Commissioner
RESOLUTION 2012- 10
County Council 2012-03
WARRICK COUNTY GRANT PROCEDURES

WHEREAS, Warrick County desires to provide the County with proper and legal grant work performed by or on behalf of the County; and,

WHEREAS, Warrick County deems it necessary that in order to provide these grant services all Grant Applicants should follow the same policies, practices and procedures in applying for and administering grants; and,

WHEREAS, Warrick County has determined that it is necessary to adopt a grant application guide for all local, state and federal grants.

NOW, THEREFORE, it is mandated that each potential grant application follow the procedures set forth as outlined below:

1. All potential grantees must obtain from the office of the Warrick County Commissioners a copy of the Warrick County Request for Grant Application Form (attached Exhibit "A").

2. All potential grantees must complete, present and get approval of the Grant Application Form prior to submitting a grant application.

3. All potential grantees must then follow the outline given in the Instructions Prior to Grant Application (attached Exhibit "B").

4. If potential grantee is successful in receiving the grant award then the grantee must follow the guidelines of the Instruction for Administering Grants (attached Exhibit "C)

5. Any potential grantee who fails to comply with the requirements outlined will be deemed denial of the grant.

This Resolution shall be in full force and effect from and after its passage, approval, recording, and publication as provided by law.

Passed and adopted by the Board of Commissioner's of Warrick County, State of Indiana, this 25TH day of JUNE, 2012.

BOARD OF COMMISSIONERS
WARRICK COUNTY, INDIANA

Tim Mosby

Tim Mosby, President

Marl Weisheit

Marlin Weisheit

Don Williams

Don Williams

Passed and adopted by the Warrick County Council, State of Indiana, on this 12 day of July, 2012.

WARRICK COUNTY COUNCIL

Gary Meyer, President

Nova Conner

David Hachmeister

Brad Overton

Greg Richmond

Paul Rudolph

Joe Schitter

ATTEST: L. B. "Dixie" Dugan, Auditor
Warrick County, Indiana

WARRICK COUNTY

GRANT APPLICATION PROCEDURES

(Pursuant to IC 5-11-1-4 and OMB Circular No. A-133)

WARRICK COUNTY
REQUEST FOR GRANT APPLICATION FORM

(This form must be completed and approved by the County Commissioner's and/or County Council prior to beginning application process for any grant.)

GRANTEE: _____

GRANT TYPE:

___ REIMBURSABLE GRANT (COUNTY SPENDS AND IS REIMBURSED) REQUIRES A BUDGET and TIMETABLE

___ PASS THROUGH (COUNTY RECEIVES FUNDS AND PASSES ON TO ANOTHER ENTITY) REQUIRES A BUDGET and TIMETABLE

___ ADVANCE (COUNTY RECEIVES FUNDS UP FRONT) REQUIRES A BUDGET and TIMETABLE

FEDERAL___ STATE _____

GRANT PERIOD DATES: START: _____ END: _____

TOTAL PROJECT COST $ _____ GRANT AMOUNT $_____
LOCAL MATCH AMOUNT $_____ COUNTY MATCH: $ _____
IF OTHER LOCAL MATCH PROVIDER NAME OF PROVIDER:

_____

IS MATCH IN-KIND? _____ CASH? _____ SOURCE OF CASH _____

GRANT REPORTING REQUIRED? _____ RESPONSIBLE PARTY? _____

GRANT ADMINISTRATOR: _____

Department Head Signature _____Date: _____

****

____APPLICATION APPROVED ____APPLICATION DENIED

_____ _____

President, Warrick County Commissioner President, Warrick County Council

Date: _____ Date: _____

Attest: _____ L.B. "Dixie" Dugan, Auditor

WARRICK COUNTY

INSTRUCTIONS PRIOR TO GRANT APPLICATION

These steps are required before application submission and after approval of Warrick County Request for Grant Application Form by approved party.

1. The County Grant Application must be completed and signed by the appropriate party as listed on the grant application instructions by the funding agency.

2. All documents to be executed must be submitted to County Attorney (or designee) for review and approval prior to signature by the appropriate party.

