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Lubbock County Auditor's Office

Date: January 19, 2021
To: All Elected Officials and Department Directors
From: Kathy William, County Auditor
Re: Grant Processing Procedures

Occasionally job responsibilities change and those seeking grants in your office may not be aware of all the steps necessary to process a grant through the County. In an effort to coordinate the flow of grant documents between an office seeking a grant, the Commissioners' Court, the Auditor's Office and the Civil Division of the CDA's Office, please review the attached procedures with your staff members that are responsible for grant applications and awards.

Robin Wilmot handles all the grants in the Auditor's Office and will be happy to help you. Please come by our office, email or call if you have any questions.

Thank you!

GRANT PROCESSING PROCEDURES

Occasionally job responsibilities change and those seeking grants in your office may not be aware of all the steps necessary to process a grant through the County. In an effort to coordinate the flow of grant documents between an office seeking a grant, the Commissioners Court, the Auditor's Office and the Civil Division of the CDA's Office, please review the following procedures with your staff members responsible for grant applications and awards:

- Application All grant applications must be presented to the Commissioners Court for approval prior to submission. A grant application timeline should allow for administrative time for legal review, to create and present an application to the Commissioners Court, and execute a budget. Any matching requirements and corresponding account from which a cash match will be made must be identified at this time. Please supply the Auditor's office with a copy of the signed application. The Commissioners Court requires that CDA-Civil review the application and/or resolution prior to being placed on the Commissioners Court Agenda.
- Award Upon award notification please contact the Contract Manager in the County Judge's Office for contract review and the Auditor's Office for budget assistance. The Department Head or should schedule the acceptance of the award on the Commissioners Court Agenda.
- Departmental Review It is ***critical*** that the Elected Official or Department Head read and understand the grant application and any grant contract.
- Contract Review The Grant Contract ***must*** be reviewed by the Civil Division, Contract Manager and the Grant Auditors prior to presentation to Commissioners Court for approval.
- Court Approval Once the Civil Division has reviewed the contract, present the contract to Commissioners Court for approval and any required signatures. At this time the Budget can be approved and any required matching funds previously identified can be appropriated to the grant.
- Bank Account Separate bank accounts are rarely a requirement of the grant, but you may be asked to complete an ACH Vendor/Miscellaneous Payment Enrollment Form for direct deposit. Contact the Auditor's Office for guidance on completing the form and/or opening up a bank account.
- Expenditures Grant funds are spent according to grant documents and county procedures. Munis requires Auditor's Office approval prior to processing a purchase order to insure the proper line item is being used and funds have been budgeted for the purchase. Please keep the Auditor's Office apprised of your grant expenditures to facilitate this process.
- Reporting Generally, financial reports to the granting agency will be prepared and submitted by the Auditor's Office. Any progress reports are usually prepared by the Department. ***Federal grants require a stringent documentation process and MUST be coordinated with the Grant Administrator.*** Timely and accurate reporting is a joint effort between your grant contact person and the Auditor's Office.

Auditor's Office
Contract Information

Robin Wilmot	Grant Administrator	rwilmot@lubockcounty.gov	775-1087
Carter Staats	Grant Auditor	cStaats@lubockcounty.gov	775-1086

FEDERAL GRANT PROCESSING PROCEDURES

In addition to the Grant Processing Procedures outlined by the Auditor's office, federal programs require additional procedures in order to ensure compliance with the federal award. **Department directors that applied for the federal funds are responsible for fully understanding the grant requirements AND ensuring that their expenditures follow ALL federal requirements for compliance, procurement and reporting.** Below is a list, while not exclusive, of some of the more common requirements for federal funds as well as procedures prescribed by the Lubbock County Auditor. Procedures may be modified as prescribed by the County Auditor in order to ensure that proper accounting procedures and federal fund compliance occurs.

Application - Prior to Commissioners Court approval for applying for federal funds, ALL federal programs must be discussed with the Grant Administrator and the Purchasing Director. Discussions should include but not limited to department responsibilities, any new policy that may be required, specific procurement requirements, specific reporting requirements and any important timelines.

Contract Review - If sub-recipient monitoring is required, the Lubbock County Commissioners Court as well as the Lubbock County Contract Manager will ensure that all contracts with the entities receiving funds contain language with program requirements for compliance, procurement and reporting

Reporting - A federal award workbook is required to be remitted to the Grant Administration monthly, quarterly, and/or annually as assigned by the Auditor's Office. This workbook includes but is not limited to the documentation of Force Account Labor and Force Account Material.

For grants received by TEDM, their completed workbook is required to be remitted to the Auditor's office as prescribed by the Grant Auditors. The department must also submit a **Request for Documentation** form along with a Force Account Labor and Force Account Material spreadsheets to the Accounts Payable and/or the Payroll departments for documentation compliance requirements. Such documentation request usually includes invoices, disbursement checks, employee paychecks, and bank statements for which the check has cleared the bank. Federal funds received other than from TEDM will require similar documentation and will be prescribed by the Grant Auditors.

Specific for American Rescue Plan Act of 2021 (CSLFRF) Funds

The applicable Uniform Guidance provisions are as follows:

Subpart A, Acronyms and Definitions

Subpart B, General provisions

Subpart C, Pre-Federal Award Requirements and Contents of Federal Awards (except 2 CFR 200.204, .205, .210, and .213)

Subpart D, Post Federal; Award Requirements (except 2 CFR 200.305(b)(8) & (9), .308, .309, and .320(c)(4))

Subpart E, Cost Principles

Subpart F, Audit Requirements - nonfederal entities that expend financial assistance of \$750,000 or more in Federal awards will have a single or a program specific audit conducted for that year.

2 CFR Part 25 (Universal Identifier & System for Award Management)

(a) A recipient may not make a subaward to a subrecipient unless that subrecipient has obtained and provided to the recipient a unique entity identifier. Subrecipients are not required to complete full SAM registration to obtain a unique entity identifier.

(b) A recipient must notify any potential subrecipients that the recipient cannot make a subaward unless the subrecipient has obtained a unique entity identifier as described in **paragraph (a)** of this section.

2 CFR Part 170 (Reporting Subaward and Executive Compensation Information)

2 CFR Part 180 (OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Non-procurement))

Capital Expenditures - For projects with total expected capital expenditures of \$1 million or greater, recipients must complete and meet the substantive requirements of a Written Justification for their capital expenditure.