



Washoe County Grants Management

# Policy Manual

2020





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## I. Introduction

Grant funds received by Washoe County support important programs and services that the county provides to the community. These funds allow the county to extend existing services, introduce new initiatives, improve infrastructure, gain technological advances, and support programmatic staffing. Grant funds are utilized throughout the county and impact a variety of efforts including public safety, homeland security, social services, public health, recreation, infrastructure improvements, and others. Because grant funding allows the county to leverage local public funds in order to extend and enhance the services offered to the community, the impact of grant funding upon the community is significant, with the process of grants administration and management a critical and important function. The financial integrity of Washoe County is of utmost importance and adopting comprehensive grant management policies is a key element to maintain this integrity.

These policies and the associated procedures, which are included in a separate User Handbook, are intended to foster exceptional stewardship of the public trust through a rigorous adherence to ethical and professional standards associated with grant related activity. Adherence to these policies and procedures will promote efficiency, better transparency, greater accountability, a strategic approach to funding opportunities, and generally place the county in a more competitive position for securing grant funds. The manual is designed to provide general guidance and direction for the staff of Washoe County responsible for the administration and management of grant funding. It is not intended that all details of grants management be covered, rather that the user is informed of the general policies of grants management. Hyperlinks to federal policies are included throughout the manual. Readers are encouraged to review the full text of each policy. For information and guidance on how to carry out the policies described in this manual, reference the associated Section of the User Handbook.

The goal of this manual is to provide standardized policies to assist staff in complying with contractual, regulatory, and statutory provisions of grants. To this end, the County Grants Administrator is available to provide information and assistance. It is recognized that there may be exceptions to any rule. As those exceptions arise, this manual can be revised, amended or overruled as appropriate, when approved by the Board of County Commissioners (BCC), or the County Manager. Adherence with the provisions contained herein is mandatory and incumbent upon all county employees.

The majority of grant funds received by Washoe County departments, divisions, offices and districts are federal funds. These funds are received either directly from the federal agency, or as a pass-through grant from a state agency, or in some cases as pass-through from another local government. Federal funds received directly from the federal agency, or as a pass-through grant from a State of Nevada agency, or from another local government all require strict adherence to the guidelines and regulations imposed



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on federal grant funds. A good portion of this manual focuses on the requirements for federal assistance, as those requirements are generally stricter than the requirements imposed on State of Nevada funds, or funds received from other local governments or from foundations or corporations.

Links to federal policy are included throughout the manual. Readers are encouraged to review the full text of each policy.



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## II. Authority

Grant funds are administered according to federal and state laws and regulations, issuing entity guidelines, Washoe County Code and policies approved by the BCC. Updated County Code supersedes any details within this manual. Each award should be examined for additional governance specific to the awarding agency or grant program.

### A. Federal

#### (1) 2 C.F.R. §200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

The Office of Management and Budget's (OMB) [\*Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards\*](#) (commonly referred to as "Uniform Guidance") was officially implemented in December 2014 by the Council on Financial Assistance Reform ([\*COFAR - now dissolved\*](#)). The Uniform Guidance – a "government-wide framework for grants management" – is an authoritative set of rules and requirements for federal awards that synthesizes and supersedes guidance from earlier OMB circulars.<sup>1</sup>

The reforms that comprise the Uniform Guidance aim to reduce the administrative burden on award recipients and, at the same time, guard against the risk of waste and misuse of federal funds. Among other things, the OMB's Uniform Guidance does the following:

- Removes previous guidance that is conflicting and establishes standard language;
- Directs the focus of audits on areas that have been identified as at risk for waste, fraud and abuse;
- Lays the groundwork for federal agencies to standardize the processing of data;
- Clarifies and updates cost reporting guidelines for award recipients.

#### Uniform Guidance FAQ Update

The OMB released an update to its [frequently asked questions](#) (FAQ) document in July 2017. The frequently asked questions were presented by the COFAR on OMB's Uniform Guidance at [2 C.F.R. §200](#). Please note that if there is any discrepancy, the

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<sup>1</sup> The Guidance was drawn from OMB Circulars A–21, A–87, A–110, and A–122 (which have been placed in past OMB guidance); Circulars A–89, A–102, and A–133; and the guidance in Circular A–50 on Single Audit Act follow-up.



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actual guidance at 2 C.F.R. §200 governs. If there is a question pertaining to the application of the guidance to a particular federal award, that question should be addressed to the federal awarding agency or pass-through entity in the case of a subrecipient. The FAQ document is intended to provide additional context and background for the guidance as federal and non-federal entities seek to understand the policy changes and will be referenced as an addition to the Uniform Guidance at 2 C.F.R. §200 in the 2019 issuance of [Appendix XI to Part 200 - Compliance Supplement](#).

### (2) Agency Specific Implementation

Federal Awarding Agency Regulatory Implementation of Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards – [Interim Final Rule December 19, 2014](#).

This joint interim final rule implements for all federal award-making agencies the final guidance Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) published by the Office of Management and Budget (OMB) on December 26, 2013. This rule is necessary in order to incorporate into regulation and thus bring into effect the Uniform Guidance as required by OMB.

Each federal agency has or will be releasing revised regulations to implement the Uniform Guidance. Links to federal agency-specific regulations can be found [here](#).

### (3) Single Audit

The Uniform Guidance noted above supersedes the [A-133 Circular](#), see Subpart F Audit Requirements. The A-133 Circular was issued pursuant to the [Single Audit Act of 1984, P.L. 98-502](#), and the [Single Audit Act Amendments of 1996, P.L. 104-156](#). It set forth standards for obtaining consistency and uniformity among federal agencies for the audit of states, local governments, and nonprofit organizations expending federal awards.

OMB Circular A-133 incorporated the requirements of the Single Audit Act. The Single Audit Act was enacted to ensure the accurate accounting of grant funds and compliance with program standards. Material noncompliance findings in the Single Audit report, including failure to accurately report federal expenditures on the Schedule of Expenditure of Federal Awards (SEFA), could result in loss of applicable grant funding. Grantors are required to monitor their subrecipient's Single Audit findings to help ensure that findings are corrected. Therefore, it is mutually beneficial for both the Comptroller's Office and county departments to ensure that grant activity is accurately reported on both the grantor financial reports filed by the departments, and the SEFA prepared by the Comptroller's Office for the county's Single Audit report.



### [a. OMB Compliance Supplement](#)

The [OMB Compliance Supplement](#) (Appendix XI to Part 200, previously known as the Circular A-133 Compliance Supplement) is a large and extensive federal government guide created annually by OMB and used in auditing federal assistance and federal grant programs, as well as their respective recipients. It is considered to be the most important tool of an auditor for a Single Audit.

It was created following amendments in 1996 to the Single Audit Act based on numerous studies performed by the Government Accountability Office, the President's Council on Integrity and Efficiency and the National State Auditors Association (NSAA). It serves to identify existing important compliance requirements that the federal government expects to be considered as part of a Single Audit. The [compliance supplement](#) is available on the [OMB Web site](#).

## B. State

### (1) Chapter 244 of Nevada Revised Statutes

[Chapter 244](#) of the Nevada Revised Statutes (NRS) provides guidance for county governments, with section [244.1505](#) focused specifically on the expenditure of public money; grant of public money and donation of certain property to certain nonprofit organizations or governmental entities. A grant or donation to a nonprofit organization created for religious, charitable, or educational purposes and a donation to a governmental entity pursuant to [NRS 244.1505](#) must be made by resolution of the BCC.

### (2) Chapter 332 of Nevada Revised Statutes

[Chapter 332](#) of the NRS details procedures for local government purchasing, including bidding procedures and exceptions to requirements for competitive bidding. It describes the general powers and duties of local governments and performance contracts for operating cost-savings measures as well as prohibitions and penalties. [Assembly Bill 86](#), passed during the 80<sup>th</sup> (2019) Legislative Session, amends sections of [Chapter 332 of NRS](#).

### (3) Whistleblower Protection Laws

Nevada's public employee whistleblower law is included in [NRS 281.611 through 281.671](#). County employees are encouraged to disclose improper governmental action, and it is the intent of the legislature to protect the rights of employees who make such a disclosure.

## C. County

### (1) Washoe County Code of Ordinances

[Chapter 15](#) of Washoe County's Code of Ordinances includes sections related to county Finances and Purchasing. This chapter details information related to accounting



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systems and policies, county funds, property control ordinance, money grants from private and public sources, procedures for lost or abandoned property, central receiving and disbursing system, collections division, money received by county officers, county budget, rates for services provided by county, miscellaneous financial provisions, the Department of Finance, audits, and the Washoe County bond bank ordinance.

### (2) Washoe County Purchasing Procedures Manual

The Washoe County Purchasing Division's Purchasing Procedures Manual established uniform procedures for the procurement of material and services that are consistent with the Local Government Purchasing Act (Chapters [332](#) and [334](#) of NRS, the Public Works Purchasing Act NRS [338](#) and [339](#) and the [Washoe County Code Chapter 15](#)). The manual provides guidance on the general procedures of the Washoe County Purchasing Division to all county employees. Supplemental divisional policies should also be referred to as appropriate.

The manual is designed to provide general guidance and direction for the staff of Washoe County Purchasing Division, as well as individuals in other Washoe County departments, divisions and agencies who order supplies and services through the *Purchasing Division*.

The fundamental purpose of the procedures is not to restrict the effectiveness of the individuals involved in procurement, but to provide a foundation for effective, consistent and complete consideration of all aspect of the procurement task with the expected result being a positive, consistent and professional relationship between the employees of the county and the suppliers who serve the county.

### (3) Single Audit Process at Washoe County

The Audit guidance in [2 C.F.R. §200 Subpart F](#) sets forth standards for obtaining consistency and uniformity among federal agencies for the audit of non-federal entities expending federal awards. A non-federal entity that expends \$750,000 or more during the non-federal entity's fiscal year in federal awards must have a single or program-specific audit conducted for that year in accordance with the provisions of this part.

When Washoe County is a recipient of more than \$750,000 in federal funds in a year, it prepares a Schedule of Expenditures of Federal Award (SEFA), which is audited annually. At Washoe County the SEFA is compiled by the Comptroller's Office, and an external accounting firm is contracted to conduct the Single Audit. The Single Audit is conducted at the same time as the year-end audit. However, the Single Audit testing scope is determined by the size and type of the grant programs expenditures for the year as directed by the federal guidelines. Copies of the county's most recent Single Audit report are available upon request and available via the Washoe County web site.

To meet the sampling and scope requirements, Comptroller's staff prepares several estimates prior to year-end final numbers. The details of the Single Audit requirements are included with the year-end calendar and procedures issued by the Comptroller's



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Office before the end of June close. Reference the *Single Audit Process at Washoe County* section of the User Handbook for an overview of the Washoe County Single Audit process.

### (4) Signing Authority

#### [a. Applications](#)

When submitting a grant application, the authority to sign the grant proposal and legally bind Washoe County to the scope of work and terms of the grant proposal is provided when the Assistant County Manager (ACM) for Finance and Administration approves the Request to Apply (RTA). With an approved RTA a department head, financial manager or grants professional may sign the application for funds.

#### [b. Awards](#)

Only the BCC has authority to commit the county to accept an award. "Upon notice of a grant award or a contribution of money or property, the county officer or employee shall seek approval of the grant or contribution from the board of county commissioners." See [Washoe County Code 15.160 \(2\)](#).

#### [c. Grant Awards – Health District](#)

Through [NRS 439.410](#) and the Interlocal Agreement between Reno, Sparks and Washoe County that creates the Health District, the Board of Health (DBOH) has jurisdiction over all public health matters in the District. The Interlocal Agreement vests the ultimate responsibility for establishing policies and procedures relating to public health programs solely with the Board of Health. The DBOH's updated 2019 Employee Policy Manual gives the District Health Officer authority to accept and execute sub-awards that do not exceed a cumulative amount of \$100,000. All others require DBOH approval. The Interlocal Agreement also requires any nonlocal funds made available to the District from such sources as the state or federal government, foundations or through donation to be added to the final approved budget upon approval by DBOH and through action of the BCC in accordance with the provisions of the Local Government Budget Act and consistent with county policy or ordinance on budget amendments.

The authority of the DBOH to accept grant awards is supported by the action taken by the BCC in its June 14, 2011 meeting where BCC approval was only reserved for budget amendments, requests and approval of bids over \$100,000, Purchase Orders over \$100,000 and internal orders to implement sub-recipient grant agreements. The action by the BCC also specifically delegates acceptance of donations to the DBOH.

### (5) eCivis

eCivis Grants Network serves as the grant management system for the county and is required to be used by all county departments, divisions and offices. For specific instructions and forms, see the User Handbook.



### III. National Statutes, Regulations, and Policies Affecting Grants

#### A. Key Federal Grant Related Legislation

##### (1) Federal Financial Assistance Management Improvement Act

The [Federal Financial Assistance Management Improvement Act of 1999](#), sometimes referred to as "P.L. 106-107," was passed by Congress to improve coordination among grant-making agencies. It became public law on November 20, 1999. Lawmakers also wanted to make the application and reporting process more consistent for people and organizations seeking federal awards.

A Grants Policy Committee (GPC) composed of federal grants experts was formed and tasked with carrying out the law. Although P.L.106-107 expired in 2007, some of its initiatives are still in place while others have continued to evolve. For example, in 2011, OMB replaced the GPC and the Grants Executive Board (GEB), established in 2002, with a single entity – the Council on Financial Assistance Reform (COFAR). The COFAR members provided recommendations to OMB on policies and actions necessary to report on federal grants and cooperative agreements and contribute to FAQ documents.

COFAR built on the initiatives first outlined in The Federal Financial Assistance Management Improvement Act of 1999. In 2017, COFAR was dissolved by [OMB Memorandum M-17-26](#), Reducing Burden for Federal Agencies by Rescinding and Modifying OMB Memorandum. The memo states that “the Council on Financial Assistance Reform (COFAR), an interagency group of Executive Branch officials that was established by [OMB Memorandum M-12-01](#), is disbanded. Moving forward, financial assistance priorities will be considered by the Chief Financial Officers (CFO) Council, consistent with the goal of involving a broader community of grant-making agencies to participate in developing priorities for reforming federal grants management.”

##### (2) Federal Grant and Cooperative Agreement Act

[The Federal Grant and Cooperative Agreement Act of 1977](#) set out to guide government agencies in their use of federal funds, particularly by distinguishing between contracts, cooperative agreements and grants. It became public law on February 3, 1978.

The law states that contracts are awarded when a federal agency is acquiring something (e.g., a service). Both grants and cooperative agreements are awarded when a federal agency is providing assistance, with the latter involving a greater degree of participation and oversight by the agency.

#### B. National Policies Affecting Grants

In addition to the federal requirements specifically related to the management of federal grants there are numerous cross-cutting Executive Orders, regulations, and Acts of



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Congress that grantees must comply with when receiving federal financial assistance. National Policies fall into a number of specific issue categories including: Civil Rights, Labor Standards, Crimes and Prohibited Activities, Lobbying Restrictions, and Environmental Review, among others. Below are a number of significant national policies that impact the implementation of grant projects.

In some cases, the county, as a grantee, is required to have adopted specific assurances, certifications, and policies related to compliance issues in these national policies (e.g. Equal Employment Opportunity Plan, Certification Prohibiting Excessive Use of Force, etc.).

The mandated requirements included in this document are not a complete summary of the federal requirements related to the management of federal grants, rather it is a summary of those that have been identified as requiring specific and urgent action on the part of Washoe County to ensure compliance. [See the National Policy Requirements Matrix prepared by NSF for research recipients.](#)

### (1) Civil Rights

#### *a. Affirmatively Furthering Fair Housing (AFFH)*

AFFH is a [legal requirement](#), published in July 2015, that federal agencies and federal grantees further the purposes of the Fair Housing Act. This obligation to affirmatively further fair housing has been in the Fair Housing Act since 1968. For further information see [Title VIII of the Civil Rights Act of 1968, 42 U.S.C. 3608](#) and [Executive Order 12892](#).

Additionally, the U.S. Department of Housing and Urban Development's (HUD) AFFH rule provides an effective planning approach to aid program participants in taking meaningful actions to overcome historic patterns of segregation, promote fair housing choice, and foster inclusive communities that are free from discrimination. As provided in the rule, AFFH means "taking meaningful actions, in addition to combating discrimination, that overcome patterns of segregation and foster inclusive communities free from barriers that restrict access to opportunity based on protected characteristics.

Specifically, affirmatively furthering fair housing means taking meaningful actions that, taken together, address significant disparities in housing needs and in access to opportunity, replacing segregated living patterns with truly integrated and balanced living patterns, transforming racially and ethnically concentrated areas of poverty into areas of opportunity, and fostering and maintaining compliance with civil rights and fair housing laws. The duty to affirmatively further fair housing extends to all of a program participant's activities and programs relating to housing and urban development." See the [HUD Exchange](#) for more information on AFFH.

The Fair Housing Act not only makes it unlawful for jurisdictions to discriminate, but also requires jurisdictions to take actions to undo historic patterns of segregation and other types of discrimination, as well as to promote fair housing choice and to foster inclusive communities. Although AFFH has been law since 1968, meaningful regulations providing jurisdictions with guidance on how to comply had not been promulgated.



[b. Executive Order 13166: Improving Access to Services for Persons with Limited English Proficiency](#)

This [Executive Order](#) took effect on August 11, 2000, and requires that greater emphasis be put on existing requirements under Title VI of the Civil Rights Act to protect persons who, as a result of national origin, are limited in their English proficiency (LEP).

