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## Grant Management Policies and Procedures

### **Purpose of Grant Management**

The purpose of these Grant Management and Administration policies and procedures is to develop, implement and maintain meaningful grant oversight and coordination for the Hardin County Airport, limiting the Hardin County Airport's exposure to grant-related legal liability, and improving the efficiency and impact of programs and services funded through grants.

### **Policy Statement**

To ensure consistency and accountability in securing and managing grant funds, all grant applications must be submitted through the Authority Board, which shall oversee all requests, application submissions, acceptances, and post award and closeout requirements, including programmatic and financial reporting. The Board Treasurer has sole authority for the drawdown of funds and must have Authority Board review/approve financial reports prior to submission.

### **The System for Award Management**

The System for Award Management (SAM) combines the federal procurement systems and Catalog of Federal Domestic Assistance (CFDA) into a single system. The Board Treasurer has the sole responsibility of establishing and maintaining the Hardin County Airport's SAM account and submitting financial related information and funds drawdowns.

### **Grant Management Roles and Responsibilities**

#### Authority Board

Hardin County Airport that applies for and utilizes grant funds and are responsible for conducting all grant-related activity including: planning for grant acquisition, preparation and submission of grant proposals including proposals for continuing current awards; grant writing, preparing budget revision requests to accept grant funds; preparing the Authority Boards agenda items to accept grant awards; developing grant implementation plans; managing grant programs and projects; preparing and submitting programmatic reports to grantors; and properly closing out grant projects as detailed in this policy and in the grant agreement or award letter that delineates the terms and conditions of the grant. The Authority Board can be assisted with the financial and technical management of the grant by a qualified airport engineering/project consultant.

### Board Treasurer

The Board Treasurer is responsible for the oversight of the grant-related financial activity. In this role, the Board Treasurer reviews financial reports generated by the project manager and provides general oversight of other grant-related issues, including the proper budgeting and accounting. The Board Treasurer has sole authority for the “drawdown” of funds and must submit all financial reports and reimbursement requests to the Authority Board for approval by majority vote prior to submission or distribution.

### General Counsel

Provides a legal review of all grants and contracts including memoranda of understanding and employment or procurement contracts arising from implementation of a grant program; ensures statutory compliance and conformity to Federal and State law, as well as rules and policies of the Hardin County Airport.

### Board President

The Board President, acting on behalf of the Hardin County Airport is the “Authorized Official” on all grants. The Board President has authority to sign grant applications for the Hardin County Airport at the time of application submission and sign grant agreements that have been approved by majority vote of the Authority Board.

## **Application (Pre-Award)**

The Authority Board is responsible for pre-application assessment, in which, at a minimum, the factors listed below shall be evaluated, in consultation with airport consultant and fiscal staff. Pre-application assessment shall be done well in advance of grant submission due dates to avoid last-minute delays or problems that could cause the grant deadline to be missed.

## **Pre-Application Assessment**

### Financial

- a) Total anticipated project cost
- b) Match requirements and sources
- c) Costs that will be incurred by the agency because of implementing the grant program that will not be recouped in the grant award

### Programmatic

- a) Alignment with the Hardin County Airport’s strategic priorities
- b) Provision or expansion of services to address critical needs
- c) Authority Board’s capacity to administer the programmatic and administrative aspects of the grant.

## **Application Submission**

The purpose of this policy is to ensure that each grant application submitted by or on behalf of the Hardin County Airport is aligned with an established Hardin County Airport priority, meets the Hardin County Airport’s expectations of document quality, has matching funds available if required by grantor.

## **Application Submission Procedure**

- a) Approval to submit a grant application shall be presented to the Board President, only after obtaining a majority approval vote by the Authority Board
- b) The Authority Board will provide critical review of grant applications to ensure accuracy, document quality, coordination, and policy and procedure is followed.

