

# Washoe County Grant Management Policy

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**What's New in the 2025 Grant Policy Update**

This policy revision introduces substantial updates in structure, compliance alignment, and usability. Highlights include:

- New lifecycle-based organization for intuitive navigation.
- Full alignment with the updated 2 CFR 200 Uniform Guidance.
- Combined tools (forms, templates) coordinated with policy language.
- Clearly defined roles and responsibilities across departments.
- Plain-language formatting for improved accessibility.

### **Guiding Principles**

The following principles guide all grant activity in the County:

- ❖ **Accountability:** All county departments, offices, and divisions using the county financial management system for grant-funded activities must adhere to uniform policies and procedures.
- ❖ **Compliance:** Grants must be managed consistently with guidance in 2 CFR 200 (Uniform Guidance), applicable federal and state regulations, and award-specific requirements; and in accordance with this policy.
- ❖ **Stewardship:** Grant funds must be used efficiently, ethically, and in direct support of approved activities.
- ❖ **Transparency:** All processes must be documented, reviewed, and accessible to stakeholders.
- ❖ **Audit Ready:** All grant management activities are tracked and attached in the County grant management system (Euna Grants, previously eCivis)

## **Policy Administration**

The Administrative Direction (Appendices) contain instructions to ensure policy directives are carried out consistently across county departments and may be subject to revision with County Manager approval.

### **Record of Plan Reviews and Changes**



Commissioners (BCC) and are utilized throughout the county to enhance efforts including public safety, homeland security, social services, public health, recreation, infrastructure improvements, and others.

Washoe County manages grant funding in a decentralized structure. This means that each department is responsible for the grant funds within their budgets. Each department ensures that all grant deliverables are met and are compliant with all program and financial requirements. The Policy and Appendices' administrative direction contained in this document are intended to foster exceptional stewardship of public trust through a rigorous adherence to ethical and professional standards associated with grant related activity.

Adherence to these policies and procedures promote efficiency, improve transparency, and greater accountability. This policy is designed to provide general guidance and direction for staff being paid by 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 and include reference to department internal controls and policy for audit trail and compliance.

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 and all require strict adherence to the guidelines and regulations imposed on federal grant funds. A good portion of this policy focuses on the requirements for federal assistance, as those requirements are generally stricter than the requirements imposed on the State of Nevada funds, or funds received from other local governments or from foundations or corporations.

## **II. AUTHORITY**

In addition to Washoe County Code and approved policies, grant funds in Washoe County are administered according to federal, state, and local regulations and law. Additionally, each award is examined for additional governance specific to the awarding agency or grant program.

### **A. Federal**

A Congressional Appropriation Act (enabling legislation for funds and activity) is fundamental to federal assistance and provides legal authority for federal agencies to obligate and spend funds.

#### **1 - [Code of Federal Regulations \(CFR\) Title 2 | Federal Financial Assistance](#)**

Washoe County procedures and internal controls are consistent with the requirements set forth in Title 2, CFR 25, 184, 200 et. al and is the primary set of guidelines in governing how federal funds are managed in Washoe County.

Adopting by reference ensures consistency, accountability, and transparency and defines what is allowable, how costs are tracked, and what oversight is required.

## 2 - Agency Specific Implementation

A Federal (or State) agency administers grant programs consistent with the appropriation language of the act/bill etc. that was passed in Congress (or Nevada Revised Statute). In most instances the funding agency will create a companion document to describe specific program objectives, data and reporting requirements, and any other terms or conditions. Federal and state agency documents apply, in order of precedence, with the Federal agency's code of federal regulations (adopted from the 2 CFR 200 Uniform Guidance) in addition to all terms and conditions described in grant awards made to Washoe County and its offices.

## 3 - Compliance Supplement (published by Office of Management & Budget-OMB)

The Compliance Supplement is a large and extensive federal government guide created annually by OMB and is used in auditing federal assistance and federal grant programs. Washoe County departments must review for future audit purposes; the Supplement must be considered when establishing new or enhancing programs in Washoe County to ensure compliant implementation.

## **B. State**

### 1- Chapter 244 of NRS: Board of County Commissioners (BCC) Acceptance

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. A grant made by to a governmental entity pursuant to [NRS 244.1505](#) must be made by resolution of the BCC and include the purpose, the maximum dollar amount and any conditions or limitations to be included.

### 2 - Chapter 332 of NRS: Local Government Procurement

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 80th (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. Consistent with [2 CFR 200.217](#), 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. Washoe County's [employee whistleblower protections](#) were initially adopted by Ordinance No. 1141 in 2001 and have been updated as appropriate.

## **C. County**

A department's approved budget is fundamental and provides legal authority for county agencies to obligate and spend funds. All funds, whether they are county, state or federal, are expended consistently and in the manner, they were intended for. This is completed using internal controls built into code, policy, manuals, and procedures. The following are several policy departments and references that support successful grant management in Washoe 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 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 Accounts Payable, Payroll, and Receivables

Procedures and manuals within the Comptroller's Department provide timely, accurate, and relevant financial information that certify transparency ensuring all payroll, expenditures, and revenue transactions adhere to County Code, generally accepted accounting principles, and rules established by applicable governing bodies.

## 3 – Washoe County Office of the County Manager

The Office of the County Manager (OCM), through policies and procedures developed in compliance with federal Title II of the 1990, [2010 American Disabilities Act \(ADA\)](#), Title VI of the 1964 Civil Rights Act, and the Nevada Revised Statute, NRS 244.184 ensures equal access and non-discriminatory access to the County's program and service delivery to the community; including through language access for limited English proficient (LEP) persons.

## 4 - Washoe County Human Resources

The policies and procedures in place with the Washoe County Human Resource Department align with national and state laws are essential to ensure fair, legal, and equal treatment of all employees. These protect both our organization, workforce, and public from discrimination, liability, and noncompliance with federal labor laws such as [FLSA](#), [FMLA](#), and [Whistleblower protections](#). The Department oversees BCC approved job titles, descriptions, pay, and leads the County's Job Evaluation Committee (JEC) to review, evaluate, and make determinations regarding job classifications, reclassifications, pay grades, and related personnel matters within Washoe County government. In addition, HR conducts extensive orientation for newly hired employees as well as maintaining the Bridge training software that ensures annual, leadership, and emergent training needs for county employees.

## 5 - Technology Services – Cybersecurity & Personally Identifiable Information (PII)

The county maintains a centralized cybersecurity framework administered through Technology Services to protect information systems from unauthorized access, data loss, service disruption, and cyber threats. Key controls include, but are not limited to: Network security monitoring, Role-based access controls, Multi-factor authentication, and Vulnerability management.

## 6 - Washoe County Purchasing Procedures Manual

The Washoe County Purchasing Division's Purchasing Procedures Manual establishes 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](#), the Washoe County Code Chapter 15) as well as ensures compliance with the procurement requirements stated in [2 CFR 200.317-328](#). The Purchasing Manual provides guidance on the general procedures of the Washoe County Purchasing Division to all county employees. The department making a purchase, using federal assistance funding, **must notify the Purchasing division** to ensure appropriate documentation is captured for requirements (debarment checks etc.), and audit trail purposes.

## More Restrictive Requirements

Federal and pass-through entities may add increased requirements to purchasing actions (i.e., FEMA and Nevada OEM). Departments must ensure compliance by conducting a thorough review of grant terms and conditions and creating any additional processes or controls to ensure compliance is achieved.

## 7 - Single Audit Process at Washoe County

Single Audits are conducted as part of the County's Annual Comprehensive Financial Report (ACFR). The Audit guidance at [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. When Washoe County expends more than \$1,000,000 in federal funds in its fiscal year, a Schedule of Expenditure for Federal Awards (SEFA) is prepared and then audited. The Comptroller Department compiles the SEFA, and contracts with an external accounting firm, coordinating with departments to obtain supporting information to enable a successful on-time submission to the Federal Audit Clearinghouse. Throughout the year, County departments coordinate with their assigned accountant to ensure grant activity is accurately captured for audit trail. The County's most recent Single Audit report is available at [Washoe County Comptroller Department](#).

Grantors and pass-through departments are required to conduct initial, and annual, reviews of [their subrecipient's Single Audit](#) findings to assist in risk evaluation and to ensure that findings are corrected.

## 8 - Signing Authority

### **a. Applications**

Before an application, scope of work, or budget is submitted for potential funding, [Washoe County Code 15.160 \(1\)](#) requires the authorization of the County's Chief Financial Officer (CFO), or designee, to authorize the submission. This is accomplished through the submission of a Request to Apply (RTA) in the grant management system. The CFO sign-off provides authority to a department head, fiscal manager or grants professional may sign the application for funds.

During the development of an application, care must be taken in requesting funds that will engage the county in future ongoing expenditures, beyond the duration of grant funds. An application that funds construction, programs, positions, contracts, or activities that will dissolve after funding ends must complete a risk evaluation to review alternate solutions.

### **b. Awards & Amendments (budget increases)**

[Washoe County Code 15.160 \(2\)](#) advises the Board of County Commissioners (BCC) has the authority to commit the county to the acceptance of a grant award. Upon notice of a grant award, or contribution of money or property, the user must submit the award (or Amendment) for [BCC acceptance in the manner prescribed](#) by the BCC.

### **c. Grant Awards – Health District**

The Northern Nevada Public Health (NNPH) district utilizes the County's financial management systems, procedures, grant system, and internal controls. The Request to Apply is completed using the grants management system, however the approval granted by the District Board of Health (DBOH) or other, may be submitted in place of the request to apply form.

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 to the DBOH.

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 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 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.

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

#### **A. Key Federal Grant Related Legislation**

All federally funded activities and programs must ensure compliance with federal grant legislation and national policies.

##### **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.

##### **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.

### 3 – Federal Funding Accountability and Transparency Act (FFATA)

This Act, originally Pub. L. 109-282, as expanded by the Digital Accountability and Transparency Act of 2014) requires prime awardees to publicly report information about federal awards and subawards, including data on passthrough funding to subrecipients. All direct awards to Washoe County must be reported in [SAM.gov](https://sam.gov)/FSRS to increase visibility in federal spending.

## **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 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.

### 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 and 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. 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.

## **c. 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.

## **d. 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.

## **e. 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 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 people 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. 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 people, 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.

**f. 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, 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:

- 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.

**2 - Labor Standards**

**a. Drug-Free Workplace Act of 1988**

This law requires a grantee to certify 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, requires 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. All rehabilitation and construction projects coordinated by Washoe County staff, using Federal assistance, must be compliant with DBRA.

**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 people 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 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.

All County prime awardees with Subrecipients must report first-tier subgrants in FSRS.gov within 45 days of issuing the award. Once entered, the subaward information will associate with the prime award listed in www.USAspending.gov. A prime awardee is defined as receiving direct federal assistance from the federal agency, without pass-through entities.

## 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 for contracts and subcontracts of \$100,000+):

Enacted in October 1989, Section 319 of Public Law 101-121, 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.

Construction and rehabilitation projects generally require an environmental review, ensure a **Notice to Proceed** has been obtained before engaging in any activities associated with the project (no disturbed ground etc.). All supporting documentation associated with these activities must be attached to the task in Euna grants for audit trail purposes.

## 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.

Construction and rehabilitation projects generally require additional review if a structure is considered covered as part of the National Historic Act, ensure a Notice to Proceed has been obtained **before engaging in any activities** associated with the project (no disturbed ground etc.). All documentation associated with these activities must be attached to Euna grants for audit trail purposes.

## 8 - Build America, Buy America (BABA)

### a. Build America Buy America Act

Washoe County complies with the BABA for all federally assisted construction or rehabilitation projects. This ensures that all applicable projects will use iron, steel, manufactured products, and construction materials produced in the United States. The County complies by incorporating BABA provisions into procurement processes, requiring contractor certifications, and maintaining documentation to verify U.S. sourcing in accordance with federal guidance.

Construction and rehabilitation projects generally require materials used to be made in the USA. Ensure all supporting documentation is maintained in Euna grants for audit trail purposes.

## IV. Roles and Responsibilities

### A. Departments Accepting Grants Funds

County departments, divisions, and offices that apply for and utilize grant funds are responsible for all aspects of the grant process. This involves program design, proposal development, project management, fiscal administration, quality assurance, project delivery, evaluation, and compliance adherence. Staff responsible for each of these components are responsible for ensuring that the grant is compliant with all federal, state and County applicable guidelines and regulations. Occasionally, a funder may request a scope and budget – and not an entire application, all grant policies, procedures, and standard operating activities are applicable regardless of the style of submission.

- ❖ Grant Proposal Development – developing the grant proposal and coordinating a grant submission. Departments must ensure applications are supplemental and do not supplant funds or activities. Each department is responsible for ensuring that all grant applications are aligned with an established County strategic priority, has matching funds available if required by the grant opportunity, and that the sustainability for continuation of the project or program after the grant period has been given thorough consideration. Program planning also requires examining existing programs and funding activities to ensure no supplanting of federal funds.

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.

During the development of an application, care must be taken in requesting funds that will engage the county in future ongoing expenditures, beyond the duration of grant funds. An application that funds construction, programs, positions, contracts, or activities that will dissolve after funding ends must complete a risk evaluation to review alternate solutions.

Each submitting department is responsible for ensuring the evaluation is completed and appropriate authorization has been obtained, prior to submission. Prior to submission, departments must alert the Chief Financial Officer (CFO) in the Department of Finance using the Request to Apply process.

- ❖ \*Grant Manager – completing the request to apply, assigning the grant to a department project in Euna Daily oversight, compiling data and information for reports, ensuring program and fiscal activities are coordinated consistent with the requirements of the grant award.
- ❖ \*Program Coordination – managing program implementation, data collection, evaluation and reporting of the program or project funded by the grant. Assuring scope goals and objectives are met and maintains all reporting to funder in Euna grants. Utilizes Euna grants management system to maintain reporting and reimbursement records, reconciling monthly with Fiscal Coordination (monitoring SAP).

Partners, participants, and stakeholders may be involved as contractors or subrecipients, compliant management of this activity must be completed consistent with Washoe County policy and funder regulations, all supporting documentation is maintained in Euna Grants.

- ❖ \*Fiscal Coordination - ensuring compliance with financial regulations, assisting coordination with program staff (if applicable) in Euna system, reconciling with SAP. Responsible to ensure allowability of activities related to cost principles, audit, fiscal reporting, reconciliation, and closeout



\*General workflow is pictured above. These individuals may be the same in some circumstances, depending on individual department controls and independent review and authorization, however it is important that delegation of duties includes a system of checks and balance.

#### Step 5:

All expenditures allocated to grants must be balanced with revenue and associated reporting within 30 days; reconciled with the SAP financial data, adjusted accordingly; and all supporting documentation is uploaded to the [scheduled, reoccurring Monthly Financial Reporting](#) task in Euna.

Monthly reconciliation is used to calculate, and support, reimbursement requests for grant awards. Expenditure reimbursement must occur monthly, or as frequently as permitted by funder (whichever is more restrictive).

## B. Department of Finance

The [Budget Division](#) analysts review and approve workflow tasks associated with grants from the grant application process, BCC award acceptance, and budget review(s). This division plays an active role in reviewing the request to make an application for a specific grant and acceptance into the County's financial management system. In addition to coordinating the County's annual adopted budget, this division is responsible for the County's annual [Cost Allocation Plan](#) and managing the [Capital Improvement Program](#) (CIP). It is important to include your department's assigned fiscal analyst when considering and/or applying for grant funds.

