Board
MINUTES
Thursday, October 3, 2024, 10:30 a.m.
Administrative Headquarters 2079 E. Ninth Street,
4th Floor – Committee Room B

1. CALL TO ORDER

Chair Manoloff called the meeting to order at 10:33am.

2. ROLL CALL BY CLERK

Rick Manoloff
Awatef Assad
Walter Parfejewiec
Greg Huth

Nora Hurley was not in attendance at the meeting.

3. APPROVAL OF PRIOR MEETING MINUTES

a. August 22, 2024

Minutes from the August 22nd meeting were circulated to the committee on 10/1. Awatef Assad motioned to approve the minutes; Greg Huth seconded. The motion was approved by all four members in attendance.

4. PUBLIC COMMENT RELATED TO THE AGENDA

None

5. ITEMS UNDER CONSIDERATION FOR ADOPTION (POTENTIALLY UNDER WAIVER OF TWO-READING RULE)

RESOLUTION NO.	REQUESTING ENTITY	RULE TITLE	ACTION
ARB2024-0009	Cuyahoga County Department of Human Resources	HIPAA Policy	Adopt permanent rule
ARB2024-0010	Cuyahoga County Department of Sustainability	Bicycle and Scooter Share Licensing	Adopt permanent rule, after 2 nd reading

Chair Manoloff reminded the Board that authorized individuals from the requesting entity are to attend the meeting to address the Board and answer relevant questions.

ARB2024-0009

Director of Benefits, Gloria Langford was in attendance to present on the HIPAA policy on behalf of the Cuyahoga County Department of Human Resources. Ms. Langford shared that the purpose of a HIPAA policy is to provide privacy and security for individual's protected health information (PHI).

Ms. Langford shared that the branded policy submitted is the intellectual property of EZ ERISA LLC. We have this service as a subscription with our Oswald benefits consulting firm and they provide updates on the policy as it occurs as well as any necessary training.

A formal policy does not appear to have previously been adopted by the County and is important to have in place, so Ms. Langford is requesting formal adoption of permanent rule and waiving of the two-reading rule.

Ms. Langford shared that this policy was reviewed by the Human Resources Department and was submitted to the Law Department for review and approval. Cuyahoga County has the authorized approval from EZ ERISA LLC to utilize this policy. She clarified that Cuyahoga County has the right as an organization to create our own changes but EZ ERISA would have to make the changes on our behalf.

Awatef applauded Ms. Langford on her work bringing this policy together. A question was raised around the effective date listed on page one of the policy. Is the intention to have this policy be retroactive to Jan 1, 2024? It was recommended that the effective date be listed as 10/3/2024 if the policy is approved at this meeting. Ms. Langford agreed to that amendment.

A question was raised about the complaint review procedure listed on page 14 of the policy. Ms. Langford provided clarification that the complaint would be a written letter to the Office of the Director Human Resources, Sarah Nemastil. It was recommended by the Board that a formal time period for this complaint procedure be incorporated in the policy. Ms. Langford agreed to that amendment.

It was recommended that an amendment be made to page 16 of the policy that if amendments to the policy need to be made, the ARB should be referenced as part of the amendment process in the policy. Ms. Langford agreed to this amendment.

Chair Manoloff reminded the ARB members that the standard of review for the Board is to determine whether the requesting entity has authority and whether the proposed policy conflicts with the County Code. It was determined that the Human Resources Department meets this requirement and there is no conflict with the County Code.

Awatef Assad motioned to suspend the 2-reading rule for the rationale supplied by Ms. Langford and suspend the rule requiring further action by the board when amendments are made, and accepted, on the floor (see above); Greg Huth seconded. Motion was approved by all four members in attendance.

Awatef Assad motioned to adopt the proposed HIPAA policy as revised, effective today's date; Greg Huth seconded. Motion unanimously approved by all four members in attendance.

ARB2024-0010

Ms. Annie Pease, Senior Advisor on Transportation presented on the policy as authorized by a letter from the Executive dated September 25, 2024. Ms. Pease shared that she is supporting the Department of Sustainability on the shared mobility program that encompasses e-scooters and e-bicycles.

Ms. Pease shared that the amendments to the policy before the Board include the term of agreement to change from 1 year to 3 years, fee increase to \$7,500, and increase of the per ride fee from \$.15 to \$.20. The changes in the term and per ride payment align with the City of Cleveland's permitting process. There are additional participating municipalities, but the majority of rides are happening in Cleveland.

Greg Huth motioned to adopt the policy; Awatef Assad seconded. The motion was unanimously approved by all four members in attendance.

6. MISCELLANEOUS BUSINESS

None

7. PUBLIC COMMENT UNRELATED TO THE AGENDA

None

8. ADJOURNMENT

The meeting was adjourned by Chair Manoloff at 11:11am

Cuyahoga County Fiscal Office
Uniform Guidance Policy



CUYAHOGA COUNTY

Fiscal Office

Uniform Guidance for Federal
Programs 2 CFR 200 Subpart D

ADMINISTRATION OF FEDERAL GRANT FUNDS

The County accepts federal funds, which are available, provided that there is a specific need for them and that the required matching funds are available. The County intends to administer federal grant awards efficiently, effectively and in compliance with all requirements imposed by law, the awarding agency and/or pass-through entities.

The County Council directs the Fiscal Officer to develop, monitor, and enforce effective financial management systems and other internal controls over federal awards that provide reasonable assurances that the County is managing the awards in compliance with all requirements for federal grants and awards. Systems and controls must meet all requirements of Federal law and regulation, including the Uniform Guidance issued by the U.S. Office of Budget and Management and any applicable state requirements, and shall be based on best practices.

All individuals responsible for the administration of a federal grant or award shall be provided sufficient training to carry out their duties in accordance with all applicable requirements for the federal grant or award.

The financial management systems and internal controls must provide for:

1. identification of all federal funds received and expended and their program source;
2. accurate, current, and complete disclosure of financial data in accordance with federal requirements;
3. records sufficient to track the receipt and use of funds;
4. effective control and accountability over assets to assure they are used only for authorized purposes and
5. comparison of expenditures against budget.

In addition, written procedures must be established for cash management and for determining the allowability of costs, as required by the Uniform Guidance as required by 2 C.F.R. Part 200

At a minimum, the financial management systems and internal controls will address the following areas:

1. Allowability

Costs charged by the County to a federal grant must be allowed under the individual program and be in accordance with the cost principles established in the Uniform Guidance, including how charges made to the grant for personnel are to be determined. Costs will be charged to a federal grant only when the cost is:

- A. reasonable and necessary for the program;
- B. in compliance with applicable laws, regulations, and grant terms;
- C. allocable to the grant;
- D. adequately documented and
- E. consistent with County policies and procedures that apply to both federally funded and non-federally funded activities.

Internal controls will be sufficient to provide reasonable assurance that charges to federal awards for personnel expenses are accurate, allowable, and properly allocated and documented.

Controls include time and effort reporting in accordance with Uniform Guidance and the requirements of the awarding agency or other applicable pass-through-entities. Records are sufficient to verify that time spent and compensation (including salary and benefits) are allocable to the fund.

2. Cash Management and Fund Control

Payment methods must be established in writing that minimize the time elapsed between the draw-down of federal funds and the disbursement of those funds. Standards for funds control and accountability must be met as required by the Uniform Guidance for advance payments and in accordance with the requirements of the awarding agency or other applicable pass-through-entities.

3. Procurement

Effective July 1, 2018, all purchases for property and services made using federal funds must be conducted in accordance with all applicable Federal, State and local laws and regulations, the Uniform Guidance, and the County's written policies and procedures.

The County avoids situations that unnecessarily restrict competition and avoids acquisition of unnecessary or duplicative items. Individuals or organizations that develop or draft specifications, requirements, statements of work, and/or invitations for bids, requests for proposals, or invitations to negotiate, are excluded from competing for such purchases.

Contracts are awarded only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration is given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources. No contract is awarded to a contractor who is suspended or debarred from eligibility for participation in federal assistance programs or activities.

The County takes all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible. The affirmative steps taken include:

1. placing qualified small and minority businesses and women's business enterprises on solicitation lists;
2. ensuring that small and minority businesses and women's 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 and women's business enterprises;
4. establishing delivery schedules, where the requirement permits, that encourage participation by small and minority businesses and women's business enterprises;
5. using the services and assistance, as appropriate, of organizations such as the Small Business Administration and the Minority Business Development Agency of the U.S. Department of Commerce;
6. requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed above.

Purchasing records are sufficiently maintained to detail the history of all procurements and must include at least the rationale for the method of procurement, selection of contract type, and contractor selection or rejection; the basis for the contract price; and verification that the contractor is not suspended or debarred.

§ 200.320 Methods of procurement to be followed.

The non-Federal entity must have and use documented procurement procedures, consistent with the standards of this section and [§§ 200.317, 200.318](#), and [200.319](#) for any of the following methods of procurement used for the acquisition of property or services required under a Federal award or sub-award.

(a) **Informal procurement methods.** When the value of the procurement for property or services under a Federal award does not exceed the *simplified acquisition threshold (SAT)*, as defined in [§ 200.1](#), or a lower threshold established by a non-Federal entity, formal procurement methods are not required. The non-Federal entity may use informal procurement methods to expedite the completion of its transactions and minimize the associated administrative burden and cost. The informal methods used for procurement of property or services at or below the SAT include:

(1) **Micro-purchases** —

(i) **Distribution.** The acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold (See the definition of *micro-purchase* in [§ 200.1](#)). To the maximum extent practicable, the non-Federal entity should distribute micro-purchases equitably among qualified suppliers.

(ii) **Micro-purchase awards.** Micro-purchases may be awarded without soliciting competitive price or rate quotations if the non-Federal entity considers the price to be reasonable based on research,

experience, purchase history or other information and documents it files accordingly. Purchase cards can be used for micro-purchases if procedures are documented and approved by the non-Federal entity.

(iii) **Micro-purchase thresholds.** The non-Federal entity is responsible for determining and documenting an appropriate micro-purchase threshold based on internal controls, an evaluation of risk, and its documented procurement procedures. The micro-purchase threshold used by the non-Federal entity must be authorized or not prohibited under State, local, or tribal laws or regulations. Non-Federal entities may establish a threshold higher than the Federal threshold established in the Federal Acquisition Regulations (FAR) in accordance with [paragraphs \(a\)\(1\)\(iv\)](#) and [\(v\)](#) of this section.

(iv) **Non-Federal entity increase to the micro-purchase threshold up to \$50,000.** Non-Federal entities may establish a threshold higher than the micro-purchase threshold identified in the FAR in accordance with the requirements of this section. The non-Federal entity may self-certify a threshold up to \$50,000 on an annual basis and must maintain documentation to be made available to the Federal awarding agency and auditors in accordance with [§ 200.334](#). The self-certification must include a justification, clear identification of the threshold, and supporting documentation of any of the following:

- (A) A qualification as a low-risk auditee, in accordance with the criteria in [§ 200.520](#) for the most recent audit;
- (B) An annual internal institutional risk assessment to identify, mitigate, and manage financial risks; or,
- (C) For public institutions, a higher threshold consistent with State law.

(v) **Non-Federal entity increase to the micro-purchase threshold over \$50,000.** Micro-purchase thresholds higher than \$50,000 must be approved by the cognizant agency for indirect costs. The non-federal entity must submit a request with the requirements included in [paragraph \(a\)\(1\)\(iv\)](#) of this section. The increased threshold is valid until there is a change in status in which the justification was approved.

(2) **Small purchases** —

(i) **Small purchase procedures.** The acquisition of property or services, the aggregate dollar amount of which is higher than the micro-purchase threshold but does not exceed the simplified acquisition threshold. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources as determined appropriate by the non-Federal entity.

(ii) **Simplified acquisition thresholds.** The non-Federal entity is responsible for determining an appropriate simplified acquisition threshold based on internal controls, an evaluation of risk and its documented procurement procedures which must not exceed the threshold established in the FAR. When applicable, a lower simplified acquisition threshold used by the non-Federal entity must be authorized or not prohibited under State, local, or tribal laws or regulations.

(b) **Formal procurement methods.** When the value of the procurement for property or services under a Federal financial assistance award exceeds the SAT, or a lower threshold established by a non-Federal entity, formal procurement methods are required. Formal procurement methods require following documented procedures. Formal procurement methods also require public advertising unless a non-competitive procurement can be used in accordance with [§ 200.319](#) or [paragraph \(c\)](#) of this section. The following formal methods of procurement are used for procurement of property or services above the simplified acquisition threshold or a value below the simplified acquisition threshold the non-Federal entity determines to be appropriate:

(1) **Sealed bids.** A procurement method in which bids are publicly solicited and a firm fixed-price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price. The sealed bids method is the preferred method for procuring construction, if the conditions.

(i) In order for sealed bidding to be feasible, the following conditions should be present:

- (A) A complete, adequate, and realistic specification or purchase description is available;
- (B) Two or more responsible bidders are willing and able to compete effectively for the business; and
- (C) The procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.

(ii) If sealed bids are used, the following requirements apply:

- (A) Bids must be solicited from an adequate number of qualified sources, providing them sufficient response time prior to the date set for opening the bids, for local, and tribal governments, the invitation for bids must be publicly advertised;
- (B) The invitation for bids, which will include any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond;
- (C) All bids will be opened at the time and place prescribed in the invitation for bids, and for local and tribal governments, the bids must be opened publicly;
- (D) A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of; and
- (E) Any or all bids may be rejected if there is a sound documented reason.

(2) **Proposals.** A procurement method in which either a fixed price or cost-reimbursement type contract is awarded. Proposals are generally used when conditions are not appropriate for the use of sealed bids. They are awarded in accordance with the following requirements:

- (i) Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Proposals must be solicited from an adequate number of qualified offerors. Any response to publicized requests for proposals must be considered to the maximum extent practical;
- (ii) The non-Federal entity must have a written method for conducting technical evaluations of the proposals received and making selections;
- (iii) Contracts must be awarded to the responsible offeror whose proposal is most advantageous to the non-Federal entity, with price and other factors considered; and
- (iv) The non-Federal entity may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby offeror's qualifications are evaluated and the most qualified offeror is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services through A/E firms that are a potential source to perform the proposed effort.

(c) **Noncompetitive procurement.** There are specific circumstances in which noncompetitive procurement can be used. Noncompetitive procurement can only be awarded if one or more of the following circumstances apply:

- (1) The acquisition of property or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold (see [paragraph \(a\)\(1\)](#) of this section);
- (2) The item is available only from a single source;

(3) The public exigency or emergency for the requirement will not permit a delay resulting from publicizing a competitive solicitation;

(4) The Federal awarding agency or pass-through entity expressly authorizes a noncompetitive procurement in response to a written request from the non-Federal entity; or

(5) After solicitation of a number of sources, competition is determined inadequate.

4. Conflict of Interest and Mandatory Disclosures

The County complies with the requirements of State law and the Uniform Guidance for conflicts of interest and mandatory disclosures for all procurements with federal funds.

