2320.1: Management and Administration of Grants and Other Types of Financial Assistance

Objective:

The purpose of these policies and procedures is to develop, implement and maintain effective grant oversight and coordination for the City of Orlando, (the “City”), thereby increasing grant-related revenue, enhancing compliance, limiting the City’s exposure to grant-related legal liability, and improving the efficiency, effectiveness, and impact of programs and services funded through grants and other types of financial assistance.

Authority:

This policy amended by City Council February 7, 2022, Item A-1.

Direction:

The Chief Financial Officer, as an appointed official, serves at the pleasure of, and receives direction from the Mayor.

Functions:

1. Introduction

City government, as an institution, has multiple partners, including citizens, taxpayers, businesses, visitors, employees, and other
governments. As a major economic institution and service provider in the region, it is important that the City strengthen relationships with its partners by adopting clear and comprehensive policies and procedures.

Grants and other types of financial assistance received by the City support important programs and services the City provides to the community. These funds allow the City to fund existing services, introduce new initiatives, advance technological capacity, subsidize programmatic staffing, and support a variety of activities and programs, including, but not limited to homeland security, economic development, social services, public safety, recreation, infrastructure improvement and maintenance.

Since grants and other types of financial assistance allow the City to leverage local public funds to extend and enhance the services it offers to the community, the impact of these funds on the community is significant. Grants administration and management is an integral, critical, and important function. Adopting an effective set of policies and procedures is a key element in maintaining the City’s ability to manage grants with integrity.

These policies and procedures are intended to encourage prudent financial stewardship and foster public trust through redundancies and a rigorous adherence to ethical and professional standards associated with grant-related activity. Adherence to these policies and procedures will promote efficiency, enhance transparency and accountability, and create a strategic approach to funding opportunities while placing the City in a more competitive position to secure grant funds.

If specific direction relative to grants cannot be located within this policy, please refer to the grant directives, and other applicable City Policies & Procedures.
2. Grants and Other Types of Financial Assistance covered by this Policy

A grant is a type of financial assistance (in cash or kind) bestowed by a government or other organization (called the grantor) for specified purposes to an eligible recipient (called the grantee). Grants are conditional upon certain qualifications and are bound by some type of contractual obligation as to the use, maintenance of specified standards, or a proportional contribution (cost share or match) by the grantee or other grantor(s).

In addition to grants, there are other types of financial assistance the City receives which may not include the term “grant” but are also covered by this policy. The City considers the term grant to include, but not be limited to contracts or agreements that fall under the purview of 2 CFR 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, also known as the Uniform Guidance. This circular incorporates guidance previously found in OMB Circulars A-87, A-102, and A-133. In addition, the term grant includes state contracts or agreements subject to the Florida Single Audit Act, Rules of the Department of Financial Services.

Donations or charitable contributions are not covered by this policy and should follow the City’s Policies & Procedures for cash collections.

Grants and other types of financial assistance that are awarded to the City are legal contracts and should also follow applicable Policies & Procedures of the City Attorney’s Office.

The following list and definitions represent several types of grants and other types of assistance typically received by the City. However, this list is not comprehensive.
a. Block Grant – a broad intergovernmental transfer of funds or other assets by the U.S. federal government to state or local governments for specific activities determined largely at the recipient’s discretion. Block grants are distributed according to legal formulas defining broad functional areas such as housing, health, income security, education, transportation, etc.

b. Competitive (Discretionary) Grant – an award of financial assistance in the form of funds or other assets, by the Federal Government to an eligible grantee, usually made on the basis of a competitive review process.

c. Continuation of Any Grant Type – a continuation grant provides additional funding and/or time beyond the initial grant award budget and/or period.

d. Conditional Grant – a conditional grant involves one grantor seeking the involvement of others by making their grant conditional upon the remainder of the cost being funded from another source.

e. Cooperative Agreement – a type of Federal assistance awarded by a Federal agency when it anticipates having substantial involvement with the grantee during the performance of a funded project.

f. Earmark – refers to a provision in legislation requiring that a portion of a certain source of revenue be designated for specific projects, usually at the request of a legislator. Typically, the City submits requests for projects to state and federal legislators who seek to obtain funds for those requests, usually to be spent in the district the legislator represents. Earmarking bypasses the normal procedure by which revenues are pooled in a general fund and then allocated among various government spending programs as opposed to a specific project.
g. Formula Grant – a grant that a Federal agency is directed by Congress to make to grantees, for which the amount is established by a formula based on criteria written into the legislation and program regulations. This funding is directly awarded and administered in the Federal agency’s program offices.

