



City of Miami Gardens

GRANTS ADMINISTRATION POLICY AND PROCEDURES



Table of Contents

I.	OVERVIEW	1
	Introduction	1
	Purpose	1
II.	ROLES AND RESPONSIBILITIES	2
	City Departments	2
	Grants Administration	3
	Department Directors	3
	Community Development	4
	Signatory Process	4
III.	GRANT ADMINISTRATION PROCEDURES	4
	Pre-Award Procedures	4
	Post-Award Procedures	6
	Award Acceptance	6
	New Grant Setup	7
	Compliance Monitoring & Reporting	8
	Grant Accounting	8
	Extensions	9
	Closeouts	10
	Sub-recipient Monitoring and Non-Compliance	10
	Annual Audit	11
	Monitoring Site Visits	12
	File Maintenance and Records Retention	12
	Equipment Inventory	13

I. OVERVIEW

i. Introduction

It shall be the policy of the City of Miami Gardens to identify and apply for grants that provide additional financial resources to the City in carrying out its core mission, along with specific initiatives identified by the City Council. Grants applied for must be financially feasible to the City's operation and should not create a financial burden by virtue of funding match requirements.

This policy and corresponding procedures have been implemented to ensure that all grants awarded to the City of Miami Gardens are effectively and efficiently researched, applied for, allocated and monitored.

Grants are defined as contracts or agreements whereby the City of Miami Gardens receives funding from an outside agency to subsidize a public project or program, and for which the City has fiduciary oversight responsibility.

The Office of Grants Administration is a newly created office, and operates as an extension of the City Manager's Office. It currently consists of the position of Grants Administrator who will have primary responsibility for identifying new grant opportunities, as well as ensuring full compliance with any and all grants awarded to the City.

ii. Purpose

The purpose of this Policy is to establish internal controls and guidelines for the research, application, financial, and reporting administration of all grants awarded to the City of Miami Gardens and to assist in providing accurate and complete disclosure of the program reporting and financial results of each grant.

This is a Citywide Policy affecting all persons and departments that research, apply for, and/or manage grants. When the City applies for and receives a grant, it agrees to administer the funding according to the granting agency's (grantor) terms and conditions. Reporting and accounting properly for grant expenditures and providing program documentation and evaluation is critical to the City's success in getting and keeping City grant awards.

While this Policy is intended to include standard procedures, some provisions will not apply to certain grant agreements and/or Departments. Such cases will be treated as exceptions. For documentation purposes, the Office of Grants Administration should be notified in writing when exceptions occur.

II. ROLES AND RESPONSIBILITIES

i. All City Departments

The City, through each department, actively pursues grant resource opportunities, maintains an active grant portfolio, and utilizes grant funds to supplement and enhance the long-term goals and objectives of the City. Responsibility for locating grant funding sources, determining the appropriateness of the grant to the City, preparing required documentation for application submittal and managing of programmatic or day-to-day functions rest with the Grants Administrator. The application, acceptance, and administration of grants should be coordinated with and through the Office of Grants Administration as stipulated in the Procedures section of this Policy.

The Director of every department is accountable for all grants within his or her departmental jurisdiction. In cases where more than one department is responsible for a grant, a lead department is designated for accountability.

ii. Office of Grants Administration

The Office of Grants Administration provides grant oversight to ensure that necessary grant functions are appropriately organized, coordinated, controlled and evaluated. The Grants Administrator is responsible for developing, training, implementing, distributing, and revising this Policy and Procedures; coordinating the tracking of grant applications, awards, reports, and closeouts; serving as the centralized location for all grant master files; assisting departments with the interpretation and application of City, County, State, Federal or other grant policies; and offering training and technical assistance services.

The Grant Administrator should:

- Track City-wide grant activity at all stages of the grant cycle.
- Maintain an updated City-wide Grants Database.
- Ensure that the grant accounting system of the City is capable of tracking revenue and expenditures associated with every grant award regardless of how grant funding is appropriated.
- Request Finance Department to establish appropriate expenditure and revenue accounts and project codes for all grants according to established procedures by the Finance Department.