The [Comptroller's](#) Department provides general fiscal oversight of grant-related expenditure. Responsibilities include purchasing and risk management, accounts payable, accounts receivable, payroll, capital asset inventory, travel, and coordinates the annual comprehensive financial report, which includes the county's **single audit**. This department's involvement begins with the creation of the grant's *internal order* which enables accounting for grant revenue and expenditures (to the lowest level), procurement services, internal control reviews, and maintaining the County's capital assets system in accordance with capitalization policies established by the Board of County Commissioners (BCC).

Quarterly meetings are required to occur within departments and their financial representatives to reconcile grant expenditure and revenue source documentation (Euna Grants) and SAP financial management system.

## C. Community Reinvestment Division-Office of County Manager

The [Community Reinvestment Division](#) provides cross-departmental support by assisting with the development, writing, and implementation of grant-funded projects dependent on individual need. Services are tailored to meet the unique needs and capacity of each department, ensuring projects are aligned with program goals, compliance requirements, and funding priorities. This collaborative approach helps maximize funding opportunities and promotes sustainable outcomes across County initiatives.

The [County Grants Administrator](#) is the County's point of contact for Euna Grants System, and Federal registration sites such as the System for Award Management (SAM.gov), Grants.gov, eRA Commons, Payment Management Systems, ASAP etc. In addition to the development and maintenance of grant policies and procedures, the county grants administrator coordinates the county's Internal Grant Network (IGN) for information sharing and is available to provide technical assistance, guidance and training as needed.

## D. Community Services Department

The [Community Services Department](#) (CSD) is responsible for ensuring that departments meet the federal, state, and local requirements of grant funded construction and rehabilitation projects. These [requirements](#) include but

are not limited to: Environmental Review statutes and regulations; Davis Bacon and Related Acts, and Contract Work Hours and Safety Standards Act, BABA, appropriate Federal contract provisions, OSHA etc.

Grant projects that include activities such as facility rehabilitation, construction, etc. require that CSD is alerted and to greatest extent possible, is involved in the grant application for potential project. Upon application development, defining administrative and reporting oversight for projects involving cross-department coordination, must be documented in the [Project Kick-off Meeting Agenda](#). These types of projects can be best coordinated by assigning tasks to CSD responsible staff to the award management in the Euna grant system.

## **E. Technology Services Department**

[Technology Services](#) (TS) provides cybersecurity, customer service, support, and maintenance services to assist departments in the success of their business applications. Grant funded projects that purchase and/or implement technology items, must include the coordination of TS. Coordinating early with TS includes any computer, network, software, radio, phone, GIS, and paging purchases. It is the responsibility of the grant receiving department to make TS aware of awards involving the purchase of technology and/or requiring support from Technology Services staff, prior to and at the time of the award and subsequent activity and expenditures. Grant projects that include activities or purchases for technology, require that TS is alerted to the potential of a new project and that new technical infrastructure is compliant with existing platforms or includes funding to support compliance.

## **F. District Attorney's Office (DA)**

The [District Attorney's Civil Division](#) provides review on all templates for contracts, agreements, memorandums of understanding (MOU), interlocal agreements, subawards, and resolutions prior to use; additionally, the DA is a reviewer on all items that go in front of the Board of County Commissioner for consideration and determines whether there is appropriate authority to carry out the grant program activities.

## **G. Internal Grant Network (IGN)**

The Internal Grant Network (IGN) is one of the communication mechanisms between the county grants administrator and County department representatives, used to ensure new and/or changing information is relayed. The IGN is comprised of representatives from all over the county in both elected and non-elected departments, and convenes for the purpose of information sharing, training, and technical assistance. Departments and divisions that administer grant funds must have representatives participating in IGN communication, coordination, and meetings to ensure new or changing information is integrated into department processes. The participant:

1. Participates in IGN meetings, huddles, and subcommittee meetings.
2. Shares ideas and expertise in grant meetings, training events and conferences.
3. Serves as the conduit for grant-related ideas, information, and networking between departments.
4. Coordinate with the grants division to ensure their department's grant activity is being managed in the County-wide grants management system, Euna, consistent with administrative direction.
5. Monitor departmental grant activity and facilitate compliance with federal, state, and local requirements to include County Codes, and grant policies and procedures.

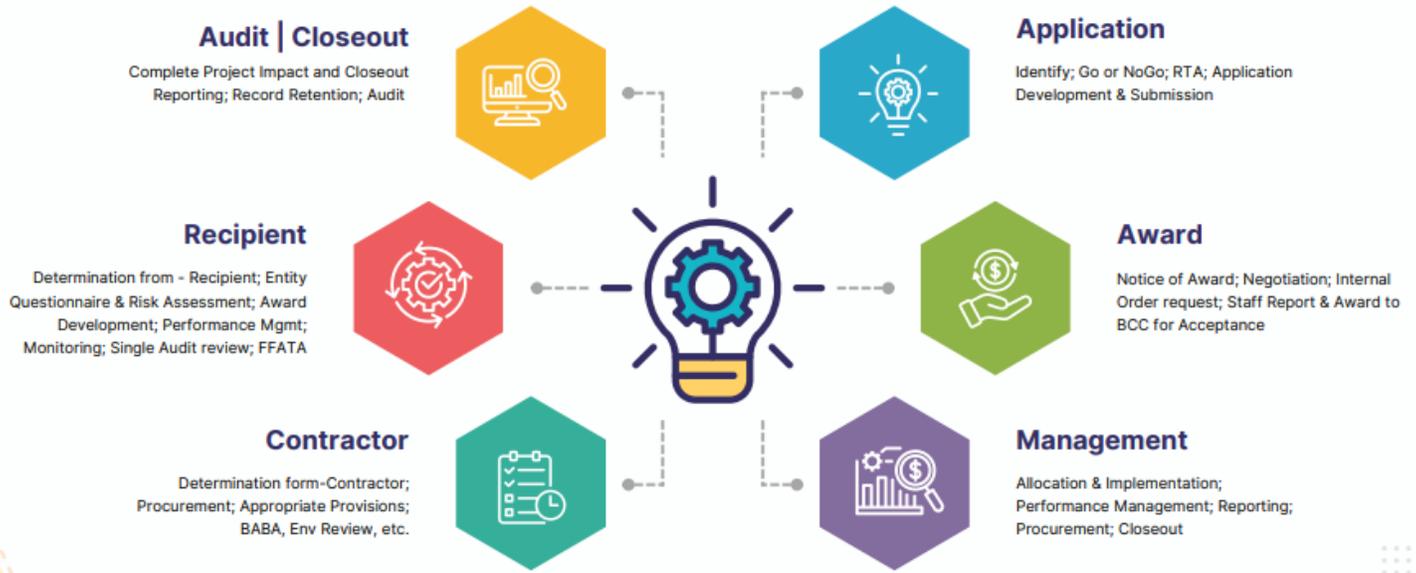
## **V. Grant Lifecycle**

The County is committed to full compliance with all applicable federal statutes, regulations, and requirements governing the administration of federal assistance, including but not limited to [2 CFR Part 200](#) (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards). This policy affirms the County's obligation to manage grants in this manner, and promotes integrity, transparency, accountability, and performance. All County departments and subrecipients must adhere to applicable federal, state, and local laws and ensure that funds are used solely for authorized purposes. The County maintains internal controls and oversight mechanisms to safeguard public funds and support consistent, compliant grant management practices across the entire grant lifecycle and has linked administrative direction and resources throughout this document.

### **Purpose**

The purpose of this section is to define the County's [standardized grant lifecycle](#) and provide a clear framework for how grants are identified, applied for, managed, and closed out. This structure ensures consistency, transparency, and compliance with applicable federal, state, and local requirements.

# Grants in Washoe County



The County adopts a lifecycle approach to grant management, utilizing SAP and Euna Grants management system to ensure compliance with the following four phases:

Appendix	Overview of Lifecycle Phases
<p><u>A. Pre-Award</u></p>	<p>Planning &amp; Development; Identification of Opportunities; Risk Evaluation; Alert of Intent to Apply; Application Development; Budget Consideration; Coordination of appropriate County departments; Submission. This phase is also seen in instance of requests to submit a budget and scope or project summary; letter of interest etc. Another example of this is receiving funds that must be spent for specific purposes.</p> <p><u>Tasks for Completion in this Phase:</u></p> <ul style="list-style-type: none"> <li>❖ The grant is assigned new to a project in Euna grants within the appropriate departments' dashboard;</li> <li>❖ A completed risk evaluation is attached to the grant file in Euna;</li> <li>❖ Alert of Intent to Apply: completed (RTA) is attached and saved (starts auto-workflow for review and CFO acknowledgement)</li> <li>❖ Draft budget template using funder requested templates, and entered into Euna as pre-award budget (upon award, this is adjusted);</li> <li>❖ Application Due Task: all application and supporting documentation are attached to grant file in Euna;</li> </ul>
<p><u>B. Award</u></p>	<p>Award negotiation with funding organization/agency; Review of Grant Award terms, conditions, guidance, and any special requirements; Obtain a new Internal Order in SAP; Grant Staff Report for Granicus upload; CGA checklist Task for acceptance; Lock budget; Update to Euna Grant for actuals.</p> <p><u>Tasks for Completion In this phase:</u></p> <ul style="list-style-type: none"> <li>❖ Complete the task of requesting a new Internal Order to be assigned to grant expenditure and revenue (attach all required supporting documentation)</li> <li>❖ Complete the task in Euna for Staff Report Summary and CGA Checklist (attach all required supporting documentation)</li> <li>❖ Make determination of contractor or subrecipient for any funding being made externally (use appropriate Purchasing policies update CGA checklist as necessary). If possible, bring resolution for subrecipient grant awards to same meeting of initial grant acceptance. Attach all supporting documentation in Euna.</li> <li>❖ Upon BCC acceptance, sign and return award as requested; follow-up for counter-signed award and attach to Euna in Life Cycle tab.</li> </ul>

<p><u>C. Post-Award</u></p>	<p>Implementation of project activities, Kick-off meetings; execute actions and deliverables consistent with submitted application and negotiated grant award depicts; Conduct procurement and subrecipient activities as determined appropriate; Complete all reporting actions as required; Track budget in Euna grant categories reconcile to SAP revenue and expenditures; make reimbursement requests to funders monthly (financial drawdowns) or soonest permitted; and ensure for only allowable cost determinations. Ensure ongoing performance monitoring, subrecipient/contractor review and oversight as required. All supporting documentation attached to Euna.</p> <p><u>Tasks for Completion in this phase:</u></p> <ul style="list-style-type: none"> <li>❖ Maintain day-to-day oversight as the grant manager</li> <li>❖ Ensure Program and Financial reporting are occurring on time, reviewed and reconciled consistently with federal, state and local requirements</li> <li>❖ Use reoccurring tasks in Euna to ensure compliance, enable reminders, allow for attachment of all documentation, and serve as an audit trail for grant activity</li> <li>❖ Create Euna tasks and reminders as necessary for project management</li> <li>❖ Reconcile financial reporting every 30 days and complete drawdowns from funder</li> <li>❖ Document Justification Memos as appropriate</li> <li>❖ Upload Match tracking and support documentation upon each financial report submission that includes Match dollars</li> <li>❖ Check in with Funders as requested, provide program updates and impact reports as requested; attach to Reporting tasks in Euna for audit trail</li> <li>❖ Complete Year-end, Carry-Forward activities as required</li> <li>❖ Subrecipient driven activities</li> </ul>
<p><u>D. Closeout</u></p>	<p>Final reporting, Reconciliation (financial and inventory), Compliance Wrap-Up; Document Retention; and Internal Order Closeout.</p> <p><u>Tasks for Completion in this phase:</u></p> <ul style="list-style-type: none"> <li>❖ Final expenditure and revenue reconciliation, last draw</li> <li>❖ Complete and attach all final reporting provided to funder</li> <li>❖ Review and update final disposition of all equipment and high-risk items purchased with grant funding</li> <li>❖ Complete task for Internal Order Closeout, uploading reconciliation documents and completed IO closure form.</li> <li>❖ Update the date on the Task for records retention to reflect appropriate date for destruction.</li> <li>❖ Publish impact reports, share data and next steps as appropriate</li> </ul>

# APPENDIX A: Pre-Award

## **Purpose, Scope, and Overview**

This section outlines the steps and documentation required before a grant application is submitted. The pre-award process ensures strategic alignment with county goals, proper internal approvals, and compliance with legal and financial obligations. 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.

### 1 - Application Evaluation and Alert for Intent to Apply

Before developing a grant application, the Department must initiate the pre-award process by attaching the grant opportunity to the appropriate department dashboard, and completing the following:

- Key Considerations:
  - ✓ Whether the grant requires matching funds, in-kind contributions, or future financial commitments beyond the grant award
  - ✓ Whether staffing, rehabilitation and construction, procurement, or technology needs are supported by internal infrastructure and can be appropriately assigned.
  - ✓ Align with long-term program goals and existing workload capacity

The department head, or designees must complete a pre-application assessment (evaluate for Risk to department, county, and community) is required and should be done in consultation with the department's fiscal manager or equivalent, budget analyst, and program subject matter experts.

An employee or elected official must alert the County's Chief Financial Officer (CFO) of their intent to make an application (in manner prescribed by policy) and if applicable, the governing board of the department or agency.

Required Actions:

- Confirm departmental goals are consistent with application and do not supplant existing funds
- Develop a clear, detailed project with reasonable and allowable costs estimated in coordination with program and fiscal staff
- Seek innovative ways to coordinate activities with community organizations and stakeholders
- Submit the Alert task for a Request to Apply (RTA), in Euna grants. This step will be required before an award can be on the Board of County Commissioner agenda (Award Phase).
- Attach all submission documentation to Euna grants
- Obtain authorization from the Department head or designee.

For Additional Consideration

- On-going grants (new awards for continuing projects) are not exempt from the RTA procedure in Euna grants and must have new Internal Orders issued upon each budget year, or an adjustment with all amendments.

### 2 - Proposal Development (budget and scope submissions)

When developing applications for assistance, departments must consider key programmatic and fiscal factors that influence eligibility and long-term success. These include, but are not limited to, allowable costs and activities, required match or cost share, project timelines, and alignment with funding priorities. While this policy does not provide detailed application guidance, departments are expected to evaluate these elements thoroughly and consult with the [Community Reinvestment Division](#) as needed.

- Proposal narratives and budgets must be aligned with the scope of work and measurable outcomes
- Budgets must follow the Washoe County’s budget standards, include justifications, and cannot substitute for federal assistance.
- Letters of commitment or support must be signed and dated
- Any planned subawards or contractors must be clearly identified

**a. Building a Pre-award Budget**

The budget is developed based on the goals, objectives and activities that are expected to be accomplished as part of your scope of work activities. A budget must be built with adequate financial resources to accomplish the scope of work. All budgets submitted for grant funding consideration must be attached to the respective department’s dashboard in Euna grants and update the budget template to reflect submitted request.

Once the goals and objectives are clear, determine the target population (men, women, children, age group, race/ethnicity, etc.), target area (zip code, geographic area, etc.), and the evidence-based or best practice approach to implementing the project in alignment with the funder objectives.

**b. Capital Expenditures and Equipment greater than \$10,000 | \$100,000 (CIP)**

- Requests for Capital expenditures and Equipment are unallowable without Capital Improvement Program Committee Approval and awarding agency written authorizations;
- Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$10,000 or more have the prior written approval of the federal awarding agency or pass-through entity;
- Equipment costs are not allowed to be included in the indirect cost allocation;
- All equipment must be documented, tracked and updated annually for a period of time as established by the federal cognizant agency or the County policies, whichever is greater.

**c. Commitment Letters from Partners**

Commitment is defined as agreeing to provide fiscal or programmatic support for project activities (as opposed to a letter of support).

- If the proposed project requires actions by partners, pre-award is the time to contact the people that have authority to make commitments on behalf of partner agencies. When requesting letters of commitment or support it is beneficial to provide a template of the letter to your partner and request their review and edit.