h. Joint Participation Agreement (JPA) – A JPA is an agreement between an agency, such as the City, and a Federal or State agency that establishes a joint participation project. A JPA defines the scope, budget, funding source, responsibilities, and any legal provision necessary for the project.

i. Local Agency Program (LAP) Agreement – A funding agreement between the Florida Department of Transportation (FDOT) and a local agency for use of Federal Highway Administration (FHWA) funds to develop, design, acquire right-of-way, and construct transportation facilities, and to reimburse these governmental agencies for services provided to the traveling public.

j. Loan – a written agreement between the Federal or State Government and the City that outlines terms and conditions associated with a financing transaction. The agreement may indicate the obligations of each party, reporting requirements, possible sanctions for lack of borrower performance, and any restrictions placed on the borrower. Loans other than Federal or State are not covered by this policy.

k. Loan Guarantee – a program bound by a Federal or State Government statute to pay part or all of a loan’s principal and interest to a lender or the holder of a security in the event of borrower default. Loan Guarantees other than Federal or State are not covered by this policy.
I. Pass-Thru of Any Grant Type – a grant originating from one grantor—generally the federal government—but passed through another grantor—typically the State of Florida—to the grantee.

m. Reimbursement Program – a grant in which the grantee is reimbursed for eligible expenditures incurred, as specified in the terms of the grant agreement.

n. Transportation Regional Incentive Program (TRIP) Agreement – state or municipal funds available throughout Florida to provide incentives for local governments and the private sector to help pay for critically needed projects that benefit regional travel and commerce.

o. County Grant – a grant made by a County Government.

p. State Grant – a grant made by the State of Florida, which has a corresponding Catalog of State Financial Assistance (CSFA) number. Consult the online catalog for covered classes of financial assistance.

q. Federal Grant – a grant made by the Federal Government, which has a corresponding Assistance Listing (formerly called Catalog of Federal Domestic Assistance (CFDA) number). Consult the online catalog for types of financial and non-financial assistance.

r. Foundation Grant – a grant made by a philanthropic foundation.

s. Corporate Grant – a grant made by a corporate foundation.

t. Workshare Agreement – proceeds received and expended under an Equitable Share Agreement. Please also reference the Orlando Police Department Policy and Procedure, Law Enforcement/Federal Asset Sharing Trust Funds.
3. Grants Management System

The Grants Management System is integrated within the City’s financial system and is used to assist in the tracking and management of grants applied for and awarded to the City, improve coordination, enhance oversight and provide reporting of the City’s grants. It is managed by the Chief Financial Officer, or their designee.

4. Grant Application Process

   a. Departmental Assessment – Prior to applying for a grant, a department should assess its capacity to apply for and manage the grant in question. City departments, divisions and offices (“departments”) that seek and utilize grant funds are responsible for all aspects of applying for and managing grants including: planning for grant acquisition; preparation and submission of grant proposals; grant writing; preparing City Council Agenda items; preparing budget revision requests to accept grant funds; grant orientation and review; managing grant programs and projects; preparing and submitting reports to grantors; managing and monitoring subrecipients whenever applicable; and properly closing out grant projects as detailed in this policy and the grant agreement or award letter that delineates the terms and conditions of the grant.

   b. Approval Process – Departments interested in applying for a grant must first seek approval to apply through submission of the Grants & Financial Assistance Approval Form which is routed through the Grants Management System to the OFBS Grants Unit, Controller, Department Director, Budget Division, City Attorney’s Office, the department’s authorized signer and the CFO, or their designee(s). The approval of the Department Director, or designee, signifies that they approve pursuit of the grant by the Grant Coordinator or Grant Manager noted on the Grants & Financial Assistance Approval Form and that department staff have carefully reviewed the grantor guidelines.
and adequately disclosed information on the form in accordance with Directive ACL-D-2320.1 issued by the CFO. The authorized signers include the Chief Administrative Officer, for City operating and other departments, divisions, or offices that report to the CAO; Chief Financial Officer, for the Office of Business and Financial Services; Chief of Staff, for Executive Offices; City Attorney, for City Attorney’s Office; Chief Venues Officer, for Venues; and the Mayor. Approval of the Grants & Financial Assistance Approval Form in the Grants Management System signifies that the Grant Coordinator or Grant Manager is the designated authority to submit electronic grant applications on behalf of the Department.

c. Competing Grant Applications – The CAO or designee, in consultation with the CFO, shall be the final arbiter of which department shall submit the application when internal competition for a grant application cannot otherwise be resolved, or to obtain approval to submit multiple applications to a grantor.