[c. Americans with Disabilities Act 1990 \(ADA\)](#)

The [ADA](#) is built upon Section 504 of the [Rehabilitation Act of 1973](#). It became public law in July 1990. It uses Section 504's definition of disability as its model and then goes further. While Section 504 applies to entities receiving federal financial assistance only, the ADA covers all state and local governments, their federally funded recipients and subrecipients. The law also applies to businesses that meet the ADA's definition of "public accommodation" (businesses that are generally open to the public and that fall into one of 12 categories listed in the ADA such as restaurants, movie theaters, schools, day care facilities, recreation facilities and doctors' offices). Title II of the ADA – [Public Services: State and Local Government](#):

- Prohibits discrimination on the basis of disability by "public entities" such as state and local government agencies.
- Requires public entities to make their programs, services and activities accessible to individuals with disabilities.
- Outlines requirements for self-evaluation and planning; making reasonable modifications to policies, practices, and procedures where necessary to avoid discrimination; identifying architectural barriers; and communicating effectively with people with hearing, vision and speech disabilities.
- Regulated and enforced by the [U.S. Department of Justice](#).

[d. Drug-Free Workplace Act of 1988](#)

The [Drug-Free Workplace Act of 1988](#) requires *some* federal contractors and *all* federal grantees to agree that they will provide drug-free workplaces as a precondition of receiving a contract or grant from a federal agency.

Although all covered contractors and grantees must maintain a drug-free workplace, the specific components necessary to meet the requirements of the Act vary based on whether the contractor or grantee is an individual or an organization. The requirements for organizations are more extensive, because organizations have to take comprehensive, programmatic steps to achieve a workplace free of drugs.

All organizations covered by the Drug-Free Workplace Act of 1988 are required to provide a drug-free workplace by taking the following steps:

1. Publish and give a policy statement to all covered employees informing them that the unlawful manufacture, distribution, dispensation, possession or use of a controlled substance is prohibited in the covered workplace and specifying the actions that will be taken against employees who violate the policy.



2. Establish a drug-free awareness program to make employees aware of a) the dangers of drug abuse in the workplace; b) the policy of maintaining a drug-free workplace; c) any available drug counseling, rehabilitation, and employee assistance programs; and d) the penalties that may be imposed upon employees for drug abuse violations.
3. Notify employees that as a condition of employment on a federal contract or grant, the employee must a) abide by the terms of the policy statement; and b) notify the employer, within five calendar days, if he or she is convicted of a criminal drug violation in the workplace.
4. Notify the contracting or granting agency within 10 days after receiving notice that a covered employee has been convicted of a criminal drug violation in the workplace.
5. Impose a penalty on—or require satisfactory participation in a drug abuse assistance or rehabilitation program by—any employee who is convicted of a reportable workplace drug conviction.
6. Make an ongoing, good faith effort to maintain a drug-free workplace by meeting the requirements of the Act.

Note: A contractor or grantee who fails to comply with these requirements is subject to certain penalties.

A contractor or grantee who fails to carry out the requirements of the Drug-Free Workplace Act of 1988 can be penalized in one or more of the following ways:

- Payments for contract or grant activities may be suspended.
- Contract or grant may be suspended or terminated.
- Contractor or grantee may be prohibited from receiving, or participating in, any future contracts or grants awarded by any federal agency for a specified period, not to exceed five years.

Compliance with the Act's requirements is reviewed as part of normal federal contract and grant administration and auditing procedures.

The federal agency head is responsible for deciding whether a violation has occurred. If the contract or grant officer determines—in writing—that cause exists, an appropriate action shall be initiated and conducted in accordance with the Federal Acquisition Regulation and applicable agency procedures. For further information about compliance monitoring procedures, please contact the contract or grant officer in the agency from which the contract/grant was awarded.

[e. Age Discrimination Act of 1975](#)

This [Act](#), enacted in November 1975, prohibits discrimination on the basis of age in programs or activities receiving federal financial assistance, directly or through



contractual, licensing, or other arrangements use age distinctions or take any other actions which have the effect, on the basis of age be excluded from participation in, denied benefits of, or be subjected to discrimination under, a program or activity receiving federal financial assistance.

*f. [Section 504 of the Rehabilitation Act of 1973](#)*

Section 504 of the [Rehabilitation Act of 1973](#), Pub. L. No. 93-112, 87 Stat. 394, codified at 29 U.S.C. § 701 et seq., is legislation that guarantees certain rights to people with disabilities. It was one of the first U.S. federal civil rights laws offering protection for people with disabilities. Section 504 provides that no qualified individual with a disability should, only by reason of his or her disability, be excluded from the participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance.

Section 504 obligates state and local governments and their sub-recipients (except those providing tangible goods) to ensure that persons with disabilities have equal access to any programs, services or activities, and ensure that their employment practices do not discriminate on the basis of disability. The manner in which state and local governments and their sub-recipients demonstrate compliance is through a self-assessment of programs, services and physical accessibility to the facilities by persons with disabilities. The self-assessment must:

Section 504 of the Rehabilitation Act and the ADA require recipients to complete a self-assessment, which should:

- Be conducted with the assistance of interested persons, including persons with disabilities and/or organizations representing persons with disabilities.
- Include a review of current policies and practices and effects thereof that do not or may not meet the requirements of Section 504.
- Include remedial steps to be taken to eliminate the effects of any discrimination that resulted from adherence to existing policies and practices.
- Establish effective grievance procedures.
- Designate a 504 Coordinator.

*g. [Title VIII of the Civil Rights Act of 1968, P.L. 90-284 \(Fair Housing Act\)](#)*

Title VIII of the [Civil Rights Act of 1968](#), prohibits discrimination in the sale, rental and financing of dwellings based on race, color, religion, national origin, disability or familial status, as well as establishing administrative enforcement mechanisms, revised and expanded Justice Department jurisdiction, and contains design and construction accessibility provisions for certain new multifamily dwellings developed for first occupancy.

Title VIII, amended in 1988 (effective March 12, 1989) by the [Fair Housing Amendments Act](#), prohibits discrimination in the sale, rental, and financing of dwellings, and in other housing-related transactions. The Amendment:



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- expanded coverage of the Fair Housing Act to prohibit discrimination based on disability or on familial status (presence of child under the age of 18, and pregnant women);
- established new administrative enforcement mechanisms with HUD attorneys bringing actions before administrative law judges on behalf of victims of housing discrimination; and
- revised and expanded Justice Department jurisdiction to bring suit on behalf of victims in federal district courts.

### [h. Title VI of the Civil Rights Act of 1964, P. L. 88-352](#)

Title VI of the [Civil Rights Act of 1964](#), prohibits discrimination on the basis of race, color, and national origin in all programs and activities of governmental agencies receiving federal financial assistance.

Title VI also requires recipients of federal financial assistance to take reasonable steps to make their programs, services, and activities accessible by eligible persons with limited English proficiency.

### (2) Labor Standards

#### [a. Drug-Free Workplace Act of 1988](#)

This [law](#) requires a grantee to certify to the agency that it will provide a drug-free workplace. More information on this law can be found in the Civil Rights section of this manual.

#### [b. Contract Work Hours and Safety Standards Act \(CWHSSA\)](#)

The [CWHSSA](#), enacted in 1962, applies to federal service contracts and federal and federally assisted construction contracts over \$100,000. It requires contractors and subcontractors on covered contracts to pay laborers and mechanics employed in the performance of the contracts one and one-half times their basic rate of pay for all hours worked over 40 in a workweek. This Act also prohibits unsanitary, hazardous, or dangerous working conditions on federal and federally financed and assisted construction projects.

#### [c. Fair Labor Standards Act \(FLSA\)](#)

The [FLSA](#), enacted in 1938, established minimum wage, overtime pay, recordkeeping, and youth employment standards affecting employees in the private sector and in federal, state, and local governments.

#### [d. Davis Bacon and Related Acts \(DBRA\)](#)

The [DBRA](#), enacted in 1931, require all contractors and subcontractors performing work on federally assisted contracts in excess of \$2,000 to pay their laborers and mechanics not less than the prevailing wage rates.



### (3) Crimes and Prohibited Activities

#### *a. Executive Order 12549 "Debarment and Suspension"*

This [Executive Order](#), effective February 1986, requires that all contractors and subrecipients receiving individual awards using federal funds of \$25,000 or more certify that the organization and its principles are not debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded by any federal department or agency from doing business with the federal government.

#### *b. Copeland "Anti-Kickback" Act, 40 USC §276c and 18 USC §874*

The "Anti-Kickback" Section of the [Act](#), which was enacted in 1934, precludes a contractor or subcontractor from inducing an employee to give up any part of the compensation to which he or she is entitled under his or her contract of employment. The Act also requires the contractor and subcontractor to submit a weekly statement of the wages paid to each employee performing on covered work during the preceding payroll period.

#### *c. False Claims Act 31 U.S.C. §3729–3733*

This [Act](#), enacted in 1863, imposes liability on persons and companies (typically federal contractors) who defraud governmental programs. The law includes a "[qui tam](#)" provision that allows people who are not affiliated with the government to file [actions](#) on behalf of the government (informally called "[whistleblowing](#)"). Persons filing under the Act stand to receive a portion (usually about 15–25 percent) of any recovered [damages](#).

### (4) Accountability and Transparency

#### *a. Grants Oversight and New Efficiency (GONE Act)*

The goal of the [GONE Act](#), enacted in 2016, is to close out expired grants. The GONE Act requires OMB to instruct each agency, in coordination with the Department of Health and Human Services (HHS), to submit to Congress and HHS by December 31 of the first calendar year beginning after this Act's enactment a report that:

- Lists each federal grant award held by such agency
- Provides the total number of federal grant awards, including the number of grants by time period of expiration, the number with zero-dollar balances, and the number with undisbursed balances
- Describes the challenges leading to delays in grant closeout
- Explains, for the 30 oldest federal grant awards, why each has not been closed out

The covered grants are those within an agency's cash payment management system that have been expired for two or more years and have not been closed out. No later than one year after the head of an agency submits its report, the agency head will notify HHS whether the agency has closed out the covered grants discussed in its report. HHS is required to compile this information and provide it to Congress.



*b. Digital Accountability and Transparency Act of 2014 (DATA Act)*

The [DATA Act](#), enacted in 2014, expands on federal awards reporting reforms that began with the [Federal Funding Accountability and Transparency Act of 2006](#). The purpose of the DATA Act is to improve the quality and transparency of the federal government's award data. Lawmakers have directed the Department of the Treasury (Treasury) and the OMB to create government-wide standards for reporting spending data associated with federal awards. The law also requires that this data be channeled to a central, public database so that it can be easily accessed and tracked throughout an award's full lifespan – from a vote in Congress to its final disbursement.

The DATA Act was implemented in stages, beginning with the guidance issued by OMB in 2015. With the completion of the pilot program in 2017, agencies and award recipients are required to adhere to the [new data sharing standards](#). Additional resources related to implementation of the DATA Act can be found on the [grants.gov website](#).

*c. The Federal Funding Accountability and Transparency Act of 2006 (FFATA)*

This [Act](#), enacted in 2006, required information about federal awards to be posted on a single, searchable website that is open for public access ([USAspending.gov](#)) In 2008, FFATA was amended to require prime recipients to report details on their first-tier sub-recipients for awards made as of October 1, 2010.

The federal award recipient (or prime awardee) will report against subgrants awarded. The subaward information entered in FSRS will then be displayed on [www.USAspending.gov](#) associated with the prime award. A county department that receives a federal prime award and subawards funds, must report first-tier subawards in the FSRS.

(5) Lobbying Restrictions

*a. Lobbying Disclosure Act of 1995*

This [Act](#), enacted in December 1995, created, among other things, a comprehensive reporting and disclosure structure for lobbyists. While entities that receive federal awards, such as nonprofit organizations, may lobby the federal government, all federal lobbying efforts must be paid for with non-federal funds. The law also limits, in some cases, the amount or percentage of money an organization can spend on lobbying.

*b. Section 319 of Public Law 101-121*(certification required for contracts and subcontracts of \$100,000 or more):

[Section 319 of Public Law 101-121](#), enacted in October 1989, prohibits use of federal funds for lobbying the executive or legislative branches of government in connection with a specific contract, grant or loan, etc. which prohibits grantee/subrecipient from using appropriated federal funds for lobbying the executive or legislative branches of the federal government in connection with a specific contract, grant, or loan, and requires that no federal appropriated funds have been paid or will be paid, by or on behalf of grantee/subrecipient, to any person for influencing or attempting to influence an officer



or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement.

(6) Environmental Review

*a. The National Environmental Policy Act (NEPA) [42 U.S.C. 4321 et seq.]*

[NEPA](#), enacted in 1969, established national environmental policy and goals for the protection, maintenance, and enhancement of the environment and provided a process for implementing these goals within the federal agencies. NEPA applies to all proposals for federal action that have the potential to affect the quality of the human environment.

Environmental Review under NEPA requires the examination of ALL federal laws and authorities that address the environment with respect to a federal activity.

(7) Historic Preservation

*a. The National Historic Preservation Act:*

Section 106 of the [National Historic Preservation Act](#), enacted in 1966, requires federal agencies to consider the effects of projects they carry out, approve, or fund on historic properties. The Advisory Council on Historic Preservation published regulations that guide federal agencies and other participants in the Section 106 process. See [36 CFR Part 800 – Protection of Historic Properties](#).



## IV. Pre-Award Phase

Date Approved:

### A. Background

The purpose of this policy is to ensure that each grant application submitted by the county is aligned with an established county priority, has matching funds available if required by the sponsor, and that the means for continuation of the project or program after the grant period has been given thorough consideration. The department submitting the grant application is responsible for ensuring the pre-application assessment factors noted below have been evaluated and completed prior to submission.

### B. Policy

#### (1) Pre-Application Assessment

A pre-application assessment is required and should be saved in the grant file maintained by the county department. Reference the *Pre-Application Assessment* section of the User Handbook for instructions on completing the pre-application assessment.

The pre-application assessment should be done in consultation with the department's fiscal manager or equivalent, budget analyst, and the department head.

Program planning and development consists of all activities required to assess needs and identify strengths, weaknesses, opportunities, and threats (SWOT Analysis) through collaboration with program partners, proposed participants, and stakeholders. Reference the *Pre-Application Assessment* section of the User Handbook for guidance on the steps to complete the assessment.

#### (2) Participation in Community Collaborative Grants

External organizations frequently seek support from Washoe County for grant applications they intend to submit to a sponsor. Washoe County has a long-standing commitment to partnering with other jurisdictions, agencies, and community-based organizations. Requests for such support are often made to department staff or directors.

##### a. Letters of Support

The purpose of the Letter of Support process is to avoid supporting grant applications that are competing with county departments for the same grant opportunity. This process also prompts consideration, communication, and analysis prior to supporting a grant proposal, as there may be other reasons why it would not be in the county's interest to provide a letter of support.



Letters of Support for a grant application prepared by an external entity shall be coordinated by the department in consultation with the County Grants Administrator before submission to the requesting organization. Reference the *Participation in Community Collaborative Grants* section of the User Handbook for guidance on issuing a Letter of Support.

If the requesting organization is seeking a commitment of county resources (staff participation, space, matching funds, etc.) the request is for a collaborative relationship rather than just a Letter of Support. Collaborative partnerships may or may not involve the county as a recipient of a grant award.

#### *b. Collaborative Grant Applications*

Many grants require partnering with other organizations to develop projects that demonstrate commitment and participation from a broad base of organizations. Collaborations may encompass a broad spectrum of organizations across a defined region, interdisciplinary agencies working toward a continuum of services, and/or a combination of governmental and community-based organizations. Through collaborative partnerships the impact of the program can be intensified and the sponsor benefits from the value of leveraging the resources of numerous partner organizations.

Washoe County has historically participated in and provided leadership for collaborative grant programs. As with all grant opportunities, careful consideration is required to assess the value and benefit of the county's participation in these projects. Reference the *Participation in Community Collaborative Grants* section of the User Handbook for guidance on the process when a county department is considering participation in a collaborative grant application.

#### (3) Internally Competing Applications

Sponsors generally will not consider any proposal from a jurisdiction, if that jurisdiction has submitted more than one proposal during the same funding round. Even if the sponsor allows competing applications, it may not be in the best interest of the county to compete against itself.

Reference the *Internally Competing Applications* section of the User Handbook for instruction on how to resolve internal conflicts.

#### (4) Application Submission – Request to Apply

All county grant applications and requests for donations must be approved by the ACM for Finance and Administration or the appropriate governing/managing board (Board of County Commission or District Board of Health) **prior to application**. Board approval for applications is only necessary when required by the granting agency. For all other grant applications, approval from the ACM for Finance and Administration is appropriate. The county Request to Apply form is required to advise the County Grants Administrator and to seek approval from the ACM for Finance.



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An officer or employee of the county may not submit an application for a grant, an amendment or supplement of a grant, a request for contribution of money or property, without approval of the ACM for Finance and Administration, and if applicable the governing board of the department or agency. The officer or employee making the application shall advise the County Grants Administrator of the application on a form prescribed by the Grants Administrator. See [Washoe County Code 15.160 \(1\)](#).

Reference the *Application Submission – Request to Apply* section of the User Handbook for instruction on how to complete the Request to Apply form.

On-going grants (new awards for continuing projects) are NOT exempt from the Request to Apply procedure.