**d. Is a Contractor or Subrecipient necessary?**

- When contractors are necessary, confirm you require a contract and not a subaward (determination document). Contracts will require additional processes if the funding is awarded, and both have different reporting requirements for audit purposes.

**e. Ensure Free of Conflict**

- Negative grant audit findings can be due to conflicts of interest and significantly damage the reputation and credibility of the County and jeopardize future grant awards. Further, the appearance of a conflict of interest can be just as damaging to the County as an actual conflict. [Nevada Revised Statutes 281A](#) defines conflicts of interest and is applicable to all Washoe County employees.
- Some applications may require an external evaluation process by an independent third party. In many of these cases, the cost for such an evaluation is part of the proposal’s budget.

**f. Consider Requirements of Funding**

- Some applications require inclusion of travel costs in the proposed budget for agency staff to attend specific conferences or training; ensure this is included in budget development.
- All departments using Washoe County for budget and financial management are required to participate in careful consideration to submitting a grant budget with expenditures that will continue to occur beyond

the grant budget being provided (equipment, software, facility, employees, etc.) these requests are required to have been authorized by the Department Head, in consultation with executive leadership, prior to presentation of an award to the Board of County Commissioners.

### 3 - Cost Principles

Washoe County requires all departments apply these cost principles to all grant budget developments; aiding in ensuring our expenditures charged to grants are allowable, reasonable, and allocable. These principles ensure strong internal controls, promote consistent decision-making, and aid in protecting the County from disallowed costs, audit findings, or repayment risk. Compliance with cost principles is a foundational requirement for sound grants management.

- ✓ Ensure Funds are spent appropriately and align with grant objectives
- ✓ Promote fairness, transparency, and accountability
- ✓ Must be well documented by supporting source information

<b>Allowable</b>	<b>Allocable</b>	<b>Reasonable</b>
<input type="checkbox"/> Expenses meet specific criteria and are permitted <input type="checkbox"/> Necessary and aligned with grant objectives <input type="checkbox"/> Permitted under all applicable regulations <input type="checkbox"/> Adequately documented <input type="checkbox"/> Consistent treatment	<input type="checkbox"/> Costs that directly benefit the grant project <input type="checkbox"/> Directly supports the project and is proportional to its benefit <input type="checkbox"/> (generally?) not charged anywhere else	<input type="checkbox"/> Expenses that are justified and appropriate <input type="checkbox"/> Justifiable and not excessive <input type="checkbox"/> Ordinary and necessary <input type="checkbox"/> Sound business practices <input type="checkbox"/> Arm’s Length bargaining <input type="checkbox"/> Market prices comparable in the area

Any cost allocable to a particular grant award may not be charged to other grant awards to overcome fund deficiencies also referred to as supplanting, to avoid restrictions imposed by statutes, regulations, or terms and conditions of the grant awards, or for other reasons. This prohibition does 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.

#### **a. Performance Period**

The period of performance is the time interval between the start of an initial award and the planned end date. Identification of a performance period does not commit the funding agency to award beyond the currently approved budget period. Expenditure and activities must be completed within the effective dates of the period of performance. Costs may not be incurred for grant activities outside of the performance period.

#### **b. Direct & Indirect Cost Classifications**

All costs must be consistently applied to all cost objectives. Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect costs.

## Classification of Cost



### Direct Costs

Direct costs are those that can be directly assigned relatively easily with a high degree of accuracy, to a specific cost objective and/or grant. Direct costs requested payable by grant funds are not included in the calculation of an indirect cost rate or proposal.

Typical costs charged directly to a grant award are the compensation of employees (and related fringe costs), contractors or subrecipients that work on activities associated with the award, and the costs of materials and other items of expense incurred for the specific grant objectives.

### 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 benefited, without effort disproportionate to the results achieved.

It is the policy of Washoe County to recover indirect costs at all opportunities. All allowable indirect costs must be included in grant budget proposals, and subsequent draw requests submitted for reimbursement. Indirect revenue reimbursed will be recorded in the appropriate department or fund.

The Indirect Cost rate is a means of determining in a reasonable manner the proportion of indirect costs each program should bear and is the ratio (expressed as a percentage) of the indirect costs to the salaries expended. That ratio can then 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.

Annually, the Budget Division completes a County-wide audited Cost Allocation Rate, all departments are directed to apply this rate to salary costs calculated in grant budgets, except where implementation of the indirect cost requirement would impair public safety, as determined by the appropriate constitutional officer or the BCC. Some of Washoe County's larger departments procure an annual departmental indirect cost rate that can be applied to grant applications in lieu of the County-wide indirect cost rate.

### **c. Proportional Allocation**

On the occasion that 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. This must be supported with documentation and attached to Euna.

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 benefited projects on any reasonable documented basis, with supporting documentation in Euna.

The salaries of administrative and clerical staff should normally be treated as indirect costs. Direct charging of these costs may be appropriate only if the following conditions are met:

- Administrative or clerical services are integral to the project or activity;

- Individuals can be specifically identified with the project or activity;
- Costs are explicitly included in the budget or have written approval of the federal awarding agency; and
- The costs are also not recovered as indirect costs. [See 2 C.F.R. §200.412-414.](#)

**d. Cost Allocation Plan (CAP)**

The CAP for Washoe County is a public document and can be shared with any requesting entity, or potential grantors. The County Cost Allocation Plan report is reconciled to our annual financial statements during the report’s preparation. The County [Cost Allocation Plan](#) is coordinated by the Budget Division and certified by the County Manager’s Chief Financial Officer.

*An example of calculating indirect budget:*

Personnel Costs:	\$100,000
Fringe & Benefits Costs:	\$10,000
Equipment Costs:	\$ 10,000
Operating Costs:	\$ 2,000
Total Direct Costs:	\$122,000
Indirect Total:	\$ 15,000
Total Award:	\$137,000

*Applying a 15% indirect rate to personnel salary costs only:  $\$100,000 \times 15\% = \$15,000$  in indirect costs. This would be included in the total budget of a grant project, making the new amount \$137,000.*

*An example of calculating indirect expenditures being reimbursed:*

Personnel Costs:	\$19,000
Fringe & Benefits Costs:	\$ 2,000
Equipment Costs:	\$ 0
Operating Costs:	\$ 300
Total Direct Costs:	\$21,300
Indirect Total:	\$ 2,850
Total Request	\$24,150

*Applying a 15% indirect rate to personnel salary costs only:  $\$19,000 \times 15\% = \$2,850$  in indirect costs. This is included on the Indirect line, and requested for reimbursement, making the total amount requested \$24,150.*

Some federal grant programs may, by federal statute or regulation, limit the use of this indirect cost rate. Additionally, many state grant programs limit the amount of indirect costs allowed, and some grants do not allow any indirect cost reimbursement. Ensure all proposals are consistent with requirements associated with the specific funding being pursued.

**4 - Match or Cost Share Classification**

Many grant opportunities require that the grantee participate in a cost share for a portion of the grant program costs; usually allowing either a cash match or in-kind match. It is important to understand the specific requirements of the grant program regarding 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.

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

- Verifiable in our records
- Not included in match of another program
- Allowable in the grant budget
- 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 in Euna.

Expenses used in cost sharing or matching requirements for grant 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, with supporting documentation in Euna.

Unrecovered indirect costs, including indirect costs on cost sharing or matching may be included as part of cost sharing or matching with 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.

## 5 - Scope of Work

A successful project starts with thorough planning and leads to efficient implementation upon grant award. The scope of work is defined as the aims, objectives, and purposes of a grant; as well as the methodology, approach, analyses, or other activities; and the tools, technologies, and timeframes needed to meet the grant's objectives. A scope of work is a general requirement for grant applications and can be used to develop implementation timelines, performance measurement tools, and comprehensive reporting.

## 6 - Submission Requirements

### **a. Grants.gov and Other Federal Databases**

The County is registered with Grants.gov and maintains the assigned Unique Entity Identifier (UEI). All staff responsible for submitting grants through Grants.gov must be an Authorized Organizational Representative (AOR) account using the county's UEI. If a grant requires submission through grants.gov or similar, do not create a 'new' UEI, please contact your supervisor or direct questions to the county grants administrator.

### **b. 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 [Governor's Office of Federal Assistance \(OFA\)](#), (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. Notification, of grant submission (when subject to [EO 12372](#)) is made by completing the Federal Assistance Notification Form.

The SPOC works to eliminate duplicated 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.

## 7 - 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.

### **a. Letters 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 and the Government Affairs Liaison before submitting to the requesting organization. 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 and must be coordinated directly with the divisions involved.

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.

### **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.

### **c. 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.

## APPENDIX B: Award Acceptance

### Purpose

The purpose of this section is to establish consistent countywide standards for the acceptance of grant awards. This ensures that all awards—regardless of funding source—are reviewed, documented, and approved in a manner that protects Washoe County from legal or financial risk, while maintaining full compliance with applicable laws, regulations, and funding requirements.

### Scope and Overview

This policy applies to all Washoe County departments and divisions receiving grant awards from federal, state, or private funding entities. It covers all instruments of award, including but not limited to grant agreements, cooperative agreements, fixed-amount awards, All entities reporting under Washoe County Unique Entity Identifiers (UEI) must manage grants consistent with policies set forth.

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.

It is the policy of Washoe County that all grant awards received from federal, state, or private entities be formally reviewed, documented, and approved prior to acceptance. The award phase begins when a funding entity issues a Notice of Award (NOA) or Notice of Subaward (NOSA), which serves as the official, legally binding agreement establishing the terms and conditions of the grant. Washoe County becomes legally obligated to fulfill these requirements upon acceptance, either through execution of the grant agreement or drawdown of funds.

All award documentation must be received and uploaded in full to the County's management systems (Euna Grants, SAP, and Granicus) before consideration by the Board of County Commissioners (BCC). No grant funds shall be expended or disbursed until the award has been approved or accepted by the BCC, in accordance with [Washoe County Code 15.160\(2\)](#). Grant awards to the Northern Nevada Public Health District must first be approved by the District Board of Health, subsequently acknowledged by the BCC, and managed in county grant and financial management systems.

### 1 - Award Negotiation and Acceptance

The awarding entity will review and make award recommendations based on the programmatic and financial reviews of the applications and/or funding available. These recommendations may be reviewed by a series of levels in the organization to ensure consistent, objective decisions. The Award Phase continues with award decisions, notifications and negotiations, internal order number assignment, and staff summary. All awards must be approved by the Washoe County Board of County Commissioners (BCC).

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 update the Euna Grant system to reflect the decline of the award, attaching the letter. 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, expending the grant funds, and complying with grant reporting requirements.

Grant awards received from federal, state, and private entities may be awarded through a variety of documentation depending on the funding entity. It is important to note that funding may require negotiations or changes to the scope of work or budget. Any changes to the budget or scope of work should result in changes to Euna. The award document must be reviewed and analyzed, as with any contractual agreement, to ensure that Washoe County can and will fulfill the new terms and conditions of the award and saved within the grant in Euna Grants.

Grant Award	Cooperative Agreement	Fixed Amount Award
A grant agreement is a financial assistance mechanism whereby money or other items of value are provided to carry out approved activities.	A cooperative agreement is a financial assistance mechanism used in lieu of a grant when substantial federal programmatic involvement with the recipient during the performance period is anticipated by the awarding agency. A substantial involvement means that the recipient can expect federal programmatic collaboration or participation in managing the project.	A type of grant agreement under which the awarding agency provides a specific level of support without regard to actual costs incurred under the federal award (e.g., Women, Infant and Children – is awarded a fixed amount of dollars per each participant).

**a. 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, and 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 to ensure that Washoe County can and will fulfill the terms and conditions of the award.

**b. Special Notes and Period of Performance**

Departments shall not incur costs prior to the authorized period of performance of a grant award (or after). If a grant award is presented to the Board of County Commissioners (BCC) for retroactive acceptance, the submitting department must provide detail for the delay in request.

**c. Terms and 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 awarded by state agencies, foundations and other jurisdictions may also provide GTCs. Department staff are responsible for understanding and complying with all legal, financial, and administrative requirements outlined in the GTCs of an award. 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.

Each award has specific terms and conditions. By accepting grant funds, the County via the department agrees to comply with and include in all subgrants, 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. The submitted and approved grant application serves as part of the grant award.

Any inconsistency in the Grant Award is resolved by giving precedence in the following order:

- i. Applicable Appropriation Language,
- ii. Code of Federal Regulations,
- iii. Awarding agency and other federal regulations,
- iv. Special Provisions,
- v. General Provisions,
- vi. Notice of Funding Opportunity,
- vii. The approved grant application includes assurances, certifications, attachments, and pre-award negotiations, and

viii. The funding agency’s policy or guidance provided is not less restrictive.

#### **d. Individual Tracking to Lowest Expenditure**

The County has established accounting procedures, chart of accounts, and fiscal accountability processes for identifying and recording receipts and expenditures of program funds separately, in the appropriate cost category, for each award or grant. Tracking individual grant funds is done through the use of an **internal order number**. All grants require an internal order and associated project number (if applicable) for recording financial data in the county’s financial software system, SAP and cross-referenced in Euna Grants

Internal orders (IO) include both revenue and expenditure(s) for each program. The grant internal order number must be obtained from the Comptroller’s Department **prior** to submission of the BCC staff report to approve the award or authorize a budget amendment. Internal Order requests for grants that do not have an approved Request to Apply (RTA) in Euna will be denied until an RTA task has been approved.

Donations of personal property valued singly or in the aggregate at less than \$5,000 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\(1\)\(d\)](#).

The grant management audit trail and requirements associated are managed in SAP financial management and Euna grants. Euna monthly budget reports are reconciled with monthly SAP reports, supporting documentation is stored for reporting and audit trail purposes consistent with requirements in the county records retention requirements, and the File Management of this policy.

#### **e. Staff Summary, Granicus and BCC**

Award documents must be received by the county prior to acceptance of the grant funds by the BCC, with full award uploaded to Euna Grants, SAP, and Granicus. No grant funds shall be disbursed until the grant award has been approved or accepted by the BCC. [See Washoe County Code 15.160 \(2\)](#).

#### Receiving Funds

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 for sub-awards of a cumulative value of \$100,000 or less to Health District and awards to District Court). Following District Board of Health, or DBOH approval, Health District awards are submitted to the BCC for acknowledgement when a budget amendment is required.

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\(2\)](#). The Northern Nevada Public Health receives grant approval from the District Board of Health and is acknowledged by the Board of County Commissioners (BCC) using the same process. The **Grant Award Staff Summary** provides the BCC, and the public with detailed information that defines the grant awarded.

The award summary should contain the following information:

#### Fiscal Impact

The fiscal impact section provides information on the revenues and expenses should the board accept the grant. To complete this section of the Staff Report, the following information is necessary:

- Grant internal order number, general ledger account number, and amount (revenue must equal expenses).
- Grant internal order number must be obtained from the Comptroller’s Department prior to submission of the BCC staff report to approve the award.
- Identify if a budget amendment is required and if so, define the budget amendment needed: including cost object, account number, and amount.
- If award amount was estimated in County approved budget, indicate budgeted amount and adjustment needed to equal the grant award amount.
- If award is less than budgeted, indicate if there are any impacts on FTE/Personnel, and actions needed.
- Identify match amount, if any, cost object, and account number within current adopted budget where match will be charged.
- Identify if grant funds will be drawn as an advance or reimbursement.
- If reimbursement, identify the source of the upfront cash.
- Are indirect costs included in the grant budget?
- How much indirect cost does the department intend to collect?

