

ORIGINAL

ORDINANCE NO. 2018-015

AN ORDINANCE ADOPTING A COUNTY-WIDE GRANT POLICY TO ESTABLISH  
UNIFORM GRANT APPROVAL AND RECORDKEEPING PROCEDURES

*WHEREAS*, Delaware County is often awarded grants providing the County with needed funds which are to be used for specific purposes by various County departments; and

*WHEREAS*, upon receiving grant funds, each department within the County has historically adopted and adhered to their own policies regarding the approval and recordkeeping procedures for the particular grant awards; and

*WHEREAS*, these separate and inconsistent grant approval and recordkeeping policies implemented by various County departments can often lead to confusion and, ultimately, result in the County being unnecessarily susceptible to adverse findings during audits or examinations by the Indiana State Board of Accounts; and

*WHEREAS*, the Board of Commissioners of Delaware County has determined that, in order to expend and properly account for the use of funds from various grants, it is now necessary to adopt a grant policy which establishes a single uniform set of procedures for the approval of awarded grants, as well as reporting and recordkeeping requirements for grant funds.

*IT IS THEREFORE ORDAINED BY THE BOARD OF COMMISSIONERS OF DELAWARE COUNTY, INDIANA THAT:*

**SECTION 1.** The Delaware County, Indiana Grant Policy, attached hereto as Exhibit A and incorporated herein by reference, is hereby adopted by Board of Commissioners and shall be used by each and every Delaware County department and employee for all future grants.

**SECTION 2.** The Request for Grant Application Form attached hereto as Exhibit B, the Grant Monies Requested Form attached hereto as Exhibit C, and the Grant Summary Form attached hereto as Exhibit D are hereby adopted by the Board of Commissioners and shall be used by each and every Delaware County department and employee for all future grants in order to facilitate the procedures established by the Delaware County, Indiana Grant Policy.

**SECTION 3.** The Delaware County Auditor is hereby authorized to make disbursements of grant funds according to the Delaware County, Indiana Grant Policy which are advanced and not received as a reimbursement of expenditures without an appropriation having been previously made for the specific purpose of the applicable grant.

**SECTION 4.** The Delaware County Auditor is hereby authorized to withhold grant funds or deny grant fund disbursement requests from any Delaware County department or employee that is not in compliance with, or has failed to adhere to, the procedures established by the Delaware County, Indiana Grant Policy.

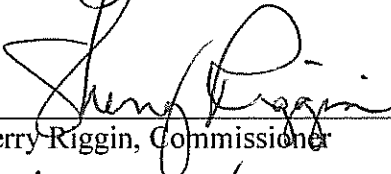
**SECTION 5.** All ordinances, resolutions, policies, and the like, which are in conflict with the provisions of this Ordinance are hereby repealed to extent of said conflict and shall no longer be of any force or effect for Delaware County.

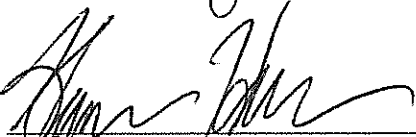
**SECTION 6.** This Ordinance shall be effective upon its adoption and publication as may be required by law.

*PASSED AND ADOPTED BY THE BOARD OF COMMISSIONERS OF DELAWARE COUNTY, INDIANA ON THIS, THE 19 DAY OF November, 2018.*


BOARD OF COMMISSIONERS OF  
DELAWARE COUNTY, INDIANA

  
\_\_\_\_\_  
James King, Commissioner

  
\_\_\_\_\_  
Sherry Riggan, Commissioner

  
\_\_\_\_\_  
Shannon Henry, Commissioner

ATTEST:

  
\_\_\_\_\_  
Steven Craycraft, Auditor  
Delaware County, Indiana

# Exhibit A

## DELAWARE COUNTY, INDIANA GRANT POLICY

### ***Grant Approval***

The department will present the grant proposal to the County Commissioners for approval at a regularly scheduled public meeting.

The department will complete and remit the grant application and all other required information to the grantor agency for approval. The grant application will be signed by the County Commissioners.

Once approval has been obtained from the grantor agency, the department will present the approval of the grant to the County Commissioners at a regularly scheduled public meeting. (See Request for Grant Application)

### ***Grant Recordkeeping***

The auditor will establish a separate fund and file for each grant. (See Grant Summary)

The department will provide the Auditor's office with the following: grant application, grant award letter, grant agreement, budget, claim vouchers with supporting invoices, requests for advances, reports with supporting documentation, etc. The auditor will place documents in the grant file.

The department will also maintain a grant file with all grant documents that have been remitted to the auditor.

The department must complete a Grant Monies Requested Form (see form) each time the county is to receive grant funding. The claim vouchers and request for advances supporting the distribution should be attached to the form.

It is the responsibility of the department to comply with the grantor's reporting requirements. Final reports, with supporting documentation, will be provided to the auditor. (The funds ledger is generally used to support financial reports)

Reports detailing receipts, disbursements and balances of the grant funds will be provided to the department monthly

### ***Grant Reporting into Gateway***

The bookkeeper will generate reports from our financial system and compare the financial reports to information in the grant files monthly. (Some prepare a spreadsheet of grant information)

The bookkeeper will enter information into Gateway from information obtained from the financial records, grant files, etc.