d. Requesting letters of Support from Other Governments or Elected Officials – When requesting a letter of support for a City grant application from another government agency, local government, intergovernmental organization, or local, state, or federal elected or appointed official (excluding Orlando City Commissioners), the request should be forwarded to the Director of Intergovernmental Relations for submission to the appropriate agency or official.

e. City Attorney’s Office Review – Prior to application submission, the City Attorney’s Office shall conduct a legal review of grant applications when required.

f. City Council Approval – When City Council approval is required for the submission of an application, the Department shall be
responsible for preparing the agenda item. City Council approval of an application is required when:

i. Conditions, certifications and assurances contained in the grant application become binding, or are likely to become binding if the grantor funds the application;

ii. Funding has been earmarked or set aside through a similar process such as a local or regional task force, board or committee recommendation, where the application process is generally a formality used to enter into a grant agreement that will ultimately bind the City upon grantor acceptance;

iii. City Council approval is required by the grantor, City Code, or City Policies & Procedures at the time of submission; or

iv. Recommended by the Assistant Controller and approved by the Department’s Authorized Signatory.

v. The Mayor or chief executive’s signature is required on a grant application, except in time sensitive cases, as noted in section f;

g. Mayor’s Signature – In time sensitive cases, to meet a grant application or grant agreement deadline, where the next City Council meeting is after the grantor’s deadline, the Mayor has authority to sign grant applications.

h. Delegation of Authority – To enhance efficiency or address circumstances that warrant delegation, authority over a specific grant project or program, grant application, or grant agreement may be delegated to the Department Director through the approval of the Grants & Financial Assistance Approval Form in the Grants Management System. A copy of this policy may be
provided to a grantor whenever a request is made for a signature other than those specified in Section 4(b) of this policy.

i. Federal and State Grants Systems – The Office of Business and Financial Services has the sole responsibility of managing and renewing the City of Orlando’s registration with the U.S. Government’s System for Award Management (SAM) and for managing user access to federal and state grants systems that are used by multiple departments to apply for grants.

5. Grant Award Acceptance

a. Departmental Role – Departments carry a significant legal and ethical responsibility when accepting grant funding and are responsible for thoroughly reviewing and ensuring it can comply with the terms and conditions of a grant agreement and other award documents before accepting an award.

b. City Attorney’s Office Review – All grant agreements or contracts shall be reviewed by the City Attorney’s Office prior to City Council consideration.

c. City Council Acceptance – A department that has been awarded grant funds shall prepare a council agenda item for City Council to accept the grant and approve the terms and conditions. Grant agreements are legal contracts and are subject to all applicable City Policies & Procedures and City Code, including City Council Approval for all contracts and agreements (see City’s Policy & Procedure 161.3).

d. Execution of Award – The Mayor, or designee, signs grant agreements which have been approved by City Council and delivered for signature by the City Clerk. In time sensitive cases, where the next City Council meeting is after the grantor’s deadline, the Mayor has authority to sign grant
agreements. Ratification of the grant agreement shall be required by City Council.

e. Award Activation – The department shall forward the executed grant agreement signed by the City’s authorized signatory and the grantor to the Citywide Grants Manager who will establish a grant in the appropriate fund using the Grants Management system. The department shall prepare a budget amendment to be scheduled on the next available Budget Review Committee meeting.

6. Managing Awards

It is the Department’s responsibility to ensure that the project, and/or activities, and objectives associated with a grant are accomplished while adhering to and complying with the terms and conditions prescribed by the grantor. Failure to do so increases the City's exposure to legal liability and potentially compromises current and future grant funding.

Violations for mismanaging grant funds can result in a range of penalties, including suspension of future funds from the grantor, return of funds associated with the award, including those already expended, and civil and/or criminal penalties.

Grant requirements should be read and interpreted in conjunction with all other grant administrative requirements. When there is more than one consistent grant requirement, the more specific requirement should govern. When grant requirements are inconsistent, the following Order of Precedence should be followed unless there is no built-in waiver of precedence, deference to other requirements or specified terms and conditions of the award.

a. Order of Precedence
The order of precedence for grants and other types of financial assistance is as follows: 1) Federal Statutes 2) Government Directives (such as Presidential Executive Orders and 2 CFR 200) 3) Administrative Regulations 4) Program Regulations 5) Award Terms & Conditions 6) City Policies & Procedures.

b. Allowable Costs

Grant Managers are ultimately responsible for adhering to the requirements and conditions of the approved grant agreement, and ensuring that only allowable and eligible expenditures are incurred. This means that they are allowable, allocable, necessary and reasonable and provide a direct benefit to the grant-funded project.