Each employee, Council member, or agent of the County who is engaged in the selection, award, or administration of a contract supported by a federal grant or award and who has a potential conflict of interest must disclose that conflict in writing to the Fiscal Officer. The Fiscal Officer discloses in writing any potential conflict of interest to the awarding agency other applicable pass-through-entity.

A conflict of interest would arise when the covered individual, any member of his/her immediate family, his/her partner, or an organization, which employs or is about to employ any of those parties has a financial or other interest in or receives a tangible personal benefit from a firm considered for a contract. A covered individual who is required to disclose a conflict will not participate in the selection, award, or administration of a contract supported by a federal grant or award.

Covered individuals will not solicit or accept any gratuities, favors, or items from a contractor or a party to a subcontractor for a federal grant or award. Violations of this rule are subject to disciplinary action.

The Fiscal Officer discloses in writing to the awarding agency or other applicable pass-through-entity in a timely manner all violations of federal criminal law involving fraud, bribery, or gratuities potentially effecting any federal award. The Fiscal Officer fully addresses any such violations promptly and notifies the Council accordingly.

5. Equipment and Supplies Purchased with Federal Funds

Equipment and supplies acquired with federal funds will be used, managed, and disposed of in accordance with applicable state and federal requirements. Property records and inventory systems shall be sufficiently maintained to account for and track equipment that has been acquired with federal funds.

6. Accountability and Certifications

All fiscal transactions must be approved by the Fiscal Officer/designee who can attest that the expenditure is allowable and approved under the federal program. The Fiscal Officer submits all required certifications.

7. Monitoring and Reporting Performance

The Fiscal Officer will establish sufficient oversight of the operations of federally supported activities to assure compliance with applicable federal requirements and to ensure that program objectives established by the awarding agency are being achieved. The County submits all reports as required by federal or state authorities.

LEGAL REFS.: ORC 9.314

117.101; 117.43

3313.33; 3313.46

3319.04

5705.39; 5705.41; 5705.412

2 C.F.R. Part 200

Cuyahoga County – UG Annual Risk Assessment

Subrecipient Risk Assessment Review

The Federal Uniform Guidance, specifically §200.305, §200.330, §200.331, §200.332 and §200.338, sets forth the responsibilities and obligations for determining eligibility of subrecipients, issuance of subawards, monitoring subrecipients and applying remedies for noncompliance, when federal funds are transferred to subrecipients. The Ohio Administrative Code provides additional guidance regarding assessing risk and monitoring of subrecipients in [OAC 5101:9-4-88](#).

For each risk factor below, indicate your best estimation of where the subrecipient would fall on the scale shown for each.

Example: Subrecipient A's award represents less than 2 percent of all federal awards issued to your agency. Other subrecipients of your agency receive awards of up to 35 percent of your total federal awards. The scale might be marked as low for the following:

Relative to all federal awards your agency receives, what percentage does this award represent?	Lower percentage		Higher percentage
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Subrecipient Risk Factors	Lower Risk		Higher Risk
How large is the award?	Relatively small		Relatively large
Relative to all federal awards your agency receives, what percentage does this award represent?	Lower percentage		Higher percentage
How complex are the requirements of this award?	Simple		Complex
Is this a single year or multi-year award?	Single year		Multi-Year
How much experience does the subrecipient have administering a federal award?	Lots of experience		No experience
What are the subrecipient's prior monitoring and audit results?	Satisfactory results		Unsatisfactory results

What is the overall risk assessment for this subrecipient? Higher? Lower? In the middle? Use this assessment to guide the frequency and depth of monitoring for this subrecipient.	Lower Risk		Higher Risk
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Cuyahoga County – UG Annual Risk Assessment

Subrecipient Risk Assessment Review

If the risk assessment review leaves you uncertain whether to consider the subrecipient low risk, medium risk, or high risk, consider these additional factors in order to assess your risk.

Provider History

Have we contracted with this provider in the past? If no, obtain references from other entities that have worked with this provider. If yes, were results satisfactory?

Has the provider had a recent audit? If no, was an audit required? (If the provider expended more than \$750,000 in federal funds, then a single audit is required.) If yes, were the results satisfactory?

How long has the provider been in business? A new entity with no history of performance could indicate a higher risk level.

Policies and Procedures

Does the provider have a written travel policy?

Does the provider have a written procurement policy?

Does the provider have a written policy on maintaining and securing equipment?

Does the provider have written accounting policies and procedures?

Financial Stability

Are financial statements available? If yes, does the provider appear to have adequate resources to meet its obligations?

Management System

Do the provider's management systems meet standards mandated in OMB circulars? Standards should exist for a procurement system, property management system, budgetary controls, etc.

Does the provider have sufficient internal controls to safeguard its assets? Internal controls should exist for processes related to cash, payables, inventory, etc. An absence of internal controls could indicate a higher risk level.

Is there evidence that the provider is implementing audit resolutions, corrective action plans, and acting on disallowed costs? Failure to resolve past problems could indicate a higher risk level.

Name of Federal Award Program: _____

Annual Risk Assessment Review Completed By: _____

SUBRECIPIENT MONITORING CHECKLIST

A subrecipient is a non-Federal entity that receives a subaward from a pass-through entity to carry out part of a Federal award. As the prime recipient the pass-through entity is ultimately responsible for the subrecipient's performance and compliance with federal and state regulations and requirements. As a consequence, the pass-through entity must monitor the activities of the subrecipient.

Name of Subrecipient(s):

SUBRECIPIENT INFORMATION:	YES	NO	N/A
Is there a written Subaward document with the agency?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Date of Award:	XX/XX/202X		
Does the Subaward document describe the type of work or product that will be performed or delivered by the subrecipient?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If no, explain:			
Does the Subaward document specify a deadline for each major service or product identified in the subaward?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If no, explain:			
Does the Subaward document contain a detail budget to compare budgeted costs with actual costs?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If no, explain:			
SUBRECIPIENT MONITORING (Post Review Activities):	YES	NO	N/A
Do monitoring reports document areas monitored, conclusions reached, and necessary corrective action (s)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is sufficient time given to subrecipients to respond to recommendations?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are monitoring results communicated on a timely basis to subrecipients?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do results include expected corrective actions and dates for resolution?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
SUBRECIPIENT MONITORING (Financial Management System):	YES	NO	N/A
What type of financial management system does the subrecipient utilize? _____			
How are Federal funds identified and tracked in the accounting system?			
SUBRECIPIENT MONITORING (Financial Management System): continued	YES	NO	N/A
Are sources of non-Federal funds identified and tracked separately in the accounting system?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the subrecipient use a Chart of Accounts and Accounting Manual?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the accounting manual describe the criteria for an obligation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are accounting records supported by source documentation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Does the system provide for prompt and timely recording and reporting of all financial transactions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
SUBRECIPIENT MONITORING (Policy and Procedures):	YES	NO	N/A
Does the subrecipient have written policy and procedures to adequately administer Federal grant programs (Travel, Procurement, etc.)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the subrecipient have a written conflict of interest policy for their employees?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are there sufficient internal controls in place to protect against waste, fraud and abuse of Federal funds (segregation of duties, etc.)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the organization use the same policy and procedures for accounting and expending Federal funds as it does for other agency funds?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
What procedures does the subrecipient use to identify and account for federal property purchased with grant funds?			
Does the subrecipient have adequate safeguards for preventing loss, damage, or theft of property held (inventory control, etc.)?			
SUBRECIPIENT MONITORING (Cash Management):	YES	NO	N/A
Is the cash receipts function performed by someone other than the person who is responsible for signing checks, reconciling bank accounts, or maintaining non-cash accounting records (i.e. ledgers or journals)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are payment vouchers or supporting documents identified by grant number, date(s) and expense classification?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are all disbursements controlled by check registers?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

SUBRECIPIENT MONITORING (Cash Management): continued	YES	NO	N/A
Do supporting documents accompany checks when they are submitted for signature?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are supporting documents canceled to prevent reuse?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are invoices or vouchers approved in advance by authorized officials?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are the requests for reimbursement from the pass-through entity based on supporting documentation from the accounting system?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
What is the process for paying project invoices? _____			
How is the amount of award funds to draw down determined? _____			
SUBRECIPIENT MONITORING (Record Retention & Access):	YES	NO	N/A
At a minimum, are the subrecipient's record retention practices in compliance with the federal requirements?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do the entity's policies meet or exceed the Federal retention requirements?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has the subrecipient retained all records related to pending litigations, claims negotiations, audits or other actions involving records beyond the regular record retention requirements?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
SUBRECIPIENT MONITORING (Audit Requirements):	YES	NO	N/A
Is the subrecipient required to obtain an audit under Subpart F for its most recently completed fiscal year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If yes, did the subrecipient submit the required audit report?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Did the audit report contain any findings or questioned costs?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If yes, has the subrecipient assigned someone the responsibility for resolving the findings or questioned costs?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Did the subrecipient submit a timely response to the audit, including a plan for correcting any conditions reported in sustained findings?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
SUBRECIPIENT MONITORING (Miscellaneous):	YES	NO	N/A
If program income will be generated by the subrecipient, have provisions been made to ensure that it is used in accordance with federal agency rules?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Was technical assistance/training provided to the subrecipients during the project period?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are financial and progress reports submitted timely by the subrecipient?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
How is the amount to be charged to the award for an employee's salary and fringe benefit cost, including those employees whose hours may be allocated to more than one cost center, determined? _____			

SUBRECIPIENT MONITORING (continued)

COMMENTS

For any issues identified during the review, provide clarification as necessary and specify corrective actions the subrecipient must take to resolve the issues. Describe the nature of any technical assistance provided during the review. Also describe any necessary follow-up actions that should be provided by the pass-through entity's staff.

**UNIFORM GUIDANCE ANNUAL VENDOR ASSESSMENT*****Subrecipient/Vendor Checklist***

County Name (Pass-Through Agency):

Name of Provider (Potential Vendor/Subrecipient):

Name of Program:

	Indications of a Subrecipient See A-133 §210(b)	Yes	No	Comments
1.	Provider determines who is eligible to receive federal financial assistance.	<input type="checkbox"/>	<input type="checkbox"/>	
2.	Provider has its performance measured against whether the objectives of the federal program are met.	<input type="checkbox"/>	<input type="checkbox"/>	
3.	Provider has responsibility for programmatic decision making.	<input type="checkbox"/>	<input type="checkbox"/>	
4.	Provider has responsibility for adherence to applicable federal program compliance requirements.	<input type="checkbox"/>	<input type="checkbox"/>	
5.	Provider uses the federal funds to carry out its own program as compared to providing goods or services for a program of the pass-through entity.	<input type="checkbox"/>	<input type="checkbox"/>	

	Indications of a Vendor See A-133 §210(c)	Yes	No	Comments
6.	Organization provides the goods and services within normal business operations.	<input type="checkbox"/>	<input type="checkbox"/>	
7.	Organization provides similar goods or services to many different purchasers.	<input type="checkbox"/>	<input type="checkbox"/>	
8.	Organization operates in a competitive environment.	<input type="checkbox"/>	<input type="checkbox"/>	
9.	Organization provides goods or services that are ancillary to the operation of the federal program.	<input type="checkbox"/>	<input type="checkbox"/>	
10.	Organization is not subject to compliance requirements of the federal program.	<input type="checkbox"/>	<input type="checkbox"/>	

Overall Conclusion	Yes	No	Comments
Provider is a subrecipient.	<input type="checkbox"/>	<input type="checkbox"/>	Conduct Subrecipient Monitoring
Provider is a vendor.	<input type="checkbox"/>	<input type="checkbox"/>	Conduct Contract Monitoring

CHECKLIST FOR ON-SITE MONITORING OF A SUBRECIPIENT COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM

Subrecipient _____
 Project Name/Agreement No. _____
 Project Director _____

In-house review and general oversight conducted on _____
 On-site monitoring visit(s) conducted on _____

Monitoring letter sent on _____
 Follow-up monitoring visit conducted/letter sent on: _____

A. National Objective and Eligibility

1. Which National Objective does this project meet (24 CFR 570.208)?

Benefit to Low- and Moderate-Income Persons

- ____ Low/Mod Area Benefit
 ____ Limited Clientele Benefit
 ____ Low/Mod Housing Benefit
 ____ Job Creation or Retention

Aid in the Prevention or Elimination of Slums or Blight

- ____ on an Area Basis
 ____ on a Spot Basis

An Urgent Need

- ____ Needs having a Particular Urgency

2. Which eligibility category does the project meet? (24 CFR 570.201–6)?

B. Conformance to the Subrecipient Agreement

1. Contract Scope of Services: Is the full scope of services listed in the Agreement being undertaken? List any deviation.
2. Levels of Accomplishments: Compare actual accomplishments at the point of monitoring with planned accomplishments. Is the project achieving the expected levels of performance (number of persons served, number of units rehabilitated, etc.) and reaching the intended client group? Explain any problem the subrecipient may be experiencing. **Acknowledge major accomplishments.**

3. Time of Performance: Is the work being performed in a timely manner (i.e., meeting the schedule as shown in the Agreement)? Explain.
4. Budget: Compare actual expenditures versus planned expenditures. Note any discrepancies or possible deviations.
5. Requests for Payment: Are requests for payment being submitted in a timely manner and are they consistent with the level of work accomplished? Is program income properly accounted for and recorded? Explain.
6. Progress Reports: Have progress reports been submitted with payment requests (where required) on time and were they complete and accurate?
7. Special Conditions: Does the project conform to any special terms and conditions included in the Subrecipient Agreement? Explain.

C. Record-Keeping Systems (24 CFR 570.506)

Records should demonstrate that each activity undertaken meets the criteria for National Objectives compliance. Such records should be found in both the grantee's project file and the subrecipient file.

1. Filing System: Are the subrecipient's files orderly, comprehensive, secured for confidentiality where necessary, and up to date? Note any areas of deficiency.
2. Documentation (activities, costs, and beneficiaries): Do the Housing and Community Development project files and subrecipient records have the necessary documentation supporting the National Objective being met, eligibility, and program costs as they relate to 24 CFR 570.506? Do the project files support the data the subrecipient has provided for the CAPER?
3. Record Retention: Is there a process for determining which records need to be retained and for how long?
4. Site Visit (where applicable): Is the information revealed by a site visit consistent with the records maintained by the subrecipient and with data previously provided to the grantee? Explain any discrepancies.
 - a. Is the project manager located on-site and running the day-to-day operations? Do the staff seem fully informed about program requirements and project expectations? Explain.
 - b. Is the project accomplishing what it was designed to do? Explain any problems.