BCC Approval for Subgrant Issuance

All subawards must be approved by the BCC. Any grant or donation to a nonprofit organization created for religious, charitable, or educational purposes to a governmental entity pursuant to NRS 244.1505 must be made by resolution of the BCC. The BCC approves [resolutions](#) for subgrant issuance. The resolution must specify:

- The purpose of the grant;
- If applicable, the maximum amount to be expended from the grant; and
- Any conditions or other limitations upon the expenditure of the grant or the use of the donated property.

Section Name	Section Description
<b>Project / Program Name</b>	Name of the Washoe County grant program/project.
<b>Scope of Project</b>	Provide a summary of the project scope.
<b>Benefit to Residents</b>	Provide a brief statement identifying the project's benefit(s).
<b>On-going Program Support</b>	Identify how the program will be supported once the grant is complete.
<b>Award Amount</b>	Identify the amount of the award.
<b>Grant Period Start/End</b>	Identify the beginning and end dates of the award.
<b>Funding Source</b>	Original sponsor entity/grantor of funds.
<b>Pass-thru Entity</b>	Name pass-through entity to County (if applicable)
<b>ALN (CFDA) Number</b>	Assistance Listing Number (previously CFDA) (if applicable).
<b>Grant ID Number</b>	Federal or State Grant ID number identified on award.
<b>Match and Type Identified</b>	Identify the total amount of matching funds and briefly describe the matching contributions.
<b>Subaward and Contracts</b>	Identify if any subawards or contracts are anticipated as a component of this grant award. If known, include their names, anticipated amount of award and the process for selection and awarding of the subgrant(s) and/or contract(s). Indicate sole source or competitive.

The resolution must go to the BCC for approval as part of the subgrant package (preference in same meeting).

Advances, Reimbursements, and Donations

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 reconciliation of expenditures and revenue for grant expenditures must occur monthly. The officer or employee must complete the appropriate forms designated by the comptroller and treasurer and must submit those forms along with the deposit.

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. All donations provided with a specific purpose for use will be treated as a grant of funds.

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\(6\).](#)

All grant management activities are conducted in Euna Grants for audit trail purposes.

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## APPENDIX C: Post-Award

### Purpose

Post-Award phase consists of implementation, reporting, and closeout. The purpose of this section is to establish the county's expectations for audit ready task management and the application of internal controls in all post-award grant activities. These practices ensure that responsibilities are clearly defined, timelines are met, and compliance requirements are consistently maintained.

### Scope & Overview

This policy applies to all county departments, divisions, and staff, including those utilizing the county's financial management services. It requires that task management practices be structured and documented, and that internal controls are embedded in daily grant operations. Adherence to these standards safeguard public resources, supports accurate reporting, and ensures compliance with applicable federal, state, and local regulations.

#### 1 - Implementation Plan and Timelines

Post-Award phase consists of implementation, reporting, and closeout. The purpose of the policies in this phase is to ensure that departments apply sound financial management. Effective grant management starts with defining the roles and responsibilities of each person involved in every grant award. A clear definition of the grant scope, objectives, and milestones are critical to successful grant execution and completion.

It is important to remember that no single system works best for all projects; developing the approach may vary from one project to the other. Using the scope of work to develop an implementation timeline will be useful to assist in managing the timeliness and completeness of projects.

#### 2 - Review Scope, Goals and Objectives

The goal(s), objective(s) and activities of the project are best shared during the kick-off meeting with the entire team. An objective is the measurable step that are necessary to obtain your stated goal, every objective should have assigned actions that are time-lined to ensure performance goals and deadlines are managed for success. Euna grants can be used to track goals and objectives of grant awards, and roll-up to the BCC Strategic Objectives.

#### 3 - Kick-Off Meetings and Expectations

Kick-off meetings are an established best practice in effective grant management and serve as the foundation for successful post-award implementation. The purpose of the meeting is to ensure that all responsible parties, programmatic, fiscal, and administrative, share a unified understanding of the award's scope, requirements, and operational expectations prior to project initiation.

Departments shall conduct a grant kick-off meeting within a reasonable period following award acceptance. The meeting must include representatives from fiscal, program, and any other applicable support divisions. The objective is to establish clear communication, assign responsibilities, and confirm compliance expectations to prevent downstream issues related to performance, procurement, and financial management.

#### Discussion Topics:

The following items should be reviewed and documented during the kick-off meeting:

- Review of the approved Scope of Work and performance measures
- Clarification of roles and responsibilities for all project staff
- Review of grant terms, written requirements, and key conditions
- Identification of procurement or contract actions required to initiate activities

- Establishment of cost tracking methods and budget controls
- Assignment of responsibilities for reporting, reimbursement, and Euna Grants updates
- Confirmation of inventory tracking responsibilities for capital or controlled assets
- Open question-and-answer period to resolve uncertainties
- Agreement on next steps and timelines for initiating project goals and objectives

Meeting notes shall be retained as part of the official grant file and uploaded to Euna grants and should be updated as the project and/or key personnel change.

## 4 - Financial Management

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

All expenditures charged to a grant must meet the federal standards of reasonable, allocable, and allowable as outlined in [2 CFR Part 200, Subpart E—Cost Principles](#) and can be found further detailed in Pre-Award. These standards ensure that every dollar spent supports the authorized purpose of the award and complies with applicable laws, regulations, and terms and conditions.

Departments shall apply these principles in all post-award financial management activities, beginning at the kick-off meeting and continuing through project closeout. Fiscal and program staff must jointly confirm that:

- Costs are necessary and reasonable for program performance;
- Costs are allocable in proportion to the benefit received; and
- Costs are allowable under federal, state, and local rules.

### **b. Prior Approval**

Certain costs under a federal award may be difficult to determine as reasonable or allocable. To prevent future disallowance or disputes, departments must obtain prior written approval from the federal awarding agency, pass-through entity, or other funder before incurring special or unusual costs.

Prior written approval is generally clearly defined by the scope and timeframe of the agreement and be retained as part of the grant file. Examples of costs that may require prior approval include, but are not limited to, equipment purchases, participant support, budget revisions, real property, and pre-award costs.

The absence of prior written approval does not automatically make a cost unallowable unless specifically required under 2 CFR [§200.308](#) and [§200.407](#) or other applicable federal regulations.

### **c. Direct and Indirect**

#### Direct Costs

Direct costs are those that can be specifically identified with a particular grant or cost objective. They include expenses such as personnel time directly supporting grant activities, materials and supplies used for the project, participant support, approved equipment, and travel necessary to carry out the program. Direct costs must be charged consistently and supported by adequate documentation.

#### Indirect Costs

Indirect costs represent shared administrative or overhead expenses that support multiple programs and cannot be readily assigned to a single project. Washoe County recovers these costs using the county-wide Indirect Cost Rate established annually through the Cost Allocation Plan. Departments must include allowable indirect costs in their grant budgets whenever permitted by the funding source.

When indirect recovery is limited or disallowed by the funder, departments must document the restriction. The indirect rate and calculation basis must be applied consistently, reflected in all reimbursement requests, and reconciled with county financial records.

#### **d. Cost Sharing or Matching**

Some grant awards require the County to contribute a portion of project costs through either cash match or in-kind contributions. Departments are responsible for understanding and meeting the specific matching requirements outlined in the terms and conditions of award.

All cost-sharing or matching contributions must be verifiable from County records, allowable under the applicable cost principles, and not counted toward another federal program. In-kind contributions must be valued and documented using an acceptable and auditable method.

Matching expenditure must be treated with the same level of documentation and internal control as reimbursable grant costs, in accordance with [2 CFR §200.306](#).

#### **e. Period of Performance**

Each federal or pass-through award includes a defined period of performance - the official timeframe during which the County may incur and charge allowable costs to the award. Only expenses resulting from obligations made within this period, or approved pre-award costs, may be charged to the grant.

Departments must monitor start and end dates closely to ensure compliance with spending deadlines and must not incur costs outside the approved funding period unless specifically authorized in writing by the awarding agency. Awareness of grant cut-off dates is essential to avoid disallowed costs and ensure timely closeout.

#### **f. Internal Controls**

Washoe County maintains effective internal controls over all grant-funded activities to ensure compliance with federal, state, and local requirements. These controls provide reasonable assurance that County resources are used properly, expenditures are allowable, and operations comply with the laws, regulations, and terms and conditions of each award.

The Comptroller's Office is responsible for reviewing and maintaining the County's internal control framework for grants. Department grant coordinators must be familiar with these controls and ensure that departmental grant management practices align accordingly.

These measures ensure that Washoe County meets the standards of [2 CFR § 200.303](#) and maintains accountability for all public funds entrusted to its stewardship.

All departments managing grants must:

- Establish standard operating procedures that enable consistent treatment of grant expenditures and activities;
- Monitor and document compliance with statutes, regulations, and award conditions;
- Ensure conflict of interest forms have been completed and retained (when awarding external funds);
- Take prompt corrective action when noncompliance is identified; and
- Safeguard personally identifiable and sensitive information in accordance with applicable privacy laws.

#### **g. Purchasing Goods and Services**

Procurement activities affect every phase of grant management—from pre-award planning through post-award implementation and closeout. All purchases made with grant funds must comply with applicable federal, state, and local procurement standards to ensure full transparency, competition, and stewardship of public funds.

Procurement using federal funds shall adhere to:

- Federal procurement standards under [2 CFR § 200.317 – § 200.327](#);
- Nevada Revised Statutes ([NRS 332](#)) for local government purchasing;
- Washoe County Code requirements; and
- County purchasing policies and procedures as issued by the Purchasing Division.

Departments must coordinate early with the Purchasing Division to ensure procurements are conducted in compliance with federal standards and that all required documentation—including quotes, bids, and justification for sole-source purchases—is maintained in the grant file.

#### **h. Conflict of Interest**

Grant audit findings due to real or perceived conflicts of interest can significantly damage Washoe County’s credibility and jeopardize future funding. The County’s policy is to avoid both the actuality and appearance of conflicts of interest or breaches of trust in all grant-related activities.

Conflict of Interest provisions are defined in [NRS 281A](#), and apply to all County officers, employees, agents, and subrecipients involved in the selection, award, or administration of grant-funded activities. These provisions are reinforced under [2 CFR §200.112](#) and [§200.318\(c\)](#).

#### Requirements

No County officer, employee, or agent may participate in any grant-related decision or activity when a real, apparent, or potential conflict of interest exists. Conflicts arise when the individual, a family member, partner, or associated organization has a financial or personal interest in the firm or entity selected for award.

All County officers, employees, and agents shall:

- Act with impartiality and integrity in all grant-related decisions;
- Avoid using their position for private gain or giving preferential treatment;
- Decline and report any offer of gifts, gratuities, or favors from contractors, vendors, or subrecipients; and
- Identify and mitigate any Organizational Conflicts of Interest (OCI), including biased ground rules, impaired objectivity, or unequal access to non-public information.

Potential conflicts must be disclosed in writing to the Department Head and, when applicable, to the federal awarding agency or pass-through entity. Violations of this policy may result in disciplinary action up to and including termination. To ensure awareness, County employees working directly on grant-funded projects must review and sign the Grants Management Conflict of Interest Policy upon hire or assignment.

#### Mandatory Disclosures

Washoe County must promptly disclose, in writing, to the federal awarding agency or pass-through entity any violations of federal criminal law involving fraud, bribery, or gratuity violations that may affect a federal award, consistent with [2 CFR §200.113](#) and [Appendix XII](#). Failure to make required disclosures may result in remedies for noncompliance, including suspension or debarment, as described in [2 CFR §200.338](#). Similarly, the County must disclose any potential conflicts of interest related to the expenditure of grant funds in accordance with [2 CFR §200.112](#).

#### **i. Cash Management**

2026 Revision

BCC Targeted March 2026

While advance payments are allowable under federal regulations, Washoe County generally receives grant funds on a reimbursement basis. Under this method, the County incurs and pays eligible program costs with County funds before requesting reimbursement from the awarding agency.

When advance payment is authorized by the sponsor, such funds must be managed in compliance with federal cash management requirements. All advances are to be reserved in the fund balance for the specific program and used solely for the intended purpose. Departments receiving advance funds must:

- Disburse funds promptly minimizing the time between receipt and expenditure;
- Maintain detailed records of expenditures and cash draws; and
- Coordinate with the Comptroller's Office Grant Accountant for periodic review and reconciliation.

The Comptroller's Office monitors advance and reimbursement activities to ensure compliance with [2 CFR § 200.305](#), and to safeguard against excess cash on hand or misuse of grant funds.

#### **j. Reimbursement Requests**

Most grant awards received by Washoe County are funded on a reimbursement basis, meaning the County incurs and pays allowable program costs before requesting reimbursement from the awarding agency. To minimize the cash outlay of County funds, departments shall draw down grant funds on a monthly basis, unless otherwise restricted by the grant agreement.

Departments are responsible for submitting timely, accurate, and fully documented reimbursement requests supported by verifiable source documentation such as invoices, payroll reports, and proof of payment. Grant billing must be processed in SAP at the time of the reimbursement request by creating a Billing Claim and completing the Cash Desk upon receiving the reimbursement.

If the grantor does not allow for monthly reimbursement, departments must draw funds as frequently as permitted. Expenditures made in fiscal year should be reimbursed in that fiscal year, special awareness at year-end with carry-over activities are required. Each reimbursement or advance draw request must:

- Include only allowable, allocable, and approved costs incurred during the award period of performance;
- Reflect actual costs expended during the billing period (not percentage-based estimates, unless explicitly authorized by the funder);
- Be supported by backup documentation such as invoices, time and effort reports, and SAP general ledger extracts;
- Be reviewed and approved by both program and fiscal staff prior to submission;
- Submission to the awarding agency or pass-through entity; and
- Attached to the report and to the task in Euna Grants.

Reimbursement requests must be reconciled to the SAP general ledger by departmental grant staff and reviewed by the department's designated authority prior to submission. Departments must retain complete supporting documentation for all reimbursement requests to ensure readiness for audit or monitoring review.

#### **k. Certification Requirement:**

All reimbursement and advance requests must include certification by an official authorized to legally bind Washoe County, in accordance with [2 CFR §200.415](#), using the following language:

*"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).”*

The Comptroller Department’s Grant Accountant will coordinate with departments to correct any identified discrepancies.

## **5 - Personnel**

### **a. Documentation of Personnel Expenses**

Accurate documentation of personnel expenses is essential to ensure compliance with federal cost principles and to support reimbursement claims. Improper or incomplete documentation is one of the most common causes of audit findings; therefore, special attention must be paid to how staff time funded with grant dollars is tracked and certified.

### **b. General Requirements**

Personnel costs may be charged to a grant only when the employee’s work directly benefits the grant program and is supported by appropriate documentation. All documentation must comply with [2 CFR §200.430](#) and [§200.431](#), as well as Washoe County’s established accounting policies and payroll procedures.

Personnel costs must:

- Reasonably reflect the total activity for which the employee is compensated by the County (not exceeding 100% of compensated time);
- Include all activities—both grant-funded and non-grant-funded—on an integrated basis;
- Follow County payroll policies and account coding practices;
- Support the allocation of salary or wages among specific cost objectives when the employee works on more than one program, cost center, or activity; and
- Be reviewed and approved by the employee’s supervisor prior to payroll processing.

### **c. Time and Effort Reporting**

- Employees working solely on one grant award will have their salaries and benefits coded directly to the grant via position control in SAP/Employee Self-Service (ESS). Supervisors must review and approve time and account coding before release to payroll.
- Employees working on multiple grants or activities must record actual time spent on each activity within ESS, ensuring accuracy and compliance with the approved grant budget. Supervisors are responsible for approving these allocations prior to payroll processing.
- Departments shall utilize ESS to record all grant-eligible activity, using statistical internal orders, and the “short text” field when applicable to identify the specific grant or cost objective.
- Payroll reports must be used to reconcile actual salary expenses to the approved budget and allowable cost categories in the grant agreement.