### (5) Single Point of Contact (SPOC)

To foster intergovernmental partnerships and strengthen federalism by relying on state and local processes for the coordination and review of proposed federal financial assistance and development, [Federal Executive Order \(EO\) 12372](#), "Intergovernmental Review of Federal Programs," was issued in July, 1982. The Office of Grant Procurement, Coordination and Management, (also referred to as the State Grant Office), is the designated single point of contact (SPOC) for Nevada State agencies submitting federal grants and for all statewide grant-related SPOC inquiries.

The SPOC works to eliminate duplicate efforts by public entities for competitive grants where there may be cross-agency supports or that may only allow one entity to submit. The state can also work with public entities in situations where they may be more competitive to provide a state bona-fide representative letter. Letters of support or designations for federal grants from the Governor's Office, and designations of bona-fide state agencies are also handled through the [State Grant Office](#).



## V. Award Phase

Date Approved:

### A. Background

Grant awards received from federal, state and private entities may be awarded through a variety of documentation depending on the funding entity. The award document must be reviewed and analyzed, as with any contractual agreement, to ensure that Washoe County can and will fulfill the terms and conditions of the award.

The award phase begins once the funding entity completes the application review process. The awarding entity staff will review and make award recommendations based on the programmatic and financial reviews of the applications. These recommendations may be reviewed by a series of levels in the organization to ensure high-quality and fair decisions. The Award Phase consists of award decisions and notifications.

Once the final award decisions are made, the awarding agency sends a Notice of Award (NOA) (or Notice of Subaward (NOSA) to the entities selected for funding. The NOA (or NOSA) is the official, legally binding issuance of the award. When the county accepts the grant (i.e., by signing the grant agreement or by drawing down funds) the county becomes legally obligated to carry out the full terms and conditions of the grant award.

All grant awards must be approved by the appropriate governing/managing board (Board of County Commission or District Board of Health).

### (1) FFATA Reporting Requirements

In 2006, the [Federal Funding Accountability and Transparency Act](#) (FFATA) set in motion a government-wide reporting procedure that has continued to evolve.

The law requires that information about entities and organizations receiving federal funds be disclosed to the public via a central website, [USASpending.gov](http://USASpending.gov). This information currently includes the entity's name, amount of the grant, funding agency, and location – among other requirements – and is published by the grant-making agency on USASpending.gov.

The federal award recipient – called the "prime awardee" by FFATA – files progress reports via the FFATA Sub-award Reporting System (FSRS).

Sub-recipients – those entities receiving sub-grants – submit data to the prime awardee. (Those sub-recipients with awards of \$25,000 or more must have their data shared by the prime awardee through FSRS.)



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Reference the *FFATA Reporting Requirements* section of the User Handbook for a visual representation of this process in a linear format, and for guidance on how to report first-tier subawards.

### (2) Use of Grant Agreements, Cooperative Agreements, and Contracts

The federal awarding agency or pass-through entity must decide on the appropriate instrument for the federal award (i.e., grant agreement, cooperative agreement, or contract) in accordance with the [Federal Grant and Cooperative Agreement Act \(31 U.S.C. 6301-08\)](#). Additionally, federal awarding agencies, or pass-through entities as permitted in [2 C.F.R. §200.332](#) fixed amount subawards, may use fixed amount awards (see [2 C.F.R. §200.45](#) fixed amount awards) to which the following conditions apply:

- In several partial payments, the amount of each agreed upon in advance, and the “milestone” or event triggering the payment also agreed upon in advance, and set forth in the federal award;
- On a unit price basis, for a defined unit or units, at a defined price or prices, agreed to in advance of performance of the federal award and set forth in the federal award; or,
- In one payment at federal award completion.

A fixed amount award cannot be used in programs which require mandatory cost sharing or match. The non-federal entity must certify in writing to the federal awarding agency or pass-through entity at the end of the federal award that the project or activity was completed, or the level of effort was expended. If the required level of activity or effort was not carried out, the amount of the federal award must be adjusted. Periodic reports may be established for each federal award. Changes in principal investigator, project leader, project partner, or scope of effort must receive the prior written approval of the federal awarding agency or pass-through entity. See [2 C.F.R. §200.201](#).

### (3) Federal Award Requirements

The non-federal entity is responsible for complying with all requirements of the federal award. For all federal awards, this includes the provisions of FFATA, which includes requirements on executive compensation, and also requirements implementing the Act for the non-federal entity at [2 C.F.R. part 25 Financial Assistance Use of Universal Identifier and System for Award Management](#) and [2 C.F.R. part 170 Reporting Subaward and Executive Compensation Information](#). See also statutory requirements for whistleblower protections at [10 U.S.C. 2409](#), [41 U.S.C. 4712](#), [10 U.S.C. 2324](#), [41 U.S.C. 4304](#) and [4310](#). Additional standard provisions require that recipients:

- Use OMB-approved standard information collections when providing financial and performance information and recipients must related financial data to performance accomplishments of the federal award. See [2 C.F.R. §200.301](#).
- Expend and account for the federal award in accordance with state laws and procedures for expending and accounting for the state's own funds. In addition,



the state's and the other non-federal entity's financial management systems must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the federal statutes, regulations, and the terms and conditions of the federal award. See [2 C.F.R. §200.302](#).

- Use a financial management system that provides for identification of all federal awards received and expended; allows for accurate, current, and complete disclosure of the financial results of each federal award or program; includes records that identify adequately the source and application of funds; provides effective control over and accountability for all funds, property, and other assets; compares expenditures with budget amounts for each federal award; and has written procedures for implementing requirements and determining the allowability of costs. See [2 C.F.R. §200.302](#).
- Establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. The non-federal entity must evaluate and monitor its compliance and take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings. See [2 C.F.R. §200.303](#).
- Take reasonable measures to safeguard protected personally identifiable information and other information the federal awarding agency or pass-through entity designates as sensitive or the non-federal entity considers sensitive consistent with applicable federal, state, local, and tribal laws regarding privacy and obligations of confidentiality. See [2 C.F.R. §200.303](#).

#### (4) Specific Conditions

Additional specific award conditions may be imposed by the federal awarding agency or pass-through entity for various reasons, requiring the recipient to perform additional tasks or agree to more stringent financial arrangements or increased monitoring requirements. Any specific conditions must be promptly removed once the conditions that prompted them have been corrected. See [2 C.F.R. §200.207](#).

#### (5) Certifications and Representations

Unless prohibited by federal statutes or regulations, each federal awarding agency or pass-through entity is authorized to require the non-federal entity to submit certifications and representations required by federal statutes, or regulations on an annual basis. Submission may be required more frequently if the non-federal entity fails to meet a requirement of a federal award. See [2 C.F.R. §200.208](#).



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### (6) Award Review

Upon notice of a grant award the department is responsible for conducting a comprehensive review of all the award documents. Department staff both programmatic and fiscal are required to read the grant award documentation. The award review should consider the scope of work, budget conditions; matching costs; and the terms and conditions of the grant agreement. If there are questions about wording in the award documents, the department should contact the funding entity to ensure a clear understanding of expectations and requirements.

In the event that funds awarded by the sponsoring agency are reduced from those requested in the original application, or factors previously evaluated at the time of application have changed, the department must ensure that the goals, objectives, and evaluative components of the grant can still be accomplished within the prescribed timeframe, and budget set by the sponsor.

If the award terms need to be amended before the grant award can be accepted, the department will negotiate with the sponsor and obtain changes to the grant award in writing. If award terms cannot be negotiated to the department's satisfaction, the department head of the recipient department will prepare a letter to the sponsoring agency declining the award and provide a copy of the letter to the County Grants Administrator. The letter should express the county's regret in declining the award and clearly articulate the specific reason(s) the award is being declined.

Consideration should be paid to the cost of accepting, expending and administering a small grant award. Grant awards of less than \$1,000 are discouraged due to the costs incurred to complete award review and approval, expend the grant funds and comply with grant reporting requirements.

#### *a. Instrument of Award*

The federal awarding agency, pass-through entity, foundation or other funder will decide on the appropriate instrument of award: grant agreement, fixed amount award, cooperative agreement, or contract. The instrument of award has a significant impact on the relationship between the awarding entity and the grantee, as well as on the administrative guidelines for the award.

Award documents must be received by the county prior to acceptance of the grant funds by the BCC. No grant funds shall be disbursed until the grant award has been approved by the BCC. [See Washoe County Code 15.160 \(2\)](#). Reference the *Award Review* section of the User Handbook for guidance on the items to be attached when awards are submitted for Agenda review.

Reference Section VII for the definitions of a grant agreement, fixed amount award, cooperative agreement and contract.



### [b. Terms & Conditions](#)

The General Terms and Conditions (GTCs) for grant awards outline the responsibilities of an award recipient. The GTCs are based on federal statutes, government-wide requirements for all federal financial assistance awards, and the awarding entities own legislation and/or policy. Non-federal funds award by state agencies, foundations and other jurisdictions may also provide GTCs. Grant staff are responsible for understanding and complying with all of the legal, financial, and administrative requirements outlined in the GTCs of an award.

Each type of award will come with specific terms and conditions. By accepting funds under a federal grant, the county agrees to comply with and include in all sub-grants, the grant provisions, all applicable federal statutes, regulations and guidelines, and any amendments. The county agrees to operate the funded program in accordance with the approved grant application and budget, supporting documents, and other representations made in support of the approved grant application. Reference the *Award Review* section of the User Handbook for the procedure to resolve any inconsistencies in the Grant Award.

### [c. Grant Set-up in Washoe County Financial Management System](#)

There are accounting procedures, charts of accounts, etc., for identifying and recording receipts and expenditures of program funds separately in the appropriate cost category for each award or grant. All grants require an internal order and associated project (if applicable) for recording financial data in SAP. There are separate general ledger accounts for federal and state grant revenue. Internal orders generally include both revenue and expenditures for that program. The Internal Order Request Form must be completed and submitted to the Comptroller's Office to initiate the Internal Order (IO) set up along with supporting documentation.

The grant internal order number must be obtained from the Comptroller's Office prior to submission of the BCC staff report to approve the award or authorize a budget amendment.

Reference the *Award Review* section of the User Handbook for instructions on the procedures for requesting a new IO and supporting documentation (grant award documents, NOGA, etc.) that must be included.

### [d. Board Acceptance of Grant Awards and Donations under Washoe County Code:](#)

1. The BCC has the sole authority to accept grants and cash donations from private and public sources or other financial assistance from the federal government or any agency or instrumentality thereof and to comply with such conditions as may be necessary. See [Washoe County Code 15.140\(1\)\(e\)](#).



All awards must be accepted by the BCC or other authoritative Board e.g. District Board of Health (except sub-awards of \$100,000 or less to Health District and awards to District Court).

Sub-awards to the Health District may be accepted and executed by the District Health Officer (DHO) if they do not exceed a cumulative value of \$100,000 per award.

Following District Board of Health, or DHO approval Health District awards are submitted to the BCC for approval when a budget amendment is required.

District Court grant awards are not approved by the BCC rather grant awards are submitted to the BCC to acknowledge receipt of the revenue and approval of the budget amendments.

2. An officer or employee of a department or agency of the county shall not accept a grant, an amendment or supplement of a grant, and except as otherwise provided herein, a contribution of money or property without approval by the BCC. [See Washoe County Code 15.160\(2\).](#)
3. Donations of personal property valued singly or in the aggregate at less than \$3,000 may be accepted by employees or officials, without approval by the BCC, however, the officer or employee must notify the board in writing of the acceptance of the donation within six months of receipt. See [Washoe County Code 15.140\(1\)\(d\).](#)
4. All money received from grants and contributions shall be transmitted by the officer or employee applying for the grant or contribution to the county treasurer for deposit in the appropriate account. The officer or employee must complete the appropriate forms designated by the comptroller and must submit those forms along with the deposit. All property received must be identified on forms prescribed by the comptroller and distributed, as appropriate, for inventory control, recording in the financial records and ongoing maintenance. See [Washoe County Code 15.160\(6\).](#)

Private funds may include gifts and grants. This policy manual specifically covers public and private **grants** and does not cover donations/gifts provided by individuals or private entities. It is important to determine if an award of funds is a grant or a donation.

Reference the *Award Review* section of the User Handbook for instructions on how to determine if an award of funds is a private grant or a donation.

[e. Approval of Grants by the Board of County Commissioners](#)

When a grant is submitted to the BCC for approval the BCC Staff Report Template for grants must be used. Reference the *Award Review* section of the User Handbook for instructions on how to download the BCC Staff Report Template Grants and guidance on what must be included.



## VI. Post-Award Phase

Date Approved:

### A. Background

Post-Award phase consists of implementation, reporting, and closeout. The purpose of the policies in this phase are to ensure that Departments apply sound financial management. The policies below also provide information on procurement systems and procurement activities, file management, storage of grant files, and access to and disposition of records.

### B. Policy

#### (1) Financial Management

##### *a. Reasonable, Allocable, and Allowable Costs*

The foundation to financial management of grant funds is the allowability of costs. Only those costs that are allowable under the award can be charged to the grant (as direct or indirect) or considered as cost sharing or matching. The factors affecting the allowability of costs are unique to each federal program and are found in the laws, regulations, and the provisions of the contract or grant agreements pertaining to the program. Uniform Guidance [Subpart E—Cost Principles](#), establishes principles and standards for determining costs for federal awards carried out through grants, cost reimbursement contracts, and cooperative agreements. These principles must be used in determining the allowable costs of work performed by Washoe County under federal awards. See Appendix B for Washoe County's General Principles for Determining Allowable Costs.

These principles must also be used as a guide in the pricing of fixed-price contracts and subcontracts where costs are used in determining the appropriate price.

#### *Reasonable Costs*

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 was made to incur the cost. Reference the *Financial Management* section of the User Handbook for how to determine the reasonableness of a given cost.

#### *Allocable Costs*

A cost is allocable to a particular grant award or other cost objective if the goods or services involved are chargeable or assignable to that grant award or cost objective in accordance with relative benefits received. This standard is met if the cost:

- Is incurred specifically for the grant award;



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- Benefits both the grant award and other work of the county and can be distributed in proportions that may be approximated using reasonable methods; and
- Is necessary to the overall operation of the county and is assignable in part to the grant award in accordance with the Cost Principles.

Any cost allocable to a particular grant award may not be charged to other grant awards to overcome fund deficiencies, to avoid restrictions imposed by statutes, regulations, or terms and conditions of the grant awards, or for other reasons. This prohibition would not preclude the county from shifting costs that are allowable under two or more grant awards in accordance with existing statutes, regulations, or the terms and conditions of the grant awards.

### Direct Cost Allocation Principles

If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then, notwithstanding the paragraph above, the costs may be allocated or transferred to benefitted projects on any reasonable documented basis.

### Factors Affecting Allowability of Costs

Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under grant awards:

- Be necessary and reasonable for the performance of the grant award,
- Conform to any limitations or exclusions set forth in Cost Principles of the Uniform Guidance or in the grant award as to types or amount of cost items.
- Be consistent with policies and procedures that apply uniformly to both grant-funded and other activities of the county.
- Be accorded consistent treatment. *A cost may not be assigned to a grant award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the grant award as an indirect cost.*
- Be determined in accordance with generally accepted accounting principles (GAAP),
- Not be included as a cost or used to meet cost sharing or matching requirements of any other federally financed program in either the current or a prior period.
- Be adequately documented.



### [b. Prior Approval](#)

Under any given federal award, the reasonableness and allocability of certain items of costs may be difficult to determine. In order to avoid subsequent disallowance or dispute based on unreasonableness or non-allocability, the county may seek the prior written approval of the federal awarding agency, pass-through entity, foundation or other funder in advance of the incurrence of special or unusual costs.

Prior written approval should include the timeframe or scope of the agreement. Awarding agencies cannot waive the prior approval requirement. Reference the *Financial Management* section of the User Handbook for instructions on what to include in a request for a change in scope.

#### [Prior written approval \(prior approval\)](#)

See [2 C.F.R. § 2900.16](#) and [2 C.F.R. §200.407](#). Under any given federal award, the reasonableness and allocability of certain items of costs may be difficult to determine. In order to avoid subsequent disallowance or dispute based on unreasonableness or non-allocability, the non-federal entity may seek the prior written approval of the cognizant agency for indirect costs or the federal awarding agency in advance of the incurrence of special or unusual costs. Prior written approval should include the timeframe or scope of the agreement. The absence of prior written approval on any element of cost will not, in itself, affect the reasonableness or allocability of that element, unless prior approval is specifically required for allowability as described under certain circumstances in the following sections of this part:

- (a) [§200.201](#) Use of grant agreements (including fixed amount awards), cooperative agreements, and contracts, paragraph (b)(5);
- (b) [§200.306](#) Cost sharing or matching;
- (c) [§200.307](#) Program income;
- (d) [§200.308](#) Revision of budget and program plans;
- (e) [§200.311](#) Real property;
- (f) [§200.313](#) Equipment;
- (g) [§200.332](#) Fixed amount subawards;
- (h) [§200.413](#) Direct costs, paragraph (c);
- (i) [§200.430](#) Compensation—personal services, paragraph (h);
- (j) [§200.431](#) Compensation—fringe benefits;
- (k) [§200.438](#) Entertainment costs;
- (l) [§200.439](#) Equipment and other capital expenditures;
- (m) [§200.440](#) Exchange rates;
- (n) [§200.441](#) Fines, penalties, damages and other settlements;



- (o) [§200.442](#) Fund raising and investment management costs;
- (p) [§200.445](#) Goods or services for personal use;
- (q) [§200.447](#) Insurance and indemnification;
- (r) [§200.454](#) Memberships, subscriptions, and professional activity costs, paragraph (c);
- (s) [§200.455](#) Organization costs;
- (t) [§200.456](#) Participant support costs;
- (u) [§200.458](#) Pre-award costs;
- (v) [§200.462](#) Rearrangement and reconversion costs;
- (w) [§200.467](#) Selling and marketing costs;
- (x) [§200.470](#) Taxes (including Value Added Tax); and
- (y) [§200.474](#) Travel costs.