- Issue regular reports on the status of grant-funded projects to operating departments and issue special reports when needed.
- Assemble an annual grants workshop to review this Grants Administrative Policy and Procedures.
- Prepare and assist with grant proposal with emphasis on technical and budgetary components
- Prepare agenda item for Council approval
- Developing and conducting grants training on software.
- Inform appropriate Project Manager if payment of request is not received within a thirty (30) day period.
- Alert appropriate Project Manager thirty (30) days before grant expire so that extension can be filed or to speed up expenditure process.

iii. Each Department Director Should:

- Designate a Project Manager for every grant awarded to the Department.
- Implement awarded grant projects according to the terms and conditions of the award contract/agreement.
- Ensure that the designated Project Manager for the awarded grant tracks grant awards and consults with the Office of Grants Administration to communicate all grant related events i.e., notices received from granting agencies, extensions, amendments, budget revisions, etc.
- Ensure that the designated Project Managers know the correct expense project codes for each grant and know how to monitor funding using prescribed procedures.
- Ensure that the designated Project Manager has thorough understanding of the reimbursement review process and submittal timeline.
- Ensure that project reporting requirements and deadlines for submission are observed.

**iv. Community Development Department –
Special Provision for the Administration of Grant Funding**

Coordination and administration of grant funding for the CDBG, SHIP and NSP programs remains within the Community Development Department. The Office of Grants Administration is responsible for reviewing the system of grant administration maintained within the Department and ensure that it is comparable to that prescribed for other City programs and that it complies with applicable funding source rules concerning program management, grant administration, and other provisions of law and policy that may raise compliance issues.

v. Signatory Process

- **Applications** – All grant applications must be signed by the City Manager. This applies to written and electronic signatures.
- **Grant Agreements** – The City Manager has the exclusive authority to sign grant agreements.

III. Grant Administration Procedures

The procedures are presented in two (2) main categories addressing the following areas of the grant cycle:

i. Pre-Award

- Grant Research (page 4)
- Grant Application (page 5)

ii. Post-Award

- Award Acceptance (page 6)
- New Grant Setup (page 7)
- Compliance Monitoring & Reporting (page 8)
- Grant Accounting (page 8)
- Time extensions (page 9)
- Closeout (page 10)
- Sub-recipient Monitoring and Non Compliance (*CDBG applicable only*) (page 10)
- Annual Audit (Page 11)
- Monitoring Site Visits (page 12)
- File Maintenance and Records Retention (page 12)
- Equipment Inventory (if applicable) (page 13)

iii. PRE-AWARD PROCEDURES

i. Grant Research

The Grants Administrator is primarily responsible for seeking grant funding. When a potential grant is identified, the corresponding Department is contacted and the Department/Division Director will ultimately determine if the grant is feasible and if an application should be submitted. Departments are also encouraged to research grant opportunities directly by using the eCivics Grants Research Database.

eCivis Grants Research Database

This database provides access to thousands of opportunities from all types of granting agencies. Contact the Office of Grants Administration to obtain this link.

ii. Grant Application

All grant applications will be tracked by the Office of Grants Administration. The Office of Grants Administration must be informed of outgoing grant applications at all times. This section applies to all grant applications whether they are hard-copy or electronic.

- **Submitting a Grant Application Information Form** – Submission of a “**Grant Application Information Form**” is the first step in the grant application process. This form is used to register the Department’s proposal with the Grants Administration Office and to add to the listing of pending applications.
- **Preparing the Grant Application** – Each Department is ultimately responsible for the preparation of the grant application and for gathering all required documentation for submittal. However, the Grants Administrator will play an active role in assisting the Department in preparing a grant application. It is important that the Department recognizes that the application can be viewed as a resume as it is one of the only documents that a funding agency can use to evaluate a prospective grantee’s proposal.
- **Preparing the Agenda Item and Submitting the Application for Council Approval** – *This step only applies to those cases where the granting agency requires that the submittal of an application is officially authorized by the City Council.* In such cases, upon completion of the grant application, the Grant Administrator is responsible for placing the item on the Council Agenda, preparing and presenting the Agenda Item, and submitting all documentation in hard copy and/or electronically with all required signatures secured. Those applications not requiring formal authorization may be submitted after approval from the City Manager’s Office.
- **Mailing Application to Funding Agency** – The Office of Grants Administration is responsible for mailing applications directly to the funding agency via Federal Express or any other expedited mail services available by US Mail. Regular City mail system is not to be used for submitting a grant application as unforeseen circumstances may prevent the application from being submitted in a timely manner.