3. The applicant must appear before the County Commissioners to present and receive final submission approval and/or signature by Commissioners if required.

4. If a sub-recipient or individual other than a County Department is providing local match or other commitments these commitments must be completed, signed and presented prior to the Commissioners approval.

5. The final application, as well as any other related documents including a budget and timetable, are public record and must be delivered to the Commissioners' office by grant submission date.

WARRICK COUNTY

INSTRUCTION FOR ADMINISTERING GRANTS

1. If the grant is awarded to the County, Organization, or Individual; the award letter and all other paperwork received must be provided to the Auditor's Office and County Commissioners.

2. If an application is for a County entity the official grant application must show Warrick County Auditor's Office, One County Square, Boonville, IN 47601 as the address for **notices and payments only**.

3. Any communication or correspondence and/or changes made between the County Department, Sub-recipient or Individual and the Grantor will be provided to the Auditor's Office and the County Commissioners. There will be no exceptions to this requirement.

4. It is the responsibility of the County Department, Sub-recipient or Individual to comply with the Grantor's reporting requirements. A copy of all Financial Reporting will be given to the County Auditor.

Grant Summary

Local Project Name _____

Award Number _____

Award Name _____

Award Method **Advanced/Reimbursement/Other*(**see note)

Fund Name/Number _____

Initiating Office/Department _____

Contact Person Name _____

Contact Person Phone _____

Contact Person E-Mail _____

Pass-Through Agency _____

Contact Person Name _____

Contact Person Phone _____

Contact Person E-Mail _____

Federal Grant? Yes/No

Federal Agency _____

Federal Program/Project Title _____

CFDA Number _____

Passed to Sub-recipients Yes/No

Notes_____

_____

***noncash, loan, income**

Roger Emmons

From: Allan James
Sent: Wednesday, May 30, 2012 2:44 PM
To: Roger Emmons; Warrick County Council
Cc: Warrick County Auditor
Subject: Grant Application Procedures
Attachments: Warrick County Grant Application Forms Resolution.docx

Roger/Krystal,

At the Spring Auditors Conference the State Board of Accounts went over Grant Procedures. It was **EMPHASIED** that each county have a Grant Policy in place and it was the responsibility of the Auditor's Office to put a Grant Application Procedure Policy together. Please find attached the Policy that I have put together. Dixie has seen the policy and is copied on this to keep him in the loop. Please look over the attachment and make any suggestions, additions and/or deletions that you believe will enhance the document. Also there is a suggested Joint Resolution that will need to be put forth to the Commissioners and Council.

Thank you for your cooperation on this project.

Best Regards,

Allan James
First Deputy
Warrick County Auditor
812.897.6115
ajames@warrickcounty.gov

WARRICK COUNTY

GRANT APPLICATION PROCEDURES

(Pursuant to IC 5-11-1-4 and OMB Circular No. A-133)

WARRICK COUNTY GRANT APPLICATION

MUST DO **BEFORE** GRANT APPLICATION

These steps are required before application in addition to the required grant paperwork and Grant Summary (attached).

BEFORE Grant Application:

1. The County Grant Application must be completed and signed by the Office Holder or Department Head.

2. An application submitted by an Organization(s) or Individual(s) other than a County Department must be completed and signed by the appropriate person(s) in charge.

3. The Application as well as the official grant request must be delivered to the Auditor to be placed on the County Commissioner and County Council Agenda.

4. If the Grant requires a "Budget" it must also be presented along with the request application.

5. The Grant Application will be considered by the Commissioner's and Council.

6. The Commissioner's and/or Council may approve or deny the Application.

NOTE:
If an application is for a County entity the official grant application must show Warrick County Auditor's Office, One County Square, Boonville, IN 47601 as the address for notices and payments.

WARRICK COUNTY
REQUEST FOR GRANT APPLICATION

(This form must be completed and approved by the County Commissioner's and/or County Council prior to applying for any grant.)