c. Revenue

i. All departments receiving grant funds should follow the City’s Policies & Procedures for cash collections. Grant funds should be managed and maintained as established in the award letter, grant agreement, contract, special conditions, or other document generated by the federal government, state government or granting entity.

ii. Grants and external awards must be reported to the Controller, or designee, for the purpose of inclusion on the annual Schedule of Expenditures of Federal Awards and State Financial Assistance (SEFA) as outlined in Section L.2, Accounting and Reporting of Grants. Grants and other types of financial assistance required to be included (SEFA) are listed in the Assistance Listings (formerly called Catalog of Federal Domestic Assistance or CFDA) or the Catalog of State Financial Assistance (CSFA), both of which can be accessed via the internet.

d. Budget
i. Modifications to a grant’s budget that alters the grant amount or moves funds from one budget line item to another must adhere to City Policies & Procedures for budget modifications and grantor requirements.

ii. All grant and any related matching fund revenues and expenditures shall be recorded in the appropriate grant and the accompanying matching grant in the Grant Management System. Any revenues or expenditures that occur in another cost center that are used as a match shall require a journal entry (JE) to record the revenues or expenditures in the appropriate matching grant with a detailed explanation, including original general ledger date and other relevant information. Grant funds received shall not be recorded against an expenditure account unless a previously purchased item was returned.

e. Supplanting

Grant funds awarded to the City may not be used to supplant an existing expense so that current funds can be diverted to another use, unless such use of grant funds is explicitly identified as allowable in writing by the grantor.

f. Procurement

i. All procurement activity associated with federal and state grant-funded projects shall follow Directive, PUR-D-1301 Federal and State Grant Procurement; and other applicable City, State, and Federal procurement guidelines.

ii. Moreover, any department that applies for and utilizes grant funds is also responsible for supplying the Procurement Division with any and all additional grant
requirements with respect to the purchase of those grant-funded goods and services when completing a purchasing requisition. These requirements shall include not only the detailed descriptions, specifications, terms, and conditions of the goods and services, but also all other grant mandates and compliance requirements needed in the procurement process.

iii. Prior to the procurement of any contract, which will be paid, in part or in whole with state or federal funds, the City department requesting the procurement will provide for a review of the proposed procurement to avoid purchase of unnecessary or duplicative items. Consideration will be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most financially beneficial option.

g. Asset Management

Asset Management ensures requirements for the acquisition, supervision, safeguard, transfer and disposal of tangible personal property are met. All property and equipment (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds $5,000 acquired or received through grant funds are tagged and included in the Asset Management inventory. As required by the grant or upon request of the grantee department, attractive assets of lesser value may also be tagged. Refer to the definition of property and equipment acquired through grants at 2 CFR 200 (Uniform Guidance).

h. Subawards
A Department may decide that it’s in the City’s interest to subaward all or part of a grant to one or more eligible organizations. The Department is responsible for conducting a risk assessment of any prospective subrecipient to ensure that the organization has not been debarred or excluded, is eligible to receive a subaward, and has the financial and operational capacity to perform the scope of work. A formal subrecipient agreement shall be prepared by the City Attorney’s office and approved by City Council. The Grant Manager is responsible for monitoring the subrecipient’s performance and compliance with all grant terms.

i. Terminating an Award

In the event a grant agreement needs to be terminated after an award has been made to the City, but before the period of performance ends, the Department Director from the recipient department must prepare a letter to the granting entity declining the award. A draft of the letter must be provided to the Assistant Controller, who shall route it to the Chief Financial Officer and the Department’s Authorized Signatory as defined in Section 4(b), Authorized Signature Authority, for approval before the letter and funding is returned to the granting entity. The letter should clearly articulate the specific reason(s) the award is being returned. If a budget has been established in the City’s financial system, the Department shall also initiate grant closeout and receive approval to closeout with the City and the grantor in accordance with Directive, ACL-D-2320.1 issued by the CFO.

j. Return of Grant Funds

The Controller, or designee, must be notified in the event that grant funds need to be returned to the grantor for any reason. The Department Director from the recipient department must prepare a letter to the grantor and provide a draft to the
Assistant Controller, for review and routing to the Chief Financial Officer and the Department’s Authorized Signatory as defined in Section 4(b), Authorized Signature Authority, for approval prior to sending the letter and returning the funding to the grantor. The letter should express the City’s regret in returning the funding and clearly articulate the specific reason(s) funding is being returned.

k. Site Visits and Audits

In the event that a grantor, auditor, or inspector requests a site visit and/or audit, the Grant Manager must notify their department’s GOC Liaison and the Assistant Controller with the date and time of the site visit and/or audit. The Assistant Controller will determine whether attendance by Office of Business and Financial Services’ Grants Unit is necessary.