- **Electronic Submission of Application** – In the case where electronic submission is necessary, the above must be adhered to. The individual submitting the grant must be designated as an authorized electronic signatory by his/her Department Director. A list of authorized electronic signatories will be kept in the Office of Grants Management and updated annually or as changes occur.

iv. **POST-AWARD PROCEDURES**

i. **Award Acceptance**

All grant awards and corresponding contracts must be officially accepted by the City Council and executed by the City Manager or proper City Official(s). If timing does not allow for Council action before the execution of an agreement, such case will be treated as an exception and must be discussed with the Grants Administrator for proper handling.

- **Preparing the Agenda Item** – Upon award notification, the Grant Administrator is responsible for coordinating, preparing and presenting the agenda item to the City Council for the official acceptance of the Grant Award and authorization for the City Manager or proper City Official(s) to execute the Grant Agreement and related documents.
- **Delivering the Executed Agreement** – Once the Grant Agreement is executed, the Grants Administrator is responsible for delivering the document to the Granting Agency, in the form specified by such. If an agreement is to be delivered by mail, certified-return/receipt U.S. mail must be used or Federal Express service if the mailing is time sensitive.
- **Receiving the Fully Executed Agreement** – The fully executed original agreement (executed by the City and Granting Agency) is received by the Department awarded the grant. The Department will send the fully executed contract to the Grants Administrator. The Grant Administrator is responsible for forwarding the original to the City Clerk's Office.
- **Initiating a Grant Master File** – The Project Manager must forward a completed "New Grant Setup Form" to the Grants Administrator for initiation of the grant master file and new grant setup in the City's financial system (project accounting). This form is found in the City's Intranet. The master file should be the official file for audit and record retention purposes. This master file contains the executed agreement, progress reports, reimbursement requests, closing reports, granting agency communication and reconciliations.

ii. **New Grant Setup**

All grants must be entered in the City's financial system for tracking purposes and given a unique identification number, expense and revenue accounts, and a project code.

- **Conducting a Post-Award Meeting** – A Post-Award Meeting is the first step in setting up a new grant. At this meeting, the Grants Administrator reviews the grant agreement with the Project Manager. Information to be discussed and established includes:

- Project Manager's Name
- Lead Department (if applicable)
- Project Budget
- Compliance Requirements
- Reporting Deadlines
- Person responsible for preparing and submitting status/reimbursement reports
- Audit Requirements
- Inventory Requirements
- Process for potential grant extensions, budget changes or grant amendments.
- Matching requirements and funding source of the City's match
- Project Code, Expense and Revenue Accounts

- **Assigning a Grant ID, Expense and Revenue Accounts, and a Project Code** – Following the Post-Award Meeting, the Grants Administrator assigns a unique grant identification number, request expense and revenue accounts, and a project code from Finance Department, and establishes a deadline timetable for each awarded grant.

- **Expense and Revenue Accounts** – Grant specific expense and revenue accounts are established by the Finance Department. A copy of the fully executed agreement is forwarded as proof of funding along with account structure requirements.

Project Code – A project code is established by the Grants Accountant. This is done in the City's Financial System. Finance will inform Grant Administrator as soon as the above is completed. Completion of the above is recorded on the "New Grant Setup Form" by the Grants Administrator. The Grants Administrator then forwards a copy of the completed form to the Project Manager.

iii. **Compliance Monitoring & Reporting**

The Office of Grants Administration is responsible for the accuracy and coordination of the monitoring program. Monitoring includes the oversight of reporting deadlines, compliance requirements, and the review and approval of all grant related reporting.