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

Substitute systems for allocating salaries and wages may be used only with prior approval, if required by the cognizant agency. Examples include random moment sampling, case counts, or other quantifiable measures of employee effort. Such systems must:

- Include all employees whose time is being allocated based on sample results;
- Cover the entire period being measured; and
- Produce statistically valid and auditable results.

## e. Common Timekeeping Errors

To ensure accuracy and compliance, County employees must avoid common errors in grant timekeeping, including:

- Charging a fixed percentage of time instead of actual hours worked;
- Charging a standard eight-hour day to a grant without reflecting on other activities;
- Omitting sickness, vacation, or administrative leave from time records;
- Failing to link time entries to eligible grant activities or projects;
- Charging time to a non-eligible grant or client;
- Not documenting non-grant activities (which are required to show total activity); and
- Failing to use ESS to record time contemporaneously with the work performed.

## f. Enforcement

Departments must ensure that time and effort documentation:

- Aligns with approved grant budgets;
- It is reconciled monthly to payroll and financial reports; and
- It is retained as part of the official grant record for audit and monitoring purposes.

Failure to properly document personnel expenses may result in cost disallowances, loss of reimbursement, or other administrative action.

## 6 - Subrecipient /Contractor Determination

It is the policy of Washoe County to ensure that all subrecipients of federal, state, or other grant funds are properly identified, managed, and monitored in accordance with federal regulations, state law, and County policy.

As a pass-through entity, Washoe County is responsible for ensuring that subrecipients comply with all applicable laws, regulations, and award terms. Departments issuing subawards must implement appropriate oversight measures to ensure that funds are used solely for authorized purposes, performance goals are achieved, and risks of waste, fraud, and abuse are minimized. Department staff, awarding funds externally, must complete (and retain) the conflict-of-interest disclosure for the grant funds or procurement and evaluation action specific to the funds they manage.

This policy is established in compliance with [2 CFR §200.331–§200.333](#) and applies to all County departments and offices administering grants that involve the transfer of funds to external entities to carry out programmatic activities.

It is not uncommon for grant programs to engage contractors or subrecipients to achieve project deliverables. The Uniform Guidance requires the County, as the pass-through entity, to make case-by-case determinations as to whether each arrangement creates a subrecipient or contractor relationship.

The subrecipient versus contractor role must be assessed early in the grant cycle, beginning with program design and proposal development. Early determination ensures that the selection process, documentation, and resulting agreements include appropriate terms and conditions consistent with federal requirements.

The **substance of the relationship**—not the name or form of the agreement—determines whether the entity functions as a subrecipient or contractor. This distinction applies regardless of profit or nonprofit status.

All **subrecipients and contractors receiving more than \$25,000** in federal funds must have a Unique Entity Identifier (UEI) obtained through [SAM.gov](https://sam.gov).

## Definitions

**Subrecipient:** Uses grant funds to carry out a portion of a program for a public purpose specific to the award. The funding mechanism is a Subgrant Agreement, following a competitive and transparent selection process.

**Contractor:** Provides goods or services for the County's use, and the funding mechanism is a Contract or Purchase Order, following Washoe County Purchasing procurement regulations.

The accurate classification of subrecipients and contractors is critical for program success and integrity. Federal administrative and audit requirements flow through to subrecipients, while contractors are governed by separate procurement standards.

A Subrecipient vs. Contractor Determination Form must be completed and uploaded in Euna Grants for each entity receiving grant-related funds.

## 7 - Procurement

### Procurement of Goods and Services with Grant Funds

Procurement activities affect every phase of grant management—from pre-award planning through post-award implementation and closeout. When federal or grant-funded dollars are used to acquire goods or services, Washoe County must ensure all procurement actions are conducted with full transparency, competition, and integrity.

The first rule of grant-related procurement is that County employees must comply with Washoe County procurement procedures. These procedures are detailed in the Washoe County Purchasing Division Procedures Manual and apply to the entire grant program budget—including grant funds, matching funds, and program income. All procurements made with grant funds shall also comply with:

- Federal procurement standards under [2 CFR § 200.317–200.327](#);
- Nevada Revised Statutes (NRS 332) governing local government purchasing;
- Washoe County Code requirements; and
- County purchasing policies and procedures issued by the Purchasing Division.

When federal standards are more restrictive than state or local requirements, federal standards prevail. Federal procurement rules do not recognize certain NRS bidding exemptions (including professional services); therefore, professional-service procurements must include an adequate number of price or rate quotations unless the purchase qualifies under non-competitive procurement criteria.

### Department Responsibilities

Departments initiating grant-funded purchases must:

- Coordinate early with the Purchasing Division to confirm the correct procurement method and thresholds under NRS 332.115;
- Identify any special procurement conditions and communicate them to Purchasing;
- Request assistance from the County Grants Administrator when additional clarification of grant-specific requirements as needed; and
- Determine whether the planned purchase is exempt under NRS and document that determination in the procurement file.

Departments must avoid acquiring unnecessary or duplicative items. Where appropriate, cost analyses—such as lease-versus-purchase evaluations—must be performed to ensure the most economical approach.

### Full and Open Competition

All procurement transactions shall be conducted in a manner providing full and open competition, consistent with 2 CFR § 200.319. Situations considered restrictive of competition include, but are not limited to:

- Unreasonable qualification or experience requirements;
- Excessive bonding or insurance demands;
- Non-competitive pricing practices between firms;
- Awards to consultants understanding retainer contracts;
- Evaluator conflict of interest review;
- Organizational conflicts of interest review;
- Specifying brand-name products without allowing equals; and
- Any arbitrary action that limits fair competition.

To ensure objective contractor performance, any contractor or consultant who develops specifications, requirements, or statements of work for a solicitation is prohibited from competing for that procurement.

### Procurement Methods

Procurement thresholds and methods are established by County purchasing policy in alignment with federal regulations. Non-competitive (sole source) procurements: Allowed only under the exceptions in [2 CFR § 200.320\(c\)](#), must be justified in writing, approved by the Purchasing Division, and retained in the grant file.

### Contract Administration

Each grant-funded procurement must have a designated Contract Administrator, typically a staff member within the benefiting department. The Contract Administrator is responsible for ensuring that contractors perform in accordance with the terms, conditions, and specifications of the contract or purchase order.

The Contract Administrator must notify the Purchasing Division and/or the County Grants Administrator if contract performance or compliance issues cannot be resolved at the department level. Departments are also responsible for monitoring deliverables, timelines, and costs to ensure alignment with grant and contract requirements.

### Procurement Records

Complete and accurate documentation is required for every grant-funded purchase. Records must be sufficient to provide a clear history of the procurement process and shall be uploaded in their entirety to SAP.

At minimum, files must include:

- Rationale for the procurement method;
- Contractor or vendor selection documentation;
- Basis for contract price;
- Copies of bids, proposals, or quotes;
- Conflict-of-interest disclosures; and
- Required contract clauses under [2 CFR § 200.326](#) and [Appendix II](#).

### Best Practice

Departments should identify anticipated procurements during the grant kick-off meeting to allow sufficient time for solicitation, review, and approval. Early coordination with fiscal staff, Purchasing, and Grants Management prevents delays and ensures compliance throughout the life of the award.

## 8 - Excluded Parties & Debarment

[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 few sponsor agencies require verification of debarment and suspension status on all grant funds expended on any award (subgrant or contract).

- The [Excluded Parties List System \(EPLS\)](#) on the System for Award Management (SAM) website must be checked for exclusions before an award is made.
- For all contracts using federal funds the Purchasing Division will check the EPLS for exclusions before a purchase order is issued.
- The debarment check is not necessary for small purchases using a Washoe County Procurement Card (under \$10,000).

The [Responsibility/Qualification Reports](#) is a system designed to ensure federal awards are issued to reliable and qualified recipients by providing information pertaining to the past performance of applicants. [Responsibility/Qualification Report](#) is used to collect contractors and grantee performance information including terminations for cause or default, defective cost and pricing data, determinations of non-responsibility, terminations for material failure to comply (grants), recipient not qualified determinations (grants), Department of Defense determination of contractor fault, and administrative agreements.

When the debarment verification is conducted by the grantee department, documentation of the status check must be included in the grant record. A copy of the entity status should be printed and included in the grant file (uploaded to Euna Grants documents) for appropriate grant/project.

No award (contract or subgrant) is to be made before debarment status has been reviewed and no exclusions found, and a UEI has been assigned. Grant files should include documentation verifying the excluded parties review, and the contractor or subrecipient status as identified by ([Excluded Parties List System \(EPLS\)](#)).

## 9 - Personally Identifiable Information

Washoe County has established requirements for safeguarding Personally Identifiable Information (PII) and Protected Personally Identifiable Information (Protected PII) handled in the administration of federal, state, or local grants, ensuring compliance with [2 C.F.R. §§ 200.79, 200.82, and 200.303](#), as well as applicable federal, state, local, and tribal privacy laws.

Recipients of federal assistance have a responsibility to safeguard against and respond to any breach of Personally Identifiable Information (PII). Washoe County and its subrecipients must take reasonable measures to protect PII and other information designated as sensitive—by either the federal awarding agency or the County—consistent with laws governing privacy and confidentiality. The County is committed to ensuring that all PII and Protected PII collected, used, stored, or transmitted in connection with grant activities are secured against unauthorized access, disclosure, or misuse. Documentation and data integrity are essential to maintaining public trust, program compliance, and audit readiness.

### **a. 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 linked or linkable to a specific individual ([2 C.F.R. § 200.79](#)).
- Some PII—such as name, address, work telephone number, or general educational credentials—is publicly available and referred to as Public PII.
- PII is not tied to a single category of data or technology; determining what constitutes PII requires a case-by-case assessment of the risk that an individual could be identified.
- Non-PII can become PII when combined with additional publicly available information that enables identification.

### **b. Protected Personally Identifiable Information (Protected PII):**

Protected PII includes an individual’s first name or initial and last name in combination with one or more sensitive identifiers such as Social Security number, passport number, financial or medical data, biometrics, date of birth, mother’s maiden name, or criminal and educational records ([2 C.F.R. § 200.82](#)). This does not include information that is legally required to be disclosed. See also 2 C.F.R. § 200.303 regarding internal controls.

### **c. Standards and Responsibilities**

#### Data Collection and Use

- Collect only the minimum amount of PII necessary for legitimate grant or program functions.
- Use PII solely for the purposes authorized under the grant or program and never for personal or unrelated purposes.

#### Methods for Collection, Transmission, and Storage

- Departments should, whenever practicable, collect, transmit, and store grant-related information in open and machine-readable formats rather than closed or paper-based formats ([2 C.F.R. § 200.335](#)).
- Paper records must be accepted or provided upon request, but no more than one original and two copies may be required.
- When records originate electronically and cannot be altered, no paper copy is required.
- When paper records are converted to electronic form, the duplication process must include quality control checks, safeguards against alteration, and ensure ongoing readability.

#### Access Controls and Storage

- Store all electronic records containing PII within secure, County-approved systems such as Euna Grants, with access limited to authorized users.
- Physical records containing PII must be kept in locked cabinets or restricted areas.
- Departments and subrecipients must implement internal controls to restrict access, log usage, and maintain confidentiality in compliance with [2 C.F.R. § 200.303](#).

#### Transmission and Sharing

- Encrypt electronic transmissions containing PII and share data only through secure, authorized County channels.
- When PII is shared externally (e.g., with subrecipients or contractors), written data-sharing or subaward agreements must include confidentiality, protection, and breach-notification provisions.

#### Retention and Disposal

- Retain PII only for the duration required under the County’s record retention policy and applicable grant terms.

- Dispose of records containing PII in a manner that renders the data unreadable and irretrievable (e.g., shredding, digital wipe, secure deletion).

### Incident Reporting and Breach Response

- Any suspected or actual breach or unauthorized disclosure of PII must be reported immediately to the County’s Information Security Officer and Grants Administrator.
- Departments must cooperate in breach investigations, notifications, and corrective actions as required by law or grant conditions.

### Training and Awareness

All County staff and subrecipients handling PII must complete annual training on data protection, cybersecurity, and records management.

### Subrecipient Compliance

- Subrecipients are required to implement equivalent safeguards for PII and Protected PII and must promptly notify the County of any breach or suspected compromise.
- Failure to comply may result in corrective action, termination of the subaward, or disallowance of costs.

### Enforcement

Non-compliance with this policy or applicable privacy requirements may result in disciplinary action, termination of system access or subaward, recovery of funds, or civil and criminal penalties as permitted by law.

## 10 - Contractors

When grant-funded activities involve procurement of goods or services, County departments must determine whether the entity performing the work is a Contractor or a Subrecipient using the County’s Subrecipient–Contractor Determination Form.

Once an entity is determined to be a Contractor, all Washoe County Purchasing policies and procedures apply in full, including procurement method, competitive solicitation, contract execution, and documentation upload into Euna Grants and SAP.

Federal funds impose additional procurement restrictions that must be observed, including competition requirements, contract cost principles, and federal provisions. Noncompliance may result in disallowed costs or audit findings.

### **a. Documentation Package Includes:**

- Subrecipient–Contractor Determination Form
- Procurement Method Selection Form (required for procurements ≥ \$50,000)
- RFP / ITB / NOFO and Selection Documentation
- Executed Contract (with all required federal clauses and attachments)
- All procurements must include solicitation to [ndot@dbesystem.com](mailto:ndot@dbesystem.com) to meet [2 C.F.R. 200 Subpart D](#) outreach and inclusion requirements.
- BCC Approval, where applicable
- Granicus entry including an Individual Review request to Grants
- Copy of Executed Contract filed in the Euna Grants grant/project record upon BCC acceptance
- Reporting (performance and financial)

### **b. Key Federal Procurement Compliance Requirements**

County departments must observe the following when procuring goods and services with federal funds:

- Professional Services Are Not Exempt
- Federal funds do not allow use of the NRS exemption for professional services.
- All professional services must be competitively procured consistent with Washoe County’s Services and Goods procurement requirements.
- Procurement where price is not a factor is permitted only for Architectural and Engineering (A/E) professional services.
- Cost-plus or percentage-of-cost contracts are prohibited under 2 C.F.R. § 200.324(d).

### **c. Federal Contract Clauses**

Federal assistance requires specific provisions (e.g., termination for cause, EEO, debarment, lobbying, Byrd Amendment, etc.) to be included in contracts. This alert ensures Purchasing adds the correct federal clauses to both the solicitation and the contract. Departments must notify Purchasing in the Notes section of the Purchase Requisition:

“Contract will utilize federal funds, [insert grant identifier].”

### **d. Contract Management and Oversight**

Each department must designate a Contract Point of Contact responsible for ensuring that performance and invoicing are consistent with contract scope, deliverables, and budget.

### **e. Construction Vendor Compliance**

When federal funds are used for construction, rehabilitation, or similar work, departments must ensure compliance with all applicable labor standards under the Davis-Bacon and Related Acts (DBRA) and related regulations.

#### Davis-Bacon Act Requirements

Contractors must post the Davis-Bacon notice and wage determination prominently at the work site.

The DBRA mandates that:

- All bid documents, contracts, and subcontracts include the federal labor standards provisions and the applicable Davis-Bacon wage decision. Covered contractors maintain and submit certified weekly payrolls (Form WH-347 or equivalent). Payroll records must include:
- Employee name, address, last four digits of SSN
- Work classification(s)
- Hourly rate(s) and fringe benefits
- Daily/weekly hours worked
- Deductions and gross pay

#### Payroll Collection and Review

- The grantee (department) must collect certified payrolls weekly from the prime contractor.
- Use GSA Form SF-1445 or equivalent to document employee wage interviews.
- Conduct at least two wage interviews per project lasting  $\leq 6$  months; increase frequency for longer or higher-risk projects.