7. Grant Oversight and Monitoring

The grant oversight and monitoring process has four components: (1) Grant Orientation and Review; (2) Accounting and Reporting of Grants; (3) Expenditure Monitoring; and (4) Submitting Grant Reports to Grantor.

a. Grant Orientation and Review

The purpose of this policy is to ensure the Grant Manager, Grants Oversight Committee Liaison, the Department’s Fiscal Manager, and Grant Accountant are familiar with the terms of the award, timelines, and grantor due dates at the inception of the grant period of performance.

The Grant Manager shall review the project plan, timeline, key deliverables, allowable expenses, compliance requirements and due dates outlined in the terms of the grant agreement with the Department’s Grants Oversight Committee Liaison, Fiscal
Manager, and Grant Accountant at the inception of the grant period of performance.

b. Accounting and Reporting of Grants

All grants received by the City, either directly, with the City as a recipient, or indirectly with the City as a sub-recipient, must be reported to the Controller, or designee, in the Office of Business and Financial Services. Notification shall be provided when the grant is awarded, modified, amended, extended, cancelled, or terminated. In addition, all City property and equipment with a useful life of at least one year and per-unit acquisition cost, which equals or exceeds $5,000 and acquired or received through grants shall be tagged and included in the Asset Management inventory.

In order to ensure all grants received by the City are reported on the annual Schedule of Expenditures of Federal Awards and State Financial Assistance (SEFA) the Controller, or designee, shall be copied on all agenda items involving grants that are presented during the year to City Council for action.

The Controller, or designee, shall prepare the Schedule of Expenditures of Federal Awards and State Financial Assistance based on information provided by the City departments receiving grants. Grants and external awards required to be included on the SEFA are listed in the Assistance Listings or the Catalog of State Financial Assistance (CSFA), both of which can be accessed via the internet.

c. Expenditure Monitoring

Requests for advances, reimbursements and revenue draws shall be submitted according to the terms outlined in the grant agreement, and shall be monitored monthly and reconciled, at a minimum on a quarterly basis. The Controller or designee shall
monitor the department’s grant activities to minimize errors and discrepancies.

At a minimum, the Department’s Fiscal Manager or equivalent and Grant Manager shall reconcile grant revenues and expenditures with the financial accounting system on a quarterly basis to confirm that charges are allowable and are accurately posted to the general ledger.

All costs must be allowable to be charged against a grant. This means that they are allowable, allocable, necessary, and reasonable and provide a direct benefit to a grant-funded project or activity. Disallowed charges are generally noted in the grantor’s guidance.

d. Submitting Reports to the Grantor

Grants awarded to the City may require that progress, programmatic, financial, and other reports be submitted to the grantor. Accurate and timely reporting is critical to compliance and maintaining a good relationship with the grantor. Late or inaccurate reports may negatively impact current or future funding.

i. All reporting required by the grantor is the sole responsibility of the Grant Manager and the department receiving the grant. Grant Managers must prepare timely and accurate progress, programmatic, financial, or other reports as required by grantor. The financial information in the reports must reconcile to the general ledger and be supported with sufficient corroborating documentation.

ii. If the report preparer is not the department’s Fiscal Manager or equivalent, the preparer shall submit all financial reports to the Fiscal Manager for review and verification before submitting them to the grantor. If the
The preparer is the department’s Fiscal Manager or equivalent, all financial reports shall be submitted to the citywide Grant Accountant before submitting them to the grantor.

iii. The Grant Manager’s supervisor shall review any programmatic reports for content and quality and address any issues with the Grant Manager before they are submitted to the grantor.

iv. Copies of all reports prepared for submission to the grantor shall be kept by the department to ensure compliance as well as uploaded to the Grants Management System through the Award Task functionality. These reports need to be available as required.

v. The Controller, or designee, shall monitor the financial reports for content and quality and address any issues with the recipient department.

e. File Management, Access, and Retention

The Controller, or designee, may review the files, activities, equipment and facilities, as well as interview relevant personnel and contracted entities, of any City of Orlando project that is funded with grants awarded to the City.

i. File Management

The department that receives the grant is the keeper of the required grant documentation; when feasible electronic files should also be retained on the City’s financial management system and grant management system. All department files associated with a grant must include:
1. Submittal (e.g., application guidelines and a copy of the submitted application).