*c. Direct Costs*

Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a grant 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. Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect cost. Identification with the grant award rather than the nature of the goods and services involved is the determining factor in distinguishing direct from indirect costs of grant awards.

Typical direct costs that are chargeable to grant awards are:

- Personnel costs for employees' time devoted and identified specifically to the performance of the grant program;
- Cost of materials acquired, consumed or expended specifically for the purpose of the grant program;
- Equipment and other approved capital expenditures; and
- Travel expenses incurred specifically to carry out the activities of the grant program.



## Travel Costs

Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of Washoe County. Travel costs are allowable with the prior written approval of the federal awarding agency, or pass-through entity when they are specifically related to the grant award. Pursuant to WCC 5.353, it is the BCCs' policy that travel be kept to a minimum consistent with the efficient conduct of county business. All county officers and employees who travel outside of Washoe County, except for travel to Carson City, must submit a permission to travel request to the appropriate department head and submit requests for expense reimbursement.

Such costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the county's general activities and in accordance with county's written travel procedure.

Travel costs must be included in the project budget approved by the awarding agency and must be reasonable and consistent with Washoe County's established policy. Additional travel policies and restrictions may be imposed by the awarding agency. If there is a shared benefit for travel among multiple grants or projects with different funding sources, then costs must be distributed proportionally to the grants or projects benefited by the travel. Additional information on travel procedures is contained in the *Financial Management* section of the User Handbook.

Washoe County employees, supervisors, managers and department heads are expected to be familiar with [Washoe County Code Sections 5.351-5.395](#) for travel regulations pertaining to county officers and employees. See also [2 C.F.R. §200.474](#).

### d. Indirect Costs

Indirect costs are typically those costs incurred for a common or joint purpose that benefit multiple departments or programs and are not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. Washoe County provides services, such as accounting, purchasing, technology services, etc., to operating departments and agencies on a centralized basis. Consequently, an allocation methodology must be developed to fairly and consistently distribute these centralized costs to departments or programs that received the benefit of the cost incurred.

The Budget Division procures a county-wide Cost Allocation Plan and Indirect Cost Rate report on an annual basis. The county-wide Cost Allocation Plan provides a process whereby the cost of these services can be identified and assigned to benefiting departments and agencies on a reasonable and consistent basis.

The Indirect Cost Rate is a means for determining in a reasonable manner the proportion of indirect costs each program should bear. It is the ratio (expressed as a percentage) of the



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indirect costs to a direct cost base. That ratio then can be utilized to calculate an amount of indirect costs to include in the development of fees or charges for services; to build indirect costs into grant and other funding applications; and to charge grants and other programs for indirect costs associated with providing products or services. This report is prepared in accordance with Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. [2 C.F.R. §200 Appendix III](#).

It is the policy of Washoe County to recover indirect costs at all opportunities. To maximize recovery of indirect costs incurred by grant funded projects, all allowable indirect costs must be included in the budget within the grant application as well as in the final award documents. The indirect rate being used and the basis to which it is applied against must be reflected in all documentation. All subsequent Requests for Reimbursement submitted to the grantor must include reimbursement of indirect costs. The amount requested for these costs must reconcile with the indirect rate and expenditure basis being used for the specific time period reflected in the draw request. Reference the *Financial Management* section of the User Handbook for the current county-wide Indirect Cost Rate. Indirect cost revenue reimbursed will be recorded in the appropriate general ledger account by department or fund.

All departments are directed to use the county-wide Indirect Cost Rate, except where implementation of the indirect cost requirement would impair public safety, as determined by the appropriate constitutional officer or the BCC.

Some federal grant programs may, by federal statute or regulation, limit the allowable indirect cost rate. Additionally, many state grants programs limit the amount of indirect costs allowed, and some grants do not allow any indirect cost reimbursement. However, maximizing indirect reimbursement, when allowed, contributes toward covering the costs of providing the service. This creates additional resources that could be used for additional services.

The county-wide Indirect Cost Rate is to be applied to the appropriate salary and wage base to recover indirect costs for grants. The rate is not applied to benefits, equipment, supplies, contracts or other budget items. Reference the *Financial Management* section of the User Handbook for instructions on how to apply the indirect cost rate to proposed grant budgets.

Some of Washoe County's larger departments also procure an annual departmental indirect cost rate proposal (ICRP) that can be applied to grant applications, to capture indirect administrative overhead costs of the department, exclusive of county-wide indirect costs.

Washoe County is classified by the federal government as a non-major local government, and as such, we are NOT required to have our County Cost Allocation Plan certified by a federal cognizant agency. Non-major governmental units are not required to submit their proposals unless they are specifically requested to do so by the cognizant agency. [See 2 C.F.R. §200 Appendix V](#).



The Washoe County Cost Allocation Plan is a public document, and as such, can be shared with any requesting entity, or potential grantors. The County Cost Allocation Plan is reconciled to our annual financial statements during the report's preparation. The County Cost Allocation Plan is reviewed by the Budget Division and certified by the ACM over Finance and Administration.

### [Federal Agency Acceptance of Negotiated Indirect Cost Rates](#)

The Uniform Guidance explicitly notes that the negotiated rate must be accepted by all federal awarding agencies. If the federal awarding agency deviates from the negotiated rates, they must implement, and make publicly available, the policies, procedures, and general decisions related to the deviation from the negotiated rate. See [2 C.F.R. §200.414\(c\)](#). Additionally, pass-through entities are subject to the requirement to accept an approved federally recognized indirect cost rate, or if no such rate exists, negotiate a rate with the subrecipient. See [2 C.F.R. §200.331](#).

### [e. Cost Sharing or Matching](#)

Sponsors regularly require that the grantee share a portion of the grant program costs; usually allowing either cash match or in-kind match. It is important to understand the specific requirements of the grant program in regard to matching costs, as there can be some variation in the definition of cash match and in-kind match, especially on the part of a non-federal grantor or a pass-through entity. Reference Section VII for the definitions of Cash Cost Share, In-Kind Cost Share, Unrecovered Indirect Costs as Match, and Volunteer Services.

Key requirements for expenses used in meeting cost sharing or matching requirements:

- Verifiable from grantee's records
- Not included in matching for any other federal programs
- Allowable under applicable cost principles
- Necessary and reasonable
- Not paid by the federal government under a different award (federal funds cannot match federal funds, unless provided for by statute)
- Provided for in the approved budget when required by the federal awarding agency
- Conform to other provisions of the Uniform Guidance, as applicable
- In-kind contributions are valued on an acceptable basis and the basis and valuation are documented

Expenses used in meeting cost sharing or matching requirements on awards must be supported in the same manner as expenses claimed for reimbursement. It is the responsibility of the grantee department to ensure that compliant documentation is



maintained on all expenses used in meeting cost sharing or matching requirements. For detailed information on allowable cost share see [2 C.F.R. §200.306](#).

#### *f. Cash Management*

Although advance payments are allowable, and are necessary in certain situations, the county typically receives grant funds on a reimbursement basis. When a county grant is funded on a reimbursement basis, program costs are paid for by county funds before reimbursement is requested from the sponsor.

All grant funds received in advance are reserved in fund balance for that program. Advanced grant funds are managed by the department receiving the funds and periodically monitored by the grant accountant in the Comptroller's Office for cash management requirements. When funds are advanced, recipient departments must follow procedures to minimize the time elapsing between the transfer of funds from the sponsor, and disbursement. Reference the *Financial Management* section of the User Handbook for guidance on the procedures to follow.

#### *g. Reimbursement Requests*

In order to minimize the cash outlay of county funds, grant funds are to be drawn down monthly. Grantee departments are responsible for requesting reimbursement of grant funds on a monthly basis. Grant billings need to be processed in SAP at the time of funds request. If the grant sponsor does not allow for monthly reimbursements, draws should be requested as frequently as permitted in the grant agreement.

In the event monthly grant expenses are immaterial, as determined by the department, the draw may be postponed till the following month. Because each department's budget and available cash resources are different; each department shall set a minimum threshold for the amount of monthly expenses required to trigger a monthly draw request.

Reimbursement requests should reflect the actual costs expended during the billing period. It is **not allowable** to request reimbursement for a percentage of the grant based on the reporting period, such as 12% of an annual grant monthly, or 25% of a grant quarterly. Reimbursement requests require backup documentation (invoices, time and effort reports, SAP reports, etc.) for all expenses actually incurred during the period.

[2 C.F.R. §200.415](#) requires certification by an official who is authorized to legally bind the non-federal entity in order to ensure that expenditures are proper and in accordance with the terms and conditions of the federal award and approved project budgets. The certification should say: "By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal,



civil or administrative penalties for fraud, false statements, false claims or otherwise. ([U.S. Code Title 18, Section 1001](#) and [Title 31, Sections 3729-3730](#) and [3801-3812](#)).” Requests for advances or reimbursements are to be prepared by department grant management staff and reviewed and approved by department designated authority prior to timely submission to the granting agency. Grant financial reports for reimbursements are to be reconciled to SAP general ledger by department grant management staff and reviewed by department designated authority prior to timely submission to granting agency.

#### [h. Fiscal Year-end Reconciliation and Reporting](#)

All grants must be reconciled to the county’s general ledger as of the end of the fiscal year, June 30<sup>th</sup>, with confirmations that the expenditures accurately report the grant status required by the Comptroller’s Office. A closing schedule of the required steps and deadlines for year-end is published by the Comptroller’s Office by June 30<sup>th</sup> of each year. In general, the grantee department will have about three weeks in July to receive and process billings for the prior fiscal year, as well as processing adjustments and final billings.

Reference the *Financial Management* section of the User Handbook for instructions on how to reconcile grants to the county’s general ledger and guidance on grant billings.

An additional reporting requirement at year-end is providing the list of federal commodities and/or equipment receipts and their values to the Comptroller’s Office. These items, with supporting documents, are a requirement component of the Federal Single Audit.

#### [i. Program Income](#)

Program income is income directly generated by the grant supported activity or earned only as a result of the grant agreement during the grant period. The grant period is the time between the effective date of the award and the end date of the award reflected in the final financial report.

If a federal grant project generates program income the funds shall be used as follows and/or as stated in the terms of the grant award. Program income funds shall be used for the purposes and under the conditions of the grant agreement.

1. Deduction: Ordinarily program income shall be deducted from total allowable costs to determine the net allowable cost. Program income shall be used for current costs unless the awarding agency authorizes otherwise. Program income which the county did not anticipate at the time of award shall be used to reduce the sponsor and county contributions rather than to increase the funds committed to the project.
2. Addition: When authorized, program income may be added to the funds committed to the grant agreement by the sponsor and the county. Program income shall be used for the purposes and under the conditions of the grant agreement.



3. **Cost Sharing or Matching:** When authorized by the sponsor, program income may be used to meet the cost sharing or matching requirements of the grant agreement. The amount of the grant award remains the same.

Program income is required to be reported in the county's financial records using a unique and identifiable general ledger account or internal order for proper reporting on the county's SEFA.

*j. Documentation of Personnel Expenses*

Many grantees make mistakes in charging time for federal reimbursements. Reference the *Financial Management* section of the User Handbook for examples of some of the most prevalent time keeping mistakes.

Special attention must be paid to the documentation of staff time funded with grant dollars. For personnel costs to be allowable for reimbursement, appropriate documentation is required.

When employees work solely on a single federal award or cost objective, charges for their salaries and benefits will be coded to the grant through the position control in SAP, and the employee's supervisor will approve the time and account coding.

Most county employees funded by grants will be working on more than one activity or project (possibly more than one grant project). When an employee works on more than one activity or project, the employee will code their time to the grant on their time entry and their supervisor will approve the time and account coding before releasing to payroll for processing.

The documentation supporting compliant time and activity records should:

- Reasonably reflect the total activity for which the employee is compensated by the county, not exceeding 100% of compensated activities;
- Encompass both federally assisted and all other activities compensated by the county on an integrated basis;
- Comply with the established accounting policies and practices of the county;
- Support the distribution of the employee's salary or wages among specific activities or cost objects if the employee works on more than one federal award; a federal award and non-federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity or direct or indirect cost activity.

Washoe County has a system for tracking actual time spent on grant eligible activities. The county's Employee Self Service (ESS) system can be effectively used to meet all of the required standards for personnel expense documentation. Departments should utilize the ESS system for recording grant eligible activity.



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Payroll reports should be used to determine actual salary expenses by tying eligible grant activities back to approved budgets, and allowable expenses.

### *k. Substitute Systems for Allocating Salaries and Wages*

Substitute systems for allocating salaries and wages to federal awards may be used in place of activity reports. These systems are subject to approval, if required by the cognizant agency. Such systems may include, but are not limited to, random moment sampling, case counts, or other quantifiable measures of employee effort.

Substitute systems which use sampling methods (primarily for Temporary Assistance to Needy Families (TANF), Medicaid, and other public assistance programs) must meet acceptable statistical sampling standards including:

- The sampling universe must include all of the employees whose salaries and wages are to be allocated based on the sample results.
- The entire time period involved must be covered by the sample; and
- The results must be statistically valid and applied to the period being sampled.

### *l. Period of Performance*

The federal awarding or pass-through entity must specify the period of performance which is the time during which the non-federal entity may incur new obligations to carry out the work authorized under the federal award. A grantee may charge to the award only those expenses resulting from obligations incurred during the funding period and any pre-award costs authorized by the awarding agency. Also, if authorized, unobligated balances may be carried over and charged for obligations of a subsequent funding period. Grantee department staff and management should be aware of grant cut-off dates.

### *m. Internal Controls*

Washoe County has established effective internal controls over federal awards. Internal controls provide reasonable assurance that an entity is managing the federal award in compliance with federal regulations, statutes and the terms and conditions of the award. The county's internal controls for grants are reviewed and maintained by the Comptroller's Office.

Department grant coordinators should be familiar with the Washoe County internal controls for grants and ensure that grant management within their department follows the internal controls.

The non-federal entity must:

(a) Establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the



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federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

- (b) Comply with federal statutes, regulations, and the terms and conditions of the federal awards.
- (c) Evaluate and monitor the non-federal entity's compliance with statutes, regulations and the terms and conditions of federal awards.
- (d) Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings.
- (e) Take reasonable measures to safeguard protected personally identifiable information and other information the federal awarding agency or pass-through entity designates as sensitive or the non-federal entity considers sensitive consistent with applicable federal, state, local, and tribal laws regarding privacy and obligations of confidentiality. See [2 C.F.R. §200.303](#).

### (2) Purchasing Goods and Services

Procurement systems and procurement activities impact all phases of grant management from the pre-award phase to post-award closeout.

Guidelines for procuring goods and services with federal funds can be found primarily in the Uniform Guidance, and most recent threshold changes included in M-18-18 Memorandum from the Office of Management and Budget. Federal grant procurement requirements are in addition to state statutory purchasing requirements contained in [NRS 332](#), County Code requirements, and the county’s purchasing policies and procedures.

#### *a. Conflict of Interest*

Grant audit findings due to conflicts of interest can damage the reputation and credibility of the county. Further, the appearance of a conflict of interest can be just as damaging to the county as an actual conflict. [Washoe County Code 5.335](#) and [5.337](#) defines conflicts of interest for all Washoe County employees.

The purpose of this policy is to avoid the actuality, as well as the appearance, of a conflict of interest or breach of trust by county officials or employees. A conflict of interest finding damages the reputation and credibility of the county and can jeopardize future grant awards. Further, the appearance of a conflict of interest can be just as damaging to the county’s reputation and credibility as an actual conflict.

This conflict of interest policy refers to conflicts of interest that arise when Washoe County expends funds under a grant award. These decisions include selection of a sub-recipient or procurements as described in [2 C.F.R. §200.318](#).



1. No officer, employee, or agent of the county shall have any arrangement concerning prospective employment that will, or may be reasonably expected to, bias the design, conduct, or reporting of a grant funded project on which he or she is engaged in the selection, award or administration.
2. County officials, employees, agents, and sub-recipients shall not engage in the selection, award or administration of grant funds that might result in, or create the appearance of:
  - Using his or her official position for private gain
  - Giving preferential treatment to any person or organization
  - Losing complete independence or impartiality
  - Making an official decision outside of official channels
  - Affecting adversely public confidence in the grant funded program in particular and the county in general.
3. No officer, employee, or agent of Washoe County shall participate in selection, award or administration of a contract (including sub-grants) supported by grant funds if there is an actual conflict of interest, or if there is an apparent conflict of interest. Such conflicts 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 above,
  - Has a financial interest in the firm selected for award.
4. County officers, employees, and agents will neither solicit nor accept gratuities, favors or anything of monetary value from contractors, potential contractors, or parties to sub-agreements.
5. Employees shall not engage in any employment, activity or enterprise which has been determined to be inconsistent, incompatible or in conflict with their duties as Washoe County officers and employees, or with the duties, functions or responsibilities of their appointing authorities or departments by which they are employed.
6. County officers, employees, or agents shall guard against real, apparent, or potential Organizational Conflict of Interest (OCI) that might arise around how the county expends funds under a grant award, and where actual or apparent OCI might exist, take steps to neutralize or mitigate that OCI as best as possible.