D. Financial Management Systems (2 CFR Part 200)

1. Systems for Internal Control: Are systems in compliance with accounting policies and procedures for cash, real and personal property, equipment, and other assets (2 CFR Part 200.)?
2. Components of a Financial Management System: Review the chart of accounts, journals, ledgers, reconciliation, data processing, and reporting system. Note any discrepancies.
3. Accounting: Compare the latest performance report, drawdown requests, bank records, payroll records, receipts/disbursements, etc. Note any discrepancies.
4. Eligible, Allocable, and Reasonable Costs: See 2 CFR Part 200. Pay particular attention to the time distribution records where the subrecipient has employees who work on both CDBG and non-CDBG funded activities. Note any discrepancies.
5. Cash Management/Drawdown Procedures: See 2 CFR Part 200. Has all cash been promptly drawn down and deposited? Are all drawdowns of Federal funds properly recorded? Note any discrepancies.
6. Management of Program Income: If the subrecipient generates program income, refer to 24 CFR 570.504 and the Subrecipient Agreement about its use. Note any discrepancies.
7. IPA Audit Reports/Follow-up: (2 CFR Part 200) Determine if the subrecipient has expended \$750,000 or more in Federal funds for the subject program year.

IPA Audit Required Yes___ No___ N/A___
 Date Conducted _____

Any findings related to CDBG activity? Status? Explain.

8. Maintenance of Source Documentation: (2 CFR 200) Note any discrepancies in sample records, invoices, vouchers, and time records traced through the system.
9. Budget Control: Do actual expenditures match the line item budget? Refer to 2 CFR 200. Note any discrepancies.

E. Insurance

1. Has the subrecipient submitted a current copy of its Certificate of Insurance?
2. Is the City named as an additional insured?

F. Procurement

1. Procurement Procedures: Do the procedures the subrecipient uses for procurement of goods and services meet CDBG requirements? Review a sample number of procurements.
2. Conflict of Interest: How does the subrecipient assure there was no conflict of interest, real or apparent? Review the process and comment.

G. Equipment and Real Property

2. Has the subrecipient acquired or improved any property it owns in whole or in part with CDBG funds in excess of \$25,000? If yes, review for compliance with 2 CFR 200.313.
3. Has the subrecipient purchased equipment with CDBG funds? Does the subrecipient maintain the records required at 2 CFR Part 200?
4. Has a physical inventory taken place and the results reconciled with property records within the last two years?
5. If the subrecipient disposed of equipment/property that was purchased with Federal funds within the last five years:
 - a. Were proceeds from the sale reported as program income?
 - b. Did the grantee approve expenditure of program income?
 - c. Was the program income returned to the grantee?

H. Non-Discrimination and Actions to Further Fair Housing

1. Equal Employment Opportunity: Refer to 24 CFR 570.506, 601, and 602. Note any deficiencies.
2. Section 3: Opportunities for Training and Employment for Local Residents – Refer to 24 CFR 570.506(g)(5) and 24 CFR 570.607(a) (affirmative action). Note any deficiencies.
3. Fair Housing Compliance: Refer to 24 CFR 570.904 and 24 CFR 570.601(b). Note any deficiencies.
4. Requirements for Disabled Persons: Refer to 8.6. Note any concerns.
5. Women and Minority Business Enterprises: Refer to 24 CFR 570.506(g) and 2 CFR Part 200, affirmative steps documentation. Note any concerns.

I. Conclusion and Follow-up

1. Is the subrecipient meeting the terms of the Subrecipient Agreement and HUD regulations? Discuss both positive conclusions and any weaknesses identified.
2. Identify any follow-up measures to be taken by the grantee and/or the subrecipient as a result of this monitoring review.
 - a. List the required schedule for implementing corrective actions or making improvements.
 - b. List the schedule for any needed technical assistance or training and identify who will provide the training.

Project Monitor

Date

Sub-Recipient Risk Assessment Questionnaire

In compliance with the Department of the Treasury (“federal grantor”), all sub-recipients must complete this pre-award risk questionnaire before entering into a sub-award agreement with the County of Cuyahoga. This questionnaire—combined with the County’s program staff assessment—will assist the County in determining any conditions/assistance to be included in your sub-award agreement for work under this grant per ARPA Final Rule at 31 CFR 35. There are no predetermined answers that would automatically disqualify your organization from consideration for an award.

Organization Name:		
Type of Organization Requesting Funding:		
Organization Unique Entity Identifier (DUNS #):	Organization Fiscal Year (Start & End Month):	Date of Form Completion:
Completed By		
Name & Title:	Email Address:	Phone #:
Performance History		
<p>1. Has your organization received a federal award <u>directly</u> from an awarding agency in the past 5 years? If yes, please list the federal grantor agency name, time period, award amount, audit findings (and corrective actions/completion date(s)), and grant number.</p>		
<p>2. In the preceding fiscal year, did your organization receive 80% or more of its annual gross revenue from federal funds? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>		
<p>3. In the preceding fiscal year, did your organization receive \$25 million or more of its annual gross revenue from federal funds? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>		
Management Systems & Personnel		
<p>1. In the past 5 years, has your organization managed grant funds, loans or other types of financial assistance from any of the following entities?</p> <p>Federal <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>State <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Lucas County <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Private <input type="checkbox"/> Yes <input type="checkbox"/> No</p>		
<p>2. Does your organization have any new or substantially changed management systems (technological or other) in the past 12 months? If yes, please specify what has changed.</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>New/Changed Systems:</p>		
<p>3. Has your organization had changes to the following key staff or positions in the past 12 months? If yes, explain in the comments section.</p> <p>Governing Body <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Executive Management <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Financial Officer <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Risk Manager <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Other:</p>		

4. Does your organization have capacity to manage and implement federal regulations, including 2 CFR 200 and specific federal funder regulations? If your organization does have experience using 2 CFR 200, please describe your experience below.

Yes No No and Request Technical Assistance (Listed Below)

Experience with 2 CFR 200 (Describe):

5. Does your organization have current staff with experience in this type of program? Yes No

If yes, how many?

If no, is there a staffing plan to hire?

6. Is the “total compensation” for your organization’s five highest-paid officers publicly listed or otherwise listed in SAM.gov¹. If no, please enter the information for Name and Total Compensation below.

Yes No

Name. If the number of officers is less than 5, please enter N/A for the respective row

- 1.
- 2.
- 3.
- 4.
- 5.

Total Compensation. The total compensation, as defined in 2 CFR part 170.330, earned by the five high-paid officers; if the number of officers is less than 5, please enter 0 for the respective row

- 1.
- 2.
- 3.
- 4.
- 5.

7. Is your organization’s system of internal controls reasonable in accordance with the applicable cost principles (including the segregation of duties, handling of cash, contracting procedures, and personnel and travel policies)?

Yes No Unsure

¹Treasury SLFRF Compliance and Reporting Guidance Version 3.0 final

<https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf>

“As required by the 2 CFR Part 170, Appendix A award term regarding reporting subaward and executive compensation, recipients must also report the names and total compensation of their five most highly compensated executives and their subrecipients’ executives for the preceding completed fiscal year if (1) the recipient received 80 percent or more of its annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as provided by 2 CFR 170.320 (and subawards), and received \$25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act (and subawards), and (2) if the information is not otherwise public.”

Audit Reports and Findings

1. Has your organization had an audit or monitoring visit in the last 24 months? Yes No

If yes, what type of audit or visit? (Please send reports with this form)

2. Are there any unresolved audit or monitoring findings? Yes No

If yes, what type and number of finding(s)?

Financial Stability

1. Which of the following best describes your organization's accounting system?

Manual Automated Combo

2. Does your organization have an accounting system in place to segregate expenditures by funding source? Yes No

If yes, what type of system?

3. Does your organization maintain central files for grants, loans, or other types of financial assistance? Yes No

Comments: Please use this section to provide additional information on the foregoing questions. Be sure to clearly list section and number on which you are providing comment.

Sub-Recipient Risk Assessment Attachments

Applicants must submit all attachments as listed below. Any documents requiring signatures must be signed in blue ink.

Attachment #1: 501(C)(3) Non-Profit Organization, Government Entity or Quasi-Government Entity (Not for Profit) Certification Form

- Organization must be a 501(c)(3) and provide a copy of certification documentation.
- Organization must provide a copy of Government Entity or Quasi-Government Entity (Not for Profit) certification documentation.
- **NOTE:** Provide explanation if name on the certificate does not match organization name.

Attachment #2: State of Ohio Tax-Exempt Certification

- Organization must have tax-exempt status and provide a copy of tax-exempt status from the IRS.
- **NOTE:** Provide explanation if name on the certification does not match organization name.

Attachment #3: Conflict of Interest Certification – Instructions

- Use the Conflict of Interest Certification document provided in this application.
See Conflict of Interest Certification Form

Attachment #4: Certification and Signature: Instructions

- Complete the form provided in this application.
See Certification and Signature Form

Attachment #5: Documentation of any Matching Funds including grant agreement and matching grant budgets

- Provide documentation and match including grant agreements and matching grant budgets.

Attachment #6: 990 Form – Instructions

- Provide a copy of the organization's 2021 990 Form.
- If you have requested an extension, submit a copy of the request for the extension **and** provide a copy of your 2020 990 Form.

Attachment #7: Most recent Audited Financial Statement (If available)

- Provide a copy of your most recent Audited Financial Statement.

Attachment #8: 2021 Income and Expense Statement

- Provide a copy of your most recent income and expense statement.

Attachment #9: Proof of Insurance – Instructions

- Provide a copy of all insurance certificates stating the expiration date of each policy.
- Organization must have General Liability **and** Directors/Officers Liability Insurance. (Declaration Page needed only).
- **NOTE:** insurance binders will not be accepted.

Attachment #10: Copy of Most Recent Bylaws – Instructions

- Submit a copy of your organization's most current bylaws; this includes all updates and revisions.

Attachment #11: Board Resolution – Instructions

- Submit your organization's board approved resolution supporting the submittal of the application.

Attachment #12: Board of Directors' Information

- List each member of the organization's current Board of Directors, including:
 - **Name and Title:** Indicate the member's first and last name and titled position on the Board (if applicable)
 - **Occupation:** Indicate the job occupation of the member. For retired persons, indicate

- the most recent place of employment (e.g. retired/business name).
- **Address:** Indicate the street number, street name, and zip code of the member's mailing address.
 - **Representation:** Identify board members who qualify as a representative (previous or current) of the population/area being served.
 - **Race:** Indicate member's race using the following codes: AA- African American (Black), AI – American Indian/Alaska Native, C – Caucasian, A-Asian, HP- Native Hawaiian/Other Pacific Islander.
 - **Ethnicity:** Indicate Hispanic/Latino status of board member. Yes, if Hispanic/Latino No, if not.
 - **Meetings:** The # of meetings the member has attended vs. the total # of possible board meetings the member could have attended that were held between January 1, 2021 through December 31, 2021. For example, if member joined in May 2021, and the board meets every other month starting in January, you would count May, July, September, and November as the # of possible meetings this member could attend. If the member missed one meeting during that time, the meetings column would reflect $\frac{3}{4}$. If awarded ARPA funding, the County of Cuyahoga will review board minutes for attendance to ensure accuracy of information.

Attachment #13: Strategic Plan

- Submit your organization's most current Strategic Plan; this includes all updates and revisions.

Attachment #14: Current Organizational Chart

- Provide a copy of your current organizational chart.

Attachment #15: Job Descriptions – Instructions

- Agency must submit job descriptions for **all ARPA funded positions and** also include the job descriptions for the Executive Director, Financial Management Supervisor and the Activity Supervisor.
- **NOTE:** make sure all job descriptions match the job titles on the salary/wage form.

Attachment #16: Evidence of Site Control (If Applicable)

- Provide a copy of the Evidence of Site Control.

Attachment #17: Proposed Activity Waiting List (If Applicable)

- Provide a copy of your organization's waiting list.

Attachment #18: MOUs and Partnership Agreements (If Applicable)

- Provide copies of any relevant MOUs and Partnership Agreements.

Attachment #19: Project Designs and Renderings (If Applicable)

- Provide copies of any relevant Project Designs or Renderings

Attachment #20: Proposed Budget

- Provide your organization's proposed budget using the attached budget form.

THE COUNTY OF CUYAHOGA RESERVES THE RIGHT TO VERIFY THE INFORMATION IN THIS APPLICATION.

Conflict of Interest Certification Form

I hereby certify that no part of net earnings and/or interest of this organization shall inure to the benefit of, or be distributable to, its members, founder, directors, officers, contributors, or other private persons.

I further certify that this organization is not controlled, nor receives directions from individuals or entities seeking profit from the organization.

Name and Address of Organization:

Signature of Certifying Official

Print Name and Title

County of Lucas) ss.
State of Ohio)

Before me, a Notary Public for the State of Ohio, personally appeared _____,
who after being duly sworn, affirmed that the above statement is the truth, to the best of his/her
knowledge.

I set my hand this _____ day of _____, 20__.

Notary Public, State of Ohio

Certification and Signature Form

I certify that to the best of my knowledge and belief, information contained in this application is true and accurate. I also certify that my applicant organization has met the following conditions:

- * Is a 501(c)(3) nonprofit agency chartered by the State of Ohio for at least two (2) years and has had tax-exempt status for at least one (1) year;
- * Maintains a detailed financial management system that operates according to Generally Accepted Accounting Principles (“GAAP”);
- * Has a fund-accounting system, based on a Chart of Accounts with revenue and expense coding;
- * Practices nondiscrimination in the provision of assistance and employment;
- * Is current with all property and payroll liability taxes;
- * The location and provision of services will be within the County of Cuyahoga;
- * The applicant is in compliance with Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 all applicable civil rights laws and the ARPA Final Rule at 31 CFR 35;
- * The applicant agrees to participate in an interview and/or host a site visit if deemed appropriate or warranted;
- * If applicant is selected and subsequently granted funds, the applicant understands and agrees to schedule on-site monitoring by Cuyahoga County;
- * The Board of Trustees has approved the submission of this application and agrees to comply with all required conditions, if funds are awarded.

The applicant acknowledges and understands that the applicant assumes ultimate responsibility for preparing an accurate and complete application that meets all said rules and regulations.

Deliberate misrepresentations of any information provided in the application will result in immediate withdrawal of application consideration and/or termination of any contract(s) entered into with the County of Cuyahoga and the Applicant which were based, in part or in whole, upon the misinformation provided by the applicant and will result in repayment of any funds forwarded to the Applicant under that contract(s).

I understand this application does not in any way guarantee the applicant will receive grant funding. The governing body agrees to fully comply with the required assurances, if funds are awarded.

Furthermore, it is understood that any funds provided to the agency shall be recaptured by the County of Cuyahoga for failure to complete the activity.

Signature of Executive Director:
Signature of Board President:
Name: Title: Executive Director Date:
Name: Title: Board President Date:

The Fiscal Office reserves the right to verify the information in this application.