2. Research (e.g., statistical and other information used in preparation of and support of the grant).

3. Award (e.g., award letter, council agenda item, fully executed grant agreement, grant amendments, modifications, extensions, subawards, cancellations and terminations, evidence grantor considers award closed, and anything else related to the award).

4. Finance (e.g., comparison of budget to actual, purchase orders, vendor contracts, invoices, payroll records, journal entry support, evidence of proper procurement, bids, quotes, etc.).

5. Eligibility (e.g. beneficiary data and income certifications).

6. Subrecipient Monitoring (e.g. risk assessment, monitoring policy and plan, and monitoring report)

7. Reports (e.g., reports to granting entity and evaluation components, expenditure reports, performance reports, audit reports, and other reports as requested or needed).

ii. File Retention

The department that receives the grant must maintain grant records for at least three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial
report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient.

1. If any litigation, claim, negotiation, audit, or other action involving grant records has been started before expiration of the three-year period, the records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular three-year period, whichever is later.

2. Grantors may require retention periods in excess of the City’s policy of three years. Departments must ensure they comply with retention requirements specified by each grantor when they exceed the City’s retention policy.

3. Retention requirements extend to books of original entry, source documents supporting accounting transactions, the general ledger, subsidiary ledgers, personnel and payroll records, invoices and related documents and records that justify expenditures.

4. Source documents include copies of all awards, applications, and required recipient financial and narrative reports. Personnel and payroll records shall include the time and attendance reports, work activity reports or equivalent documentation for all individuals reimbursed under the award.

5. Recipient departments are also obligated to protect records adequately against loss, theft, fire or other damage in accordance with statutory provisions of Chapters 119, Public Records Law and 257, Public Libraries and State Archives, of the Florida Statutes,
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as outlined in the most current General Records Schedule.

6. Except for the provisions above, records must be destroyed in accordance with Chapters 119, Public Records Law and 257, Public Libraries and State Archives, of the Florida Statutes. Proof of document destruction is retained by the City Clerk.

8. Grants Oversight Committee (GOC)

a. Role of Grants Oversight Committee: The Grants Oversight Committee is a committee comprised of liaisons from each department, designated divisions, and offices of the City. The GOC is the mechanism for communication between the Assistant Controller, citywide Grants Manager and City departments about grants management and administration.

b. Grants Oversight Committee Liaison: The GOC Liaison is a key component to the success of the City’s grants management and administration goals. To facilitate communication, each Department Director shall select an individual, called the GOC Liaison, to represent the department on the Grants Oversight Committee, and to be the department’s point of contact with the citywide Grants Manager. The Department Director may designate more than one GOC Liaison. The GOC Liaison shall:

   i. Communicate grant related information, including but not limited from the Assistant Controller, citywide Grants Manager, GOC meetings and received communications to all staff with grant responsibilities in their department.

   ii. Serves as the conduit for grant-related ideas and information from the department to the Assistant Controller, citywide Grants Manager and GOC.
iii. Have the authority to communicate with department staff, and obtain necessary approvals and signatures as required by this policy.

iv. Ensure the applicable grants management and administration policies are followed within the department.

v. Ensure their department’s grant activity is entered into the Grants Management System as outlined in this policy.

vi. Participate in GOC meetings and subcommittee meetings to accomplish committee goals and objectives as needed.

vii. Share ideas and expertise in grant related meetings and training events as requested.

9. Conflict of Interest

Actual or perceived conflicts of interest can damage the reputation and credibility of the City. One of the key purposes of this policy is to eliminate or mitigate the risk either in actual or in appearance of a conflict of interest or breach of trust by an official or employee of the City.

a. No official or employee of the City shall have any interest, financial or otherwise, direct or indirect, or arrangement concerning prospective employment that will, or may be reasonably expected to, bias the design, conduct, or reporting, of a grant-funded project on which they are involved.

b. Any official or employee shall ensure that in the use of project funds, officials or employees of the City, nongovernmental recipients, or sub recipients shall avoid any action that might result in, or create the appearance of:

   i. Using their official position for private gain,
ii. Giving preferential treatment to any person or organization,

iii. Losing partial or complete independence,

iv. Making an official decision outside official channels, or

v. Adversely affecting public confidence or trust in the grant-funded program in particular and the City in general.