Organizational Conflict of Interest generally falls into one of three categories:

1. Biased ground rules – contractor sets the “ground rules” for a procurement (e.g., writing a statement of work, specifications, or technical direction for the procurement), which appears to skew the competition in favor of the contractor.
2. Impaired objectivity – contractor’s work under a contract requires the contractor to evaluate their own or a competitor’s proposals or past performance; and
3. Unequal access to information – contractor has access to nonpublic information as part of its performance of a contract, which may provide the contractor (or an affiliate) with an unfair competitive advantage in current or future procurements.

The responsibility for determining whether an actual or apparent OCI exists lies with the county employee charged with the procurement of the goods or services. The county official is responsible for identifying potential conflicts of interest and, if a conflict of interest or potential conflict has been identified, determining whether the OCI can be neutralized or mitigated. Most OCI claims are raised by a contractor’s competitors in the form of a bid protest challenging the contractor’s unfair competitive advantage in a procurement or the contractor’s ability to perform federal contract work without bias.

The awarding agency may in regulation provide additional prohibitions relative to real, apparent, or potential conflicts of interest. The grantee department must disclose in writing any potential conflict of interest to County Grants Management, and to the federal awarding agency or pass-through entity in accordance with [2 C.F.R. §200.112](#), and applicable federal awarding agency policy. Reference the *Purchasing Goods and Services* section of the User Handbook for Disclosure Example.

Any violation of this policy may result in administrative or disciplinary action up to and including discharge.

To ensure grant related county officials and employees are aware of the Conflict of Interest Policy and understand its requirements, county personnel working directly on a grant funded project or program will review and sign the Grants Management Conflict of Interest Policy upon hire, or when assigned applicable grant responsibilities.

#### [b. Mandatory Disclosures](#)

##### Violations of Criminal Law

The non-federal entity or applicant for a federal award must disclose, in a timely manner, in writing to the federal awarding agency or pass-through entity all violations of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the federal award. Non-federal entities that have received a federal award including the term and condition outlined in [2 C.F.R. Appendix XII to § 200](#) – Award Term and Condition for Recipient Integrity and Performance Matters are required to report certain civil, criminal, or administrative proceedings to the System for Award Management



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(SAM). Failure to make required disclosures can result in any of the remedies described in [2 C.F.R. §200.338](#) Remedies for noncompliance, including suspension or debarment. (See also [2 C.F.R. § 180](#), [31 U.S.C. 3321](#), and [41 U.S.C. 2313](#).) See [2 C.F.R. §200.113](#).

### Conflict of Interest

The federal awarding agency must establish conflict of interest policies for federal awards. The county must disclose in writing any potential conflict of interest to the federal awarding agency or pass-through entity in accordance with applicable federal awarding agency policy. See [2 C.F.R. §200.112](#).

### c. Subrecipient or Contractor

It is not uncommon for a grant program to make use of contractors or subrecipients in order to effectively implement a project. The Uniform Guidance requires the county, as the pass-through entity, to make case-by-case determinations whether each arrangement resulting from a particular award creates a subrecipient or contractor relationship between the county and that organization. Reference the *Purchasing Goods and Services* section of the User Handbook for guidance on how to determine whether the arrangement creates a subrecipient or contractor relationship.

The accurate classification of subrecipients and contractors is critical to a program's success and integrity. Federal administrative and audit requirements flow through to subrecipients, but not to contractors. Procurement activities with contractors are subject to different standards and requirements than agreements with subrecipients.

*Subrecipients:* A subaward is for the purpose of carrying out a portion of a federal award and creates a federal assistance relationship with the subrecipient. See [2 C.F.R. §200.93](#).

*Contractors:* A contract is for the purpose of obtaining goods and services for the non-federal entity's own use and creates a procurement relationship with the contractor. See [2 C.F.R. §200.22](#).

### d. Procurement

The first rule of procurement standards for grant management dictates that when procuring goods and services with grant funds county employees comply with Washoe County procurement procedures. These procedures can be found in the Washoe County Purchasing Division's Procedures Manual. Additionally, the following sections define procurement policies specific to grant funds. Procedures for grant funded purchasing can be found in the *Purchasing Goods and Services* section of the User Handbook. All grant procurement guidelines apply to the entire grant program budget including grant funds, matching funds, and program income.

Procurement requests from departments to the Purchasing Division must include assurance by the department that all special procurement conditions have been



identified and relayed to Purchasing, or the department may request technical assistance from the County Grants Administrator to ensure that special procurement conditions have been identified and relayed to Purchasing. Prior to implementing a procurement process the department must determine if [NRS 332.115](#) identified contracts will be awarded, and ensure the appropriate thresholds are used. Department staff should contact the Purchasing Division to accurately determine if purchases fit the criteria of an exemption as defined by NRS.

County grantees will identify a contract administrator to maintain oversight and ensure that contractors perform in accordance with the terms, conditions and specifications of their contracts or purchase orders. Reference the *Purchasing Goods and Services* section of the User Handbook for instructions for contract administrators.

The contract administrator in most cases will be someone located in the department directly benefiting or overseeing contract performance. The contract administrator is responsible for the performance of the contract and should alert the Purchasing Division and/or the County Grants Administrator if there are specific contract compliance issues that the contract administrator is unable to resolve.

The grantee department must avoid acquisition of unnecessary or duplicative items. Consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made for lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach.

#### Procurement Records:

An essential component of the procurement process is careful, accurate documentation of the procurement. The records must be sufficient to provide a significant history of the procurement. Reference the *Purchasing Goods and Services* section of the User Handbook for guidance on the documentation that must be included in the grant procurement file.

#### Full and Open Competition:

All procurement transactions will be conducted in a manner providing full and open competition consistent with the standards of the [Uniform Guidance 200.319](#). Some of the situations considered to be restrictive of competition include, but are not limited to:

1. Placing unreasonable requirements on firms in order for them to qualify to do business.
2. Requiring unnecessary experience and excessive bonding.
3. Noncompetitive pricing practices between firms or between affiliated companies.
4. Noncompetitive awards to consultants that are on retainer contracts.



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5. Organizational conflicts of interest.
6. Specifying only a “brand name” product instead of allowing “an equal” product to be offered and describing the performance or other relevant requirements of the procurement; and
7. Any arbitrary action in the procurement process.

To ensure objective contractor performance and eliminate unfair advantage, contractors that develop or draft specifications, requirements, statements of work, or RFPs **must be excluded from competing for such procurements.**

When using federal funds, the county will conduct procurement in a manner that prohibits the use of statutorily or administratively imposed in-state or local geographic preference in the evaluation of bids or proposals, except in those cases where applicable federal statutes expressly mandate or encourage geographic preference.

Washoe County must follow federal procurement procedures for grant expenditures when they are more restrictive than our state and local procurement practices. Federal procurement procedures do not recognize NRS bidding exemptions including professional services. An adequate number of price or rate quotations are required for professional services unless the procurement meets the non-competitive procurement criteria. Refer to the Washoe County User Handbook and the Washoe County Purchasing Division’s Purchasing Policies and Procedures Manual to ensure compliance with procurement standards.

### Methods of Procurement:

In the OMB [Uniform Guidance § 200.320](#), and OMB’s [Memorandum M-18-18](#) the following procurement methods are identified. The User Handbook provides additional information to review if you are uncertain of the appropriate method of procurement. This section of the User Handbook includes requirements and other procedures to follow for procurement methods.

- i. Procurement by micro-purchases: Acquisition of supplies or services, the aggregate dollar amount of which does not exceed \$10,000 (or \$2,000 in the case of acquisition for construction subject to Davis-Bacon Act). To the extent practicable micro purchases must be distributed equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotations if the price is considered reasonable.
- ii. Procurement by small purchase procedure: Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies and other property that do not cost more than the state required acquisition threshold (currently \$100,000 or less per [NRS 332](#)). When small purchase procedures are used, price and rate quotations shall be obtained from an adequate number of qualified sources.



- iii. Procurement by sealed bids (formal advertising): Bids are publicly solicited and a firm-fixed-price contract (lump sum or unit price) is awarded to the responsible bidder whose bid is deemed to be the lowest, responsible bid pursuant to [NRS 332.065](#) and conforms to all the material terms and conditions of the invitation for bids. Sealed bid method is the preferred method for procuring services and public works construction in excess of \$100,000. Formal advertising is required for all contracts above \$100,000. Formal advertising must conform to the requirements of [NRS 332.045](#).
  - a. The invitation of bids must be publicly advertised, and bids must be solicited from an adequate number of known suppliers, providing them sufficient response time prior to the date set for opening the bids;
  - b. The invitation of 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 publicly opened at the time and place prescribed in the invitation for bids;
  - d. A firm fixed price contract award will be made in writing to the lowest responsive and responsive bidder;
  - e. Any and all bids may be rejected if there is a sound documented reason.
  
- iv. Procurement by competitive proposals: Formal advertising is required for all contracts above \$100,000. The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed-price or cost reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids and price is just one of many considerations.
  - Request for proposal must be publicized and identify all evaluation factors and their relative importance. Any response to publicized request for proposals must be considered to the maximum extent practical;
  - Proposals must be solicited from an adequate number of qualified sources;
  - A written method for conducting the technical evaluation of the proposals received and for selecting recipients, must be used and included in the file;
  - Contracts must be awarded to the responsive firm whose proposal is most advantageous to the program, with price and other factors considered.



- v. Procurement by noncompetitive proposals: Procurement through solicitation of a proposal from only one source, or after solicitation of a number of sources, competition is determined inadequate.

Procurement by noncompetitive proposals may be used only when one of the following circumstances applies:

- The item is available only from a single source;
- The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
- The federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the non-federal entity; or
- After solicitation of a number of sources, competition is determined inadequate.

Reference the *Purchasing Goods and Services* section of the User Handbook for guidance on sole source purchases.

Noncompetitive awards to professionals or consultants that are on retainer contracts are restrictive of competition and **not allowable** under OMB guidelines

### Solicitations

The grantee department must ensure that all solicitations:

1. Incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition;
2. Identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals; and
3. Include all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, the grantee department must not preclude potential bidders from qualifying during the solicitation period.



### Purchasing Summary:

The following thresholds apply to procurement. The exemptions under [NRS 332.115](#) do not exempt purchases with federal funds from a competitive purchasing process.

- Up to \$10,000 (\$2,000 in the case of acquisition for construction subject to Davis Bacon) may be awarded without solicitation of competitive quotations if the price is determined to be reasonable.
- \$10,001 (or \$2,000 if subject to Davis Bacon) - \$100,000 obtain at least two written quotes and submit with purchase requisition. Purchases exempt under [332.115](#) small purchase threshold is up to \$250,000.
- A formal Request for Proposals (RFP) or Invitation to Bid (ITB) must be advertised for any purchase over \$100,000. The notice must state the nature, character or object of the contract, where the plans and specifications may be seen if they are to constitute part of the contract, the time and place where bids will be received and opened. [NRS 332.039](#) and [NRS 332.045](#).
- All purchases in excess of \$100,000 per year require BCC approval.

Department staff should contact the Purchasing Division to accurately determine if purchases fit the criteria of an exemption as defined by NRS. Services and supplies that fit the criteria may be purchased using the State Simplified Acquisition threshold of \$100,000. Reference the *Purchasing Goods and Services* section of the User Handbook for guidance on grant funded public works.

### Licensed Professional Services:

Services performed by an independent contractor within the scope of accounting, medicine, architecture, law, engineering or other licensed professions. Licensed Professional Services fit the criteria of an exemption as defined by NRS and may use of the Federal Simplified Acquisition Threshold of \$250,000 rather than the State of Nevada's threshold of \$50,000.

Grant-funded Architectural/Engineering professional services may be purchased using qualifications-based procurement. Reference the *Purchasing Goods and Services* section of the User Handbook for guidance on grant funded architectural/engineering professional services.

### Small and Minority Businesses, Women's Business Enterprises:

Contracting with small and minority businesses, women's business enterprises, and labor surplus area firms. See [2 C.F.R. §200.321](#).

(a) The non-federal entity must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible.



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(b) Affirmative steps must include:

(1) Placing qualified small and minority businesses and women's business enterprises on solicitation lists;

(2) Assuring 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, which encourage participation by small and minority businesses, and women's business enterprises;

(5) Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and

(6) Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in paragraphs (1) through (5) of this section.

When federal funds are used affirmative steps must be taken to assure that minority firms, women's business enterprise, and labor surplus area firms are used when possible. Reference the *Purchasing Goods and Services* section of the User Handbook for guidance on the affirmative steps to be taken to ensure these firms are used when possible.

### Contract Type:

At Washoe County nearly all our contracts are fixed-price contracts. Fixed-price types of contracts provide for a firm price or, in appropriate cases, an adjustable price. Fixed-price contracts providing for an adjustable price may include a ceiling price, a target price (including target cost), or both. Unless otherwise specified in the contract, the ceiling price or target price is subject to adjustment only by operation of contract clauses providing for equitable adjustment or other revision of the contract price under stated circumstances.

A firm-fixed-price contract provides for a price that is not subject to any adjustment on the basis of the contractor's cost experience in performing the contract. This contract type places upon the contractor maximum risk and full responsibility for all costs and resulting profit or loss. It provides maximum incentive for the contractor to control costs and perform effectively and imposes a minimum administrative burden upon the contracting parties.

Cost-reimbursement types of contracts provide for payment of allowable incurred costs, to the extent prescribed in the contract. These contracts establish an estimate of total cost for the purpose of obligating funds and establishing a ceiling that the contractor



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may not exceed (except at its own risk) without the approval of the contracting officer. Cost-reimbursement contracts are suitable for use only when uncertainties involved in contract performance do not permit costs to be estimated with sufficient accuracy to use any type of fixed-price contract.

The fixed price contract places the risk on the vendor, while the cost-reimbursement contract places the greater risk on the county.

### Contract Cost and Price:

For every procurement action over the federal simplified acquisition threshold, including contract modifications, the grantee department must perform a cost or price analysis. The method and degree of analysis is dependent on the facts surrounding the particular procurement situation, but as a starting point, grantees must make independent estimates before receiving bids or proposals. See [2 C.F.R. §200.323](#).

Reference Section VII for the definitions of price analysis and cost analysis.

Grantees will negotiate profit as a separate element of price for each contract in which there is not price competition and all cases where cost analysis is performed.

Costs or prices based on estimated costs for contracts under grants will be allowable only to the extent that costs incurred or cost estimates in negotiated prices would be allowable for the county under the Uniform Guidance, Cost Principles.

The cost-plus percentage of cost and percentage of construction cost methods for contracting shall not be used.

### Contract Provisions:

All contracts made by Washoe County under a federal award must contain provisions covering the following as applicable. See [2 C.F.R. §200 Appendix II](#).

- a. Contracts for more than the simplified acquisition threshold currently set at \$250,000, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.
- b. All contracts must address termination for cause and for convenience by the county including the manner by which it will be affected and basis for settlement.
- c. Equal Employment Opportunity: All contracts that meet the definition of federally assisted construction contract must include the equal opportunity clause provision.
- d. Davis Bacon Act: All prime construction contracts of \$2,000 or more must include a provision for compliance with Davis Bacon.
- e. Contract Work Hours and Safety Standards Act: Where applicable, all contracts in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with [40 U.S.C 3701-3708](#).



- f. Rights of inventions made under a contract or agreement: As applicable, if Washoe County or a subrecipient of Washoe County enters into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, development or research work under the funding agreement, the county or the subrecipient must comply with the requirements of [37 C.F.R. § 401](#).
- g. Clean Air Act and Federal Water Pollution Act: Contracts and sub-grants of \$150,000 must contain a provision that requires the non-federal award to agree to comply with all applicable standards, orders or regulations under the [Clean Air Act and the Federal Water Pollution Act](#).
- h. Mandatory standards and policies relating to energy efficiency which are contained in the state energy conservation plan.
- i. Debarment and suspension: A contract award must not be made to parties listed on the government wide Excluded Parties List System in the System for Award Management (SAM). SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than [Executive Order 12549](#).
- j. Byrd Anti-Lobbying Act: Recipients & contractors that apply or bid for an award of \$100,000 or more must file the required certification. Applies to sub-recipients and sub-contractors. See [31 USC 1352](#). Each tier must also disclose any lobbying with non-federal funds that takes place in connection with obtaining any federal award. Such disclosures are forwarded from tier to tier up to the non-federal award.

#### Procurement of Recovered Materials:

A non-federal entity that is a state agency or agency of a political subdivision of a state and its contractors must comply with [Section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act](#). The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at [40 C.F.R. § 247](#) that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired during the preceding fiscal year exceeded \$10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines. See [2 C.F.R. §200.322](#).

#### e. Davis-Bacon and Related Acts

The Davis-Bacon and Related Acts (DBRA) requires all contractors and subcontractors performing work on federal or District of Columbia construction contracts or federally assisted contracts in excess of \$2,000 to pay their laborers and mechanics not less than the prevailing wage rates and fringe benefits for corresponding classes of laborers and mechanics employed on similar projects in the area. The prevailing wage rates and



fringe benefits are determined by the Secretary of Labor for inclusion in covered contracts. Laborers and mechanics must be paid the higher of the two wage rates: Davis-Bacon prevailing wage or State Prevailing wage.