TITLE 49, CODE OF FEDERAL REGULATIONS, PART 29

DEBARMENT AND SUSPENSION CERTIFICATION

- 1) All persons or firms, including subconsultants, must complete this certification and certify, under penalty of perjury, that, except as noted below, he/she or any person associated therewith in the capacity of owner, partner, director, officer, or manager:
 - a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal department or agency;
 - b) Have not, within the three (3) year period preceding this certification, been convicted of or had a civil judgement rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract under a public transaction, violation of Federal or state antitrust statutes, or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state, or local) with commission of any of the offenses listed in subparagraph (1)(b) of this certification; and
 - d) Have not, within the three (3) year period preceding this certification, had one or more public transactions (Federal, state, and local) terminated for cause or default.
- 2) If such persons or firms later become aware of any information contradicting the statements of paragraph (1), they will promptly provide that information to Cuyahoga County, Division of Purchases and Supplies.

If there are any exceptions to this certification, insert the exceptions in the following space.

Exceptions will not necessarily result in denial of award, but will be considered in determining bidder responsibility. For any exception noted above, indicate below to whom it applies, initiating agency, and dates of actions.

Name of Firm

Signature (original signature required)

Date

UNIFORM GUIDANCE APPENDIX

Allowability of Costs – Federal Programs

Expenditures must be aligned with approved budgeted items. Any changes or variations from the approved budget and grant application need prior approval from the County and federal agency granting funds.

Allowability Determinations

All costs supported by federal funds must meet the standards outlined in the Uniform Guidance 2 CFR Part 200, Subpart E, which are listed below. The individuals responsible for the administration of a federal grant or award must consider these factors when making an allowability determination. A section entitled, *Helpful Questions for Determining Whether Costs are Allowable*, is located on page 5 of this appendix.

Part 200 sets forth general cost guidelines that must be considered, as well as rules for specific types of items, both of which must be considered when determining whether a cost is an allowable expenditure of federal funds. The expenditure must also be allowable under the applicable program statute, along with accompanying program regulations, nonregulatory guidance and grant award notifications.

Restrictions in state and local rules or County policy also must be considered. For example, travel and other job-related expenses incurred by employees are not allowable unless they also are in compliance with the County policy and administrative rules.

Whichever allowability requirements are stricter will govern whether a cost is allowable.

General allowability determination factors include the following:

1. **Be Necessary and Reasonable for the performance of the federal award.** A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision to incur the cost was made. For example, **reasonable** means that sound business practices were followed, and purchases were comparable to market prices.

When determining reasonableness of a cost, consideration must be given to:

- Whether the cost is a type generally recognized as ordinary and necessary for the operation of the County or the proper and efficient performance of the federal award.
- The restraints or requirements imposed by factors, such as: sound business practices; arm's-length bargaining; federal, state and other laws and regulations; and terms and conditions of the federal award.
- Market prices for comparable goods or services for the geographic area.

- Whether the individual incurring the cost acted with prudence in the circumstances considering responsibilities to the County, its employees, the public at large, and the federal government.
- Whether the County significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the federal award's cost. (2 CFR Sec. 200.404)

Whether a cost is **necessary** will be determined based on the needs of the program. Specifically, the expenditure must be necessary to achieve an important program objective. A key aspect in determining whether a cost is necessary is whether the County can demonstrate that the cost addresses an existing need, and can prove it.

When determining whether a cost is necessary, consideration may be given to:

- Whether the cost is needed for the proper and efficient performance of the federal award program.
 - Whether the cost is identified in the approved budget or application.
 - Whether the cost aligns with identified needs based on results and findings from a needs assessment.
 - Whether the cost addresses program goals and objectives and is based on program data.
2. **Allocable to the federal award.** A cost is allocable to the federal award if the goods or services involved are chargeable or assignable to the federal award in accordance with the relative benefit received. This means that the federal grant program derived a benefit in proportion to the funds charged to the program. (2 CFR Sec. 200.405)
 3. **Consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the County entity.**
 4. **Conform to any limitations or exclusions set forth as cost principles in Part 200 or in the terms and conditions of the federal award.**
 5. **Consistent treatment.** A cost cannot be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been assigned as an indirect cost under another award.
 6. **Adequately documented.** All expenditures must be properly documented.
 7. **Be calculated in accordance with generally accepted accounting principles (GAAP), unless provided otherwise in Part 200.**
 8. **Not included as a match or cost-share, unless the specific federal program authorizes federal costs to be treated as such.** Some federal program statutes require the nonfederal entity to contribute a certain amount of nonfederal resources to be eligible for the federal program.

9. **Be the net of all applicable credits.** The term “applicable credits” refers to those receipts or reduction of expenditures that operate to offset or reduce expense items allocable to the federal award. Typical examples of such transactions are purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or received by the state relate to the federal award, they shall be credited to the federal award, either as a cost reduction or a cash refund, as appropriate. (2 CFR Sec. 200.406)

Selected Items of Cost

Subpart E of Part 200 sets forth principles to be applied in establishing the allowability of fifty- five (55) specific cost items (commonly referred to as Selected Items of Cost), at 2 CFR Sec. 200.420-200.475. These specific cost items are listed in the chart below along with the citation to the section of Subpart E addressing the allowability of that item. These principles are in addition to the other general allowability standards, and apply whether or not a particular item of cost is properly treated as direct cost or indirect (F&A) cost. Meeting the specific criteria for a listed item does not by itself mean the cost is allowable, as it may be unallowable under other standards or for other reasons, such as restrictions contained in the terms and conditions of a particular grant or restrictions established by the state or County policy. If an item is unallowable for any of these reasons, federal funds cannot be used to purchase it.

County personnel responsible for spending federal grant funds and for determining allowability must be familiar with and refer to the Part 200 selected items of cost section. These rules must be followed when charging these specific expenditures to a federal grant. When applicable, employees must check costs against the selected items of cost requirements to ensure the cost is allowable, and also check State, County, and program-specific rules.

The selected item of cost addressed in Part 200 includes the following (in alphabetical order):

Item of Cost	Citation of Allowability Rule
Advertising and public relations costs	2 CFR § 200.421
Advisory councils	2 CFR § 200.422
Alcoholic beverages	2 CFR § 200.423
Alumni/ae activities	2 CFR § 200.424
Audit services	2 CFR § 200.425
Bad debts	2 CFR § 200.426
Bonding costs	2 CFR § 200.427
Collection of improper payments	2 CFR § 200.428
Commencement and convocation costs	2 CFR § 200.429
Compensation – personal services	2 CFR § 200.430

Compensation – fringe benefits	2 CFR § 200.431
Conferences	2 CFR § 200.432
Contingency provisions	2 CFR § 200.433
Contributions and donations	2 CFR § 200.434
Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements	2 CFR § 200.435
Depreciation	2 CFR § 200.436
Employee health and welfare costs	2 CFR § 200.437
Entertainment costs	2 CFR § 200.4
Equipment and other capital expenditures	2 CFR § 200.439
Exchange rates	2 CFR § 200.440
Fines, penalties, damages and other settlements	2 CFR § 200.441
Fund raising and investment management costs	2 CFR § 200.442
Gains and losses on disposition of depreciable assets	2 CFR § 200.443
General costs of government	2 CFR § 200.444
Goods and services for personal use	2 CFR § 200.445
Idle facilities and idle capacity	2 CFR § 200.446
Insurance and indemnification	2 CFR § 200.447
Intellectual property	2 CFR § 200.448
Interest	2 CFR § 200.449
Lobbying	2 CFR § 200.450
Losses on other awards or contracts	2 CFR § 200.451
Maintenance and repair costs	2 CFR § 200.452
Materials and supplies costs, including costs of computing devices	2 CFR § 200.453
Memberships, subscriptions, and professional activity costs	2 CFR § 200.454
Organization costs	2 CFR § 200.455

Participant support costs	2 CFR § 200.456
Plant and security costs	2 CFR § 200.457
Pre-award costs	2 CFR § 200.458
Professional services costs	2 CFR § 200.459
Proposal costs	2 CFR § 200.460
Publication and printing costs	2 CFR § 200.461
Rearrangement and reconversion costs	2 CFR § 200.462
Recruiting costs	2 CFR § 200.463
Relocation costs of employees	2 CFR § 200.464
Rental costs of real property and equipment	2 CFR § 200.465
Scholarships and student aid costs	2 CFR § 200.466
Selling and marketing costs	2 CFR § 200.467
Specialized service facilities	2 CFR § 200.468
Student activity costs	2 CFR § 200.469
Taxes (including Value Added Tax)	2 CFR § 200.470
Termination costs	2 CFR § 200.471
Training and education costs	2 CFR § 200.472
Transportation costs	2 CFR § 200.473
Travel costs	2 CFR § 200.474
Trustees	2 CFR § 200.475

Helpful Questions for Determining Whether Costs are Allowable -

In addition to applying the cost principles and standards described above, staff involved in expending federal funds should ask the following questions when assessing the allowability of a particular cost:

1. Is the proposed cost allowable under the relevant program?
2. Is the proposed cost consistent with an approved program plan and budget?
3. Is the proposed cost consistent with program specific fiscal rules? For example, the County entity may be required to use federal funds only to supplement the amount of funds available from nonfederal (and possibly other federal) sources, or only as a match for funds from nonfederal sources.

4. Is the proposed cost consistent with specific conditions imposed on the grant (if applicable)?
5. Is the proposed cost consistent with the underlying needs of the program?

Cash Management – Federal Programs

Generally, the County receives payment on a reimbursement basis. In some circumstances, the County may receive an advance of federal grant funds. This attachment addresses responsibilities of the County under those alternative payment methods. In either case, the County shall maintain accounting methods and internal controls and procedures that ensure those responsibilities are met.

Payment Methods

Reimbursements

Reimbursement will be submitted on the appropriate forms and/or in the required format. All reimbursements are based on actual disbursements, not on obligations.

Consistent with state and federal requirements, the County will maintain source documentation supporting the federal expenditures (invoices, time sheets, payroll stubs, etc.) and will make such documentation available for audit or review upon request.

Reimbursements of actual expenditures do not involve interest calculations.

Advances

When the County receives advance payments of federal grant funds, it must minimize the time elapsing between the transfer of funds to the County and the expenditure of those funds on allowable costs of the applicable federal program. (2 CFR Sec. 200.305(b)) The County shall attempt to expend all advances of federal funds as soon as possible after receipt.

When applicable, the County shall use existing resources available within a program before requesting additional advances. Such resources include program income (including repayments to a revolving fund), rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds. (2 CFR Sec. 305(b)(5)).

Non-Federal entities must be authorized to submit requests for advance payments and reimbursements at least monthly when electronic fund transfers are not used, and as often as they like when electronic transfers are used, in accordance with the provisions of the Electronic Fund Transfer Act (15 U.S.C. 1693–1693r)

The County shall hold federal advance payments in insured, interest-bearing accounts, unless the following apply:

- (i) The non-Federal entity receives less than \$250,000 in Federal awards per year.
- (ii) The best reasonably available interest-bearing account would not be expected to earn interest in excess of \$500 per year on Federal cash balances.
- (iii) The depository would require an average or minimum balance so high that it would not be feasible within the expected Federal and non-Federal cash resources.
- (iv) A foreign government or banking system prohibits or precludes interest-bearing accounts.

Interest earned up to \$500 per year may be retained for administrative expenses. Regardless of the federal awarding agency, interest earnings exceeding \$500 per year shall be remitted annually to the Department of Health and Human Services Payment Management System (PMS) through an electronic medium using either Automated Clearing House (ACH) network or a Fedwire Funds Service payment. (2 CFR Sec. 200.305(b)(9))

Pursuant to federal guidelines, interest earnings shall be calculated from the date that the federal funds are drawn down from the G5 system until the date on which those funds are disbursed by the County. Consistent with state guidelines, interest accruing on total federal grant cash balances shall be calculated on cash balances per grant and applying the actual or average interest rate earned.

Funds, principal, and excess cash returns must be directed to the original Federal agency payment system. The non-Federal entity should review instructions from the original Federal agency payment system. Returns should include the following information:

- (i) Payee Account Number (PAN), if the payment originated from PMS, or Agency information to indicate whom to credit the funding if the payment originated from ASAP, NSF, or another Federal agency payment system.
- (ii) PMS document number and subaccount(s), if the payment originated from PMS, or relevant account numbers if the payment originated from another Federal agency payment system.
- (iii) The reason for the return (e.g., excess cash, funds not spent, etc.)

See 2 CFR Sec. 200.305(b)(10))

Administration of Federal Funds – Type of Costs, Obligations and Property Management

The County establishes and maintains policies, administrative regulations and procedures on administration of federal funds in federal programs as required by the Uniform Grant Guidance and other federal, state and local laws, regulations and requirements. The County’s financial management system includes internal controls and grant management standards in the following areas.

Direct and Indirect Costs

Direct costs – costs that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

Indirect costs – costs incurred for a common or joint purpose benefiting more than one (1) cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved.

Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect costs. (2 CFR Sec. 200.405, 200.413)

Identification with the federal award rather than the nature of the goods and services involved is the determining factor in distinguishing direct from indirect costs.

Direct and indirect costs shall be determined in accordance with law, regulations, the terms and conditions of the federal award, and the County’s negotiated indirect cost rate.

An indirect cost rate proposal and cost allocation plan shall be developed in accordance with law, regulations and the terms and conditions of the federal award.

Timely Obligation of Funds

Obligations – orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the County during the same or a future period.

The following table illustrates when funds must be obligated under federal regulations:

Obligation is for:	Obligation is made:
Acquisition of property	On the date on which the County makes a binding written commitment to acquire the property
Personal services by a County employee	When the services are performed

Personal services by a contractor who is not a County employee	On the date on which the County makes a binding written commitment to obtain the services
Public utility services	When the County receives the services
Travel	When the travel occurs
Rental of property	When the County uses the property
A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 CFR Part 200, Subpart E - Cost Principles	On the first day of the project period

34 CFR §75.707; 34 CFR §76.707

All obligations must occur between the beginning and ending dates of the federal award project, which is known as the period of performance. The period of performance is dictated by law and regulations and will be indicated in the federal award. Specific requirements for carryover funds may be specified in the federal award and must be adhered to by the County. (2 CFR Sec. 200.77, 200.309)

All obligations and carryover of state-administered and direct grants will be handled in accordance with state and federal law and regulations, and the terms and conditions of the federal award.

The County may exercise an extension of the period of performance under a direct grant in accordance with law, regulations and the terms and conditions of the federal award when written notice is provided to the federal awarding agency at least ten (10) calendar days prior to the end of the period of performance. (2 CFR Sec. 200.308(d)(2))

The responsible party will develop the required written notice, including the reasons for the extension and revised period of performance; the notice will be issued no later than ten (10) calendar days prior to the end of the currently documented period of performance in the federal award.

The County must seek approval from the federal awarding agency for an extension of the period of performance when the extension is not contrary to federal law or regulations, and the following conditions apply:

1. The terms and conditions of the federal award prohibit the extension;
2. The extension requires additional federal funds; or
3. The extension involves any change in the approved objectives or scope of the project. (2 CFR Sec. §200.308)

Employees - Time and Effort Reporting

All County employees paid with federal funds shall document the time they expend in work performed in support of each federal program, in accordance with law. Time and effort reporting requirements do not apply to contracted individuals. County employees shall be reimbursed for travel costs incurred in the course of performing services related to official business as a federal grant recipient. The County shall establish and maintain employee policies on hiring, benefits and leave and outside activities.