**Award Notification, Review and Acceptance**

Grant agreements are legal contracts. It is the Hardin County Airport’s responsibility to carry out the project and/or activities associated with a grant to accomplish its objectives while adhering to the terms and conditions prescribed by the grantor. Failure to do so increases the Hardin County Airport’s exposure to legal liability and compromises current and future grant funding. Therefore, the Hardin County Airport carries a significant legal and ethical responsibility when accepting grant funding.

The award notification, review and acceptance process has two components: (1) award notification and review and (2) the Authority Board’s approval to accept the award.

**Award Notification and Review Procedure**

- a) The Board Secretary will maintain a copy of the grant award
- b) The Authority Board is responsible for reviewing the grant award and ensuring that a legal review be conducted by General Counsel and the Authority Board’s approval to accept the award is completed by the date required by the grantor for full execution.
- c) In the event, that funds awarded by the granting entity are reduced from those requested in the original grant application, or factors previously evaluated at the time of application have changed, the Authority Board must ensure that the goals and objectives of the grant can still be accomplished within the prescribed timeframe and reduced funds set by the grantor.
- d) If award terms need to be amended before the grant award can be accepted, the Authority Board must negotiate with the grantor and obtain changes to the grant award in writing.
  - 1. If the award terms are negotiated to the Authority Board’s satisfaction, the department must request that the grantor provide the changes in writing. When the changes have been received in writing from the grantor, the Authority Board must submit the grant agreement or contract, any memoranda of understanding and written changes from the grantor to the Board Secretary/Treasurer.
  - 2. If the award terms cannot be negotiated to the Authority Board’s satisfaction, the Board President shall prepare a letter to the granting entity to decline the award and provide a copy of the letter to General Counsel and the Board Secretary/Treasurer.
- e) General Counsel shall conduct a legal review of the grant agreement to assess whether the terms and conditions of the agreement are legally enforceable and ensure the Hardin County Airport’s interests are protected prior to the Authority Board’s vote to accept grant funds.
  - 1. If the legal review identifies any potential legal issues stemming from the terms and conditions of the agreement, the Authority Board must contact the granting entity and seek to resolve the issue.
  - 2. If a resolution cannot be reached, upon authorization of the Board President, the Authority Board must prepare a letter to the granting entity to decline the award and provide a copy of the letter to General Counsel and the Board Secretary/Treasurer. The letter should express the Authority Board’s regret in declining the award and clearly articulate the specific reason(s) the award is being declined.

3. If the legal review identifies no potential legal issues stemming from the terms and conditions of the agreement, the Authority Board will vote to accept the funds.

### **Authority Board Approval to Accept Award Procedure**

The purpose of this policy is to ensure the acceptance of each award granted to the Hardin County Airport is formally authorized by the Authority Board.

- a) The Authority Board must vote to accept the grant before any funds from the granting entity are accepted, appropriated or expended.
- b) Once the Authority Board has approved the grant award, they shall notify the Board Secretary/Treasurer of the Authority Board's action.
- c) The Authority Board is responsible for submitting any required award activation documents to the grantor by the grant award due date.

### **Post-Award (Grant Execution and Reporting)**

#### **Use and Receipt of Grant Funds**

The purpose of this policy is to ensure that grant funds are properly used and received by the Authority Board. Violations can result in a range of penalties, including suspension of future funds from the grantor, return of all funds associated with the award, including those already expended, and civil and/or criminal penalties.

- a) No grant funds shall be disbursed until approved by the Authority Board, an award letter has been received from the awarding agency and a project and fund source established in the accounting records.
- b) Modifications to the budget associated with a grant-funded project in such a way that alters the grant amount or moves funds from on budget line item to another must adhere to the Authority Board's policy and procedures and grantor requirements.
- c) Grant funds awarded to the Authority Board shall 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 granting entity in the grant award.
- d) All procurement activity associated with grant-funded projects or programs shall follow the procedures outlined in the Authority Board's Procurement Policy including Federal and State procurement requirements.
- e) All grant and any related matching fund revenues and expenditures shall be recorded by the Board Secretary/Treasurer. Any revenues or expenditures that occur in another program/project that are applicable to a grant or that are used as a match shall have a journal entry made to put the revenues or expenditures in the appropriate grant project with a detailed explanation, including original general ledger date.
- f) The Authority Board is ultimately responsible for adherence to the stipulations outlined in the approved grant award/contract to ensure that allowable expenditures are incurred.