#### County departments must:

- Apply Davis-Bacon requirements correctly and document exemptions.
- Educate contractors on prevailing wage and reporting obligations.
- Monitor payroll submissions for accuracy and completeness.
- Investigate potential violations or underpayments.
- Pursue sanctions or debarment for repeat or willful violations.

- Departments are responsible for ensuring DBRA compliance on all federally funded public works contracts of \$2,000 or more.

### Contractor Oversight and Performance Monitoring

- Departments must ensure contractor deliverables, timelines, and costs align with the executed contract and grant scope.
- Any material deviation or amendment must be reviewed by the Grants Administrator and Purchasing prior to execution.
- Documentation of contract monitoring activities (site visits, performance reports, payment approvals) must be maintained in the Euna Grants electronic file.

### Retention and Audit Readiness

- All procurement and contract documentation—including solicitations, bids, evaluations, and executed agreements—must be retained in accordance with [2 C.F.R. § 200.334–200.337](#) and County records retention schedules.
- Files must be complete and auditable, providing a clear record of competitive selection, cost reasonableness, and contract performance.

### Enforcement

Failure to comply with County procurement policy or federal contracting requirements may result in:

- Disallowance of costs
- Termination of award or contract
- Suspension or debarment of vendors
- Administrative action against responsible personnel

## 11 - Subrecipient

The County, as a pass-through entity, shall identify, approve, and monitor subrecipients in accordance with federal, state, and County requirements. The subrecipient vs. contractor determination is made case-by-case based on the substance of the relationship and must be completed early (program design/proposal stage). Once you have determined a subrecipient relationship, all subrecipient awards require BCC approval by resolution before execution and all required documentation must be recorded in Euna Grants (and SAP where applicable) and retained per [2 CFR § 200.334](#). Subrecipients must comply with all terms and conditions of their award, the [County Grant Instructions and Requirements](#), and Program Guidance for their specific funding.

### **a. Roles & Responsibilities**

- Departments – Make determinations; conduct pre-award risk; draft BCC items; utilize Euna Grants to issue/manage subawards; perform monitoring; maintain files.
- County Grants Management (CGA) – Templates, technical assistance, compliance review, management decision support.
- Purchasing Division – Classification support; procurement compliance for contractor relationships.
- Comptroller’s Office – Cash management, financial reconciliation, Single Audit coordination.
- Legal Counsel – Agreement and resolution review, as required.

### **b. Procedures – Subrecipient Lifecycle**

#### Step 1: Classification (Subrecipient vs. Contractor)

- Complete Subrecipient–Contractor Determination Form (substance over form; nonprofit/for-profit status is irrelevant).
- [Confirm UEI](#) via SAM.gov for all entities receiving >\$25,000 in federal funds.

- County Vendor (partner) package completion (via purchasing).
- Upload determination to Euna Grants.

#### Step 2: Pre-Award Risk Assessment

- Have the entity complete [Entity Characteristics \(Self-Questionnaire\)](#).
- Complete the [Risk Assessment](#) (excel file) (point-based)
- Assign risk level (Low/Moderate/High)
- Determine Special Conditions (if any)
- Upload all materials to Euna Grants.

If Moderate/High Risk: Plan Specific Conditions ([2 CFR § 200.208](#)), which may include: phased approvals, additional financial/performance reports, added site visits, required TA, or added prior approvals.

#### Step 3: Documentation Package

- ✓ Subrecipient–Contractor Determination Form
- ✓ Entity Characteristics (Self-Questionnaire)
- ✓ Risk Assessment results and Monitoring Plan (frequency/actions based on risk)
- ✓ NOFO/selection documentation (competitive & transparent process)
- ✓ Subgrant Agreement (with required federal terms & conditions)
- ✓ BCC Resolution approving the award (with staff report/supporting docs)

#### Step 4: Subaward Agreement Requirements ([2 CFR § 200.332\(a\)](#))

In addition to managing awards in Euna Grants, all grant awards must use the County approved templates, clearly identify:

- Federal Award Identification (grantor, FAIN, ALN/CFDA, award date, R&D yes/no)
- Subaward period of performance (start/end)
- Amount currently obligated; total potential obligation (update on amendments/carryforwards)
- Project description & scope of work (purpose, outcomes)
- Reporting (financial & performance) and access-to-records/audit clauses
- Indirect cost rate (negotiated, federally recognized, or de minimis if used)
- Special terms tied to risk level/specific conditions
- Closeout, termination, and remedies language

BCC approval by resolution is mandatory prior to execution. File executed resolution and signed subaward in Euna Grants.

#### Step 5: FFATA Reporting (when applicable)

If the County is a prime federal recipient and issues first-tier subawards > \$25,000, report via FSRS within 30 days of the subaward; retain confirmation in the Euna Grants file. (Data flows to USAspending.gov.)

#### Step 6: Post-Award Monitoring (risk-based; [2 CFR § 200.332\(d\)](#))

Minimum monitoring must include:

- Timely review of financial and performance reports;
- Follow-up to ensure corrective actions on deficiencies (audits, desk/on-site reviews);
- Document monitoring activities in Euna Grants;
- Management decisions on audit findings for County-administered awards ([2 CFR § 200.521](#)).

Monitoring methods (mix based on risk):

- Desk reviews are a required component of subrecipient monitoring and consist of a detailed review of invoices and supporting documentation for payment approval;
- Scheduled site/virtual visits with testing (client eligibility, source docs);
- Regular program/fiscal calls;
- Training & technical assistance.

**Monitoring Plan (for *Moderate/High Risk*):**

During risk assessment, and award negotiation, a monitoring plan must be included in the award, with frequency, scope, and responsible staff noted. An award recipient with an award for longer than a 1-year period will need annual risk assessment reviews completed and monitoring updated as applicable.

**Step 7: Notices of Concern & Escalation**

When deficiencies are identified:

- Issue Notice of Concern within 15 business days specifying the deficiency(ies).
- Request a written response within 30 days (allow appeal).
- Track follow-up; document corrective action sufficiency and timing.

If unresolved or serious, impose Specific Conditions or proceed to Remedies.

**Step 8: Remedies for Noncompliance (2 CFR § 200.208, 200.339–.343)**

Possible actions include:

- Additional conditions;
- Withholding payments;
- Disallowing costs;
- Partial/whole suspension or termination;
- Referral for suspension/debarment ([2 CFR Part 180](#));
- Withholding future awards;
- Other legally available remedies.

**Step 9: Single Audit Review & Management Decisions**

- Verify annually whether the subrecipient meets the \$1,000,000 federal-expenditure threshold ([2 CFR § 200.501](#)).
- Obtain and review Single Audit reports (or financials if not subject to Single Audit).
- Issue Management Decision letters within 6 months of audit receipt for findings tied to County-funded programs; ensure timely and appropriate corrective action.
- Consider whether subrecipient audit/monitoring results require adjustments to County records.

**c. Recordkeeping**

Maintain a complete Subrecipient Monitoring File in Euna Grants (and SAP where applicable) containing:

- ✓ Determination, risk assessment, monitoring plan;
- ✓ Executed subaward or contract and BCC resolution;
- ✓ Reports, invoices, site-visit notes, correspondence;
- ✓ Audit verifications, management decisions, CAPs;
- ✓ FFATA/FSRS proof (if applicable).
- ✓ Retain per County policy and [2 CFR § 200.334](#).

**12 - Performance Monitoring & Reporting**

Washoe County departments administering grant-funded programs are responsible for establishing effective systems to monitor performance, track progress toward program objectives, and ensure that results are accurately

and timely reported. Performance monitoring and reporting are integral components of post-award oversight and must provide reasonable assurance that:

- Activities are being conducted in compliance with federal, state, and local requirements;
- Performance goals and deliverables are achieved within the approved scope, schedule, and budget; and
- Reported information is complete, accurate, and supported by verifiable documentation.

Departments should continuously monitor:

- Specific objectives and measurable performance indicators tied to the approved scope of work;
- Data collection and verification methods;
- Reporting frequency and submission deadlines;
- Roles and responsibilities of staff and subrecipients; and
- Corrective action steps for underperformance or noncompliance.

Performance data should be tracked in Euna Grants, SAP, or other designated systems to ensure transparency and traceability.

#### **a. Monitoring Activities**

Monitoring activities should be documented and may include:

- Review of periodic program reports and deliverables;
- Site visits or virtual check-ins with program staff and subrecipients;
- Verification of participant records, outputs, and outcomes;
- Comparison of performance data to approved objectives and budgets;
- Validation that reported data aligns with source documentation (e.g., time records, invoices, client logs).

#### **b. Frequency and Submission**

Departments must submit required performance and financial reports in accordance with the grant's terms and conditions. Common frequencies include:

- Monthly – Required financial reconciliation and drawdown/reimbursement submission;
- Quarterly – Required performance reporting, standard for most federal programs;
- Semi-Annual or Annual – As specified by the awarding agency or pass-through entity.

Reports must be submitted through the grantor's reporting portal (e.g., federal agency system), with copies uploaded to Euna Grants, as cross-referenced in SAP transactions.

#### **c. Report Content**

Performance reports must include:

- Progress toward each goal and objective;
- Quantitative data on key performance measures;
- Description of activities completed and outcomes achieved;
- Explanation of challenges, delays, or changes in scope;
- Summary of corrective actions or adjustments taken; and
- Updated projections for the next reporting period.

All reports must be reviewed and authorized by the department's authorized official prior to submission.

#### **d. Data Integrity and Verification**

Performance data must be verifiable, documented, and traceable to original records. Departments shall maintain supporting documentation such as attendance logs, work orders, photographs, time and effort reports, and financial source documents that substantiate reported results.

Departments are encouraged to conduct internal data verification checks before submission to ensure accuracy and consistency across systems.

#### **e. Subrecipient Performance Monitoring**

Departments that issue subawards are responsible for tracking and verifying subrecipient performance in accordance with [2 CFR § 200.332\(d\)](#). Subrecipients must submit performance reports that align with County reporting requirements. Monitoring may include:

- Review of progress and expenditure reports;
- On-site or virtual performance reviews;
- Verification of deliverables and measurable outcomes; and
- Corrective action follow-up when targets are not met.

Subrecipient performance data should be consolidated into the County’s overall performance reporting of the prime award.

#### **f. Corrective Actions and Noncompliance**

If performance monitoring identifies delays, noncompliance, or unmet objectives, the department must:

- Notify the subrecipient or program lead in writing;
- Document the issue in Euna Grants and/or SAP;
- Develop a Corrective Action Plan (CAP) with clear milestones and due dates; and
- Report serious or sustained deficiencies to County Grants Management and, when required, to the awarding agency.

Failure to meet performance requirements may result in sanctions, including withholding reimbursement, suspension of payments, or termination of the award under [2 CFR § 200.339](#).

#### **g. Closeout**

At closeout, departments must certify that:

- All activities and deliverables were completed as approved;
- All performance reports have been submitted;
- All financial data aligns with SAP; and
- Supporting documentation is retained in Euna Grants for audit purposes (and SAP as internal controls require).

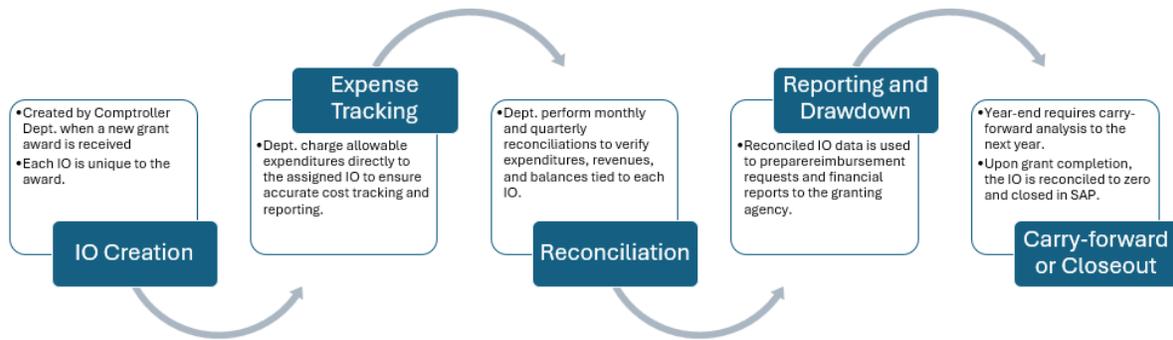
#### **h. Continuous Improvement**

Departments are encouraged to evaluate the effectiveness of their performance indicators annually and refine metrics to improve program measurement and accountability. Lessons learned during performance reviews should be shared across departments through County Grants Management to strengthen future grant planning and post-award management.

### **13 - Financial Monitoring & Reporting**

The fiscal management of grant funds is a critical component of post-award oversight. All Washoe County departments must maintain accurate financial records, reconcile expenditures regularly, and ensure grant funds are managed in compliance with federal, state, and County requirements.

Allowable costs must be charged appropriately, supported by verifiable documentation, and recorded in SAP, the County's official financial system of record.



### a. General Financial Controls

All grants are individually tracked to their lowest level using a County-assigned Internal Order (IO) within the SAP system. Each internal order uniquely identifies a specific grant, project, and period of performance, to ensure transparency, accountability, and compliance with financial reporting requirements.

Expenditure is paid using the County financial management system, SAP, in a manner approved by the Comptroller's Department. SPA records include purchase orders, AP invoices, payroll charges, and journal entries. Departments must ensure that:

All costs are allowable, allocable, and reasonable under the grant terms;

- Each expenditure is accurately coded to the correct fund, cost center, internal order, and general ledger account; and
- Supporting documentation (e.g., invoices, receipts, timesheets) is retained in SAP and readily available for review.

Each department's program manager and fiscal lead share accountability for monitoring and reconciling grant expenditures to ensure they align with the categories of the approved budget, internal order, and period of performance.

### b. Advance Payments (Compliant with Cash Management Act)

In accordance with [2 CFR §200.305](#), Washoe County minimizes the time between the transfer of funds from a sponsor and the disbursement of those funds.

#### Advance Payments

When advance payments are authorized, grant funds must be:

- Reserved in the fund balance for the specific program;
- Managed by the recipient department, and
- Monitored by the Grant Accountant in the Comptroller's Division to ensure compliance with federal cash management requirements.

Departments must disburse grant funds promptly upon receipt and adhere to the following cash management standards:

- Cash Management Standards
- Disburse existing grant cash before requesting additional funds.
- Disburse program income, refunds, or rebates before requesting new draws.
- Limit cash advances to subrecipients.
- Forecast cash requirements for each program and compare them to actual expenditure.
- Investigate material variances by staff independent of expenditure authority.

- Base drawdowns strictly on actual cash outlays.
- Track cumulative drawdowns and remaining award balances by internal order.
- Segregate duties for forecasting, draw preparation, and approval where feasible.
- Review and approve draw requests prior to submission.
- Calculate and report interest on advances in accordance with [2 CFR §200.449](#) when earnings exceed \$500 annually.

### c. Reimbursement Requests

The County generally operates on a reimbursement basis, meaning County funds are expended first and reimbursed by the grantor afterward. Department Responsibilities:

- Submit monthly reimbursement requests, unless otherwise specified in the award;
- Base requests on actual, reconciled expenditures recorded in SAP under the applicable internal order;
- Retain full support documentation for all claimed costs;
- Reconcile grant revenue and expenditure balances at fiscal year-end to ensure accuracy;
- Requests for reimbursement uploaded to Euna Grants under the applicable grant record and supported by SAP-generated financial reports;
- Departments must confirm that costs are also not used as match or cost share unless explicitly authorized; and
- **Create a Claim** using SAP, ensuring accurate revenue receipt for receiving the reimbursement.