Travel Reimbursement - Federal Programs

The County shall reimburse employees for travel costs incurred in the course of performing services related to official business as a federal grant recipient. For purposes of this policy, travel costs shall mean the expenses for transportation, lodging, subsistence, and related items incurred by employees and school officials who are in travel status on official business as a federal grant recipient. Employees shall comply with the applicable County travel policies and administrative regulations established for reimbursement of travel and other expenses.

Management of Property Acquired With Federal Funds

Property Classifications -

Property shall be classified as **equipment, supplies, computing devices and capital assets** as defined and specified in accordance with law, regulations and County policy.

Inventory Control/Management -

See County Equipment Policy for federal grant awards

All property purchased with federal funds, regardless of cost, will be inventoried as a safeguard.

The physical inventory of items must be conducted at least every two years, and the results will be reconciled with the inventory records and reported to the federal awarding agency.

Disposition of Property Acquired with Federal Funds –

When the County determines that real property, including land, land improvements structures and accessories thereto, acquired under a federal award is no longer needed for the originally authorized purpose, the County must obtain disposition instructions from the federal awarding agency or pass-through entity administering the program, in accordance with applicable law and regulations. (2 CFR Sec. 200.311)

When it is determined that equipment or supplies acquired under a federal award are no longer needed for the original project or program or for other activities currently or previously supported by a federal awarding agency, the federal awarding agency or pass-through entity administering the program will be contacted to obtain disposition instructions, based on the fair market value of the equipment or supplies.

If the individuals responsible for the administration of a federal grant or award will be replacing the equipment or supplies, they may use the existing equipment or supplies as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property.

The individuals responsible for the administration of a federal grant or award will be responsible for contacting the federal awarding agency and determining the process for disposition of equipment or supplies. The individuals will also be responsible for maintaining records of obsolete and surplus property disposed of, and will report to the federal awarding agency when required.

Procurement – Federal Programs

The County maintains the following purchasing procedures, in accordance with federal and state laws, regulations and County policy. (2 CFR 200.318-200.325)

The County has a documented Purchasing policy (see attached)

Contracts to which the Uniform Grant Guidance apply shall contain the clauses specified in Appendix II to 2 CFR Part 200 (Contract Provisions for Non-Federal Entity Contracts Under Federal Awards), when applicable.

Grant Subrecipient Monitoring Procedures – Federal Programs

In the event the County disperses federal funds received through a federal award to other entities and assigns responsibilities to the outside entity to conduct a portion of the work, the County shall be responsible for determining, on a case-by-case basis, whether the agreement with such entity places the outside entity in the role of a subrecipient receiving a subaward of federal funding, or the role of a contractor.

If the County grants subawards of federal funding to other entities as subrecipients, the County shall be responsible for:

1. Evaluating the entity for risk of noncompliance to determine appropriate monitoring practices. We must assess the subrecipient's risk level regarding managing federal funds (*see attachment 1*)
2. Monitoring the subrecipient entity's implementation to ensure compliance with federal, state and local laws, conditions of the federal funding award, and other policy and procedures (*see attachment 2*)
3. Notifying the subrecipient entity of identified deficiencies found during the monitoring process and ensuring that identified deficiencies are corrected.
4. Documenting and retaining records on subrecipient identification, notification, evaluation, monitoring and corrective actions taken.

Definitions

For purposes of policies and procedures related to federal programs, the following definitions shall apply:

Contract – a legal instrument by which a non-federal entity purchases property or services needed to carry out the project or program under a federal award. The term as used here does not include a legal instrument, even if the entity considers it a contract, when the substance of the transaction meets the definition of a federal program award or subaward. (2 CFR 200.22)

Contractor – an entity that receives a contract, as defined in law and regulations, by which a non-federal entity purchases property or services needed to carry out the project or program under a federal award. (2 CFR 200.23)

Pass-through entity – a non-federal entity that provides a subaward to a subrecipient to carry out part of a federal program. The County serves as the pass-through entity in cases where it awards federal funding to a subrecipient as defined in this procedure. (2 CFR 200.74)

Subaward – an award provided by a pass-through entity to a subrecipient in order to carry out part of a federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a federal program. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract. (2 CFR 200.92)

Subrecipient – a non-federal entity that receives a subaward to carry out part of a federal program; but does not include an individual that is a beneficiary of such program. (A subrecipient may also be a recipient of other federal awards directly from a federal awarding agency.) (2 CFR 200.93)

Subrecipient Versus Contractor

The County must determine, on a case-by-case basis, whether an entity receiving funds from the County as part of a federal funding program serves in a role of subrecipient or contractor. (2 CFR 200.330). The individuals responsible for the administration of a federal grant or award will be required to complete an annual subrecipient versus contractor assessment form (*see attachment 3*).

Subrecipient	Contractor
Creates a Federal assistance relationship	Purpose is to obtain goods and services for the non-Federal entity's own use and creates a procurement relationship
Determines who is eligible to receive what Federal assistance	Provides the goods and services within normal business operations
Has its performance measured in relation to whether objectives of a Federal program were met	Provides similar goods or services to many different purchasers
Has responsibility for programmatic decision making	Normally operates in a competitive environment
Is responsible for adherence to applicable Federal program requirements specified in the Federal award; and	Provides goods or services that are ancillary to the operation of the Federal program; and

In accordance with its agreement, uses the Federal funds to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the pass-through entity (PTE)	Is not subject to compliance requirements of the Federal program as a result of the agreement, though similar requirements may apply for other reasons
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*chart provided by © American Institute of CPAs (AICPA)

The County shall notify subrecipients that they have been identified as a subrecipient and that the funding qualifies as a subaward. The County shall provide the subrecipient with the following information as specified at 2 CFR Sec. 200.331(a) regarding the federal funding award, and any subsequent changes:

- 1) Federal Award Identification information, including:
 - (i) Subrecipient name (which must match the name associated with its unique entity identifier);
 - (ii) Subrecipient's unique entity identifier;
 - (iii) Federal Award Identification Number (FAIN);
 - (iv) Federal Award Date (see §200.39 federal award date) of award to the recipient by the federal agency;
 - (v) Subaward Period of Performance Start and End Date;
 - (vi) Subaward Budget Period Start and End Date;
 - (vii) Amount of Federal Funds Obligated by this action by the pass-through entity to the subrecipient;
 - (viii) Total Amount of Federal Funds Obligated to the subrecipient by the pass-through entity including the current obligation;
 - (ix) Total Amount of the Federal Award committed to the subrecipient by the pass-through entity;
 - (x) Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA);
 - (xi) Name of Federal awarding agency, pass-through entity, and contact information for awarding official of the pass-through entity;
 - (xii) Assistance Listings Number (formerly CFDA Number) and Name; the pass-through entity must identify the dollar amount made available under each federal award and the Assistance Listings Number at time of disbursement;
 - (xiii) Identification of whether the award is R&D; and
 - (xiv) Indirect cost rate for the federal award (including if the de minimis rate is charged per §200.414 Indirect (F&A) costs).
- 2) All requirements imposed by the pass-through entity on the subrecipient so that the federal award is used in accordance with federal statutes, regulations and the terms and conditions of the federal award;

- 3) Any additional requirements that the pass-through entity imposes on the subrecipient in order for the pass-through entity to meet its own responsibility to the federal awarding agency including identification of any required financial and performance reports;
- 4) An approved federally recognized indirect cost rate negotiated between the subrecipient and the federal government or, if no such rate exists, either a rate negotiated between the pass-through entity and the subrecipient (in compliance with this part), or a de minimis indirect cost rate as defined in §200.414 Indirect (F&A) costs, paragraph (f);
- 5) A requirement that the subrecipient permit the pass-through entity and auditors to have access to the subrecipient's records and financial statements as necessary for the pass-through entity to meet the requirements of this part; and
- 6) Appropriate terms and conditions concerning closeout of the subaward.

Monitoring

The implementation and activities of each subrecipient shall be monitored as necessary to ensure that the subaward is used for authorized purposes, in accordance with law, regulations and the terms and conditions of the subaward. The subrecipients will be notified of monitoring requirements, and may provide technical assistance to subrecipients in complying with monitoring requirements.

As part of the monitoring process, the individuals responsible for the administration of the federal grant or award shall complete the following steps: (2 CFR 200.331)

1. Review financial and performance reports required by the federal grant or award or County.
2. Follow-up and ensure that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the subaward detected during monitoring through audits, on-site reviews and other means.
3. Issue a management decision for audit findings pertaining to the subaward provided to the subrecipient, in accordance with applicable law and regulations. (2 CFR 200.521)

Monitoring –

The individuals responsible for the administration of the federal grant or award shall be responsible for monitoring of subrecipients. Monitoring activities may include, but shall not be limited to:

1. Review of progress reports, financial reports and data quality.
2. On-site visits.
3. Review of federal or state debarment lists.
4. Review of other agreed-upon procedures specified in the legal agreement or contract. (2 CFR 200.425)

The County shall verify that subrecipients are audited as required by applicable law and regulations. (2 CFR 200.331, 2 CFR 200.500-200.521, Pol. 619).

Note: Each federal program may have a small difference on how to monitor, the attachments provided are a good starting point as a general go to practice to cover most basis, however, there still may be monitoring required by various program that individuals responsible for the administration of the federal grant or award must follow. For example, the “CDBG Subrecipient monitoring form” (*attachment 4*) was created by HUD specifically for CDBG program to use as a monitoring tool. Also, ARPA may have its own rules relevant to monitoring (*attachment 5*).

Follow-Up Actions –

The individuals responsible for the administration of the federal grant or award or designee shall provide subrecipients with written documentation detailing their monitoring results and listing any identified deficiencies. The County shall consider whether the results of monitoring indicate the need to revise existing County policy and procedures. (2 CFR 200.331)

The individuals responsible for the administration of the federal grant or award shall require subrecipients to take immediate action on issues involving ineligible or illegal use of federal funding, and notify the County of corrective action taken.

The individuals responsible for the administration of the federal grant or award shall require subrecipients to develop a corrective action plan to address other identified deficiencies or noncompliance issues; such plan shall be submitted to the County

{ } within 60 days,

{ } as soon as possible,

{ } as specified in the agreed-upon procedures,

and the individuals responsible for the administration of the federal grant or award shall evaluate and monitor the activities taken by the subrecipient under the corrective action plan. The County may provide technical assistance and/or training to subrecipients in complying with corrective action requirements.

The individuals responsible for the administration of the federal grant or award shall maintain all documentation on monitoring of subrecipients and corrective action taken during the monitoring process.

The individuals responsible for the administration of the federal grant or award shall report issues of noncompliance to the appropriate federal agency where required by law, regulations, or requirements of the federal funding program.

Remedies for Noncompliance –

When monitoring activities identify issues of noncompliance that are not addressed through corrective action, the County may take the following actions: (2 CFR 200.331, 200.338)

1. Impose specific conditions on the subrecipient, in accordance with applicable law and regulations. (2 CFR 200.207)
2. Temporarily withhold cash payments, in accordance with applicable law and regulations.
3. Disallow or deny use of funds for all or part of the cost of the activity or action not in compliance.
4. Wholly or partially suspend or terminate the agreement for the federal award.
5. Recommend that the federal agency initiate suspension and debarment proceedings.
6. Withhold further awards or agreements for the project or program.
7. Take other remedies legally available, in consultation with the school solicitor or other qualified counsel.

Record Retention

The individuals responsible for the administration of the federal grant or award shall ensure that all documentation regarding subrecipient identification, notification, evaluation, monitoring activities and corrective action is maintained in accordance with County policy and procedures.

Records shall be retained in accordance with applicable law, regulations, specific requirements of the federal program and the County's records retention schedule. (2 CFR 200.333-200.337)

Conflict of Interest

The County maintains written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The officers, employees, and agents of the non-Federal entity may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, non-Federal entities may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents of the non-Federal entity.

If the non-Federal entity has a parent, affiliate, or subsidiary organization that is not a State, local government, or Indian tribe, the non-Federal entity must also maintain written standards of conduct

covering organizational conflicts of interest. Organizational conflicts of interest means that because of relationships with a parent company, affiliate, or subsidiary organization, the non-Federal entity is unable or appears to be unable to be impartial in conducting a procurement action involving a related organization.

The full code of federal regulations for the uniform administrative requirements and cost principles can be found at the following link:

<https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-D>

Cuyahoga County Fiscal Office
Grant Funds Policy



CUYAHOGA COUNTY

Fiscal Office

GRANT POLICY

ADMINISTRATION OF GRANT FUNDS

Table of Contents

PURPOSE	1
SCOPE	1
CENTRAL RESPONSIBILITY	2
AWARD TYPES	3
PROGRAM DESCRIPTION	4
GRANT APPLICATION PROCEDURES.....	6
GRANT ACCEPTANCE PROCEDURES	7
GRANT MONITORING AND REPORTING.....	8
CASH MANAGEMENT	10
INDIRECT COSTS	10
TIME AND EFFORT REPORTING	11
GRANT-RELATED PROCUREMENT AND POLICY ISSUES.....	12
COMPETITIVE SUBGRANT/SUBAWARD PROCESS	13
SUBRECEIPIENT MONITORING AND SITE VISITS	15
PROGRAM EVALUATION	16
AUDIT	17
YEAR-END PROCEDURES	18
GRANT CLOSEOUT	18
GUIDANCE	20
APPENDIX A	21
APPENDIX B	25
APPENDIX C	27

ADMINISTRATION OF GRANT FUNDS

PURPOSE

For purposes of this policy, a grant is an award of financial assistance in the form of money or property by a funding source including the federal government, state government, other local governments, non-profit agencies, private businesses, and citizens. For the purpose of this document, Grant Managers is the generic term used to refer to all personnel, from all the different Divisions, Departments, Boards, Commissions, and Agencies assigned to the administration of grants for Cuyahoga County.

The purpose of the grant procedures outlined in this document is:

1. To ensure proper oversight of all funds appropriated to the County.
2. To minimize the County's risk of non-compliance with grant requirements.
3. To ensure proper administration and accounting of all grants.

SCOPE

This policy is applicable to all Cuyahoga County programs, funds, agencies, boards, and commissions that are not legally separate and for which the County of Cuyahoga (the primary government and reporting entity) is financially accountable. This policy is binding in the maintenance, administration, and financial management of financial awards or grants. It serves as a reference for all award programs administered by the County and also includes subgrants awarded by the County to subrecipients.

Grant Managers (GM) should also reference their grant agreements for guidance. If grant policies and regulations conflict with regulations and policies of the County, the federal and state regulations will prevail unless they are less restrictive than County policies, in which case the County policy will prevail. GMs must also ensure that all subrecipients comply with program regulations and requirements as noted on the grant agreements.

Grants are awarded to the County and not to the individual departments. Acceptance of a grant by the County signifies the County's willingness to assume responsibility for the administration of the funds in accordance with the terms specified by the awarding agency in the grant agreement.