In addition to the Davis-Bacon Act itself, Congress added Davis-Bacon prevailing wage provisions to approximately 60 laws "related Acts" under which federal agencies assist construction projects through grants, loans, loan guarantees, and insurance. (Examples of the related Acts are the Federal-Aid Highway Acts, the Housing and Community Development Act of 1974, and the Federal Water Pollution Control Act). Generally, the application of prevailing wage requirements to projects receiving federal assistance under any particular "related" Act depends on the provisions of that law.

The Davis-Bacon and Related Acts (DBRA), require that grantees ensure that all bid documents, contracts and subcontracts for DBRA covered work contain federal labor standards provisions and the applicable Davis-Bacon wage decision.

Under the DBRA, covered contractors must maintain payrolls and basic records and submit certified weekly payrolls. Reference the *Purchasing Goods and Services* section of the User Handbook for guidance on payroll records.

It is the responsibility of the grantee department to ensure that the DBRA requirements are met on all contracts for public works projects of \$2,000 or more when federal funds are used.

#### [f. Debarment and Suspension](#)

Federal Executive Orders [12549](#) and [12689](#) require that a contract or grant award with an amount expected to equal or exceed \$25,000 shall not be made to parties listed on the government wide Excluded Parties List System. The Excluded Parties List System contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than E.O. 12549. A number of sponsor agencies require verification of debarment and suspension status on all grant funds expended on any award (subgrant or contract).

Reference the *Purchasing Goods and Services* section of the User Handbook for guidance on the Excluded Parties List System.

#### [g. Subaward Programs](#)

A subaward is an award of financial assistance in the form of money, or property in lieu of money, made under a grant by a recipient to an eligible subrecipient. A grantee that passes funds through to a subrecipient is responsible for monitoring their activities to ensure that the federal dollars are used for authorized purposes in compliance with the federal program laws, regulations, and grant agreements, and ensuring that performance goals are achieved.

As a pass-through entity the county is responsible for determining subrecipient eligibility. The specific requirements for subrecipient eligibility are unique for each federal program and are found in the laws, regulations, and provisions of the contract or grant agreement pertaining to the program.



In addition to any programmatic eligibility criteria imposed by the specific grant program, a subrecipient must provide the county with their Dun and Bradstreet Data Universal Numbering System (DUNS) number before an award is made.

## Pre-award Risk Assessment:

An evaluation of each subrecipient's risk of noncompliance with federal statutes, regulations and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring is required by federal regulation [2 C.F.R. §200.331 \(4\)\(b\)](#).

The assessment of potential county subrecipients must be conducted prior to a subaward and the results of the assessment must be taken into consideration when developing the monitoring plan. Departments should use Appendix E Washoe County Pre-award Risk Assessment Instructions and Form to guide the assessment and to document the determination.

Reference the *Purchasing Goods and Services* section of the User Handbook for guidance on the pre-award risk assessment factors to consider.

## Subaward Agreement:

When Washoe County makes a subaward of federal funds, it must ensure that the award is clearly identified to the subrecipient as a subaward of federal funds.

All pass-through entities must: Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the county must provide the best information available to describe the federal award and subaward. See [2 C.F.R. §200.331](#).

Reference the *Purchasing Goods and Services* section of the User Handbook for guidance on the information that must be included in the subaward agreement.

## Board of County Commission Approval for Grant Subaward and Resolution

All subaward agreements must be approved by the Board of County Commissioners. Any grant or donation to a nonprofit organization created for religious, charitable, or educational purposes and a donation to a governmental entity pursuant to [NRS 244.1505](#) must be made by resolution of the BCC. Reference the *Purchasing Goods and Services* section of the User Handbook for guidance on what the resolution must specify. The resolution should go to the Board of County Commissioners for approval at the same meeting as the subaward agreement.

## Subrecipient Monitoring:

Monitoring the subrecipient's use of federal funds is a required function of all subawards. Monitoring can be conducted using reporting, site visits, regular contact, or



other means to provide reasonable assurance that the subrecipient administers federal awards in compliance with laws, regulations and the provisions of contracts and grant agreements and that performance goals are achieved. The following factors affect the nature, timing and extent of the monitoring:

- Program Complexity: Programs with complex compliance requirements have a higher risk of non-compliance.
- Percentage passed through: The larger the percentage of program awards passed through the greater the need for subrecipient monitoring.
- Amount of awards: Larger dollar awards are of greater risk.
- Subrecipient risk: Subrecipients should be evaluated as higher or lower risk, to determine the need for closer monitoring. Generally, new subrecipients would require closer monitoring, as would subrecipients with a history of non-compliance.

Monitoring activities should occur throughout the year and may take various forms such as:

- Reporting: Reviewing financial and performance reports submitted by the subrecipient.
- Site Visits: Performing visits to the subrecipient organization to review financial records, programmatic records, client files, and observe operations.
- Regular Contact: Regular contacts with subrecipients and appropriate inquiries concerning program activities.

As a pass-through entity Washoe County must monitor the activities of the subrecipient to ensure the subaward is used for authorized purposes, in compliance with federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.

Reference the *Purchasing Goods and Services* section of the User Handbook for guidance on what must be included for pass-through entity monitoring.

As part of the monitoring responsibilities, pass-through entities must verify that every subrecipient is audited in accordance with [2 C.F.R. §200 Subpart F – Audit Requirements](#), when it is expected that the subrecipient's federal awards expended during the respective fiscal year equaled or exceeded the threshold of \$750,000. The pass-through entity is also responsible for reviewing these audits; issuing a management decision on audit findings within six months after receipt of the subrecipient's audit report; and ensuring that the subrecipient takes timely and appropriate corrective action on all audit findings. Corrective action means action taken by the auditee that: (a) Corrects identified deficiencies; (b) Produces recommended improvements; or (c) Demonstrates that audit findings are either invalid or do not warrant auditee action.



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The monitoring department must also consider whether the results of the subrecipient's audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to the pass-through entity's own records.

When there are issues of noncompliance the monitoring department must consider taking enforcement action against noncompliant subrecipients as described in [2 C.F.R. §200.338](#) Remedies for Noncompliance of this part and in program regulations.

### Monitoring Plans:

A written monitoring plan should be included in the grant file and regularly updated to document monitoring activities. The objective of grantee monitoring is twofold: 1) To ensure the subaward is used for authorized purposes, in compliance with federal statutes, regulations, and terms and conditions of the award; 2) To ensure the subaward performance goals are achieved. Reference the *Purchasing Goods and Services* section of the User Handbook for guidance on the documentation that should be included in the grant file.

Reference the *Purchasing Goods and Services* section of the User Handbook for guidance on Subrecipient Monitoring Plans.

### Fixed Amount Subawards:

With prior written approval from the federal awarding agency, a pass-through entity may provide subawards based on fixed amounts up to the federal Simplified Acquisition Threshold, provided that the subawards meet the requirements for fixed amount awards in [2 C.F.R. §200.201](#). Use of grant agreements (including fixed amount awards), cooperative agreements, and contracts.

Reference the *Purchasing Goods and Services* section of the User Handbook for guidance on the subaward life cycle.

### *h. Equipment Management*

For grants management purposes, equipment is defined as tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which, equals or exceeds \$5,000. See [2 C.F.R. §200.33](#).

When equipment is purchased by Washoe County with grant funds, title vests with Washoe County unless otherwise noted in the grant award. The equipment must be used by the program or project for which it was acquired as long as needed, whether or not the project continues to be supported by federal funds. If the purpose of the property changes, the equipment may be used in other activities currently or previously supported by a federal agency. If the property is no longer needed, disposition of the property must be carried out in accordance with county code and the grant requirements. Prior approval is required for disposition of federally funded equipment.

All grant funded equipment will be recorded and tracked in the county's physical inventory system in SAP. County departments must ensure that their grant funded equipment data is included and maintained in the county's physical inventory system.



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Detailed equipment information should be entered into SAP when entering a MIGO - Goods Receipt for the equipment. The process starts with the creation of the purchase requisition by checking the inventory asset flag. This will in turn create an equipment master record in "inactive" status. Once the goods are received and the MIGO transaction is completed, the status on the equipment master will change to "active". If a Goods Receipt is not entered for the equipment (e.g. Framework P.O., etc.) then the department must provide Purchasing with a Bar Code Request Form, and request the equipment be entered into inventory.

Federal guidelines require that property records must be maintained that include:

- A description of the property,
- A serial number or other identification number,
- The source of funding for the property including (Federal Award identification number FAIN),
- Who holds title,
- The acquisition date,
- Cost of the property,
- Percentage of federal participation in the project costs for the federal award under which the property was acquired,
- The location,
- Use,
- Condition of the property, and
- Ultimate disposition data including the date of disposal and sale price of the property.

The county's physical inventory system in SAP collects all of these data points. Reference the *Purchasing Goods and Services* section of the User Handbook for guidance on SAP procedures.

Federal guidelines require a physical inventory of the property be taken and the results reconciled with the property records at least every two years. [Washoe County Code Chapter 15, Sections 110 through 130](#) requires that each department complete an annual inventory of capital and fixed assets that are in the department's possession in that calendar year.

Although the Uniform Guidance characterizes communication and computing devices, like smart phones, tablets, etc., as supplies, in some cases funders require inventory tracking for items that cost below \$5,000 which would be considered "high risk" for personal use or theft. These may include:

- Digital cameras and attachments
- Firearms
- Computer equipment, tablets and iPads
- Cell phones or items that may be assigned to an employee.



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In situations where a grant funder requires inventory tracking of high-risk items the same procedures for tracking of grant funded equipment must be followed.

Adequate maintenance procedures must be developed to keep the property in good condition. Additionally, a control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft shall be investigated.

### Insurance coverage

The non-federal entity must, at a minimum, provide the equivalent insurance coverage for real property and equipment acquired or improved with federal funds as provided to property owned by the non-federal entity. Federally-owned property need not be insured unless required by the terms and conditions of the federal award. [See 2 C.F.R. §200.310.](#)

#### *i. Disposition of Federally Funded Equipment*

In all cases disposition of federally funded equipment must comply with federal guidelines [2 C.F.R. §200.313\(e\)](#). The Purchasing Division, under the supervision of the Purchasing and Contracts Manager, shall determine the most beneficial manner of disposal of county property and equipment.

Reference the *Purchasing Goods and Services* section of the User Handbook for guidance on the assessment to be completed by Department staff responsible for the grant equipment prior to disposal.

Reference the *Purchasing Goods and Services* section of the User Handbook for guidance on disposition of equipment when it is determined that the property is no longer needed for the original project or program or for other activities currently or previously supported by a federal agency.

Reference the *Purchasing Goods and Services* section of the User Handbook for guidance on instances when the disposal or sale of property or equipment acquired from a federal or state grant is prohibited or contains restrictions.

#### *j. File Management, Retention, and Access*

Document, Document, Document. If you don't have documentation that substantiates grant activities – it never happened. One of the primary responsibilities of grants management is to maintain accurate, compliant documentation for the financial and programmatic activities of the grant project. This applies to all financial and programmatic records, supporting documents, statistical reports, and other records of the grantee and subgrantees.

#### (3) File Management

A systematic approach to compiling grant files facilitates the maintenance of accurate, appropriate documentation for the financial and programmatic grant activities and allows



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for consistent grant management. It is important that the filing system provides for segregation of the major grant functions and is organized in such a way to be easily used.

Reference the *File Management* section of the User Handbook for guidance on the sections to be included in departmental files associated with a grant award.

Copies made by microfilming, photocopying, or similar methods may be substituted for the original records.

Documentation supporting the activities of the grant and backup documentation for grant expenditures must be maintained in a manner and location that ensures costs charged to the grant can be substantiated.

### (4) Storage of Grant Files

Due to the importance of storage and retention of adequate supporting documentation for grant related activities, extra care must be taken. The grantee department is responsible for maintaining the Grant File and ensuring that active and inactive grant records are stored in a secure location. The storage location must provide appropriate confidentiality and protection from unauthorized inspection, theft, and physical damage. The responsible staff member must use sound judgment in restricting access to grant records, giving consideration to the degree of confidentiality warranted for such records.

Reference the *File Management* section of the User Handbook for guidance on archiving and storage of grant files.

#### [a. Personally Identifiable Information \(PII\)](#)

Reasonable measures must be taken to safeguard protected personally identifiable information and other information the federal awarding agency or the county designates as sensitive or the county considers sensitive consistent with applicable federal, state, local, and tribal laws regarding privacy and obligations of confidentiality.

Recipients of federal assistance have a responsibility to safeguard against and respond to the breach of personally identifiable information.

Personally Identifiable Information (PII): PII means information that can be used to distinguish or trace an individual's identity, either alone or when combined with other personal or identifying information that is linked or linkable to a specific individual. Some information that is considered to be PII is available in public sources such as telephone books, public Web sites, and university listings. This type of information is considered to be Public PII and includes, for example, first and last name, address, work telephone number, email address, home telephone number, and general educational credentials. The definition of PII is not anchored to any single category of information or technology. Rather, it requires a case-by-case assessment of the specific risk that an individual can be identified. Non-PII can become PII whenever additional information is made publicly



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available, in any medium and from any source, that, when combined with other available information, could be used to identify an individual. See [2 C.F.R. §200.79](#).

Protected Personally Identifiable Information (Protected PII): Protected PII means an individual's first name or first initial and last name in combination with any one or more of types of information, including, but not limited to, social security number, passport number, credit card numbers, clearances, bank numbers, biometrics, date and place of birth, mother's maiden name, and criminal, medical and financial records, educational transcripts. This does not include PII that is required by law to be disclosed. (See also [2 C.F.R. §200.79](#) Personally Identifiable Information (PII). Also see protected personally identifiable information in [2 C.F.R. §200.303](#) Internal Controls). See [2 C.F.R. §200.82](#).

### *b. Methods for Collection, Transmission and Storage of Information*

County departments should, whenever practicable, collect, transmit, and store grant-related information in open and machine-readable formats rather than in closed formats or on paper. The county must always provide or accept paper versions of award-related information to and from a sub-recipient upon request. If paper copies are submitted, the county must not require more than an original and two copies. When original records are electronic and cannot be altered, there is no need to create and retain paper copies. When original records are paper, electronic versions may be substituted through the use of duplication or other forms of electronic media provided that they are subject to periodic quality control reviews, provide reasonable safeguards against alteration, and remain readable. See [2 C.F.R. §200.335](#).

### (5) Length of Retention Period

It is the county policy that all grant records be retained for a minimum of three years from the starting date of the retention period. If any litigation, claim, negotiation, audit or other action involving the records has been started before the expiration of the three year period, the records must be retained until completion of the action and resolution of all issues, which arise from it or until the end of the regular three year period, whichever is later.

A federal awarding agency, pass-through entity, foundation or other funder in the case of a subrecipient must not impose a retention period longer than three years from the date of submission of the final expenditure report, or for federal awards that are renewed quarterly or annually, from the date of submission of the quarterly or annual financial report, respectively as reported to the federal awarding agency, pass-through entity, foundation or other funder in the case of a subrecipient. Only in specific situations should records be kept beyond the three-year retention period. Reference the *Length of Retention Period* section of the User Handbook for more information on these exceptions.



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For state or private awards, grant sponsors may impose a retention period in excess of three years. Departments must ensure they comply with the retention requirements of each grant award.

Generally, the retention period starts on the day the grantee submits its final expenditure report. If an expenditure report has been waived, the retention period starts on the day the report would have been due. When grant support is continued or renewed at annual or other intervals, the retention period for the records of each funding period starts on the day the grantee or subgrantee submits to the awarding agency its single or last expenditure for that period.

All grant documents should be destroyed upon expiration of the retention period; including electronic or digital format records

### (6) Restrictions on Public Access to Records

No federal awarding agency may place restrictions on the non-federal entity that limit public access to the records of the non-federal entity pertinent to a federal award, except for protected personally identifiable information (PII) or when the federal awarding agency can demonstrate that such records will be kept confidential and would have been exempted from disclosure pursuant to the Freedom of Information Act ([5 U.S.C. 552](#)) or controlled unclassified information pursuant to [Executive Order 13556](#) if the records had belonged to the federal awarding agency. The Freedom of Information Act ([5 U.S.C. 552](#)) (FOIA) does not apply to those records that remain under a non-federal entity's control except as required under [2 C.F.R. §200.315](#) Intangible property. Unless required by federal, state, local, and tribal statute, non-federal entities are not required to permit public access to their records. The non-federal entity's records provided to a federal agency generally will be subject to FOIA and applicable exemptions.

### (7) Disposition of Records

At the end of the appropriate retention period, inactive records, including transaction records, inactive agreements, and other non-permanent records shall be destroyed according to the grant requirements. The disposal process and methods should preserve the confidentiality of documents through the final point of disposition. Reference the *Disposition of Records* section of the User Handbook for guidance on the disposal process and methods to preserve the confidentiality of documents.

### (8) Access to Records

Records must be easily retrievable for examination by authorized department or county administrators, auditors, and other authorized individuals.

The federal awarding agency, Inspectors General, the Comptroller General of the United States, and the pass-through entity, or any of their authorized representatives have the right to access any documents, papers or other records of grantees and



subgrantees, which are pertinent to a federal grant, in order to make audit, examinations or excerpts, and transcripts. This right of access is not limited to the required retention period but lasts as long as the records are retained.



## VII. Grant Closeout

Date Approved:

### A. Background

A grant closeout includes collecting amounts due, submitting to the funder all financial performance and other reports required as a condition of the grant, and final reporting.

