

Grant Management

Kristin Young, MPA

Grants Management Specialist

Campbell County – Office of

Commissioners

kristin.young@campbellcountwy.gov

5 Steps to Ensure Compliance



Stay on track with changing laws and regulations



Involve specialists



Ensure employees follow procedures

Clear communication of policy, procedures, and processes
Training & Educations – understanding the 'why'
Replace repetitive tasks with automation wherever possible – integrating to systems already in place



Schedule regular internal audits



Use the right software, understand how your financial system supports compliance

Grant Audits

- Single Audit – Completed annually with regular audit. Required for organizations receiving \$750,000 or more in federal funding. Single audit requires proof of all expenditures tracked to revenues & compliance with regulations in accordance with grant award/contract (audit of the contract)
- State Audit – Conducted by state government
- Federal Audit – Conducted by federal government
 - Higher stakes & in-depth




Table 1: Internal controls best practices

Best Practice	Description	Example
Written policies and procedures	Formal documentation of recipient policies and procedures	Documented procedure for determining worker eligibility for premium pay
Written standards of conduct	Formal statement of mission, values, principles, and professional standards	Documented code of conduct / ethics for subcontractors
Risk-based due diligence	Pre-payment validations conducted according to an assessed level of risk	Enhanced eligibility review of subrecipient with imperfect performance history
Risk-based compliance monitoring	Ongoing validations conducted according to an assessed level of risk	Higher degree of monitoring for projects that have a higher risk of fraud, given program characteristics
Record maintenance and retention	Creation and storage of financial and non-financial records.	Storage of all subrecipient payment information.

Compliance Requires Proof

- Standardization
- Documentation
- Maximize use of systems in place to build capacity to manage grant awards – work best when overarching fiscal policy, procedure, and processes support compliance
- Access to Required Documents (store in shared location)
 - Ancillary records: Procurement Files, Travel Files, Service Records, Approvals & Authorizations, Service Records, Performance Reports, Record Retention, Match Documentation, Personnel Activity Reports/Time & Effort Reports



Guiding Cost
Principles-
Uniform
Guidance

- Costs are:
 - Reasonable
 - Allowable
 - Allocable

Grant Funds & Match Funds

Grant Funds and Match Funds

Federal regulations require that organizational financial systems be set up in a manner that tracks expenditures and revenues to grant contracts. Organizations are required to manage funds in a manner that enables tracking expenditures and revenues to the terms of the grant award.

Matching funds are part of the grant contract and must be tracked to grant project.

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Know what your organization is agreeing to & conduct a needs assessment or implement a risk-based monitoring system to evaluate your current policies and procedures



- ✓ Terms of Grant Award/Contract
- ✓ Code of Federal Regulations – Uniform Guidance
 - ✓ Emphasis on Cost Principles
 - [eCFR :: 2 CFR Part 200 Subpart E -- Cost Principles](#)
- ✓ Guidance of the funding agency
- ✓ Organizational policy
(order of precedence, most prudent)

Grant Financial Management Policies, Procedures, & Processes

- Design to support compliance organization's ability to monitor, maintain, and train staff
- Root in Code of Federal Regulations Uniform Guidance, state statute, funding agency guidance, etc...best practices for grant management, and modeled from common processes and procedures of other comparable organizations (sources and links provided)

Once your organization assesses gaps and risk in policies, procedures, and processes take steps to organize:

- Site Visits – Internal Risk Assessment of grant projects
- Grant Training/Onboarding program
- Subrecipient Training/Onboarding & Site Visits
- Grant Fiscal Policy Revision/Updates
- Documentation retention & centralization