#### Common SAP Reports Used for Reimbursement Preparation

ZPC00\_GRANT\_MAN – Payroll postings summary by internal order.

KOB1 – Transaction list of invoices and postings for the billing period.

ZF15 – Budget vs. actual report with commitments.

ZC02 – Variance report by cost object and internal order.

ZC07 – Cross-fiscal-year internal order summary.

### d. Receipting and Deposits

All grant revenues must be receipted through the Cash Desk in SAP and transmitted to the County Treasurer for deposit into the designated grant account.

#### Key SAP Reports for Receipting and Revenue Tracking

VH01 – Creates receivable and memo to Treasurer’s Office.

ZFLB5N – Accounts receivable report for quarterly follow-up.

ZC18 – Tracks revenue and receipts by internal order.

ZC35 – Displays revenue and expense summary by internal order.

Departments must use Comptroller-designated forms for grant revenue deposits and ensure that all receipts are properly coded to the corresponding internal order and funding source.

### e. Reporting and Reconciliation

Grant financial activity must be reconciled regularly to maintain accuracy, compliance, and transparency.

Reconciliation Level	Frequency	Purpose
Monthly Reconciliation	Within 30 days of the expenditure	Verify that <u>all expenditures posted to SAP</u> under the correct internal order align with documentation; and the approved budget.
		Identify and correct discrepancies before reimbursement requests.
Financial Review	Mid-year	Review cumulative expenditures, validate indirect cost calculations, confirm match tracking and that internal orders remain consistent with the grant’s categorical budget (by dept and provided to acct/checklist for flags) as part of ETC at Budget Development.
Year-end Reconciliation	Annually, and at Closeout	Ensure all revenues, expenditures, and reimbursements are recorded and balanced.
		Confirm that internal order balances are zeroed or carried forward.

Reconciliation records must include SAP reports, correction entries, and approval signoffs. Departments must upload reconciliation documentation to the corresponding Euna Grants grant record.

### f. Equipment and Inventory Tracking

Departments are responsible for ensuring that all equipment and tangible property purchased in whole or in part with federal funds is used for authorized purposes, safeguarded against loss or misuse, and properly accounted for throughout its useful life.

Departments managing federally funded programs must establish and maintain accurate inventory records for all property acquired with federal assistance and ensure that controls are in place from acquisition through final disposition. Equipment purchased with grant funds must be recorded, tracked, and disposed of in accordance with [2 CFR §200.313](#) and the County’s inventory policy.

#### Equipment Definition and Threshold (For purposes of grant management):

- Equipment is tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost of \$10,000 or more, unless a lower threshold is established by the grantor.
- Supplies are items that do not meet the above criteria; however, if supplies become obsolete or unused, they may also be subject to disposition requirements.

Departments must refer to the grant agreement and funding regulations to determine the applicable threshold and ensure consistency with [2 CFR §200.313](#).

#### Acquisition and Coding

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.

At the time of purchase, the following steps must occur:

- The equipment purchase must be approved and allowable under the terms of the grant award.
- The asset must be coded to the specific Internal Order (IO) associated with the grant program in SAP, ensuring proper tracking and linkage to the funding source.
- The acquisition must follow Washoe County purchasing procedures and applicable federal procurement standards ([2 CFR §200.318–200.327](#)).
- The equipment record must include the Federal Award Identification Number (FAIN) and funding percentage if the asset is only partially federally funded.

#### Equipment Record Requirements

In accordance with [2 CFR §200.313\(d\)](#), each department must maintain an equipment inventory record containing, at a minimum:

- Description of the property;
- Serial numbers or other identification numbers;
- Source of funding (federal award and FAIN);
- Who holds title (County or Federal agency);
- Acquisition date and cost;
- Percentage of federal participation;
- Location and condition of the asset;
- Useful life estimate;
- Disposition data (date and method of disposal, sale price, or trade-in value, if applicable).

Departments must maintain these records through the ZA26 Grant Equipment Tracking Report, which provides a searchable log of federally funded equipment by department, location, and grant internal order.

#### Physical Inventory

A physical inventory of all county equipment is conducted annually, coordinated by the Purchasing Division. This inventory process ensures:

- Reconciled to the department's asset records; and
- Documented in a signed inventory certification.
- Discrepancies or missing assets are reported immediately for investigation and corrective action.

The annual inventory certification must be retained in the Euna Grants system, specific to the funding source for the equipment identified.

#### Use and Maintenance

Equipment must remain in use for the project or program for which it was acquired as long as it is needed, whether or not the project continues to be federally funded.

Departments must:

- Maintain equipment in good working order through routine servicing and preventive maintenance;
- Create a control system to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft shall be investigated;

- Maintain usage logs when equipment is shared among programs (when equipment is used on multiple projects - costs must be allocated proportionally in accordance with [2 CFR §200.405 - allocable costs](#)).
- Ensure equipment is not used for non-federal activities if it reduces availability for grant purposes; and
- Seek prior written approval from the awarding agency before transferring equipment to a new project or site.

### Disposition of Equipment

When equipment is no longer needed for the original program or for other federally supported activities:

- The department must contact the Purchasing Division and County Grants Management for guidance before sale, transfer, or disposal.
- If the current fair market value exceeds \$10,000, the County may be required to remit the federal share of the proceeds to the awarding agency.
- Equipment disposal must be supported by documentation of valuation, method of disposal, and recipient of sale proceeds.
- All disposition records must be uploaded to Euna Grants and cross-referenced to the original internal order.

### Shared Use, Transfer, or Replacement

When federally purchased equipment is shared or replaced:

- Shared Use: Departments must prioritize use for the original project, then make it available for other federally funded programs where feasible.
- Transfer: Any transfer between programs or departments must be documented in SAP and approved by the Comptroller's Division.
- Replacement: If replaced, the replacement property must serve the same purpose and retain a clear funding audit trail.

### Oversight and Compliance

The Purchasing Division is responsible for Countywide asset control and for reconciling equipment inventories across departments. The County Grants Management Office ensures grant-specific compliance and may conduct random or risk-based reviews of departmental asset lists.

Departments must respond promptly to requests for verification or supporting documentation related to equipment acquired with grant funds.

### **g. Oversight and Corrective Action**

Departments have front-line responsibility for financial management and oversight of their grant awards. This includes ensuring that all expenditures are allowable, properly coded, reconciled in SAP, and supported by documentation that meets federal, state, and County standards. Departments must proactively monitor grant financial activity, correct discrepancies, and maintain strong internal controls to prevent errors or noncompliance.

The Comptroller's Division and County Grants Administrator provide secondary oversight and may perform periodic financial compliance reviews to verify adherence to County financial policies, Uniform Guidance requirements ([2 C.F.R. §200.302](#) and [§200.303](#)), and the specific terms and conditions of each award. These reviews are designed to ensure accuracy, transparency, and compliance in the management of public funds.

If errors, unallowable costs, or procedural deficiencies are identified—either through department monitoring, reconciliation, internal or external review – departments must take immediate corrective action and are required to:

- Correct discrepancies in SAP under the appropriate internal order prior to the next reporting or reimbursement period;
- Submit documentation of corrective actions for verification and retention;
- Implement internal process improvements (such as enhanced review steps, staff training, or procedural updates); and
- Timely response to auditors and compliance findings within the timeframe established. Failure to address findings promptly or to maintain adequate internal controls may result in heightened monitoring or additional conditions on future awards.

Failure to comply with cash management, reconciliation, or corrective action requirements may result in:

- Delayed reimbursements or drawdowns;
- Restrictions or conditions on future funding;
- Findings or questioned costs in the County’s Single Audit; or
- Other administrative actions are deemed necessary to ensure fiscal accountability and compliance.

These oversight activities reinforce the County’s commitment to maintaining a robust system of financial management controls and ensuring that federal, state, and local funds are administered with integrity and transparency.

## **14 - Travel**

Travel costs are allowable grant expenditures when they are necessary, reasonable, allocable, directly budgeted in the grant award, and related to the performance of an approved federal or pass-through award. These costs must comply with [2 C.F.R. § 200.474](#), Washoe County Code ([WCC](#)) [§ 5.351–5.395](#), and the County’s written travel procedures.

Pursuant to [WCC § 5.353](#), it is the policy of the Board of County Commissioners (BCC) that official travel be kept to a minimum consistent with the efficient conduct of County business. Departments are responsible for ensuring that all travel supported by grant funds is justified, pre-approved, and compliant with both County and federal requirements.

### **a. Allowable Travel Costs**

Allowable travel costs include expenses for:

- Transportation (airfare, mileage, parking, tolls, taxis, or shuttles);
- Lodging and subsistence (meals and incidentals consistent with County or GSA rates, as required by the award);
- Registration or training fees directly supporting the funded program; and
- Other reasonable and necessary expenses directly benefit from the grant project.

All travel must be specifically related to the grant award and pre-approved in writing by the federal awarding agency, pass-through entity, or department head, as required by policy. Travel that is not essential to the execution of grant objectives is unallowable.

### **b. Departmental Oversight and Accountability**

Departments have front-line responsibility for:

- Reviewing and approving Permission to Travel Requests for employees traveling on grant-related business;
- Ensuring all travel costs are included in the approved grant budget or approved by the awarding agency prior to incurring expenses;
- Charging all travel expenses to the correct internal order (IO) in SAP;
- Maintaining supporting documentation (itinerary, agenda, justification, receipts, proof of attendance); and
- Ensuring that any shared-benefit travel among multiple grants is allocated proportionally based on the relative benefit to each funding source.

Supervisors, managers, and department heads must be familiar with [WCC § 5.351–5.395](#) governing travel by County officers and employees.

#### **c. Reasonableness and Distribution of Costs (see also Cost Principles in Pre-Award)**

All travel costs must be:

- Reasonable — consistent with prudent business practices and County travel policy;
- Allocable — charged only to the grant(s) or project(s) that directly benefit; and
- Consistent — applied uniformly across all County programs and funding sources.

When travel benefits multiple grants or cost objectives, expenses must be distributed proportionally among the benefiting programs using a reasonable and documented allocation method.

#### **d. Recordkeeping and Retention**

Documentation supporting travel costs must be retained and include:

- Approved travel authorization;
- Justification linking travel to program objectives;
- Agenda or training materials;
- Itemized receipts and proof of payment; and
- SAP reports showing expense posting and internal order linkage.

Records must be retained for three (3) years after grant is closed, or longer if required by the awarding agency.

#### **e. Compliance Assurance**

Departments are expected to regularly review grant travel charges during monthly reconciliations. The County may perform periodic financial compliance reviews to ensure travel expenses adhere to federal and County requirements. Departments must correct any identified discrepancies and submit documentation of corrective actions

### 15 - Program Income

Grant awards are not permitted to earn a profit, however, in some instance program income is generated – care must be taken in reviewing the grant award to determine how to treat the income. In all cases it is recommended that the Addition method is used; however, in absence of distinction on federal assistance, the default method is Deductive. Program income is income directly generated by a grant-supported activity or earned as a result of the grant agreement during the official grant period — the time between the effective date of the award and the end date reflected in the final financial report.

Examples of program income may include fees for services performed, the use or rental of real or personal property acquired with grant funds, sale of commodities or fabricated items, license or royalty fees, or interest earned on advances, when permitted by the awarding agency.

Departments have front-line responsibility for identifying, recording, and managing all program income in accordance with [2 C.F.R. §200.307](#), County financial procedures, and the terms and conditions of the specific award.

All program income must be tracked in SAP using a unique and identifiable general ledger account or internal order to ensure accurate reporting on the County's Schedule of Expenditures of Federal Awards (SEFA).

#### **a. Allowable Use of Program Income (see also Program Income in Pre-Award)**

Program income must be used for the purposes and under the conditions of the grant agreement. Unless otherwise specified in the award, program income shall be used before requesting additional grant funds from the funder. The use of program income is determined by the method authorized by the awarding agency. The following methods apply:

##### **Deduction Method (Default)**

- Unless otherwise authorized, program income must be deducted from total allowable project costs to determine the net allowable cost.
- Program income shall be used to pay current project expenses.
- If the program income was unanticipated at the time of award, it must reduce both the sponsor's and County's contributions rather than increase the total project funding.

##### **Addition Method (Recommended)**

- When specifically authorized in writing by the awarding agency, program income may be added to the total project funds and used to further eligible project activities.
- Added income must support the same objectives and conditions as the original grant.
- Expenditures must still comply with allowable cost principles ([2 C.F.R. §200 Subpart E](#)).

##### **Cost Sharing or Matching Method**

- When authorized, program income may be used to meet cost sharing or matching requirements of the grant.
- The federal award amount remains unchanged.
- The program income must be properly documented, reported, and verifiable within the County's financial system.

#### **b. Departmental Oversight and Coordination**

Departments are responsible for:

- Identifying activities that may generate program income during the grant kick-off or budget development phase;
- Establishing a dedicated general ledger account or internal order to record all program income transactions;
- Ensuring proper use of funds consistent with the award's terms and Uniform Guidance [§200.307\(e\)](#); and
- Reporting program income in Euna Grants and through regular SAP reconciliation to maintain transparency and audit readiness.

Departments work with the Comptroller's Department to ensure proper financial coding, reconciliation, and inclusion of program income in the County's SEFA reporting. The County Grants Administrator provides technical assistance and verifies that program income is correctly identified, tracked, and reported in compliance with the applicable method (deduction, addition, or cost-sharing).

### **c. Timing and Reporting Requirements**

- Program income must be reported in financial reports submitted to the awarding agency for each reporting period;
- All activity must be documented and retained for a minimum of five years after grant closeout (or longer, if required by the funding agency);
- Departments must ensure program income is expended prior to requesting new funds from the sponsor, unless otherwise instructed; and
- Any interest earned on program income or advances in excess of \$500 per year must be remitted to the federal agency in accordance with [2 C.F.R. §200.307\(f\)](#) and [§200.305\(b\)\(11ii\)](#).

### **d. Compliance and Review**

The Comptroller's Division and County Grants Management may conduct periodic financial compliance reviews to verify that program income:

- It is correctly classified and coded;
- It is used in accordance with the approved method;
- Is included in SEFA reporting; and
- It has supporting documentation linking income to the specific award.

If errors or unallowable uses are identified, departments must:

- Correct transactions in SAP under the appropriate internal order;
- Submit corrective documentation to County Grants Management; and
- Implement internal process improvements to prevent recurrence.

Failure to properly manage or report program income may result in audit findings, repayment of funds, or other administrative actions.

## **16 - Year-End Confirmation**

All grant-funded programs must be reconciled to the County's general ledger at the close of each fiscal year to ensure accurate financial reporting and compliance with federal, state, and County requirements. Departments hold front-line responsibility for verifying the accuracy of grant expenditures, revenue recognition, and carry-forward balances as of June 30 each year.

The Comptroller's Department issues a year-end closing schedule outlining key deadlines and procedural steps for reconciliation, typically due by June 30. Departments must adhere strictly to this schedule to ensure timely inclusion in County financial statements and the Federal Single Audit.

### **a. Reconciliation Requirements**

Each department managing grant funds must:

- Reconcile all grant expenditures and revenues in SAP to the County's general ledger as of June 30;
- Confirm that all posted expenditure accurately reflects the financial and programmatic status of the grant award;
- Process final billings, accruals, and necessary adjustments for the prior fiscal year within the designated closing window (generally the first three weeks of July); and
- Submit reconciliation confirmations and supporting documentation to the Comptroller's Department by the established deadline.
- Attach submission to grant file in Euna Grants

Departments must ensure that costs charged to a grant are consistent with the approved budget, allowable cost principles, and grant terms prior to year-end reconciliation.