The auditor will review and check the accuracy of the grant information by comparing it to supporting documentation used to input the information before submission. The review should include documentation of the review. (initials, tick marks indicating procedures performed, records traced to)

The auditor will send the gateway report to the department for their review. The department will verify the information and will include documentation of the review (initials, tick marks indicating procedures performed, records traced to). The department will verify all information, and make any corrections if necessary.

Differences noted by the department will be reviewed by the auditor before changes are made to the Gateway information.

# Exhibit B

## DELAWARE COUNTY REQUEST FOR GRANT APPLICATION

(This form must be completed and approved by the County  
Commissioners prior to applying for any grant.)

COUNTY DEPARTMENT: \_\_\_\_\_  
COUNTY DEPARTMENT HEAD: \_\_\_\_\_  
GRANT TITLE: \_\_\_\_\_  
GRANT AGENCY: \_\_\_\_\_  
AGENCY CONTACT PHONE # \_\_\_\_\_  
AGENCY CONTACT NAME: \_\_\_\_\_

Check all that apply:

FEDERAL GRANT: CFDA #: \_\_\_\_\_  
 Pass-Through  
 Direct

STATE GRANT:  
 Pass-Through  
 Direct

LOCAL GRANT:  
 Pass-Through  
 Direct

GRANT TYPE:

REIMBURSABLE (County spends and is reimbursed—requires a budget)  
 PASS THROUGH (County receives funds which are passed on to another entity)  
 ADVANCE (County receives funds in advance—requires a budget)

GRANT PERIOD DATES:

STARTING: \_\_\_\_\_  
ENDING: \_\_\_\_\_  
GRANT YEAR (e.g., 2019, FY2020, etc.): \_\_\_\_\_

AMOUNT REQUESTED: \_\_\_\_\_

COUNTY MATCH?  
 YES AMOUNT OF MATCH: \_\_\_\_\_  
 NO

PURPOSE AND EXPLANATION OF GRANT (continue on additional pages as necessary):

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Department Head Signature: \_\_\_\_\_

Printed or Typed Name: \_\_\_\_\_

Date: \_\_\_\_\_

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HAVING BEEN PRESENTED AND CONSIDERED AT A DULY CALLED PUBLIC MEETING OF THE DELAWARE COUNTY, INDIANA BOARD OF COMMISSIONERS, THIS REQUEST FOR GRANT APPLICATION IS HEREBY APPROVED AS OF THIS, THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_\_

\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Commissioner

ATTEST:

\_\_\_\_\_  
Auditor, Delaware County, Indiana

# Exhibit C

## DELAWARE COUNTY GRANT MONIES REQUESTED FORM

(This form must be completed by the requesting department)

REQUEST DATE: \_\_\_\_\_

REQUESTING DEPARTMENT: \_\_\_\_\_

HEAD OF REQUESTING DEPARTMENT: \_\_\_\_\_

REQUESTING EMPLOYEE: \_\_\_\_\_

AMOUNT REQUESTED: \_\_\_\_\_

FUND NUMBER: \_\_\_\_\_

FUND NAME: \_\_\_\_\_

CFDA NUMBER: \_\_\_\_\_

GRANTING AGENCY: \_\_\_\_\_

GRANT PROGRAM/PROJECT TITLE: \_\_\_\_\_

PASS-THROUGH AGENCY: \_\_\_\_\_

STATE AWARD NUMBER: \_\_\_\_\_

STATE AWARD NAME: \_\_\_\_\_

EDS NUMBER: \_\_\_\_\_

Requesting Employee Signature: \_\_\_\_\_

Requesting Department Head Signature: \_\_\_\_\_

### AUDITOR'S OFFICE USE ONLY

Approved By: \_\_\_\_\_ (Signature)  
Approved By: \_\_\_\_\_ (Printed Name)  
Approval Date: \_\_\_\_\_

# Exhibit D

## DELAWARE COUNTY GRANT SUMMARY FORM

PROJECT NAME: \_\_\_\_\_

AWARD NUMBER: \_\_\_\_\_

AWARD NAME: \_\_\_\_\_

AWARD METHOD\*\* : \_\_\_\_\_

FUND NAME & NUMBER: \_\_\_\_\_

INITIATING DEPARTMENT: \_\_\_\_\_

CONTACT PERSON NAME: \_\_\_\_\_

CONTACT PERSON PHONE: \_\_\_\_\_

CONTACT PERSON EMAIL: \_\_\_\_\_

PASS-THROUGH AGENCY: \_\_\_\_\_

CONTACT PERSON NAME: \_\_\_\_\_

CONTACT PERSON PHONE: \_\_\_\_\_

CONTACT PERSON EMAIL: \_\_\_\_\_

PASS-THROUGH COMPLETION DATE: \_\_\_\_\_

GRANTING AGENCY: \_\_\_\_\_

GRANT PROGRAM/PROJECT TITLE: \_\_\_\_\_

CFDA NUMBER: \_\_\_\_\_

STATE AWARD NUMBER: \_\_\_\_\_

EDS NUMBER: \_\_\_\_\_

NOTES: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\*\* Advanced; Reimbursed; Noncash; Loan; Income; Other