c. In addition to any other ethics rules or standards of conduct established by the City, no employee, official or agent of the City, shall participate in the selection, awarding, or administration, of a contract supported by federal funds if participation creates an actual conflict of interest. Such a conflict would arise when:

i. The employee, official or agent;

ii. Any member of their immediate family;

iii. Their partner; or

iv. An organization which employs, or is about to employ, any of the above, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract or award. Subject to the monetary amounts set forth in the City’s Ethics Policy, the City’s officers, employees, or agents (and the City’s subgrantees’ officers, employers or agents) will neither solicit nor accept gratuities, favors or anything of monetary value from contractors or parties to subcontracts, potential contractors, or parties to subagreements.
d. Organizational Conflicts of Interests in Federally Funded Procurements: An organizational conflict of interest exists where there is a relationship between a bidder or other potential contractor and the City, which is equivalent to that of a parent company, affiliate, or subsidiary organization. In such cases, the entity having an organizational conflict of interest with the City should not be awarded a contract by the City without guidance and/or approval from the federal awarding agency. At a minimum, for quotes and formal solicitations, the entity having an organizational conflict of interest should not have participated in the preparation of the City’s specifications for the quote or solicitation and should meet all material requirements applicable to other eligible respondents.

Any violation of these provisions is governed by the City’s Ethics Policy.

10. Requests for Support from External Organizations for Grant Applications

External organizations frequently seek support from the City for grant applications they intend to submit to a grantor. The letters are treated differently based on whether any City resources are obligated or committed.

a. Letters of Support Requests: A letter of support request is defined as a request from a non-profit organization or governmental entity for a letter from the City endorsing a grant application to an external (non-City) grantor in which the City makes no commitment for financial or in-kind support or engagement.

Letters of support shall be coordinated by the Department Director and provided to the Citywide Grants Manager. The Citywide Grants Manager will work with the City Attorney’s Office to confirm that the request does not obligate or commit
City resources and shall notify the requesting Department Director of the outcome. The Citywide Grants Manager will also confirm there are no competing grant applications or requests before notifying the requesting Department Director. The CAO or designee will determine whether a request for a letter of support should be provided in support of an external organization that may compete with City’s grant application to the same grantor. The Department’s Authorized Signatory as defined in Section 4(b), Authorized Signature Authority, shall determine whether it is in the City’s best interest to provide a letter of support. Letters of support should be signed by the Department’s Authorized Signatory as defined in Section 4(b).

b. Letters of Commitment Requests from External Organizations: A letter of commitment request is defined as a request from an external agency for a letter from the City endorsing a grant application in which the City is a collaborating partner or agrees to provide financial or non-financial (in-kind) support.

Since letters of commitment obligate the City to a grant-funded project, to seek approval for the award proposal, the requesting Department shall provide the Citywide Grants Manager with a completed Grants & Financial Assistance Approval Form. The Citywide Grants Manager will enter it into the Grants Management System. The City Attorney’s Office shall review all letters of commitment for external organizations. Approved Letters of Commitment, after any approval by City Council, shall be signed by the Department’s Authorized Signer or the Mayor or designee.

c. Letters of Collaboration Requests from External Organizations: A letter of collaboration request is defined as a request from an external nonprofit organization or governmental entity for a letter from an individual City employee with expertise in a particular field. No letter of collaboration will be issued in an employee’s official capacity or using the employee’s official title.
unless it simply restates a position on an issue approved by City Council. A letter of collaboration request should be forwarded to the Citywide Grants Manager who will confirm that the request is for a letter of collaboration and reflects a position taken by City Council. A letter of collaboration can be signed by the individual who is undertaking the collaboration, with approval from the individual's supervisor.

**Forms:**

Grants & Financial Assistance Approval Form.

Grant Closeout Form.

**Committee Responsibilities:**

The Grants Oversight Committee, under the direction of the Assistant Controller, is responsible for reviewing these policies on an annual basis and updating when necessary.

**Reference:**

Date:

This policy effective February 7, 2022.
# Grants & Financial Assistance Approval Form

<table>
<thead>
<tr>
<th>Application Due Date:</th>
<th>Submission Date:</th>
</tr>
</thead>
<tbody>
<tr>
<td><em>Grant Coordinator:</em></td>
<td><em>Grant Manager:</em></td>
</tr>
<tr>
<td>(Contact for application)</td>
<td>(if different from application contact)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Title:</th>
<th>Title:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Department:</td>
<td>Department:</td>
</tr>
<tr>
<td>Extension:</td>
<td>Extension:</td>
</tr>
<tr>
<td>Department Director:</td>
<td></td>
</tr>
</tbody>
</table>

Grant/Award Title:  

