

COUNTY OF ELKO
GRANT POLICY

SUBJECT: Grant Policies and Procedures

PURPOSE: To establish policies and procedures that would require departments to submit all grants to the Board of County Commissioners for approval to insure the best uses of county resources and that proper accounting and compliance requirements will be met.

POLICY: All grants shall be reviewed by the Comptroller's office prior to presentation to the Board of County Commissioners. Concurrence shall be indicated by placement of the grant on the Commissioners agenda as an action item.

1. All grants must be approved by the Commissioners prior to grant application submission to the funding agencies.
2. Final acceptance of Grant Award for Chairman signatures as action item on agenda.

GRANT PROCEDURES

The Board of County Commissioners adopted a formal policy for the acceptance of grants on 10/03/98. It states that "All Grants shall be reviewed by the Comptroller's office prior to presentation to the Board...Concurrence shall be indicated by placement of the grant on the Commissioner's agenda as an action item."

The following procedures are followed with regard to the administration of Elko County's grants:

1. Grant applications submitted to the Comptroller's office are reviewed for budget constraints on the matching requirements (where applicable). Reporting deadlines are noted and a grant information sheet (see attached) is completed. Generally, the application will give most of the information needed for the information sheet.
2. If there are no anticipated problems with the grant application, the grant application is then placed on the Board of County Commissioners agenda as an action item.
3. Final grant award documentation for Board of County Commissioners signatures also on agenda as action item.
4. A copy of the application and grant information sheet is retained at the Comptroller's office and a file is started. Files should contain the application (with appropriate budget data), Commissioner's action from agenda, grant award letter, expenditure back up, copies of treasurer's receipts for funds received, requests for reimbursement forms, and any other documentation pertinent to the financial aspects of the grant.
5. Each grant shall be assigned a project number. Each grant will be accounted for in a separate division within the department when practical.
6. At year end each grant will be audited by our independent auditors for compliance with all state and federal regulations.
7. Effective with the approval of this policy and procedures all future grants obtained in the name of Elko County will be required to follow this policy and be accounted for through the County of Elko Financial System. **NO GRANTS WILL BE SET UP IN SEPARATE CHECKING ACCOUNT.**
8. This policy pertains to all new and renewed grants. (All grants must go before the board annually or for each grant period for approval)