The Grants Administrator is responsible for providing the programmatic (operational) information; conducting all internal program monitoring.

- **Establishing Deadlines & Compliance Requirements** – the Grants Administrator is responsible for establishing a reporting deadline timetable and compliance requirements according to the agreement and OMB A-133 Compliance Supplement for each grant. The timetable includes all reporting deadlines and compliance requirements for the life of the grant. This timetable is reviewed and distributed to the appropriate Project Manager and Finance Director.
- **Deadline Notification** – The Grants Administrator is responsible for forwarding courtesy notifications of upcoming reporting deadlines per the deadline timetable established for each grant, via email, to each Department’s Grant Contact. Notifications go out three weeks prior to reporting deadlines.
- **Progress/Monitoring Reports**– The Grant Administrator will ensure that all monitoring reports are complete, accurate and submitted to the grantee in a timely manner as agree upon in setup meeting

iv. **Grant Accounting**

The Finance Department is responsible for the overall grant accounting process and for the preparation of all reimbursement reports, monthly, quarterly state and federal reports, and /or any other reports as may be required.

The Finance Department reviews the following:

- Ensure invoices are for legitimate expenditure and allowable costs per the terms of the grant agreement.

- Ensure that the reported expenditures reconcile to those charged to the General Ledger expenditure accounts.
- Ensure that adjusting journal entries are requested and processed timely.
- Ensure that expenses fall within the reporting period.
- Ensure that the amount requested is correct and that revenue is recognized properly.
- Inform Grant Administrator immediately of any disallowable cost informed by the grant jurisdictions.
- Ensure that non-reimbursement reports are submitted according to agreement requirements.
- Inform Grant Administrator if payment of request is not received within a thirty (30) day period.

Required Documentation for Reimbursement Requests - All reimbursement requests must include the following:

- Expense backup documentation including invoices and/or copies of cancelled checks.

Submitting Electronic Reports – In the case that a monitoring report or a reimbursement request requires electronic submittal, as is the case with SF-269s, the Project Manager must printout the report (**before clicking submit**) to use for the review, routing and approval process.

Finance is to forward all grant reimbursement package to Grant Administrator electronically for Grant Administrator to keep track of payment.

v. Extensions

In the event that a grant extension is needed for the completion of a grant project, a grant extension request must be submitted to the granting agency in a timely manner.

- **Requesting a Grant Extension** – The Project Manager is responsible for completing and submitting a “**Grant Extension Request Form**” to the Office of Grants Administration. The form must be signed and approved by the Department Director and should provide such information as cause and justification of delay, objectives to be accomplished should the agency grant the requested extension, and the requested period of extension.

- **Submitting a Grant Extension Request to a Granting Agency** – Upon receipt of the “Grant Extension Request Form”, The Office of Grants Administration will compose, sign, and mail out a formal letter requesting a grant extension. The “Grant Extension Request Form” and a copy of the letter is filed in the grant master file and copies distributed to the originating department.
- **Receiving a Grant Extension** - Approved grant extensions received from a granting agency is filed in the grant master file and a copy is distributed to the appropriate Project Manager and Finance Director. In the event that an extension or any other communication is directly mailed to the Project Manager or Department, the Department must forward it to the Office of Grants Administration as soon as it is received. This ensures proper accounting and the continued ability to expense from the grant accounts.

vi. Closeout

Each grant has specific closeout procedures to which the City must adhere. Upon completion of the grant, the Project Manager is requested to submit a final report to the Office of Grants Administration for review and approval. The report should highlight the project accomplishments and relevant information as required per the agreement.

After approval by the Office of Grants Management, the grant status is updated to “Closed” and all pertinent expense accounts disabled. This prevents over spending and unallowable costs.

vi. Sub-recipient Monitoring and Non-Compliance (*CDBG applicable only*)

Each Department managing grant funds disbursed to sub-recipients is responsible for coordinating the Federal and/or State award information, monitoring sub-recipient grant related activities, ensuring that required audits are performed, and evaluating the impact of sub-recipient activities on the City’s ability to comply with applicable Federal and/or State regulations.