DEPARTMENT:_____

GRANT TYPE:

___ REIMBURSABLE (COUNTY SPENDS AND IS REIMBURSED)
REQUIRES A BUDGET

___ PASS THROUGH (COUNTY RECEIVES FUNDS AND PASSES ON TO ANOTHER ENTITY)

___ ADVANCE (COUNTY RECEIVES FUNDS UP FRONT)
REQUIRES A BUDGET

GRANT PERIOD DATES:

STARTING_____ ENDING_____

AMOUNT REQUESTED_____

COUNTY MATCH ____NO ____YES AMOUNT OF MATCH_____

____IN KIND ____CASH

EXPLANATION:_____

_____

Department Head Signature_____
Date:_____

****

____APPLICATION APPROVED ____APPLICATION DENIED

_____ _____
President, Warrick County Commissioner President, Warrick County Council

Date:_____

Attest: _____
L.B. "Dixie" Dugan, Auditor

WARRICK COUNTY GRANT ACCEPTANCE

MUST BE DONE **AFTER** GRANT AWARD

1. If the grant is awarded to the County, Organization, or Individual; the award letter and all other paperwork received must be provided to the Auditor's Office.

2. Any communication or correspondence and/or changes made between the County Department, Organization, or Individual and the Grantor will be provided to the Auditor's Office. There will be no exceptions to this requirement.

3. It is the responsibility of the County Department, Organization, or Individual to comply with the Grantor's reporting requirements. Final Reports will be given to the County Auditor.

RESOLUTION 2012-_____

WARRICK COUNTY GRANT PROCEDURES

WHEREAS, the Warrick County Commissioner's and County Council deems it necessary for all Grant Applications within the County be reviewed and approved before submittal. This includes but is not limited to Federal, State, and Local Grants that may be available and/or become available.

WHEREAS, each applicant will follow the procedures set forth as outlined in the Grant Application Procedures.

Warrick County Grant Application

These steps are required before application in addition to the required grant paperwork. (Application attached)

BEFORE Grant Application

1. The County Grant Application must be completed and signed by the Office Holder or Department Head.
2. An Application submitted by an Organization or Individual(s) other than a County Department must be completed and signed by the appropriate person(s) in charge.
3. The Application as well as the official grant request must be delivered to the Auditor to be placed on the County Commissioner's and County Council Agenda.
4. If the Grant requires a "Budget" it must also be presented along with the request application.
5. The Grant Application will be considered by the Commissioner's and Council.
6. The Commissioner's and/or Council may approve or deny the Application.

NOTE: The official grant application must show Warrick County Auditor's Office, One County Square, Boonville, IN 47601 as the address for notices and payments.

AFTER Grant Application

1. If the Grant is awarded to the County and/or Applicant; a copy of the Award Letter and all other paperwork received must be provided to the Auditor's Office.
2. Any communication, correspondence, or changes made between the Applicant and Grantor will be provided to the Auditor's Office. There will be no exceptions to this requirement.
3. It is the responsibility of the County Department or Applicant to comply with the Grantor's reporting requirements. Final reports will be given to the Auditor.

WHEREAS, any Department, Organization, or Individual who fails to comply with these requirements may be denied Grant Approval.

This Resolution shall be in full force and effect from and after its passage, approval, recording, and publication as provided by law.

Passed and adopted by the Board of Commissioner's of Warrick County, State of Indiana, this _____day of _____, 2012.

BOARD OF COMMISSIONERS
WARRICK COUNTY, INDIANA

_____
Tim Mosby, President

_____
Marlin Weisheit

_____
Don Williams

ATTEST:_____
L. B. "Dixie" Dugan, Auditor
Warrick County, Indiana

Passed and adopted by the Warrick County Council, State of Indiana, on this _____ day of _____, 2012.