#### **b. Federal Commodity and Equipment Reporting**

As part of the year-end reporting process, departments must provide the Comptroller's Division with a complete list of:

- Federal commodities or equipment received during the fiscal year; and
- The associated fair market values and supporting documentation (invoices, receipts, or award notifications).

This information is a required component of the County's Federal Single Audit and is used to verify compliance with [2 C.F.R. §200.313 \(Equipment\)](#) and [§200.502 \(Federal Awards Expended\)](#).

#### **c. Carry-Forward Requirements**

When allowable by the awarding agency, departments may carry forward unobligated grant balances into the subsequent fiscal year. Carry-forward amounts must:

- Be authorized in writing by the awarding agency or pass-through entity;
- Be recorded accurately in SAP and reconciled with the Comptroller's Division; and
- Be reported in Euna Grants to maintain consistency between financial and programmatic records.

Departments are responsible for monitoring any carry-forward funding limitations or restrictions imposed by the granting agency and ensuring that all obligations remain within the approved period of performance.

#### **d. Oversight and Compliance**

The Comptroller's Department reviews departmental year-end reconciliations for completeness and accuracy. Failure to complete year-end reconciliation and reporting in accordance with County deadlines may result in:

- Exclusion from the County's Single Audit reporting;
- Delayed reimbursement or grant closeout; or
- Administrative findings require corrective action.

### **17 - Single Audit Review**

The audit requirements under [2 C.F.R. §200 Subpart F](#) establish uniform standards to ensure consistency and accountability in the audit of non-federal entities expending federal awards. Any non-federal entity expending \$1,000,000 or more in federal funds during its fiscal year must have a Single Audit or program-specific audit conducted for that year.

Washoe County is subject to an annual Single Audit because it routinely expends more than \$1,000,000 in federal assistance. The Single Audit is performed concurrently with the County's year-end financial audit to verify compliance with federal statutes, regulations, and award conditions, and to ensure that the County's financial reporting is complete and accurate.

#### **a. Schedule of Expenditures of Federal Awards (SEFA)**

The Schedule of Expenditures of Federal Awards (SEFA) is the foundational document supporting the Single Audit. It identifies all federal awards expended by the County during the fiscal year, organized by Assistance Listing Number (ALN) and funding agency.

The SEFA is reconciled to the SAP general ledger and to departmental confirmations of grant expenditures. The Comptroller’s Division compiles and reconciles the SEFA annually, providing it to the County’s contracted, external independent auditing firm to make Sample Selections as they plan the Single Audit.

Copies of the County’s most recent Single Audit are available on the Washoe County website or upon request from the Comptroller’s Division.

**b. Audit Coordination and Scope**

The Single Audit is conducted simultaneously with the County’s comprehensive annual financial audit. The scope of testing is determined by federal guidelines and the size, type, and risk classification of grant programs for the year. Programs are categorized as Type A (major) or Type B (non-major) based on expenditure thresholds, typically \$900,000 or more per cluster or program.

Audit fieldwork includes both on-site reviews and testing of documentation maintained by departments. Departments must ensure all grant documentation—financial records, reimbursement requests, equipment lists, and performance reports—is complete, accessible, and uploaded to Euna Grants at the time of audit fieldwork.

**c. Departmental Responsibilities for Year-End Reconciliation**

All grants must be reconciled to the County’s general ledger as of the end of the fiscal year (June 30) to confirm that expenditures accurately reflect the grant’s financial status. The Comptroller’s Department publishes a Year-End Closing Schedule annually, outlining required steps and deadlines for reconciliation. Departments generally have three weeks in July to receive and process final billings, accruals, and adjustments for the prior fiscal year.

Each grant’s internal order (IO) must reflect allowable expenditures and billed revenue consistent with the period of performance and approved budget.

After departmental confirmation, the Comptroller’s Division will accrue revenue earned but not yet billed, ensuring proper recognition for the fiscal year. These accruals automatically reverse in the subsequent year, so that total revenue reflects actual billings over the life of the grant.

If grant billing delays exceed 90 days, the Comptroller’s Department may reclassify uncollected revenue as deferred, reducing fund balance and potentially affecting carry-forward eligibility for some special revenue funds. Departments are strongly encouraged to complete billing and collection processes within the established 90-day timeframe.

**d. Year-End Audit Calendar (Summary of Key Events)**

<b>Monthly Key Audit Activities</b>	
<b>May</b>	Comptroller’s Division prepares preliminary expenditure trends by ALN to help estimate the upcoming Single Audit scope. Departments may be contacted to validate unspent budget data. Departments submit responses to prior-year audit findings with evidence of corrective actions.
<b>June</b>	External auditors coordinate with departments to schedule testing of known high-risk or Type A programs. The Comptroller’s Division issues the year-end closeout procedures and calendar

<b>July</b>	Preliminary SEFA prepared by Comptroller’s Division and reconciled to the general ledger. Fieldwork begins with auditors conducting on-site reviews at the Comptroller’s Division and departments. Departments also submit federal commodities and equipment lists
<b>August</b>	Departments finalize grant confirmations. A draft SEFA is submitted to auditors for review and comment. The Comptroller’s Division provides backup documentation and resolves outstanding variances
<b>September</b>	Auditors’ complete fieldwork, report findings to affected departments and County offices, and finalize the SEFA. Departments must submit written responses and corrective actions for any findings; County Financial Audit generally begins
<b>October- November</b>	Financial Audit and Corrective Action finalization
<b>December- January</b>	Upon completion and acknowledgement by BCC, the final audit report is uploaded to the Federal Audit Clearinghouse

**f. Subrecipient Single Audit Review**

Departments that issue awards greater than 1 year must evaluate risk and [review single audits annually](#).

**g. Management Decisions and Corrective Actions**

When Washoe County receives a Management Decision letter or other formal communication from a federal awarding agency or pass-through entity identifying audit findings, questioned costs, or compliance deficiencies, the County must take timely, coordinated, and documented action to address all issues cited. This process ensures that the County meets federal audit resolution requirements under [2 C.F.R. §200.521](#) and maintains the integrity of its financial management systems.

- Receipt and Initial Review

Upon receipt of a Management Decision Letter:

- ✓ The Comptroller’s Division logs the correspondence and reviews the findings to identify the affected grants, internal orders, and responsible departments.
- ✓ A copy of the letter is immediately distributed to the relevant department director, County Grants Management Office, and Internal Audit Division (if applicable).
- ✓ County Grants Administrator coordinates an initial assessment meeting to review the nature, severity, and potential impact of the findings and to assign responsibilities for response and resolution.
- ✓ If the letter includes required repayment, questioned costs, or deadlines for corrective action, those elements are prioritized for immediate review.

- Departmental Responsibilities

Departments identified in the Management Decision Letter hold front-line responsibility for addressing the findings related to their grants. Each department must:

- ✓ Analyze the findings to determine the cause (e.g., procedural error, documentation gap, timing issue, or systemic control deficiency);
- ✓ Prepare a written response and Corrective Action Plan (CAP) outlining specific actions, responsible parties, and completion timelines;
- ✓ Coordinate the CAP with the Comptroller’s Division and County Grants Administrator for review before submission to the awarding agency;

- ✓ Implement and track corrective actions to closure, retain documentation in Euna Grants or departmental grant files for verification; and
- ✓ Departments must ensure that all communications with the awarding agency are documented and routed through the County's designated points of contact (generally the Comptroller's Division or County Grants Management).

- Role of the Comptroller's Division

The Comptroller's Division is responsible for:

- ✓ Reviewing the Management Decision Letter for any financial implications, such as disallowed costs, revenue adjustments, or repayment requirements;
- ✓ Making necessary ledger adjustments or SEFA corrections to ensure accurate reporting of expenditures and revenues;
- ✓ Coordinating repayment of questioned costs when required, and documenting the transaction to maintain audit readiness; and
- ✓ Ensuring all corrective actions that involve financial adjustments are verified and closed before the next fiscal year's audit cycle.

- Role of County Grants Administrator

The County Grants Management Office provides oversight, guidance, and technical assistance throughout the response process. Its responsibilities include:

- ✓ Assisting departments in interpreting the Management Decision Letter and applicable federal regulations;
- ✓ Ensuring the Corrective Action Plan aligns with 2 C.F.R. requirements and County policy;
- ✓ Reviewing responses for completeness, accuracy, and consistency prior to submission;
- ✓ Coordinating communication with the awarding agency as necessary; and
- ✓ Monitoring progress on corrective actions until all findings are formally resolved and documented as closed.

If the Management Decision identifies systemic or cross-departmental issues, County Grants Administrator coordinates with the Comptroller's Division to initiate Countywide process improvements or policy updates.

## 18 - File Management

Document. Document. Document. If it isn't documented — it did not happen. Accurate and complete documentation is the cornerstone of responsible grants management. Washoe County requires all departments and subrecipients to maintain complete, accurate, and verifiable records of all financial and programmatic activities related to grant awards.

These records must be sufficient to demonstrate compliance with federal, state, and local regulations, support financial transactions, and provide a transparent audit trail for every dollar of grant expenditure and every activity undertaken. All official grant records shall be stored within the Euna Grants management system, under the appropriate grant and project record, ensuring centralized access, version control, and long-term audit readiness. Washoe County departments shall adhere to the following principles:

- Accuracy: Records must be factual, current, and traceable to the underlying transaction.
- Completeness: Every document that supports a grant-related decision, cost, or activity must be included.
- Consistency: File organization and labeling within Euna Grants must follow County standards to facilitate review.
- Security: Records are stored in a manner that protects against loss, alteration, or unauthorized access.
- Accessibility: Authorized County personnel and auditors must be able to locate and retrieve documents promptly using Euna Grants, SAP and other systems referenced in policy and internal controls.

## 19 - Storage, Length of Retention

All grant records must be retained in compliance with [2 C.F.R. §200.334](#) and applicable state retention schedules. Generally, records must be retained for at least three years from the date of the final expenditure report or final financial report (FFR), whichever is later.

- If any audit, claim, or litigation is initiated before the end of the retention period, records must be retained until final resolution.
- Records involving real property, equipment, or program income must be retained for three years after final disposition of the asset or income.
- Upon expiration of the retention period, records must be securely destroyed or purged from Euna Grants following County record retention protocols.
- Departments should use Euna Grants task reminders to track key dates, such as quarterly reporting, final closeout, and retention expiration (“purge”) dates.

Departments must maintain complete and secure grant files for both active and closed awards. Grant records must be stored in a manner that protects confidentiality and prevents unauthorized access, loss, or damage. Access should be limited to authorized personnel only.

All grant records must be retained for a minimum of three (3) years from the date the final expenditure report (or equivalent) is submitted (or, as specific award requires). If litigation, audit, or other actions are pending, records must be kept until all issues are fully resolved, even if that extends beyond the three-year minimum.

For federal awards, funders may not impose a retention period longer than three years from the submission of the final, annual, or quarterly report. State or private grants may have longer retention requirements, which must be followed when applicable.

### **a. 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 Quick Reference and/or Manual for guidance on the disposal process and methods to preserve the confidentiality of documents.

### **b. 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.

## **APPENDIX D: Closeout**

This appendix establishes Washoe County’s standards for the closeout of grant awards, ensuring that all post-award activities are completed accurately, timely, and in full compliance with federal, state, and local requirements.

# **1. Closeout Procedures**

The closeout process confirms that all administrative and financial actions are complete, obligations are reconciled, and records are secured for audit readiness.

## **a. Financial Reconciliation**

Immediately following the end of the grant term, departments must:

- Reconcile expenditures in SAP to the general ledger within 30 days of the grant’s expiration.
- Review all expenditures for allowability, documentation, and compliance with grant terms, associate all final documents with closeout task in Euna grants.
- Move any non-allowable expenditure via journal entry with an explanatory note; such costs must be covered by indirect or general funds.
- Submit a final billing for allowable expenses and upload the Grant Closeout Form and supporting documentation to Euna.
- Request that the internal order be “locked” by the Comptroller’s Division to prevent further postings, select Close Award in Available Actions in Euna.

### Liquidation of Obligations:

All obligations incurred under the grant must be liquidated within 90 days after the end of the period of performance unless an extension is authorized.

### Adjustments & Refunds:

Unspent or unobligated balances must be refunded to the awarding agency. Final upward or downward adjustments to the federal share will be made based on final reports.

### Collection of Amounts Due:

Funds received in excess of the final allowable amount constitute a debt to the Federal Government under [2 C.F.R. §200.345](#). If unpaid within 90 days of demand, the federal agency may recover funds through offset or withholding. Interest on overdue debts accrues under [31 C.F.R. §§900–999](#) (Federal Claims Collection Standards).

## **b. Inventory Reconciliation and Property Disposition**

- Departments must complete a final inventory of all real and personal property purchased with grant funds.
- Assets must be managed and reported per [2 C.F.R. §200.310–200.316](#) and [§200.329](#).
- Documentation of final disposition, transfer, or continued use must be maintained and uploaded to Euna.

## **c. Final Reporting**

Within 90 calendar days after the end of the period of performance (or sooner as defined by award terms and conditions), the County must submit all required financial, performance, and property reports, unless an extension is approved by the awarding agency.

Failure to meet reporting deadlines may jeopardize reimbursement or future funding.

Typical final submissions include:

- Final Financial Report (FFR)
- Final Performance, Impact or Progress Report
- Final Request for Payment or Drawdown
- Final Property or Equipment Report
- Final Reconciliation from SAP records

#### d. Beyond Closeout

The closeout of a grant does not affect:

- The awarding agency’s right to disallow costs or recover funds following later audits or reviews;
- The County’s obligation to return funds due to later corrections or refunds;
- Record retention requirements;
- Maintain equipment disposition ; or
- Property insurance, reporting, and audit obligations.

## 2. Record Retention

Departments must maintain all grant records—financial, programmatic, and administrative—for a minimum of three (3) years from the date the final expenditure report is submitted (**or longer as stated in specific award terms and conditions**). If litigation, audit, or other actions are pending, records must be retained until all issues are fully resolved, even if that extends beyond the three-year minimum.

#### a. Retention Start and Exceptions

The retention period begins on the date the final expenditure report is submitted (or would have been due, if waived). For continuing or renewed awards, the retention clock restarts with each funding period’s final report.

Retention beyond three years is required when:

- There is ongoing litigation, audit, or claim;
- The County receives written notice from a federal or pass-through agency to extend the period;
- Records involve property or equipment (retain three years after final disposition);
- Records relate to post-performance program income transactions.
- Awards may impose longer retention periods; departments must comply with whichever requirement is more restrictive.

#### b. Destruction of Records

After the required retention period:

- Confidential and PII-containing records must be securely shredded or permanently deleted.
- Non-confidential paper records may be recycled.
- Electronic records must be deleted or archived consistently with IT security policy.

#### c. Retention and Audit Readiness

All closeout documentation—including reconciliations, reports, correspondence, property disposition records, and certifications—must be uploaded to the Euna Grants grant file and retained according to this policy.

Records must be audit-ready, complete, and retrievable for monitoring, audit, or federal review.

## Appendix E: 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 according to the 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.

**Assistance Listing Number (ALN):** The number assigned to a federal program (replacing the Catalog of Federal Domestic Assistance – CFDA).

**Audit:** An official financial examination of an organization 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. This reference has been replaced with the Assistance Listing Number (ALN).

**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. This reference has been replaced with a Unique Entity Identifier (UEI).

**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 burdens 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 refers to 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 either during the current period or a future one.

**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 balanced 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 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.](#)

**Unique Entity Identifier (UEI):** a unique number assigned to all entities (public and private companies, individuals, institutions, or organizations) who register to do business with the federal government. A UEI is required to receive federal funding in any form (i.e., grant, cooperative agreement, contract etc.).

**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 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.