### B. Policy

#### (1) Federal Grant Award Closeout

The federal awarding agency or pass-through entity will close out the federal award when it determines that all applicable administrative actions and all required work of the federal award have been completed by the non-federal entity as described in [2 C.F.R. §200.343](#).

Reference the *Federal Grant Award Closeout* section of the User Handbook for guidance on the action's county grantee departments must take to complete the closeout process.

#### a. Collection of Amounts Due

See [2 C.F.R. §200.345](#)

(a) Any funds paid to the non-federal entity in excess of the amount to which the non-federal entity is finally determined to be entitled under the terms of the federal award constitute a debt to the Federal Government. If not paid within 90 calendar days after demand, the federal awarding agency may reduce the debt by:

- (1) Making an administrative offset against other requests for reimbursements;
- (2) Withholding advance payments otherwise due to the non-federal entity; or
- (3) Other action permitted by federal statute.

(b) Except where otherwise provided by statutes or regulations, the federal awarding agency will charge interest on an overdue debt in accordance with the Federal Claims Collection Standards ([31 C.F.R. § 900 through 999](#)). The date from which interest is computed is not extended by litigation or the filing of any form of appeal.

#### (2) Grant Expiration or Termination Reconciliation and Reporting

After the expiration or termination of the grant, the grantee must submit to the funder all financial performance and other reports required as a condition of the grant. Reference the *Grant Expiration or Termination Reconciliation and Reporting* section of the User Handbook for submission guidance.



### (3) Final Reporting

Within 60 to 90 days of grant expiration or termination, as specified by the granting agency, the grantee must submit all financial, performance, and other required reports, as a condition of the grant. Some agencies may, upon request of the grantee, extend the time frame. However, since an extension of this reporting term will frequently also extend the time frame for reimbursement, putting cash and earnings pressures on the fund, it should not be requested unless necessary. Reference the *Final Reporting* section of the User Handbook for guidance on what the reports should include.

### (4) Beyond Closeout

The closeout of a grant does not affect:

- The awarding agency's right to disallow costs and recover funds on the basis of a later audit or other review;
- The county's obligation to return any funds due as a result of later refunds, corrections, or other transactions;
- Record retention requirements;
- Property insurance, inventory and reporting; and
- Audit requirements.



## VIII. Definitions

Terms noted with a CDER Library Icon are from the [Common Data Element Repository \(CDER\) Library](#). For the full list of standard data elements, refer to the CDER Library. The CDER Library is the authoritative, federal-wide source of financial and business terms, which is based on the [Office of Management and Budget's \(OMB\) Uniform Grants Guidance](#) and the [Digital Accountability and Transparency Act \(DATA Act\)](#).

**Activity:** A clear and specific step that must be taken to reach the objective.

**Advance Payment:** A payment made to a grantee upon its request either before outlays are made by the grantee or through the use of predetermined payment schedules.

**Allocable Cost:** A cost that can be assigned to a project that meets a specific project objective based on relative benefits received. A cost may be allocable to a specific project but paid for by the county depending on what the sponsor determines is allowable for a particular grant.

**Allowable Cost:** A cost that can be charged to a project per sponsor's guidelines. A cost may be allowable per sponsor's guidelines, but if it does not meet any specific project objectives, it is not allocable.

**Approved Grant Budget:** The Approved Budget is the financial expenditure plan, including any revisions approved by the awarding office for the grant-supported project or activity. For federal grants, the approved budget consists of federal (grant) funds and non-federal participation, or federal funds only, and will be specified on the Notice of Grant Award and on any subsequent revised or amended award notice.

**Audit:** An official financial examination of an organization's or individual's accounts or financial situation.

**Award:** Financial assistance that provides support or stimulation to accomplish a public purpose. Awards include grants and other agreements in the form of money or property in lieu of money to an eligible recipient. The term does not include: technical assistance, which provides services instead of money; other assistance in the form of loans, loan guarantees, interest subsidies, or insurance; direct payments of any kind to individuals; and contracts which are required to be entered into and administered under procurement laws and regulations.

**Block Grant:** A Block Grant is a type of mandatory grant in which the recipients (normally states or their subdivisions) have substantial authority over the type of activities to support, with minimal federal administrative restrictions. The basic premise is that Block Grant recipients should be free to target resources and design administrative mechanisms to provide services to meet the needs of their citizens.

**Budget:** The financial plan for the project or program that the federal awarding agency or pass-through entity approves during the federal award process or in subsequent



amendments to the federal award. It may include the federal and non-federal share or only the federal share, as determined by the federal awarding agency or pass-through entity.

**Cage Code:** A five-character code which identifies companies or organizations doing or planning to do business with the federal government and is assigned through the System for Award Management (SAM).

**Carry Forward:** Unexpended funds carried from one budget period to another.

**Cash Cost Share:** Cash cost share is outlays of funds to support the total project through acquiring material, buying equipment, paying labor (including fringe benefits and direct overhead associated with that labor), and other cash outlays required to perform the statement of work.

**Catalog of Federal Domestic Assistance (CFDA) number** : The number assigned to a federal program in the CFDA.

**Certifications:** Certifications is a section of the grant application that sets forth certain requirements concerning debarment and suspension, drug-free workplace requirements, lobbying, the Program Fraud Civil Remedies Act, and environmental tobacco smoke with which an organization must comply, if a grant is awarded.

**Closeout** : The process by which the federal awarding agency or pass-through entity determines that all applicable administrative actions and all required work of the federal award have been completed and takes actions as described in [2 C.F.R. §200.343](#) Closeout of the OMB Uniform Grants Guidance.

**Compliance Supplement:** Appendix XI to Part 200—Compliance Supplement (previously known as the Circular A-133 Compliance Supplement).

The Compliance Supplement is a large and extensive [United States federal government](#) guide created by [OMB](#) and used in [auditing](#), [federal assistance](#), and [federal grant](#) programs, as well as their respective [recipients](#). It is considered to be the most important tool of an [auditor](#) for a [Single Audit](#). The compliance supplement is available on the [OMB Web site](#).

**Conflict of Interest:** In consultation with the Nevada Commission on Ethics, conflict of interest as defined by the Ethics in Government Law essentially consist of conflicts between official duties and private interests, which include financial interests and relationships with certain persons (family/household members, employers, business affiliates, and other substantially similar relationships). The Commission has interpreted these conflicts to extend to the interests of organization in which a person serves in a fiduciary role (i.e., volunteer or compensated member of board of directors).

**Congressional District:** One of a fixed number of districts into which a state is divided, each district electing one member to the national House of Representatives.



**Continuation Grant:** An extension or renewal of existing program funding for one or more additional budget period(s) that would otherwise expire. Continuation grants are typically available to existing recipients of discretionary, multi-year projects; however, new applicants may be considered.

Receipt of a continuation grant is usually based on availability of funds, project performance, and compliance with progress and financial reporting requirements. Applications for continuation may compete with other continuation requests submitted to the awarding agency.

**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 in the OMB Uniform Grants Guidance does not include a legal instrument, even if the non-federal entity considers it a contract, when the substance of the transaction meets the definition of a federal award or subaward (see [2 C.F.R. §200.92](#) Subaward of the OMB Uniform Grant Guidance).

**Contractor** : An entity that receives a contract as defined in [2 C.F.R. §200.22](#) Contract of the OMB Uniform Grant Guidance.

**Cooperative Agreement** : A legal instrument of financial assistance between a federal awarding agency or pass-through entity and a non-federal entity that, consistent with [31 U.S.C. 6302–6305](#):

Is used to enter into a relationship the principal purpose of which is to transfer anything of value from the federal awarding agency or pass-through entity to the non-federal entity to carry out a public purpose authorized by a law of the United States (see [31 U.S.C. 6101\(3\)](#)); and not to acquire property or services for the federal government or pass-through entity's direct benefit or use;

Is distinguished from a grant in that it provides for substantial involvement between the federal awarding agency or pass-through entity and the non-federal entity in carrying out the activity contemplated by the federal award.

The term does not include: (1) A cooperative research and development agreement as defined in [15 U.S.C. 3710a](#); or (2) An agreement that provides only: (i) Direct United States Government cash assistance to an individual; (ii) A subsidy; (iii) A loan; (iv) A loan guarantee; or (v) Insurance.

**Cost Analysis:** Evaluation of the separate elements that make up a contractor's total cost proposal or price to determine if they are allowable, directly related to the requirement and reasonable for the value received.

**Cost Sharing or Matching** : The portion of project costs not paid by federal funds (unless otherwise authorized by federal statute). See also [2 C.F.R. §200.306](#) Cost sharing or matching of the OMB Uniform Grant Guidance.



**Data Universal Numbering System (DUNS) Number:** The nine-digit number established and assigned by Dun and Bradstreet, Inc. (D&B) to uniquely identify entities. A non-federal entity is required to have a DUNS number in order to apply for, receive, and report on a federal award.

**Date of Completion:** The date on which all work under an award is completed or the date on the award document, or any supplement or amendment thereto, on which awarding agency sponsorship ends.

**Direct Costs:** Direct costs are those 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. Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect (F&A) costs.

**Disallowed Costs:** Charges to an award that the awarding agency determines to be unallowable, in accordance with the applicable federal cost principles or other terms and conditions contained in the award.

**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.

**Donation:** The making of a gift especially to charity or a public institution. A gift given without the requirement of progress reports or financial reports.

**Evaluation:** The systematic collection and analysis of information about the characteristics and outcomes of programs and projects as basis for judgement, to improve effectiveness, and/or inform decisions about current and future programming.

**Expiration Date:** The expiration date is the date signifying the end of the current budget period, as indicated on the Notice of Grant Award, after which the grantee does not have authority to obligate grant funds.

**Federal Award** : Federal award has two definitions, which depend on the context of its use. Paragraphs (a) and (b) explain the context and define the term appropriately.

(1) The federal financial assistance that a non-federal entity receives directly from a federal awarding agency or indirectly from a pass-through entity, as described in § 200.101 Applicability of the OMB Uniform Grant Guidance; or (2) The cost-reimbursement contract under the Federal Acquisition Regulations that a non-federal entity receives directly from a federal awarding agency or indirectly from a pass-through entity, as described in [§ 200.101](#) Applicability of the OMB Uniform Grant Guidance.

The instrument setting forth the terms and conditions. The instrument is the grant agreement, cooperative agreement, other agreement for assistance covered in



paragraph (b) of [§ 200.40](#). Federal financial assistance of the OMB Uniform Grant Guidance, or the cost-reimbursement contract awarded under the Federal Acquisition Regulations.

Federal award does not include other contracts that a federal agency uses to buy goods or services from a contractor or a contract to operate federal government owned, contractor operated facilities (GOCOs).

See also definitions of federal financial assistance, grant agreement, and cooperative agreement.

**Federal Award Date** : The date when the federal award is signed by the authorized official of the federal awarding agency.

**Federal Awarding Agency** : The federal agency that provides a federal award directly to a non-federal entity. Alternative term: Grant-Making Agency

**Federal Financial Assistance** : Federal Financial Assistance is the transfer of money, property, or other direct assistance to an eligible recipient to support or stimulate a public purpose authorized by statute. Federal financial assistance means assistance that non-federal entities receive or administer in the form of:

- (1) Grants;
- (2) Cooperative agreements;
- (3) Non-cash contributions or donations of property (including donated surplus property);
- (4) Direct appropriations;
- (5) Food commodities; and
- (6) Other financial assistance (except loans, loan guarantees; interest subsidies; insurance.

**Fixed Amount Awards:** 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. See [2 C.F.R. §200.201](#) Use of grant agreements (including fixed amount awards), cooperative agreements, and contracts, paragraph (b) and [200.332](#) Fixed amount subawards.

**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.

**Funding Opportunity Announcement:** A Funding Opportunity Announcement (FOA) is the publicly available document that contains all the official information (e.g., goals, deadline, eligibility, reporting) about a federal grant. An FOA is how a federal grant-making agency announces the availability of a grant, and it provides instructions on how to apply for that grant.

**Grant:** A grant is financial assistance whereby money or other items of value is provided to carry out approved activities. All federal financial assistance received by Washoe County is a grant. (see also Private Grant)

**Grant Agreement** : A legal instrument of financial assistance between a federal awarding agency or pass-through entity and a non-federal entity that, consistent with [31 U.S.C. 6302](#), [6304](#):

Is used to enter into a relationship the principal purpose of which is to transfer anything of value from the federal awarding agency or pass-through entity to the non-federal entity to carry out a public purpose authorized by a law of the United States (see [31 U.S.C. 6101\(3\)](#)); and not to acquire property or services for the federal awarding agency or pass-through entity's direct benefit or use.

Is distinguished from a cooperative agreement in that it does not provide for substantial involvement between the federal awarding agency or pass-through entity and the non-federal entity in carrying out the activity contemplated by the federal award.

Does not include an agreement that provides only: (1) Direct United States Government cash assistance to an individual; (2) A subsidy; (3) A loan; (4) A loan guarantee; or (5) Insurance.

**Grant Award:** An award is financial assistance that provides support or stimulation to accomplish a public purpose. Awards include grants and other agreements in the form of money, or property in lieu of money, by the Sponsor to an eligible recipient. The term generally does not include technical assistance, which provides services instead of money; other assistance in the form of loans, loan guarantees, interest subsidies, or insurance; direct payments of any kind to individuals; and contracts that are required to be entered under procurement laws and regulations. A grant award should be submitted to the BCC only after the formal grant award documents with applicable terms and conditions have been received.

**Grant Equipment:** An article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost, which equals or exceeds \$5,000.



**Grantee:** The grantee is the organizational entity or individual to which a grant (or cooperative agreement) is awarded and which is responsible and accountable both for the use of the funds provided and for the performance of the grant supported project or activities.

**Indirect Cost:** Those costs incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. To facilitate equitable distribution of indirect expenses to the cost objectives served, it may be necessary to establish a number of pools of indirect (F&A) costs. Indirect (F&A) cost pools must be distributed to benefitted cost objectives on bases that will produce an equitable result in consideration of relative benefits derived. Indirect Cost is an accounting term used to assign or charge costs that are common to two or more of a grantee's projects or operations. Usually, this includes the cost of building occupancy, equipment usage, procurement, personnel administration, accounting, and other overhead activities that are charged to grants and contracts proportionately. It is imperative that grantees remain consistent in declaring costs as either direct or indirect for all projects and activities of the organization, regardless of the source of funding.

**In-Kind Contributions:** See definition for Third-party in-kind contributions.

**In-Kind Cost Share:** In-kind matching sources include: volunteer time, building space, equipment use, and property. In-kind cost share is the reasonable value of equipment, materials or other property used in the performance of the statement of work. In-kind contributions are sometimes hard to value (such as space, use of equipment, and intellectual property). The in-kind value of equipment (including software) cannot exceed its fair market value and must be prorated according to the share of its total use dedicated to carrying out the project. The in-kind value of space (including land or buildings) cannot exceed its fair rental value and must be prorated according to the share of its total use dedicated to carrying out the project.

**Institutional Review Board (IRB):** The IRB is an administrative body established to protect the rights and welfare of human research subjects recruited to participate in research activities conducted under the auspices of the institution with which it is affiliated. The IRB has the authority to approve, require modifications in, or disapprove all research activities that fall within its jurisdiction. More information on IRBs can be obtained from the Office for Human Research Protections website.

**Job Number:** A one to eight-character alpha/numeric code. All transactions involving federal funds require a job number, in which the first five characters must be the CFDA program number, and the sixth and seventh characters must be the last two digits of the federal fiscal year in which the grant was awarded. The eighth character, if needed to identify several grants under the same CFDA number in the same federal fiscal year, should be alphabetic.



**Logic Model:** A program Logic Model is a systemic, visual way to present a planned program with its underlying assumptions and theoretical framework. It is a picture of why and how the program will work and causes the author to describe, share, discuss, and improve program theory as the program is developed.

**Maintenance of Effort (MOE):** MOE is a requirement contained in certain legislation, regulations, or administrative policies that a grantee must maintain a specified level of financial effort in the area for which federal funds will be provided in order to receive federal grant funds. This requirement is usually given in terms of a previous base-year dollar amount.

**Marketing Partner Identification Number (MPIN):** A self-defined access code that will be shared with authorized electronic partner applications. The EBiz POC creates the MPIN while registering on SAM.gov. The EBiz POC designated by your organization will need to know the MPIN to log in to [Grants.gov](https://www.grants.gov).

**Matching Funds:** The portion of project or program costs not borne by the Sponsor. Sponsors regularly require that the grantee share a portion of the grant program costs; usually allowing either cash match or in-kind match. Matching Funds include the value of grantee and third-party cash and in-kind contributions. Costs used to satisfy matching requirements are subject to the same policies governing allowability as other costs under the approved budget.

**Modified Total Direct Cost (MTDC):** All direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and sub awards and subcontracts up to the first \$25,000 of each subaward or subcontract. MTDC excludes equipment, capital expenditures, and charges for patient car rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward and subcontract that exceeds \$25,000.

**Monitoring:** Monitoring is a process whereby the programmatic and business management performance aspects of a grant are reviewed by accessing information gathered from various reports, audits, site visits, and other sources.

**New Application:** A new application is a request for financial or direct assistance for a project/program not currently receiving financial assistance.

**No Cost Extension:** A no cost extension is a formal extension of the grant period to allow the grantee additional time to complete grant-funded activities at no additional cost to the Sponsor (sponsor does not provide additional money).