WARRICK COUNTY COUNCIL

_____
Gary Meyer, President

_____
Nova Conner

_____
David Hachmeister

_____
Brad Overton

_____
Greg Richmond

_____
Paul Rudolph

_____
Joe Schitter

ATTEST:_____
L. B. "Dixie" Dugan, Auditor
Warrick County, Indiana

Grant Summary

Local Project Name _____

Award Number _____

Award Name _____

Award Method **Advanced/Reimbursement/Other*** (see note)

Fund Name/Number _____

Initiating Office/Department _____

Contact Person Name _____

Contact Person Phone _____

Contact Person E-Mail _____

Pass-Through Agency _____

Contact Person Name _____

Contact Person Phone _____

Contact Person E-Mail _____

Federal Grant? Yes/No

Federal Agency _____

Federal Program/Project Title _____

CFDA Number _____

Passed to Subrecipients Yes/No

Notes_____

_____

***noncash, loan, income**

NEA GUIDELINES FOR OMB CIRCULAR A-133 AUDITS

(Rev. 4/09)

Only non-Federal entities that ***expend $500,000 or more of Federal awards in a year*** *are required to obtain an annual audit in accordance with the Single Audit Act Amendments of 1996, as amended, Office of Management and Budget (OMB) Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations," the OMB Circular A-133 Compliance Supplement and Government Auditing Standards.*

Entities expending less than $500,000 in a year are exempt from Federal audit requirements, but must make records available for review or audit by Federal agencies or pass-through entities (non-Federal entities from whom they receive Federal funds), if requested.

The Office of Management and Budget (OMB) Circular A-133 (A-133),"Audits of States, Local Governments and Other Nonprofit Institutions," establishes audit requirements and defines Federal responsibilities for audit oversight. In general, the audits should be conducted on an organization-wide basis to test the following: (1) the fiscal integrity of the financial transactions; (2) the effectiveness of the internal control structure including controls over Federal awards; and (3) compliance with the terms and conditions of the Federal grants and other agreements.

Listed below are compliance issues that should be considered as part of the audit, if applicable. Furthermore, organizations that have either (1) a grant from NEA's "Planning and Stabilization" category, or (2) a grant for an endowment that was awarded prior to July 1, 1996, should contact the Office of Inspector General (OIG) for additional information about specific compliance issues applicable to these grants. The OIG can be reached by telephone at (202) 682-5402.

Requirements Per OMB Compliance Supplement

1. Whether Federal awards were expended only for allowable activities;
2. Whether the costs included in the final financial status reports (FSR) comply with the grant cost principles (including maintaining personnel activity reports to allocate salaries and fringe benefits) and whether the costs were incurred for the intended purposes of the grants;
3. Whether grantee's financial management systems include procedures to minimize the time elapsed between the transfer of funds from the U.S. Treasury and the disbursement of those funds in accordance with NEA and/or U.S. Treasury guidelines;
4. Whether grantee complied with the Davis-Bacon Act (construction projects);
5. Whether grantee is eligible based on the type of organization, legal requirements, staffing, programming history, etc.;
6. Whether grantee is managing and disposing of equipment and real property as required;
7. Whether the matching, level of effort, and earmarking requirements of the grants were met (usually, there is a one to one match, but the grant terms and conditions and/or program guidelines should be reviewed to verify the matching requirements);
8. Whether Federal funds were obligated within the period of availability;
9. Whether grantee followed the procurement requirements identified in A-133 and ensured that parties that they deal with are not suspended or debarred;
10. Whether program income is correctly recorded and used in accordance with the program requirements;
11. Whether grantee complied with the real property acquisition, appraisal, negotiation, and

residential relocation requirements, etc.;

12. Whether the required reports (financial, performance or special) for Federal awards include all activity of the reporting period, and are supported by accounting and performance records;
13. Whether the pass-through entity identifies Federal award information and compliance requirements, monitors subrecipient activities, ensures required audits are performed, etc.; and
14. Whether grantee complies with the Labor Standards on Projects or Productions Assisted by Grants from the NEA (29 CFR Part 505). (Note: This means that professional performers and related or supporting professional personnel including stagehands, electricians, etc. must be paid at least the prevailing minimum union scale for persons employed on similar activities even if the organization is not a union shop.)

For an **A-133 audit**, the following **reports** may be required to be prepared. (See AICPA Audit Guide, *Government Auditing Standards and Circular A-133 Audits* for sample auditor reports.)