#### **Grant Oversight and Monitoring**

The purpose of this policy is to ensure that all grant-funded programs or projects are managed according to the terms set forth in the grant agreement, Grant Management Policies and Procedures and other applicable Hardin County Airport policies and procedures.

### **Implementation Plan**

- a) The Authority Board and when applicable in conjunction with its airport consultant will implement the grant per the grant contract.
- b) The grant implementation plan shall have the following elements:
  - 1) Project overview
  - 2) Project goals and objectives
  - 3) Identification of activities and dates
  - 4) Identification of roles and associated responsibilities
  - 5) Anticipated expenditure schedule

### **Programmatic Reporting and Reimbursement**

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

### **Grant Reporting Procedure**

- a) Authority Board must prepare timely and accurate progress or programmatic reports as required by grantor.
- b) The Board Secretary/Treasurer shall submit all financial reports, grant budget adjustments and reimbursement requests to the Authority Board for review and approval before submitting them to the grantor.
- c) The Authority Board will review the financial reports for content and quality and address any issues with the Board Secretary/Treasurer.
- d) Upon satisfaction with the report, the Authority Board will authorize the report be submitted to the grantor. A copy of the report will be maintained in the master file (physical or digital is acceptable).
- e) Programmatic reports shall be submitted to the Authority Board. The Authority Board will review any programmatic reports for content and quality and address any issues with the project manager. Upon satisfaction with the report, the Board Secretary/Treasurer will place a copy of the report in the master file (physical or digital is acceptable).

### **File Management, Access and Retention**

The Hardin County Commissioners and/or the Authority Board or their designee may review the files, activities, equipment and facilities and interview relevant personnel and contracted entities of any Hardin County Airport project or program that is funded with grants awarded to the Hardin County Airport.

### **File Management Procedure**

The master file shall be maintained by the Board Secretary/Treasurer and a copy of all grant proposals or application, award letters, memoranda of understanding, contracts and programmatic and financial reports shall be maintained in the file (physical or digital is acceptable).

All master files associated with a grant award must maintain a file structure that includes at minimum the follow four sections unless otherwise directed by the grantor:

- a) Application or Proposal
- b) Award Documents
- c) Finance/Accounting Documents
- d) Programmatic Reports

### **File Retention Procedure**

The Authority Board, in accordance with Federal and State records retention policy, maintains its programmatic records for at least three years following the closure date of the grant award. Accounting records are maintained for at least five years following the closure of its most recent audit report. If any litigation, claim, negotiation, audit or other action involving grant records has been started before the expiration of the five-year period, the records must be retained until completion of the action and resolution of all issues with arise from it, or until the end of the regular five-year period, whichever is later.

- a) Grantors may require retention periods more than five years. The Hardin County Airport must ensure they comply with retention requirement specified by each grantor.
- b) Retention requirement extend to books of original entry, source documents supporting accounting transactions, the general ledger, subsidiary ledgers, personnel and payroll records, cancelled checks, and related documents and records.
- c) Source documents include copies of all awards, applications, required recipient financial and narrative reports. Personnel and payroll records shall include time and attendance reports; personal activity reports or equivalent documentation for all individuals reimbursed under the award.
- d) Hardin County Airport is also obligated to protect records adequately against loss, theft, fire or other damage in accordance with statutory provisions.

### **Grant Closeout**

Upon completion of the grant term of each grant award, the Authority Board shall alert the Board Secretary/Treasurer to place the grant's fund source and/or project in a no posting status.

### **Grant Closeout Procedure**

- a) Upon completion of the grant and satisfaction of any discrepancies, the Board Secretary/Treasurer will update the accounting system and confirm grant closeout with the Authority Board.
- b) The grant closeout documents shall be placed in the master file (physical or digital is acceptable).