**Noncompeting Continuation Application:** A noncompeting continuation application is a request for continued financial or direct assistance for a subsequent budget period within a previously approved project period.



**Non-Federal Entities** : A state, local government, Indian tribe, institution of higher education (IHE), or nonprofit organization that carries out a federal award as a recipient or subrecipient.

**Nonprofit Organization** : Any corporation, trust, association, cooperative, or other organization, not including IHEs, that: (a) Is operated primarily for scientific, educational, service, charitable, or similar purposes in the public interest; (b) Is not organized primarily for profit; and (c) Uses net proceeds to maintain, improve, or expand the operations of the organization.

**Notice of Funding Availability (NOFAs):** NOFAs are announcements that appear in the *Federal Register*, printed each business day by the U.S. Government, inviting applications for federal grant programs. NOFAs generally include information on eligibility, funding areas, amount of funding, deadline for submission of applications, and contact information.

**Notice of Grant Award:** The Notice of Grant Award is a legally binding document that notifies the grantee and others that a grant or cooperative agreement has been made, refers to all terms of the award and contains or references all terms of the award and it documents the obligation of federal funds.

**Notice of Solicitation of Applications (NOSA):** A NOSA, or sometimes referred to as a Request for Proposals (RFP), *grant application notice* or *solicitation for grant application (SGA)*, refers to a grant competition. When a federal agency announces a grant competition for a specific program, a notice for grant application proposals will be announced in the *Federal Register* and will be posted on [www.Grants.gov](http://www.Grants.gov).

**Obligations** : When used in connection with a non-federal entity's utilization of funds under a federal award, obligations means orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the non-federal entity during the same or a future period.

**Organizational Conflict of Interest (OCI):** Organizational Conflict of Interest means that because of other activities or relationships with other persons, a person is unable or potentially unable to render impartial assistance or advice, or the person's objectivity in performing the contract work is or might be impaired, or a person has an unfair competitive advantage.

**Outcome Evaluation:** An outcome evaluation is a form of evaluation that assesses the extent to which a program's outcome-oriented objectives are achieved. It focuses on outputs and outcomes, including unintended effects, to determine the program's effectiveness but may also assess the program process to evaluate how outcomes are produced. An outcome evaluation will determine the net effects of the interventions applied in the program and will produce and interpret findings related to whether the interventions produced desirable changes and their potential for replicability.



**Outputs:** Outputs are program activities and their direct products. Usually outputs are measured in terms of the volume of work accomplished. Outputs have little inherent value in themselves, however they are important, because they are intended to lead to a desired benefit for participants or target populations.

**Pass-Through Entity** : Pass-through entity means a non-federal entity that provides a subaward to a subrecipient to carry out part of a federal program.

**Pass-Through Funding:** Funds issued by a federal agency to a state agency or institution that are then transferred to other state agencies, units of local government, or other eligible groups per the award eligibility terms. The state agency or institution is referred to as the "prime recipient" of the pass-through funds. The secondary recipients are referred to as "subrecipients." The prime recipient issues the subawards as competitive or noncompetitive as dictated by the prime award terms and authorizing legislation.

**Perceived Conflict of Interest:** Any situation in which a reasonable third party will conclude that a real or potential conflict in duties or loyalties exists.

**Period of Performance:** The time during which the non-federal entity may incur new obligations to carry out the work authorized under the federal award. The federal awarding agency or pass-through entity must include start and end dates of the period of performance in the federal award (see [2 C.F.R. §200.210](#) Information contained in a federal award paragraph (a)(5) and [200.331](#) Requirements for pass-through entities, paragraph (a)(1)(iv)).

**Personally Identifiable Information (PII)** : Information that can be used to distinguish or trace an individual's identity, either alone or when combined with other personal or identifying information that is linked or linkable to a specific individual. Some information that is considered to be PII is available in public sources such as telephone books, public Web sites, and university listings. This type of information is considered to be Public PII and includes, for example, first and last name, address, work telephone number, email address, home telephone number, and general educational credentials. The definition of PII is not anchored to any single category of information or technology. Rather, it requires a case-by-case assessment of the specific risk that an individual can be identified. Non-PII can become PII whenever additional information is made publicly available, in any medium and from any source, that, when combined with other available information, could be used to identify an individual.

**Potential Conflict of Interest:** A potential conflict of interest exists when an applicable party has a relationship, affiliation, or other interest that could create an inappropriate influence if the person is called to make a decision or recommendation affecting one or more of those relationships, affiliation or interests.

**Pre-Application:** A pre-application is a summary statement of the intent of the applicant to request funds. It is often used to predetermine the applicant's eligibility, determine



how well the proposed project can compete with similar applications, and eliminate any proposals that have little or no chance of funding. Pre-applications are often required by the grantor agency to prepare for the grant review process.

**Pre-Award Costs:** Costs incurred prior to the effective date of an award or budget period. Such costs are allowable only to the extent that they would have been allowable, if incurred after the date of the award and only with the written approval of the awarding agency.

**Price Analysis:** Comparison of prices of multiple bids or information from other sources such as established catalogs or market prices, or prices for similar past purchases.

**Prime Recipient:** An entity that receives funds in the form of a grant, cooperative agreement, or loan directly from the federal government.

**Prior Approval:** Written approval by an authorized awarding agency official evidencing prior consent. Prior approval is required for various grant activities such as: changes in key personnel, significant budget revisions, disposition of equipment, and pre-award costs.

**Private Foundation:** A non-governmental, nonprofit organization with funds (usually from a single source, such as an individual, family, or corporation) and program managed by its own trustees or directors. Private foundations are established to maintain or aid social, educational, religious, or other charitable activities serving the common welfare, primarily through the making of grants.

**Private Grant:** Funding provided by an individual or non-governmental entity that is designated by the funder as a grant, or requires progress reports, receipts and/or Invoices.

**Process Evaluation:** Process Evaluation assesses the extent to which a program is operating as it was intended. It typically assesses the program activities' conformance to statutory and regulatory requirements, program design, professional standards and customer expectations. A process evaluation is an ongoing examination of the implementation of the program. It focuses on the effectiveness and efficiency of the program's activities and interventions. It should answer questions such as: Who is receiving what services and are the services being delivered as planned? It is also known as a formative evaluation, because it gathers information that can be used as a management tool to improve the way a program operates while the program is in progress. It should also identify problems that occurred and how they were dealt with and recommend improved means of future implementation.

**Professional Service:** Includes those contracts that contemplate the provision of professional management and/or promotional skills, or secure the personal service of members of a skilled vocation, beyond simply clerical or routine tasks/manual labor.



**Program:** A program may be an activity, project, function, or policy that has an identifiable purpose or set of objectives. A program may also be defined as a series of activities designed to collectively hasten development and testing, consideration, and adaption of technologies and practices toward improving social, economic, and environmental conditions. These activities adapt, systematize, and transfer information to program participants and also provide them with non-formal education. Program participants include end users of targeted practices and technologies, as well as intermediate users that support and influence those who are end users.

**Program Announcement (PA):** The PA is an awarding agency's formal published announcement of the availability of funding through one of its assistance programs. The announcement invites applications and provides information such as eligibility and evaluation criteria, funding preferences and priorities, procedures for obtaining application kits, and submission deadlines. The difference between PAs and RFAs is that PAs have recurring receipt dates. Both are referred to as grant announcements.

**Program Evaluation:** Program evaluation consists of individual systematic studies conducted periodically or on an ad hoc basis to assess how well a program is working. They are often conducted by experts external to the program, inside or outside the organization, as well as by program managers. Whether the evaluation is conducted internally, externally, or by the program manager is often dictated by the grantor agency.

**Program Income** : Program income means gross income earned by the non-federal entity that is directly generated by a supported activity or earned as a result of the federal award during the period of performance. (See [§200.77](#) Period of performance.) Program income includes but is not limited to income from fees for services performed, the use or rental of real or personal property acquired under federal awards, the sale of commodities or items fabricated under a federal award, license fees and royalties on patents and copyrights, and principal and interest on loans made with federal award funds. Interest earned on advances of federal funds is not program income. Except as otherwise provided in federal statutes, regulations, or the terms and conditions of the federal award, program income does not include rebates, credits, discounts, and interest earned on any of them. See also [§200.407](#) Prior written approval (prior approval). See also [35 U.S.C. 200-212](#) "Disposition of Rights in Educational Awards" applies to inventions made under federal awards.

**Program Participant:** Those recipients participating in grant-funded activities and receiving benefits from services provided by the grant program.

**Program Planning and Development:** Program Planning and Development consists of all activities required to assess needs and identify strengths, weaknesses, opportunities and threats (SWOT Analysis) through collaboration with program partners, proposed participants, and stakeholders. Partners, participants, and stakeholders then formulate a strategy, preferably using best practices, to address the identified need. This



encompasses setting objectives or targets for program accomplishment, selecting the program content, methods of service or product delivery, establishing baseline data through assessment in order to evaluate program success, and identifying the roles of each partner, participant, and stakeholder.

**Project Cost** : Total allowable costs incurred under a federal award and all required cost sharing and voluntary committed cost sharing, including third-party contributions.

**Project Director:** The Project Director is the individual designated by the recipient to direct the project or program being supported by a grant. He or she is responsible and accountable to officials of the recipient organization for the proper conduct of the project. The organization is, in turn, responsible and accountable to the funding agency for the performance and financial aspects of the grant-supported activity. **Project Period:** The period established in the award document during which awarding agency sponsorship begins and ends.

**Protected Personally Identifiable Information (Protected PII)** : An individual's first name or first initial and last name in combination with any one or more of types of information, including, but not limited to, social security number, passport number, credit card numbers, clearances, bank numbers, biometrics, date and place of birth, mother's maiden name, criminal, medical and financial records, educational transcripts. This does not include PII that is required by law to be disclosed. (See also [§ 200.79](#) Personally Identifiable Information (PII) in the OMB Uniform Grants Guidance).

**Public Benefits:** Public benefits flow beyond individual participants and provide economic, social and environmental benefits to a community or society.

**Quantitative Objectives:** Quantitative Objectives, often referred to as Targets, are measurable conditions to be reached in a defined period of time.

**Recipient:** The Recipient is the grantee, or where subgrants are authorized by law, the subgrantee that receives financial assistance in the form of grants or cooperative agreements or the recipient of goods or services provided with grant funds.

**Reconciliation:** An accounting process that uses two sets or records to ensure figures are accurate and in agreement. It is the key process used to determine whether the money leaving an account matches the amount spent thereby ensuring the two values are balances at the end of the recording period.

**Replicability:** Replicability, or the ability to duplicate a program, is often a requirement of demonstration grants. Sponsors want to know if the project or program can be replicated at other locations.

**Request for Applications (RFA):** The RFA is a grant announcement that contains all the instructions and information needed to prepare a grant application. It describes the intent and goals of the program; provides special requirements, applicable policies, and



procedures; and includes complete guidance for preparing and submitting an application.

**Research and Development (R&D)** : All research activities, both basic and applied, and all development activities that are performed by non-federal entities. The term research also includes activities involving the training of individuals in research techniques where such activities utilize the same facilities as other research and development activities and where such activities are not included in the instruction function. "Research" is defined as a systematic study directed toward fuller scientific knowledge or understanding of the subject studied. "Development" is the systematic use of knowledge and understanding gained from research directed toward the production of useful materials, devices, systems, or methods, including design and development of prototypes and processes.

**Single Audit:** A non-federal entity that expends \$750,000 or more during the non-federal entity's fiscal year in federal awards must have a single audit except when it elects to have a program-specific audit conducted in accordance with the Uniform Grant Guidance Subpart F.

**Stakeholder:** A Stakeholder is any person, inside or outside the organization that has a real and active interest in the organization and its programs; who has an investment (time, energy, emotional, or money) in the program; and who has a commitment to the program's success.

**Stipend:** A stipend is a payment made to an individual under a fellowship or training grant in accordance with pre-established levels to provide for the individual's living expenses during the period of training.

**Subaward** : An award provided by a pass-through entity to a subrecipient for the subrecipient 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.

**Subrecipient** : A non-federal entity that receives a subaward from a pass-through entity 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.

**Substantive Programmatic Work:** Substantive programmatic work is the primary project activities for which grant support is provided and/or a significant portion of the activities to be conducted under the grant.

**Supplanting:** Generally, supplanting occurs when a state, local, or tribal government reduces state, local, or tribal funds for an activity specifically because federal funds are available (or expected to be available) to fund that same activity. When supplanting is not permitted, federal funds must be used to supplement existing state, local, or tribal



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funds for program activities and may not replace state, local, or tribal funds that have been appropriated or allocated for the same purpose. In addition, federal funding may not replace state, local, or tribal funding that is required by law. In those instances when a question of supplanting arises, the applicant or grantee will be required to substantiate that the reduction in non-federal resources occurred for reasons other than the receipt or expected receipt of federal funds.

**Supplemental Application:** A supplemental application is a request for an increase in support during a current budget period for expansion of the project's scope or research protocol or to meet increased administrative costs unforeseen at the time of the new, noncompeting continuation, or competing continuation application.

**Suspension:** Temporary withdrawal (or Suspension) of the grantee's authority to obligate grant funds pending corrective action by the grantee. A post-award action by the awarding agency that temporarily withdraws the agency's financial assistance sponsorship under an award, pending corrective action by the recipient or pending a decision to terminate the award.

**Sustainability:** To sustain means to hold up, keep in existence, to supply with necessities, to support from below, to encourage, and affirm validity. Stakeholders develop alliances at the local, state, regional and national levels to maximize the chances of sustaining the effects of successful programs over time. Alliances that support leadership development, technical assistance, and funding are especially important. Systems are put in place to establish early, ongoing efforts to identify alternative funding sources and leverage support. Effective sustainability strategies encourage community engagement around issues that are priorities.

**System for Award Management (SAM):** A Federal Government owned and operated free web site that consolidates the capabilities in Central Contractor Registry (CCR), Federal Agency Registration (FedReg), Online Representation and Certifications Application (ORCA), and Excluded Parties List System (EPLS). Future phases of SAM will add the capabilities of other systems used in federal procurement and awards processes.

SAM validates applicant information and electronically shares the secure and encrypted data with the federal agencies' finance offices to facilitate paperless payments through Electronic Funds Transfer (EFT). SAM stores your organizational information, allowing Grants.gov to verify your identity and to pre-fill organizational information on your grant applications.

**Termination** : The ending of a federal award, in whole or in part at any time prior to the planned end of period of performance.

**Terms of Award:** For federal grant programs, the Terms of Award are all the legal requirements imposed on a grant by the Federal Government, whether by statute, regulation, or terms in the grant award document. Each Notice of Grant Award may



include both standard and special provisions that are considered necessary to attain the objectives of the grant, facilitate post-award administration of the grant, conserve grant funds, or otherwise protect the federal government's interests.

**Third Party:** A Third Party is any individual, organization, or business entity that is not the direct recipient of grant funds.

**Third-Party Agreement:** A Third-Party Agreement is a written agreement entered into by the grantee and an organization, individual or business entity, by which the grantee makes an equity investment in support of grant purposes.

**Third-Party Employee Services:** When a third-party organization furnishes the services of an employee, these services must be valued at the employee's regular rate of pay plus an amount of fringe benefits that is reasonable, necessary, allocable, and otherwise allowable, and indirect costs at either the third-party organization's approved federally negotiated indirect cost rate, or, a rate in accordance with [§ 200.414](#) Indirect (F&A) costs, paragraph (d), provided these services employ the same skill(s) for which the employee is normally paid. Where donated services are treated as indirect costs, indirect cost rates will separate the value of the donated services so that reimbursement for the donated services will not be made.

**Third-Party In-Kind Contributions** : Third-party in-kind contributions means the value of non-cash contributions (i.e., property or services) that- (a) Benefit a federally assisted project or program; and (b) Are contributed by non-federal third parties, without charge, to a non-federal entity under a federal award.

**Total Project Costs:** Total project costs are the total allowable costs incurred by the grantee to carry out an approved grant supported project or program, including direct, indirect, and matching funds. For federal programs, this amount will be listed in the grant application, Notice of Grant Award, and included on the Financial Status Report.

**Uniform Guidance:** Refers to [Title 2: Grants and Agreements of the Code of Federal Regulations, Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.](#)

**Unrecovered Indirect Costs as Match:** Unrecovered indirect costs, including indirect costs on cost sharing or matching may be included as part of cost sharing or matching only with the prior approval of the federal awarding agency. Unrecovered indirect cost means the difference between the amount charged to the federal award and the amount which could have been charged to the federal award under the non-federal entity's approved negotiated indirect cost rate.

**Volunteer Services:** Volunteer services furnished by third-party professional and technical personnel, consultants, and other skilled and unskilled labor may be counted as cost sharing or matching, if the service is an integral and necessary part of an approved project or program. Rates for third-party volunteer services must be consistent with those paid for similar work by the county. When the work is not similar to work paid



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for by the county, rates must be consistent with rates paid in the local labor market. In either case, paid fringe benefits that are reasonable, necessary, allocable, and otherwise allowable may be included in the valuation

The Washoe County Grant Management Policy Manual was originally approved by the BCC on May 15, 2012. The 2013 updated version was approved by the BCC on July 23, 2013, and the 2016 version was approved by the BCC on January 26, 2016. The Conflict of Interest Policy and the Guidelines for Requesting and Accepting Donations was approved by the BCC on December 12, 2017. The 2020 updated version was approved by the BCC on March 17, 2020.