

**BOARD OF COUNTY COMMISSIONERS OF  
HINSDALE COUNTY, COLORADO**

**RESOLUTION NO. 6  
SERIES 2021**

**A RESOLUTION ADOPTING AN AMENDED GRANTS MANAGEMENT  
POLICY**

WHEREAS, Hinsdale County has authority to manage oversight of financial assistance provided by funding sources ("Grants) by and through its Board of County Commissioners ("Board"); and

WHEREAS, it is the Board's goal to ensure proper oversight of all funds appropriated to the County, minimize the County's risk of non-compliance with grant requirements, ensure proper administration of grants, and assure internal compliance to meet expectations of funders; and

WHEREAS, the Board initially adopted its new Grants Policy via Board Resolution No. 24, Series 2020 on December 29, 2020 and hereby seeks to amend the same.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Hinsdale County, Colorado, pursuant to the authority vested in them by law, to hereby adopt, effective immediately, the Hinsdale County Grants Management Policy, attached hereto as Exhibit A and incorporated herein by this reference.

INTRODUCED by Commissioner Greg Levine, seconded by Commissioner Robert Wood, and passed this 20<sup>th</sup> day of January 2021.

**BOARD OF COUNTY COMMISSIONERS  
OF HINSDALE COUNTY, COLORADO**

By: Kristine Borchers  
Kristine Borchers, Chair

ATTEST:

Joan Roberts  
Joan Roberts, County Clerk & Recorder



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# Hinsdale County Grants Management Policy

## I. Definition

The definition of a grant for purposes of this policy is as follows: An award of financial assistance in the form of money or property by a funding source, including but not limited to, the federal government, state government, other local governments, non-profit agencies, and private businesses and citizens that the Hinsdale County Board of County Commissioners (BoCC) has the power to accept or reject.

- The purpose of the grant procedures outlined in this document is:
  - To ensure proper oversight of all funds appropriated to the County.
  - To minimize the County's risk of non-compliance with grant requirements.
  - To ensure proper administration and accounting of all grants.
  - Assurance of internal compliance controls that meet the expectations for federal grant funding administration.

## II. Purpose

For the purposes of this policy, it's important that definitions of grant management staff be defined. While a department may use different employee classifications, it's imperative that the County identify the following to ensure compliance and accountability:

- **Finance Director** refers to the employee coordinating and executing any grant related activities as documented in the federal, state, local, or other grant contract. The Finance Director will also be responsible for overseeing the grant award and the accounting of all grant awards.

## III. Scope

This policy is applicable to any County Program, Department or Elected Official, that uses the County's central accounting system and is part of the same internal control structures as the County primary government. This policy covers program activities including the preparation and submission of grant applications to agencies outside the County government for funds, materials, or equipment to be received and administered by the County, or by an agency for which the County acts as fiscal agent. The goals and objectives of the County Departments should be established early in the planning process and should not change based on changes in the availability of different funding sources sought and received. If grant polices and regulations conflict with other regulations and policies of the County, federal or state regulations, such regulations shall prevail, or take precedence, unless less restrictive than County policies.

No grant award shall be accepted that would incur management reporting costs greater than the grant amount. Such costs include, but are not limited to, indirect costs, overhead and any other

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items needed to administer the grant. Any unapproved submittal by any County program, department or Elected Official in violation of these grant procedures shall not bind the County.

When possible, Hinsdale County should allocate a fiscal agent fee of 5% - 15% of the grant award.

### IV. Central Responsibility

For Federal Grant Awards, the initiating Department is responsible to ensure compliance with the Federal Office of Budget and Management (OMB) general requirements and any other state and/or federal requirements specified in the grant conditions. All County programs, Departments and Elected Officials shall submit any/all grant information required to carry out its oversight responsibilities.

### V. Grant Application Procedures

The County program, Department or Elected Official desiring to submit a grant application soliciting funds will prepare the request as outlined by the grantor's requirements. The department applying for the grant is responsible for developing projections of all initial and ongoing direct and indirect costs associated with the grant program, including but not limited to:

- Staff and/or contractor wages and benefits, as is applicable
- Needed assistance for computer systems
- Office space
- Utilities
- Systems furniture
- Vehicles
- Office equipment
- Office supplies
- Computer software and hardware
- Telephone charges
- Allocations of indirect costs

Upon the Department completing its financial assessment, the Department shall prepare and submit a completed application to the Hinsdale County Board of County Commissioners for review.

Grant contract award acceptances must have approval from the Hinsdale County Board of County Commissioners, under the provisions of this policy. This action will involve preparation of a BoCC agenda item for consideration at a public BoCC meeting.

In the event that a grant application is denied by the grantor, a copy of the letter of denial shall be forwarded to the Hinsdale County Board of County Commissioners for its records. Grants

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that require a local match must be coordinated through the BoCC. If a local match is to be provided by the County government, such funds must (a) be identified in the budget to provide the match, or (b) provided by a budget amendment, and are also subject to Section VIII below entitled Cost Sharing and Matching.

Most grants require the submission of a program cost budget. The Finance Director should review this portion of the grant request prior to submission. Grant applicants should contact the Finance Director to request a review of grant proposal budgets.

### VI. Grant Acceptance Procedures

Whenever possible, requests for acceptance of a grant of a recurring nature should be submitted to the County Administrator or Finance Director to obtain BoCC approval through the annual budget process. The grant award letter/acceptance agreement (notification received detailing the amount of the grant awarded, grant assurances and special conditions, and the guidelines that must be followed to comply with the grant requirements) shall be provided to the BoCC, who will review the grant award for reporting requirements, special conditions, and deadlines related to administering the grant.

Departments shall prepare Board agenda materials for the appropriate committee, if applicable, and for BoCC approval of grant contracts. Upon obtaining a copy of the Board action approving a grant, the County Accounting Office will assign a chart of general ledger accounts to the grant and the applicable Department will be notified of the GL account code. For reimbursable grants, all reimbursement requests should be copied and forwarded to the Accounting Office. The initiating Department shall notify the Accounting Office of such anticipated receipts of revenue for those reimbursements made to the County.

### VII. Notifying Budget Staff

Departments should notify the Finance Director if:

- There is a subsequent alteration in the funding configuration.
- There is a subsequent alteration in the County's financial obligation.
- Grant award funds may be carried forward into the next fiscal year; official notification and budget amendment to carry forward dollars would be required.
- There is any notification that the grant will be terminated.

Departments are responsible for ensuring that all funds are expended or encumbered prior to the end of the grant award period.

### VIII. Cost Sharing/Matching for Federal Grants (2 CFR Subpart D 200.306)

Cost sharing or matching shall mean the portion of project costs not paid by federal funds, unless otherwise authorized by federal statute.

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Grants that require a local match must be coordinated through the BoCC. If a local match is to be provided by the County government, such funds must (a) be identified in the budget to provide the match, or (b) provided by a budget amendment.

For all federal grant awards, any shared costs or matching funds and all contributions, including cash and third-party in-kind contributions, must be accepted as part of the County's cost sharing or matching when such contributions meet all of the following criteria:

- Are verifiable from the County's records;
- Are not included as contributions for any other federal award;
- Are necessary and reasonable for accomplishment of project or program objectives;
- Are allowable pursuant to 2 CFR Subpart E 200.306 – Cost Principles of this part;
- Are not paid by the federal government under another federal award, except where allowed by federal statute;
- Are provided for in the approved budget when required by the federal awarding agency; and
- Conform to other applicable provisions of 2 CFR Subpart D 200.306.