- **Coordinating Awards with Sub-recipients** – The Project Manager is responsible for making the sub-recipient aware of the award information and requirements imposed by laws, regulations, and the provisions of contract or grant agreements pertaining to the program.
- **Monitoring the Sub-recipients’ Activity** – The Project Manager monitors the sub-recipient’s use of Federal and State funds. When non-compliance is noted,

the Project Manager notifies the Office of Grants Administration by providing a summary of identified deficiencies and corrective action needed.

- **Non-compliance Notices** – The Office of Grants Administration drafts a Letter of Non-Compliance based on the information provided by the Project Manager. The letter is mailed to the identified sub-recipient and a copy forwarded to the Project Manager for follow up.
- **Annual Audit Reports** – The Office of Grants Administration ensures that the City receives annual audit reports from sub-recipients required to have an audit in accordance with OMB Circular A-133. In addition, the Office of Grants Administration ensures that the sub-recipient has performed corrective actions on deficiencies identified in the audit.

vii. Annual Audit

Federal and State grants are subject to an annual audit by the City's external auditors as mandated by governing laws and regulations. The audit tests for accurate reporting of expenditures, allow ability of expenditures, compliance with the grant agreement and internal controls.

Information for the annual audit is presented in the form of a Schedule of Expenditures of Federal Awards and State Financial Assistance (SEFA) and supporting documentation as requested by the external auditors.

The results of this audit are extremely important. Findings can affect potential future funding. Findings require response to funding agencies and increase the number of monitoring site visits.

The following represents a series of actions taken to comply with the annual audit requirements:

- **Preparing, Reviewing and Submitting the SEFA** – The Grants Administrator is responsible for the preparation of the SEFA. After the end of the fiscal year, the SEFA is prepared based on expense reports generated by the City's accounting system. A preliminary report is submitted to appropriate Project Managers for review, revisions and approval. The schedule when finalized will forward to the Finance Director to provide to external auditor during the annual auditing process.
- **Distributing Audit Reports** – After completion of the audit by the City's external auditors, a report summarizing the audit's results is provided to the City (Under the Compliance Section of the Comprehensive Annual Financial Report). This

report is then distributed to Federal and State granting agencies per the terms of corresponding agreements. The Grants Administrator is responsible for maintaining and updating an Audit Report Distribution List and for distributing such report to granting agencies and Department Directors and provide the Finance Director the date of which the report are distributed.

- **Preparing, Reviewing and Submitting the Data Collection Form** – The external auditors are responsible for preparing the Data Collection Form and submitting it, in draft form, to the Finance Director. The Finance Director will provide a copy to the Grants Administrator. After review, the Data Collection Form is to be forwarded to the Finance Director to complete the “component checklist” who will then submit electronic to Federal Clearing House.

viii. Monitoring Site Visits and Audits

Upon notification from a granting agency on any monitoring, audit or site visits, the Grants Administrator must be notified immediately of pending visits. The Grant Administrator must attend all entrance and exit conferences held with granting agencies. Internal control questionnaires furnished by granting agencies may be filled out by the Project Manager, but must be reviewed by the Grants Administrator prior to submission to granting agencies. Copies of all monitoring reports should be forwarded to the Grants Administrator.

ix. File Management and Records Retention

All grant master files must maintain a file structure that includes the following four sections:

- Award (award letter, Council agenda item, grant agreement, grant amendments, modifications, extensions, cancellations, terminations and anything else related to the award)
- Grants Admin (new grant setup form, account setup information, project code setup information, reconciliation reports, quarterly status reports)
- Reports (all quarterly, annual and reimbursement requests)
- Interdepartmental Communication (all relevant interdepartmental communication)

Most granting agencies require that records be retained and made available for inspection for a minimum of five years from the date the final expenditure report is submitted or the date the grant contract expires. The grant master file maintained by