No grant will be accepted that will incur management reporting costs greater than the grant amount. Such costs include, but are not limited to, indirect costs, overhead and any other items needed to administer the grant. Any submittal by any County program, department, division, board, or commission in violation of these grant procedures shall not bind the County.

CENTRAL RESPONSIBILITY

The Fiscal Office is responsible for creating policies and procedures that minimize the County's risk for non-compliance with grant requirements and for providing accounting and grants management support to requesting agencies. Copies of grant awards must be provided to OBM and Financial Reporting along with the other required documents noted in the *Grant Acceptance Procedures*. No grant funds may be spent prior to notification by OBM and/or Financial Reporting that the grant activity code has been setup. The Fiscal Office will maintain a listing of all grants in order to facilitate management reporting and overall monitoring. The individuals responsible for the administration of a grant will maintain all grant related paperwork and files. The required central grant file will be maintained by the department seeking grant funds and must be retained in accordance with the County's record retention policy (see County Record Retention Policy).

The grant managers have primary responsibility for writing grant applications. They must, therefore, determine the appropriateness and value of proposals to be submitted, observe all required policies and procedures and apply sound business practices to grants administration.

Due to the numerous pre- and post-award requirements of grants, each County Department is responsible for ensuring that their assigned GMs are knowledgeable of applicable laws, regulations and policies. For each grant program, there must be appropriate personnel and resources assigned to perform all official functions including but not limited to:

- Development of guidelines, application instructions, and program plans
- Attaining approval/legislation to apply, accept and expend grant funds
- Establishment of goals for new programs or activities
- Implementing approved changes in existing grant programs
- Development and distribution of program announcements
- Providing guidance to review committees
- Assuring that the budget, financial plan and business administration aspects of applications reflect project needs and program requirements
- Management and resolution of any programmatic and fiscal concerns, deficiencies and special conditions, prior to an award
- Conducting and documenting monitoring visits for compliance with program regulations
- Conducting project closeout activities
- Conducting audits of sub-grantees
- Cooperating with post-program audits

For Federal Grants, the department should ensure compliance with the Federal Office of Management and Budget general requirements and any other state and/or federal requirements specified in the grant conditions. The Fiscal department will review expenditures for obvious non-compliance and will act as liaison with independent auditors. All County programs, funds, agencies, boards, and commissions shall submit any/all grant information required by the Fiscal Department to carry out its oversight and reporting responsibilities.

AWARD TYPES

Cuyahoga County receives grants from Federal, State, County and private agencies. Grants can be classified on the basis of type of activities supported (research, training, service, etc.), degree of discretion allowed by the awarding office (mandatory or discretionary), reimbursement basis or up-front basis, and/or the method of determining amounts of award (negotiated basis or formula).

More than one of these terms may be used to characterize any particular grant. Listed below are the major award types administered by the County. This list is not an exhaustive list of all available grants or all funds awarded to the County.

Block Grant

Lump sum of money given to a State or local governing agency based on a formula to be spent in generally eligible areas. Purposes are broadly defined and few restrictions are mandated from the funding source. Restrictions can be imposed by the re-granting agency.

Categorical Grant

Funds given through an agency of the Federal or State government with administrative regulation attached and received after an application and contract. This grant type is aimed at accomplishing a special purpose in a content area or to address a specific target group.

Continuation (Non-Competitive) Grant

A continuation grant is where funds are available for a subsequent budget period in a multi-year grant. Applications are required and are on availability of funds and satisfactory performance in the previous year(s) of the grant.

Direct Grant Awards

This type of grant award usually occurs when an agency or non-profit corporation volunteers to provide funding of a specific program for a specific purpose. This type of funding is unsolicited by the grant managers of a County department/division.

Discretionary Grant

A grant (or cooperative agreement) for which the federal awarding agency generally may select the recipient from among all eligible recipients, may decide to make or not make an award based on the programmatic, technical or scientific content of an application, and can decide the amount of funding to be awarded.

Entitlement Grants

Grants that provide financial benefits (or sometimes special government-provided goods or services) to an indefinite (but usually rather large) number of potential beneficiaries whenever they meet eligibility conditions that are specified by the standing law that authorizes the program. (i.e., Social Security,

Medicare, and Medicaid, Veterans' Administration programs, unemployment compensation, food stamps, etc.)

Fixed Amount Award

A type of grant agreement under which the Federal awarding agency or pass-through entity provides a specific level of support without regard to actual costs incurred under the Federal award. This type of Federal award reduces some of the administrative burden and record-keeping requirements for both the non-Federal entity and Federal awarding agency or pass-through entity. Accountability is based primarily on performance and results.

Formula Grant

Allocations of federal funding to states, territories or local units of government determined by distribution formulas in the authorizing legislation and regulations. To receive a formula grant, the entity must meet all the eligibility criteria for the program, which are pre-determined and not open to discretionary funding decisions.

Formula grants typically fund activities of a continuing nature and may not be confined to a specific project. Common elements in formulas include population, proportion of population below the poverty line and other demographic information.

Supplemental Grant

A supplemental grant issued subsequent to a previously awarded grant for the purpose of adding funds to the initial award. The period of performance generally remains the same.

PROGRAM DESCRIPTION

Below is a list of programs administered by the County on a reoccurring basis. The list is not exhaustive.

Community Development Block Grant (CDBG)

The United States Department of Housing and Urban Development (HUD) grant that is used to provide decent housing and a suitable living environment, and to expand economic opportunities. No less than 70 percent of CDBG funds must be used for activities that benefit low- and moderate- income persons. In addition, each activity must meet one of the following national objectives for the program: benefit low- and moderate-income persons, prevention or elimination of slums or blight, or address community development needs having a particular urgency because existing conditions pose a serious and immediate threat to the health or welfare of the community for which other funding is not available.

Emergency Shelter Grant (ESG)

The HUD grant that provides funds to (1) meet the costs of operating emergency shelters, (2) provide essential services to homeless individuals, (3) avert the increase of homelessness through homeless prevention activities and, (4) rehabilitate homeless facilities.

Home Investment Partnerships Program (HOME)

The HOME Investment Partnerships Program (HOME) provides formula grants to States and localities that communities use - often in partnership with local nonprofit groups - to fund a wide range of activities including building, buying, and/or rehabilitating affordable housing for rent or homeownership or providing direct rental assistance to low-income people. HOME is the largest Federal block grant to state and local governments designed exclusively to create affordable housing for low-income households.

The program was designed to reinforce several important values and principles of community development:

- HOME's flexibility empowers people and communities to design and implement strategies tailored to their own needs and priorities.
- HOME's emphasis on consolidated planning expands and strengthens partnerships among all levels of government and the private sector in the development of affordable housing.
- HOME's technical assistance activities and set-aside for qualified community-based nonprofit housing groups builds the capacity of these partners.
- HOME's requirement that participating jurisdictions match 25 cents of every dollar in program funds mobilizes community resources in support of affordable housing.

Housing Opportunities for Persons With AIDS (HOPWA)

The HUD grant that provides housing assistance and supportive services necessary for low-income persons with HIV/AIDS and their families in order to prevent homelessness. HOPWA funds may be used to assist in the creation, operation and utilization of all forms of housing, including emergency housing, shared housing arrangements, apartments, and single room occupancy dwellings and community residences. Additionally, short-term assistance can be provided to enable a person to stay in his or her own home.

Economic Development Initiative (EDI)

The HUD grant to local governments that can be used to enhance both the security of loans guaranteed through the EDI Fund and the feasibility of the large economic development and revitalization projects they finance. A local government may use an EDI grant to provide additional security for development loans and to make the project more feasible.

Empowerment Zones (EZ)

A competitively awarded HUD designation that uses tax incentives and flexible grants to strengthen community-based partnerships, create economic opportunities and sustain community development in designated EZ/EC areas.

Edward Byrne Memorial Justice Assistance Grant (JAG)

The Byrne Memorial Criminal Justice Block Grant program, funded through the Bureau of Justice Assistance, assists state and local governments in reducing the incidence of crime and increases the effectiveness, fairness and coordination of law enforcement and criminal justice activities at all levels of government. The agency receives several million dollars each year to use as seed money to address criminal justice and law enforcement issues.

Juvenile Justice and Delinquency Prevention

The Juvenile Justice and Delinquency Program administers Federal grants to state and local agencies that have programs to address five major juvenile issues: the removal of status offenders (school truants and run away youth) from detention centers; the removal of juveniles from adult jails and lockups; juvenile delinquency; runaway and homeless youth and the disproportionate confinement of minority youth.

Paul Coverdell Forensic Science Improvement Grant (Coverdell)

The Coverdell program awards grants to states and units of local government to help improve forensic science and medical examiner/coroner services, including services provided by laboratories operated by states and units of local government.

Violence Against Women Program (VAWA)

The VAWA program provides assistance to combat violent crimes against women through more effective law enforcement, prosecution, and services to victims. The program provides funding to support efforts to improve the criminal justice system's response to violence against women.

Urban Area Security Initiative (UASI)

The UASI program, funded by the Department of Homeland Security's Federal Emergency Management Agency (FEMA), is intended to provide financial assistance to address the unique multi-discipline planning, organization, equipment, training and exercise needs of high-threat, high density urban areas, and to assist these areas in building and sustaining capabilities to prevent, protect against, mitigate, respond to, and recover from threats or acts of terrorism.

State Homeland Security Program (SHSP)

The SHSP program is funded by the Department of Homeland Security's FEMA to assist state, tribal and local preparedness activities that address high-priority preparedness gaps across all core capabilities and mission areas where a nexus to terrorism exists.

GRANT APPLICATION PROCEDURES

1. The department desiring to submit a grant application will prepare the grant request as outlined by the grantor's requirements. The department applying for the grant will obtain their Director's and/or Board approvals prior to grant submittal. For grants that require a cash match, the department will ensure availability of matching funds.
2. If the grant is a competitive grant, prior to submittal to the grantor, the GM shall submit the grant information to the Department of Regional Collaboration to ensure that the County departments are not competing against each other for funding and/or to combine multiple requests as needed. If the grant is a competitive grant, the GM shall complete a Grant Opportunities form online <https://forms.office.com/g/k1UCm3ZSPb>. The information provided will automatically be directed to the Grants Supervisor in the Department of Regional Collaboration.
3. The department applying for the grant will provide revised submittals or provide additional information to the grantor as required.
4. All grant award acceptances must have approval from the County Executive, Board of Control, and/or County Council. Boards and Commissions must have approval from their Boards to accept awards.
5. Certified Assurances are administrative guidelines found in grant agreements that must be followed by the County. The County has policies for all of the common assurances, listed below, which are required by most awarding agencies. Departments must refer to the regulations cited in

their particular grant to ensure that any additional assurances required by the grant have been addressed. For certifications that require legal review, submit questions to the Law Department via Matrix. For civil rights and workplace related certifications, contact the Compliance Coordinator in the Department of Human Resources. Departments must also ensure that the appropriate assurances are passed through to subgrantees and contractors and that they have received signed copies of the required assurances from subgrantees and contractors. Below is a summary of the common assurances found in grant agreements.

- a. Non-Discrimination Requirements - Certification of compliance by subrecipients with all applicable civil rights non-discrimination requirements, including an Equal Opportunity Plan, if required to maintain one.
- b. Drug-Free Workplace Certification - Certification, prior to receiving an award, that the subrecipient maintains a drug-free workplace, or, in the case of a subrecipient who is an individual, certify that his or her conduct of award activity will be drug-free.
- c. Lobbying Certification - Certification, prior to receiving an award, that the subrecipient does not violate the government-wide common rule which places restrictions on the use of Federal money for lobbying purposes.
- d. Civil Rights and Legal Certification – Certification, prior to receiving an award, that the subrecipient will comply with applicable civil rights laws and nondiscrimination provisions. The HR Department will ensure recipient and subrecipient compliance with civil rights laws. The Law Department will ensure the recipient and subrecipient are in compliance with all legal certifications. Pertinent "methods of administration" to ensure compliance include matters such as policies and procedures for reviewing complaints of impermissible discrimination, and for monitoring compliance with civil rights laws.

GRANT ACCEPTANCE PROCEDURES

1. Upon receiving notice from the grantor regarding a new award, all departments must complete its requisite process for obtaining approval to accept the grant funds. For executive agencies, approval to accept the grant funds comes from Board of Control.
2. GMs must review and understand all special conditions, which include terms and conditions of the award, prior to acceptance. Most awards include special conditions concerning compliance with directives, compliance with audit requirements and the submission of an Equal Employment Opportunity Plan. GMs should, therefore, impose similar special conditions and restrictions on subgrantees and contractors. Failure to comply with special conditions by subgrantees or contractors must result in withholding of funds until the special conditions are properly cleared.
3. Once approval to accept the grant funds has been authorized by the Board of Control (or other designated board approval), the department must complete the Grant Setup Request Form (Appendix A).
4. Once the Grant Award Processing Form has been completed and the authorized signatures obtained, the departments must submit the Grant Setup Request Form to OBM and follow the

OBM procedures for setting up new grants (Appendix B) ([add hyperlink for OBM process once it is finalized](#)).

5. In order for expenditures to be processed against a grant, a budget appropriation must be established. The department must follow the OBM procedures for requesting a budget appropriation for the new grant award. ([add hyperlink for OBM process once it is finalized](#))
6. Departments should notify the Fiscal Office for any of the changes noted below. For executive agencies, the Board of Control will also need to approve the changes noted below, with the exception of the changes in funding configuration:
 - a. There is a subsequent change in the funding configuration;
 - b. There is a subsequent change in the County's financial obligation;
 - c. There is any notification that the grant will be terminated; and
 - d. There is an extension in the grant award date.
7. Departments are responsible for ensuring that all funds are expended or encumbered prior to the end of the grant period in order for funds to be used adequately and/or not lost in future award periods.

GRANT MONITORING AND REPORTING

Monitoring of Grants

1. Departments are responsible for continuous monitoring of the financial status of grants. The Fiscal Department will setup activity codes for all grants. The activity codes will allow the departments the ability to be able to properly monitor each of their grants. Departments must review the monthly financial reports and notify the Fiscal Department promptly of any discrepancies noted in the activity codes.
2. Budget adjustments/amendments must be approved prior to grant expenditures being made in order to avoid lost grant funds if amendments are denied. Line items can be negative as long as the grant account is not negative in total, but the department should remember that expenditures must be reported to the grantor by line item and must be allowable in the line item reported and spent.
3. Each grant award must be accounted for separately in its own separate activity code. Commingling funds is prohibited on either a program-by-program basis or a project-by-project basis. Funds specifically budgeted and/or received for one project must not be used to support another.
4. Grant managers must provide written certification that awarded funds will not be used to supplant local funds. Awarded 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 grant manager must supply documentation demonstrating that the reduction in non-grant resources occurred for reasons other than the receipt, or expected receipt, of Federal funds.