<table>
<thead>
<tr>
<th>Awarding Agency (Grantor):</th>
</tr>
</thead>
<tbody>
<tr>
<td>If a Federal pass-through, identify Federal source:</td>
</tr>
<tr>
<td>CFDA or CSFA #:</td>
</tr>
<tr>
<td>CIP or FPN #:</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Amount of funding request:</th>
<th>Proposed award period of performance: (mm/dd/yy) to</th>
</tr>
</thead>
<tbody>
<tr>
<td>Funding Type (reimbursement, fixed, or advancement):</td>
<td></td>
</tr>
<tr>
<td>Match percentage or amount:</td>
<td>Source of Match Funding:</td>
</tr>
<tr>
<td>N/A</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Award Notice/Announcement/Instruction link:</th>
</tr>
</thead>
</table>

## Programmatic Considerations

<table>
<thead>
<tr>
<th>What City departments does the proposed project impact, if any?</th>
<th>Indicate Response Here</th>
</tr>
</thead>
<tbody>
<tr>
<td>What external organizations are you collaborating with, if any?</td>
<td></td>
</tr>
<tr>
<td>Will there be any subrecipients? If so, what organizations are identified in the proposal as subrecipients?</td>
<td></td>
</tr>
<tr>
<td>Are all identified subrecipients eligible for federal funding, according to SAM.gov?</td>
<td></td>
</tr>
</tbody>
</table>

## Financial Considerations

<table>
<thead>
<tr>
<th>What is the total anticipated project cost?</th>
<th>Indicate Response Here</th>
</tr>
</thead>
<tbody>
<tr>
<td>If applicable, identify the amount and funding source(s) that support the remainder of the project or program cost.</td>
<td></td>
</tr>
<tr>
<td>Are administrative costs allowed?</td>
<td></td>
</tr>
<tr>
<td>Will the grant be used to fund salaries and benefits?</td>
<td></td>
</tr>
<tr>
<td>Will the receipt of this grant cause the City to incur additional or future operating costs?</td>
<td></td>
</tr>
<tr>
<td>If program generates revenue, how so and the anticipated amount?</td>
<td></td>
</tr>
<tr>
<td>If grant requires continuation of the program beyond the grant period, how will it be funded?</td>
<td></td>
</tr>
</tbody>
</table>

## Legal Considerations

<table>
<thead>
<tr>
<th>Provide a short description of unique contract requirements that the City Attorney needs to be made aware of, or needs to clarify for Dept.</th>
<th>Indicate Response Here</th>
</tr>
</thead>
<tbody>
<tr>
<td>Does this application need City Council approval? If so, why?</td>
<td></td>
</tr>
</tbody>
</table>

## Procurement Considerations

| Provide a short description of any special procurement requirements that need to be disclosed and evaluated at the time of application. | Indicate Response Here |

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Grants & Financial Assistance Approval Form

| Does the receipt of the grant involve the lease or purchase of real estate? If so, please describe the real estate need? |

*Successful completion of ALL approvals in Workday signifies authorization to apply for the grant.*
GRANT CLOSEOUT FORM

FORM INSTRUCTIONS
(1) Section 1 is to be completed by Submitting Department after closing with the grantor.
(2) Section 2 is to be completed by the OBFS Grants Team. Checkmarks indicate agreement. Approved form and Audit Testing Workpaper will be attached to the Award in Workday. Award will be closed and Grant inactivated to prevent further posting.

Section 1: to be completed by Submitting Department.

<table>
<thead>
<tr>
<th>Department/Division:</th>
<th>Award Amount:</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td>Award #: AWD</td>
<td>Eligible Expenditures incurred to date:</td>
<td>$</td>
</tr>
<tr>
<td>Grant Name:</td>
<td>Cash received to date:</td>
<td>$</td>
</tr>
<tr>
<td>Grant #: G</td>
<td>Required match:</td>
<td>$</td>
</tr>
</tbody>
</table>

If award was not fully spent, please explain why and if any grant funds were returned.

Prepared by: ___________________________ Date: ____________
Print name Grant Manager

Approved by: ___________________________ Date: ____________
Print name Fiscal Manager or Equivalent

Section 2, Compliance Information: to be completed by the OBFS Grants Team.

1. Financial Information above agrees to City's financial accounting system. □
2. No exceptions noted with Compliance and Internal Control Testing. See Audit Testing Workpaper for further details. □
3. All Award Tasks have been completed in the Workday system. □

Summary of Exceptions Noted and Resolutions:

Completed by: ___________________________ Date: ____________
Print name OBFS Accountant

Approved by: ___________________________ Date: ____________
Print name Assistant Controller

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