- Report on financial statements and on the supplementary schedule of expenditures of Federal awards
- Opinion on the financial statements and on the supplementary schedule of expenditures of Federal awards
- Report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with GAS
- Report on compliance with requirements applicable to each major program and on internal control over compliance in accordance with Circular A-133
- Schedule of findings and questioned costs, if applicable
- Summary schedule of prior audit findings
- Corrective action plan for current findings
- Data collection form

For **program-specific audits**, review A-133 to determine which reports should be prepared.

REPORTING PACKAGE

Within nine months following the end of the audit period, a reporting package should be submitted to the Federal Audit Clearinghouse. The package should include the reports listed above. Both the auditor and the auditee should prepare the Data Collection Form. The auditor is responsible for the section on financial statements, schedule of expenditures of federal awards, related auditor reports, and for signing as the preparer of the section. The auditee is responsible for all other sections of the Form. One copy of the package should be submitted for the Clearinghouse and, in addition, one copy of the entire package should be submitted for each Federal-awarding agency identified in the schedule of findings and questioned costs (or summary of prior audit findings). The package(s) should be sent to the following address:

Federal Audit Clearinghouse
Bureau of the Census
1201 E. 10th Street
Jeffersonville, IN 47132

OMB A-133 Compliance Supplement

From Wikipedia, the free encyclopedia

The **OMB A-133 Compliance Supplement** is a large and extensive United States federal government guide created by the Office of Management and Budget (OMB) and used in auditing federal assistance and federal grant programs, as well as their respective recipients. It is considered to be the most important tool of an auditor for a Single Audit.

It was created following amendments in 1996 to the Single Audit Act based on numerous studies performed by the Government Accountability Office, the President's Council on Integrity and Efficiency and the National State Auditors Association (NSAA). It serves to identify existing important compliance requirements that the Federal Government expects to be considered as part of a Single Audit. Without it, auditors would need to research many laws and regulations for each single program of a recipient to determine which compliance requirements are important to the Federal Government. For Single Audits, the Supplement replaces any agency audit guides and other audit requirement documents for individual Federal programs.[1]

Contents

- 1 Divisions
- 2 Compliance requirements
- 3 References
- 4 Further reading
  - 4.1 OMB Circulars
- 5 See also
- 6 External links

Divisions

The OMB A-133 Compliance Supplement is divided into 7 divisions:

- **Part I: Background, Purpose, and Applicability** – Presents a brief description of the history of the Single Audit, defines the purpose of the OMB Circular A-133, and establishes where and why the Single Audit applies.[2]

- **Part II: Matrix of Compliance Requirements** – This section is a table which details the federal programs which are common within the US and specifies which compliance requirement applies to each program.[2]

- **Part III: Compliance Requirements** – This section provides guidance and description on the 14 types of compliance guidelines established by federal agencies which summarize the compliance with federal laws and regulations in a general way. It also provides the auditor with certain audit objectives and suggested audit procedures to facilitate the audit. All federal programs, recipients, and auditors are required to follow these guidelines.[2]

- **Part IV: Agency Program Requirements** – By far the largest section of the Supplement, this section is similar to Part III with the exception that it provides the information program by program in substantial detail. Whereas Part III simply discusses the 14 compliance requirements, this section discusses how each requirement applies to a particular program. This section also provides a brief history of the program, discusses program objectives and operations, and provides the auditor with much more specific suggested audit procedures.[2]

- **Part V: Clusters of Programs** – This section is similar to Part IV, with the exception that it discusses clusters of programs, which are a grouping of closely related programs that have similar compliance requirements, such as Research and Development (R&D), Student Financial Aid (SFA), and other clusters. Although the programs within a cluster are administered as separate programs, a cluster of programs is treated as a single program for the purpose of meeting the audit requirements of OMB Circular A-133.[2]

- **Part VI: Internal Control** – Federal guidelines require recipients to implement an internal control system to manage federal funds in keeping with compliance requirements. They also require auditors to obtain an understanding of the recipient's system as well as verify if it is operating correctly. This section helps recipients and auditors by describing, for each type of compliance requirement, the objectives and certain characteristics of internal control that, when present and operating effectively, may ensure compliance with program requirements. This is especially helpful for auditors because it describes characteristics of internal control which may be implemented and used by the recipient and verified and audited by the auditor to reasonably ensure compliance with the types of compliance requirements in Part III.[2]