5. Departments are responsible for monitoring grants for compliance with all applicable federal, state, and local regulations and to ensure that grant expenditures are in compliance with grant procurement policies and procedures. For example, equipment procured with grant funds must be disposed of in accordance with the terms of the grant and OMB Circular A-87 requires payroll costs to be supported properly based on the percentage worked on the grant. Federal grants must meet requirements set out in OMB Circulars A-87, A-102, and A-133 or the Uniform Guidance Policy (*add hyperlink once approved by ARB*), as applicable. Departments should contact the Fiscal Office if assistance is needed with compliance issues.
6. Other Department grant accounting responsibilities include:
 - a. Reviewing Financial Operations: GMs must be familiar with and periodically monitor the financial operations, records and accounting of their grants as well as those of subgrantees
 - b. Recording Financial Activities: GMs are required to track, record and be familiar with all grant financial activities as well as those of subgrantees
 - c. Reconciling Financial Activities: GMs are responsible for reconciling the data on their quarterly grantor report submissions to the Lawson financial reporting system. A reconciliation noting any differences should be available upon request

Grant Reporting

1. The requesting department is responsible for providing financial reports to grantors.
2. Departments handling grant reporting are responsible for submitting all required reports to the grantor by the due dates, this includes all financial reporting requirements of the grant and all reimbursement requests.
3. Timely requests for reimbursements are crucial to maximize the financial benefits of the grants to the County. The departments are responsible for monitoring the timeliness of revenue reimbursements. Grant reimbursements should be completed in a timely manner and in accordance with the requirements of the specific grant but drawdowns must be completed at least quarterly and when possible, the departments should request advances from the grantors.
4. Expense adjustments should be completed at least quarterly and should be processed no later than 45 days after the close of the quarter.
5. Departments must ensure that all awards are properly obligated or spent by the end of the grant period. If funds are not properly obligated or spent within the set timeframes, they will lapse and revert back to the awarding agency, unless a grant extension extending the spend period has

been approved by the grantor.

6. Departments should refer to their grant agreements on guidance when requesting extensions. Departments should not wait until the end of the grant agreement to request an extension. If the grant agreement is silent on the topic, the award extension request should be sent to the grantor stating the need for the extension and indicating the additional time required to spend the awarded funds. In order to extend the grant in the accounting system, Financial Reporting will require a copy of the official signed document from the grantor or an email from the grantor granting the extension of the grant period.
7. Once the grant period has ended and all expenses have been paid and all revenue has been received and deposited, the Department can start the process of closing out the grant. Detailed instructions for closing out grants are detailed in the OBM policy for Guidelines and Procedures for Requesting Grant Closeout (Appendix C).

CASH MANAGEMENT

Methods and procedures for being reimbursed for grant expenditures are outlined in the individual grant agreements. Because payment methods differ by grant, all GMs must be familiar with the reimbursement process of the individual grants they administer.

The GMs methods and procedures for reimbursement must minimize the time elapsing between the actual reimbursement and the disbursements of the funds. These procedures must include the proper monitoring of cash management activities to ensure the appropriate draw throughout the grant period. The Department must follow their grant agreements procedures on how to get reimbursed in a timely manner.

All federal, state and local grant revenue should be receipted as revenue as opposed to expenditure refunds/reductions in order to be in compliance with approved grant policies

As per grant agreements, interest income must be accounted for, reported and used in accordance with the grant agreement. As specific policies differ from grant to grant, the GM must become knowledgeable of individual grant requirements.

Departments can also be awarded grants that advance the award funds up front. Departments must ensure that proper procedures are being followed in accordance with the grant agreement.

Financial Reporting monitors negative cash balances in grant activity codes regularly to ensure that Departments are requesting timely reimbursements from the grantor. Financial Reporting will contact the GM to ensure reimbursements are made in a timely manner in accordance with the grant agreement.

INDIRECT COSTS

Grant applicants may request indirect costs if the application guidelines do not require a federally approved indirect cost rate and indirect cost are allowed in the grant. The County has an indirect cost rate plan. The most recent indirect costs rate plan can be obtained by contacting OBM. Departments should contact OBM for assistance with identifying the indirect costs for inclusion in grant applications.

These funds may be used to offset costs in overseeing the grant including staff time, expenditures, etc.

TIME AND EFFORT REPORTING

Departments should use the Detailed Grant Timesheet or Daily Activity Logs provided by the grantor to document the time charged to grant(s). The timesheet or activity logs must be signed by the employee and the supervisor.

All departments who receive grants (federal and non-federal) that pay for personnel salaries and wages should have procedures in place for timekeeping purposes and to ensure the payroll charged to various grants match the actual time spent working on the grant(s).

Generally, employees who charge their time to multiple funding sources, whether multiple federal awards or a mix of federal and non-federal programs, complete time sheets which include the following information:

- Number of hours worked in each program for each day
- Total number of hours worked during the payroll period
- Employee's signature
- Signature of employee's supervisor

Paid time off such as vacation and sick leave, is an allowable cost to a federal award, unless otherwise stated in the Notice of Award. Paid time off must be equitably charged to all funding sources an employee works on during the time period the time off is taken.

Departments are responsible for providing training on the proper use of the Detailed Grant Timesheet or Daily Activity Logs provided by the grantor. Once the training is completed by the department, grant personnel should sign an acknowledgment form stating they have received and understood the training and use of the timesheet.

Where employees are 100% federally funded by a grant, salaries and wages will be supported by semi-annual certifications stating that the employee worked solely on that program for the period covered by the certification. The certification must be signed by the supervisory official having firsthand knowledge of the work performed by the employee. Where employees are partially federally funded, their daily tasks must be listed on Daily Activity Logs provided by the grantor to support the percentage of time spent working on the grant. Distribution percentages determined before the services are performed do not qualify as support for charges to Federal awards. For example, someone working 75% out of federal funding and 25% out of local funding must complete the daily activity log to

substantiate the percentages.

Deviations from this policy must be communicated to Financial Reporting in writing for approval and must meet the requirements of 2 CFR 200.430 ([add hyperlink once approved by ARB](#))

Use of Consultants

GMs must ensure that consultants can document and substantiate their requested daily fee, regardless of the maximum amount allowed in a grant.

GRANT-RELATED PROCUREMENT AND POLICY ISSUES

Given the processes that must be followed in the preparation of contracts and the timing required for approval, GMs must ensure that enough time has been allowed for processing the contract and obtaining approvals before the actual work is to be performed.

Departments should follow the County's and/or grantor's policies and procedures for all practices including procurement for the selection of contractors and vendors. If grant guidelines require grantees to abide by different procurement procedures other than those adopted by the County, the grantee should resolve the situation with the Purchasing Department and/or the Fiscal Office prior to submitting the application. As a rule, the federal and state regulations prevail unless those policies are less restrictive than County policies then the County policy prevails.

Any purchases, of any amount, made with Federal grant funds must comply with the following requirement:

A copy of the required certification related to the suspension and disbarment of the vendor MUST be obtained before any funds are spent. This copy must be kept with the grant file and be available for the County auditors when requested. This information is available on the System for Award Management web page and can be accessed at the following address: <http://www.sam.gov/>. From there, go to Search Records at the top left of the page, and search for the vendor by name. You will receive a message showing whether or not your vendor is excluded. If excluded, you may not purchase from that source. If there are no records matching the search request, you may purchase from that vendor, assuming all other purchasing and grant requirements have been met. In either case, please print out the pages for the grant file, to show compliance with this requirement.

Each GM must submit annually an inventory listing of federally-owned equipment/property in its custody to the Federal awarding agency. However, a physical inventory of the equipment/property must be taken and the results reconciled with the equipment/property records at least once every two years in order to properly safeguard the assets against theft, damage, or loss. When assets acquired with Federal funds are no longer used in the grant program (i.e., grant has expired, asset was lost, stolen, or damaged, or asset became idle) the grantor must be notified. The Federal Government may be due a portion of the proceeds for equipment items with a book value of \$5,000 or more at the time of disposition. If the federal agency is compensated for the current fair market value

of the item, the equipment may be retained by the agency. See Cuyahoga County Federal Grant Award Equipment Policy ([add hyperlink once approved by ARB](#))

Land purchases made with grant funds often have land use restrictions which should be discussed with the County Law Department or Board or Commission Legal Counsel to ensure restriction compliance.

COMPETITIVE SUBGRANT/SUBAWARD PROCESS

Under Uniform Guidance Section 2 CFR §200.331, the County has requirements when acting as a pass-through entity and thus sub-awarding federal funds. The County is also required to implement a risk assessment process.

Departments should follow the Uniform Guidance Policy requirements for all subawards (whether federal or nonfederal where appropriate).

All rules and regulations must be passed through to subgrantees. GMs must bind subgrantees to requirements imposed upon them by Federal statute, State statute, County requirements, private funders, signed contracts or County Ordinances. Also, every subgrant awarded must also include a provision for compliance with policy in their subgrant agreement.

Subgrant Funding Process

All subgrants must include activities to be performed, time schedules for financial and program reporting, project policies and the flow-through requirements that are applicable to the subgrantee. Refer to the County's Uniform Guidance Policy on Subawards for further guidance ([add hyperlink once approved by ARB](#)) or Uniform Guidance Section 2 CFR §200.331

The Department must ensure that priority areas or projects related to funding have been developed and communicated as part of the subgrant application process and any other information deemed applicable by the Department. All continuation projects must be required to demonstrate adequate levels of performance as part of the continuation requirement. As a general rule, requests for funding increases should not be honored in the subgrant process.

All subgrantees should be notified that funding depends upon the following:

- Availability of funds
- Confirmation that the project is meeting its objectives
- The timely submission of all required reports
- Evidence of required matching funds

Projects not officially underway within a specified timeframe, usually 90 days of the starting date on

the subgrant award package, should be reconsidered for funding.

Advance Public Notice

The competitive subgrant process must include provisions for providing the public with advance notice, by appropriate means, of intended funding priorities for all subgrant programs. In some instances, the notice must be followed by a comment period where citizens have the opportunity to have their opinions on the funding appropriations heard.

Subgrant Application Process

The subgrant application process must be standardized. Departments must develop and use standard application forms which include, but is not limited, to the following:

- Standard Fact Sheet
- Program Overview Narrative
- Program Objectives which address physical, economic, social, financial, institutional or other problems requiring a solution and demonstrate the need for the assistance
- Expected Benefits/Results
- Standard Assurances
- Strategy which outlines the plan of action pertaining to the scope and detail
- Geography/Population Served
- Personnel Qualifications
- Evaluation Process which provides quantitative projections of the accomplishments to be achieved, data to be collected and maintained and criteria to be used to evaluate success of the project
- Standard Budget Information/Categories

Subgrant Review Process

Departments must develop and document subgrant review processes which ensure consistency when reviewing submitted applications from potential subgrantees. These review processes must include standard checks for compliance with grant regulations and subgrant directives as well as the process for making recommendations to the appropriate County personnel. The Department should have a final decision process. All applicants must then be notified, in writing, of the status of funding or continuation funding they applied for in a timely manner.

The Department must ensure that subgrants are not awarded to applicants that are debarred, suspended, excluded from, or ineligible for participation in any assistance programs. This includes the development of procedures that also ensures that subgrantees are aware of, and do not award contracts to, those parties or entities deemed ineligible. Failure to comply may result in reduction or elimination of funds.

Additionally, subgrantees with a contract from a prime federal awardee must have a Unique Entity ID (formerly DUNS number). Awarded subcontracts greater than \$30,000 must be reported through the Federal Funding Accountability and Transparency Act (FFATA).

Subgrant Award Adjustments

The Department must notify subgrantees immediately of any anticipated adjustments in the amount of an award from the original grantor. The subgrantee should also advise the Department of any adjustments. This notice should be provided as early as possible in the funding period and any required reductions in funding should only be for periods after the notice was provided. Prompt, written notice must be provided to subgrantees by the Departments and vice versa explaining any adjustments as a result of, but not limited to, any of the following:

- Change in project site
- Changes to the total cost of the project
- Change in approved budget categories in excess of 10% of the total award
- Change of project manager
- Addition of an item to the project budget requiring prior approval
- Change in project period
- Change in the scope of the programmatic activities of the project
- Delay in commencement of project activities

SUBRECIPIENT MONITORING AND SITE VISITS

The Uniform Guidance policy for federal grants has established subrecipient monitoring procedures that must be followed for federal grants, both direct awards and pass-through grants. It is recommended that these same procedures be followed for non-federal grants.

GMs have full responsibility for grant projects and results achieved under the grants. The GM must monitor the performance of grants to assure adherence to performance goals, time schedules and other requirements or terms of the grants. Each GM must ensure, before subgrants are awarded, that monitoring personnel are assigned and that procedures are in place prescribing how the monitoring duties are to be performed. Monitoring actions include but are not limited to:

- Checking to ensure receipt of financial, performance and other required reports

- Review of identified programmatic or fiscal concerns
- Assuring subawards are administered in compliance with requirements
- Review of performance reports
- Ensuring required audits are performed, corrective action is taken, and audit reports are on file

GMs must check the specific subgrant requirements and/or refer to the Uniform Guidance Policy on Subrecipient Monitoring for further guidance ([add hyperlink once approved by ARB](#)).

Each GM must also ensure the existence of standardized monitoring forms which adequately document each visit. Each monitor must record findings and recommendations of the visit. If the monitor concludes that further action is appropriate or required, these items must be described in full on the form and the appropriate person assigned for follow up and resolution. The findings and recommendations of the subrecipient monitoring and site visits must be forwarded to the Fiscal Office.

PROGRAM EVALUATION

An evaluation plan is a written document that states the objectives of the evaluation, the questions that will be answered, and the information that will be collected to answer these questions and when collection of information will begin and end. This plan should also detail the practices and procedures for successfully conducting the evaluation.

Most awarding agencies are becoming increasingly concerned about results and have, therefore, included evaluation requirements to ensure that grantees can produce measurable results. Most grant applications today require plans for determining the degree to which objectives are met and methods are followed. Each GM must check the individual regulations and requirements of the grant that they administer.

All County subgrants should contain an evaluation plan. GMs should be able to identify effective programs or subgrants to know what works, disseminate the results of these programs for others to potentially replicate and incorporate the results into ongoing competitive subgrant processes.

These plans must, at a minimum, meet and include the following:

- Process for evaluating accomplishment of objectives
- Process for making required modifications over the course of the program
- Identification of evaluator
- Evaluation criteria
- Data gathering process
- Identification of any test instruments or questionnaires to be used

- Description of the data analysis process
- Description of how evaluation will be used for program improvements
- Description of evaluation reports to be produced

AUDIT

If the County expends \$750,000 or more in Federal funds (from all sources including pass-through subawards) in a fiscal year, an audit will be conducted in accordance with the Uniform Guidance policy.

Financial Reporting and/or OBM will compile the Schedule of Expenditures of Federal Awards (SEFA). When compiling the SEFA, Financial Reporting and/or OBM will contact the GM via email to confirm the federal grants listed on the SEFA including the Assistance Listing number (formerly CFDA Number), pass-thru number if applicable, the amount passed through to subrecipients and the total federal expenditure which is taken from the grants trial balance in the accounting system. GMs are responsible for verifying all the information presented in the SEFA.