- **Part VII: Guidance for Auditing Programs Not Included in This Compliance Supplement** – This section provides guidance to auditors regarding federal programs that were not covered in Part II, Part IV and Part V of the Supplement, including providing suggestions on how to research for laws and regulations applicable to that particular program and suggesting audit procedures to perform.[2]

Compliance requirements

Main article: Compliance requirements

Compliance requirements are series of directives established by US federal government agencies that guide recipients and auditors on how federal assistance should be managed. The OMB created 14 basic requirements which group all those compliance requirements and provided extensive array of information about them in the Compliance Supplement.

References

1. ^ United States Office of Management and Budget; OMB Circular A-133: Compliance Supplement (http://www.whitehouse.gov/omb/circulars/a133_compliance/06/06toc.html) ; Part I: Background, Purpose and Applicability; Background; pg. 1-1, par. 1 through 4 and pg. 1-2, par. 1 through 2
2. ^ *a b c d e f g* United States Office of Management and Budget; OMB Circular A-133: Compliance Supplement (http://www.whitehouse.gov/omb/circulars/a133_compliance/06/06toc.html) ; Part I: Background, Purpose and Applicability; Overview of this Supplement; pg. 1-5 and 1-6

Further reading

- Federal Grants Management Handbook, Thompson Publishing Group (http://www.thompson.com/)
- Rhett D. Harrell (May 4, 2006), Local Government and Single Audits 2006, CCH (Wolters Kluwer), ISBN 0-8080-9023-2

OMB Circulars

The following is a list of circular letters issued by the US Office of Management and Budget which provide significant information and guidance for Federal agencies, recipients, auditors, and the general public over the use and management of federal funds, operations of federal assistance programs, and agencies' and recipients' compliance requirements over laws and regulations imposed by the federal government:

- OMB Circular A-21, "Cost Principles for Educational Institutions" (http://www.whitehouse.gov/omb/circulars/a21/a21.html)
- OMB Circular A 87, "Cost Principles for State, Local, and Indian Tribal Governments" (http://www.whitehouse.gov/omb/circulars/a87/a87.html)
- OMB Circular A-110, "Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations" (http://www.whitehouse.gov/omb/circulars/a110/a110.html)
- OMB Circular A-122, "Cost Principles for Non-Profit Organizations" (http://www.whitehouse.gov/omb/circulars/a122/a122.html)
- OMB Circular A-128, "Audits of State and Local Governments" (http://www.whitehouse.gov/omb/circulars/a128/a128.html)
- OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations" (http://www.whitehouse.gov/omb/circulars/a133/a133.html)
- OMB Circular A-133 Compliance Supplement (http://www.whitehouse.gov/omb/circulars/a133_compliance/06/06toc.html)

See also

- Single Audit
- Compliance requirements
- Code of Federal Regulations
- Federal assistance in the United States
- Federal grant

External links

- US Office of Management and Budget website (http://www.omb.gov/)
- OMB A-133 Compliance Supplement: Table of Contents (http://www.whitehouse.gov/omb/circulars/a133_compliance/08/08toc.html)
- ACART - A123 Compliance, Documentation, & Reporting Solution (http://www.acartcompliance.com)

Retrieved from "http://en.wikipedia.org/w/index.php?title=OMB_A-133_Compliance_Supplement&oldid=421963907"

Categories: Single Audit | United States Office of Management and Budget

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Grant Summary

Local Project Name _____

Award Number _____

Award Name _____

Award Method **Advanced/Reimbursement/Other*** (see note)

Fund Name/Number _____

Initiating Office/Department _____

Contact Person Name _____

Contact Person Phone _____

Contact Person E-Mail _____

Pass-Through Agency _____

Contact Person Name _____

Contact Person Phone _____

Contact Person E-Mail _____

Federal Grant? Yes/No

Federal Agency _____

Federal Program/Project Title _____

CFDA Number _____

Passed to Sub-recipients Yes/No

Notes_____

_____

***noncash, loan, income**