Timely action on audit findings, including follow up and documenting corrective action, is the responsibility of GMs. GMs are also responsible for ensuring that appropriate audit reports are received from subgrantees, if applicable by the grant agreement. Since audits with questioned cost findings may result in cost disallowance and require the County to make repayments, GMs must understand all compliance rules and regulations.

Financial Reporting will file the SEFA with the Federal Audit Clearinghouse and other designated agencies. The following are possible audit findings that must be avoided:

- Untimely report submissions
- Lack of documentation
- Inadequate monitoring of subrecipients
- Inadequate time/effort reports
- Inaccurate reports
- Commingling of funds
- Excess cash on hand
- Unallowable costs
- Inappropriate changes

- Conflicts of interest

In addition, assuring grant compliance should be a continuous activity of all GMs. Adverse audit results can be minimized by applying the following guidelines:

- Understand all compliance regulations
- Understand grant agreement
- Maintain communication with grantor contact personnel
- Assure that you have updated compliance guidelines
- Ensure compliance of all subgrantees
- Ensure that all appropriate personnel, including management, are aware of compliance regulations

There are other directives from the State and Federal government that offer further guidance on grant management as noted in the Guidance section of this policy.

YEAR-END PROCEDURES

Indicate clearly on your January and February invoice which fiscal year (prior or current) the expense is to be posted to. Only goods and services received prior to December 31st can be posted back to the prior year for the accrual reports. Reconcile January and February expenditures promptly since these adjustments can only be made until the end of February, this is due to audit timing and materiality of expenditures.

Ensure all funds are expended or encumbered prior to the end of the grant period in order for funds to be used adequately and not lost in future award periods.

As grant funds are subject to audit by federal or state representatives, the agencies/departments are responsible for notifying the Fiscal Officer upon notice that a grant will be audited by an outside auditor or entity.

GRANT CLOSEOUT

All expenditures applicable to awards must be incurred prior to the end date. The GM must ensure that all charges, including the cash match, were properly recorded. The GM must monitor the grants expenses throughout the life of the grant to ensure that the grant is being expended in a timely manner.

The GM must become familiar with the grant agreement in order to submit the final report by the date indicated in the grant agreement. The final report should indicate the amount for reimbursement. This amount of reimbursement should be the grants negative cash position.

If the GM needs to post an entry soon after the grant has expired and the entry relates to the grant period and is allowable, the GM needs to contact Financial Reporting to extend the date.

Financial Reporting allows a 90 day grace period to close out the grant. However, this 90 day grace period does not supersede the timeframe requirements of a grant.

To ensure that all financial obligations of a grant or contract have been met prior to closing, the GM must perform a budget analysis to ascertain that all commitments to the grant or contract have been properly charged to the grant or contract. This budget analysis must be done in a timely manner. All cash disbursements and expenditures must be reconciled before closeout. The following is a list, not meant to be all inclusive, of steps GMs should adhere to when closing out a grant in accordance with their grant agreement:

- Review grant agreement for special close out requirements.
- Ensure all obligations/expenditures are properly reported including all chargebacks and other expenditure adjustments
- Perform a final reconciliation to request reimbursement for any funds due to cover expenditures and obligations (incurred prior to the grant expiration date and liquidated no more than 90 days after the grant expiration date) at grant closeout
- Perform Final Drawdown of Funds. Upon completion of grant, request final payment for reimbursement of expenditures made within the approved period in conjunction with the final financial status report
- Return unused grant funds
- Cash balance should be zero after being fully reimbursed
- Submit Final Financial Status Report
- Program Income Report, if applicable
- Final Progress Report
- Prepare Special Reporting
- Final Inventory Report – Note: reporting continues throughout the useful life of the asset even if the grant period has ended
- Final Audit Report
- All records are retained that support expended funds. The retention periods must meet

the requirements specified by the grantor and at a minimum meet the County records retention policy (Appendix D)

- Decertify encumbrances
- All appropriation (budget) free balances must be decreased to match actuals by Budget Edit group and/or as required by grant
- Remaining budget should be zero, the GM must do a budget adjustment if necessary
- Send request to Financial Reporting to inactivate the related activity code

Financial Reporting monitors expired activity codes to ensure that they are closed out properly and in a timely manner. Therefore, Financial Reporting will contact GMs at least annually requesting updates on cash balances and the status of expired activity codes.

GUIDANCE

GMs should refer to their grant agreements for additional guidance. There are other directives from the State and Federal government that offer further guidance on grant management. Below is a list of items GMs can refer to in addition to their grant agreements. The links can be copied into the internet browser. This list is not meant to be all inclusive.

UG from the Federal Government:

http://www.ecfr.gov/cgi-bin/text-idx?tpl=/cirrose/Title02/2cfr200_main_02.tpl

Federal Award Compliance Control Records from the State for Federal Grants:

<https://ohioauditor.gov/references/practiceaids/faccrs.html>

The Ohio Compliance Supplement: <https://ohioauditor.gov/references/compliancemanuals.html>



GRANT SETUP REQUEST FORM

Program Name:	
Grantor:	
Grant Number:	
Grant Name:	
Grant Start Date:	
Grant End Date:	
Grant Liquidation Date:	
Total Grant Amount:	
Board of Control (BOC) No.:	
B.O.C. Approval Date:	
Prepared by:	
Date Prepared:	
Department/Division:	

FUNDING REQUEST:

FEDERAL	STATE	LOCAL MATCH	OTHER	TOTAL REQUEST
If Local Match is required, are funds available in department current budget? (Yes or No)				
If Local Match or Other, what is the other source of Cash Match?				
If yes, which accounting unit(s) and general ledger account(s) should revenue and expenditures be coded?				
Is the grant reimbursement? (Yes or No)				
Can Indirect cost be charged to the grant? (Yes or No)				
If yes, which accounting unit(s) and general ledger account(s) should expenditures be coded?				

BUDGET SUMMARY FORM

Budget Category	FY1	FY2	FY3	FY4	FY5
Revenue					
Total					
Salaries					
Fringe Benefits					
Other Expenditures					
Controlled					
Client Services					
Capital					
Debt Service					
Total					
Transfers Out					
Total					

EXAMPLE:

FORCASTED DETAIL BUDGET BREAKDOWN (FY___)

*Please complete for each Fiscal Year (FY) if the amount varies. Add additional general ledger (GL) accounts and rows as needed.

Revenue

Revenue:

GL Account	GL Account Description	Description	Amount
45000-0000	Federal Grant Revenue		
	Total		

Personnel

Position(s)	Annual Salary	Est. % of Effort	Total Cost
Position 1			
Position 2			
Total			

Salaries:

GL Account	GL Account Description	Item/Service Description	Amount
55010-0000	Salaries - Regular	See above	
	Total		

Fringe Benefits:

GL Account	GL Account Description	Item/Service Description	Amount
51100-0100	OPERS-Regular		
51350-0000	Hospitalization		
	Total		

Other Expenditures

Other Expenditures:

GL Account	GL Account Description	Item/Service Description	Amount
52000-0000	Office Supplies		
55130-0000	Contractual Services		

	Total		

Controlled:

GL Account	GL Account Description	Item/Service Description	Amount
54650-0000	Indirect Cost		
54850-0000	Printing Chargeback		
	Total		

Client Services:

GL Account	GL Account Description	Item/Service Description	Amount
56050-0000	Housing Assistance		
	Total		

Capital:

GL Account	GL Account Description	Item/Service Description	Amount
70000-0000	Equipment Purchase		
	Total		

Debt Service:

GL Account	GL Account Description	Item/Service Description	Amount
80000-0000	Bond Principal Payment		
	Total		

OBM PROCEDURE FOR REQUESTING AND SETTING UP NEW GRANTS

1. Once a department receives notice from a grantor regarding a new award, the agency should complete its requisite process for obtaining approval to accept the grant funds. For executive agencies, this means seeking approval from the Board of Control (BOC).
2. Once approval to accept the new grant has been obtained, the agency should complete a *New Code Request Form*, available on the Infor landing page under ERP Resources [Infor HRSD \(inforcloudsuite.com\)](https://inforcloudsuite.com). Unless directed by the County Fiscal Officer, each grant award accepted by the County should be established with a unique accounting string (i.e., accounting unit and activity code) to enable proper accounting and avoid comingling of funds. Limited exceptions may occur and will be addressed on an individual basis.
 - a. Please note the *New Code Request Form* is also used to request new activity code (see Activity Procedures). Unlike FAMIS, the activity structure of Infor Lawson Financials does not require that a new accounting unit be established for each new grant.
3. Submit via email to OBM, the completed *New Code Request Form* to the OBM Administrator. Additionally, the following documents must accompany the *New Code Request Form*:
 - a. Award letter,
 - b. Fully executed grant agreement, if available,
 - c. Proof of grant acceptance (BOC approval) from step #1,
 - d. Application, if applicable,
 - e. *Budget Adjustment Form* for new grant appropriation, and
 - f. If a grant (Cash) match is required, a *Budget Adjustment Form* and *Cash Transfer form* is required,
 - g. Fund Balance Report (i.e. RW100) for Cash Match,
 - h. Complete and submit "Forecasted Grant Budget Summary" form or a similar budget form. (see Appendix A)

If any of these documents are unavailable, please note the reason why in the email.

Departments may submit a *New Code Request Form* and associated documentation simultaneously with step #1 above to expedite the grant setup process.

4. OBM Administrator will validate the documentation and send the Award Letter, Grant Agreement and Proof of grant acceptance to Financial Reporting via email to journalentry@cuyahogacounty.us. Financial Reporting will create the new grant setup in Infor Lawson Financials and notify the agency when complete. The process for setting up a new grant is as follows:
 - a. Creation of new posting activity codes via AC10.1.
 - b. Completion of AC07.1, which prohibits transactions from posting to a grant activity that originate from any accounting unit other than the one identified by the agency on the *New Code Request Form*.
5. OBM will collect all relevant appropriation requests and submit them to County Council for approval via the fiscal agenda.
6. Once the fiscal agenda has been approved by County Council and signed by the County Executive, OBM will upload the signed resolution as supporting documentation for the FB40 screen. OBM will then release the FB40 request.
7. Create activity budget headers and add applicable revenue and expense accounts via AC20.2 as identified on the Budget Adjustment Form. Budget headers for Budget #1 (Original Approved Budget) and Budget #2 (Current/Amended Budget – the active budget). Grants and Projects are set up in Budget #3.
8. Financial Reporting will post the FB40 request via FB190, release the AC21.2 request via AC22, and post the AC21.2 request via AC190. It may take one additional business day for the new appropriations to show in Infor Lawson Financials. Agencies can begin spending against their grant at this point.
9. (OBM only) If a grant match is required, it is now the Fiscal Office's policy that a transfer occur to move cash from the original source to the grant accounting string. Revenue accounts 90000-0400 for *Transfers In* should be used for the accounting string receiving funds and 95000-0400 for *Transfers Out – grant match* should be used for the accounting string representing the original source of the match funds. The cash transfer will be entered via GL40.1. Additionally, an appropriation increase or transfer is necessary to facilitate this cash transfer, please first enter this request via FB40.
 - a) Note: There must be available appropriation in the "Transfers Out" line for the Cash transfer out accounting unit.
10. OBM will notify the department when the process is complete and the grant budget is available.

OBM Procedure To Close Out Grants

Once the grant period has ended and all expenses have been paid and all revenues have been collected and deposited, the department can then start the process of closing out the grant.

The following steps are required for reducing the appropriation:

1. The agencies must send a copy of the Budget Adjustment Form, Lawson AC297, and final financial and programmatic report with the requests to close a grant or project to show that the ending balances is \$0.
2. If encumbrances or commitments remain, the department must liquidate them according to the Cuyahoga County Procurement Threshold Ordinance (No.0219-0003). The balances must be \$0 before the grant can be closed out.
3. If cash remains, the department must transfer or send the remaining funds (if stated in the grantor agreement) back to the original proper funding source. Unless stated otherwise, per the grantor. The department must liquidate them according to the Cuyahoga County Procurement Threshold Ordinance (No.0219-0003) (*see below process for returning unspent funds*).
4. If appropriation is still remaining after all cash has been transferred out or spent an appropriation reduction needs to be completed and sent to OBM via the Budget Adjustment form, to be added to the Fiscal Agenda.
5. If the grant was overspent, the department will be required to identify a proper funding source to cover the amount overspent on the grant to receive approval to use to cover the amount.

OBM will collect all relevant appropriation requests and submit them to County Council for approval via the fiscal agenda.

1. Once the fiscal agenda has been approved by County Council, OBM will upload the signed resolution as supporting documentation for the FB40 screen. OBM will then release the FB40 request and approve the AC21.2 request in succession, and finally email Financial Reporting at journalentry@cuyahogacounty.us to request that the FB40 request be posted and the AC21.2 be released. The requesting agency or department must be copied on this email.
2. Financial Reporting will post the FB40 request via FB190, release the AC21.2 request via AC22, and post the AC21.2 request via AC190. It may take one additional business day for the appropriations reductions to show in Infor Lawson Financials.
3. (OBM only) If a grant match was required, it is the Fiscal Office's policy that a transfer occur to move remaining cash back to the original source (to the grant accounting string).

Revenue accounts 90000 - 0400 for *Transfers In* should be used for the accounting string receiving funds and 95000 - 0400 for *Transfers Out-Grant Match* should be used for the grant (being closed) accounting string. The cash transfer will be entered via GL40.1. Additionally, an appropriation increase or transfer is necessary to facilitate this cash transfer, please first enter this request via FB40. Note: There must be available appropriation in the "Trans Out" line for the Cash transfer out accounting unit. All cash transfers must be approved via the Fiscal Agenda.

PROCESS TO RETURN UNSPENT FUNDS TO THE GRANTOR

1. If the amounts to be paid exceed the minimum payment threshold as per County policy, submit a manual encumbrance request to the Assistant Fiscal Officer and Controller for approval.
2. The County requires returned funds to be processed as an expenditure to GL account 58325-Return of Unspent Funds to Grantor (Other Expense). If interest is earned on the funds and is required to be remitted to the grantor, then add a second line on the manual encumbrance to charge the interest to GL account 58330-Interest Earnings Due to Grantor. The use of these accounts should be clear to the grantor that the funds are being returned and are not being spent on programming.
3. A budget is required to process the payment. If the grant award was fully budgeted, then the available budget should cover the payment. If the grant was not fully budgeted, then the agency will need to work with OBM to request Council approval to add remaining budget.

RETURN OF UNSPENT FUNDS TO THE COUNTY FROM A SUBRECIPIENT

When a Subrecipient returns funds to the County that they were not able to spend the funds must be deposited into the expense account that the payment posted to, regardless of the year it was paid, because all grants are on lifetime budgets. This will reduce the expense to the actual amount utilized by the subrecipient.