

Grant Documentation

PURPOSE

Proper documentation is imperative to avoiding audit findings, disallowed costs and/or non-compliance issues.



SCOPE

This policy is applicable to all city of Baltimore agencies and/or entities that use grant funding, as well as any other organizations for which the city serves as grantor or contributes resources. Moreover, this policy supersedes and replaces **AM 404-1 Financial Grants**, **AM 404-1-1 Applying for Grants** and **AM 404-1-2 Action upon Receiving Grant Approval**.

POLICY STATEMENT

Grant management staff must conduct ongoing monitoring and control of all grant activities; to include, timely drawdowns, meeting documentation requirements, as well as the receipt and appropriate deposit of reimbursements until the grant’s period of performance ends.

PROCEDURE

<p>NOTE</p> <ul style="list-style-type: none"> • Procedural items preceded by this symbol  are designated as quality issues. Failure to adhere to this requirement can impact the overall quality of this policy. • Procedural items preceded by this symbol  are designated as risk issues. Failure to monitor this requirement can create an unwarranted risk.

Grants Management Office:

1. Upon receipt of a BOE-approved grant award from a grant manager sets up grant account number. For details on this process, reference **AM Policy 413-50 Grant Award**.

Grants Manager:

2. Upon receipt of grant account number, begins to operate the grant as outlined in all City of Baltimore AM policies and OMB requirements;

Grant Documentation



- 3. Uses a **Grants Operating Checklist**, see **Attachment 1** to help maintain ongoing compliance with all policies and requirements; as well as, maintaining an online archive of *all* grant applications, award letters, monthly, quarterly, semi-annual and annual (as required) operational and financial reports for a minimum of seven years on the grants management' SharePoint website. When necessary, online applications must be printed, scanned and stored in SharePoint;

- 4. To allow for easy retrieval, stores all documentation in SharePoint using the following folder naming convention:

Budget Series Code - Grant Year - Granting Agency/Grantor - Grant Name

For example: **4001-16-DOJ-Byrne Justice Grant**

- 5. After the grant account and archive are established, completes staff hiring process (as necessary);
- 6. Completes applicable procurement/purchasing needs;
- 7. Notifies stakeholders (sub-recipients) of the grants start date, expectations, and requirements;



- 8. Conducts ongoing monitoring and control of all reimbursement receipts and deposits until grant ends; as well as all program and sub-recipient (when applicable) documentation, to include:
 - a. Program documentation
 - b. Timesheets
 - c. Deliverables
 - d. Activities
 - e. Vendor payments
 - f. Program data/charts/numbers
 - g. Financial and compliance reports

- 9. Establishes and maintains a hardcopy audit file as a desk reference. This file should include:
 - a. Federal System Registrations: SAM; DUNS #s, Grants.gov information;
 - b. Federal Financial Accountability and Transparency (FFATA) information;
 - c. FFR Submissions (SF-425 Federal Financial Report);
 - d. Grant Agreements; and,
 - e. Prior Year Single Audits/Monitoring Reports.

a

AM 413-60

m

Grant Documentation



10. Failure to maintain all documentation and/or or financial submissions can result in audit findings and/or disallowed costs.

11. Moves to **AM Policy 413-70, Grant Closeout** once a grant's period-of-performance has concluded; or,

12. Returns to **AM Policy 413-10, Grant Identification** if the grant is to be renewed.

POLICY OWNER

The grants management office is responsible for all changes and/or updates to this policy.

FLOW PROCESS

Figure 1, below, displays the primary steps followed in the grant documentation process.

AM Policy 413-60 Grant Documentation

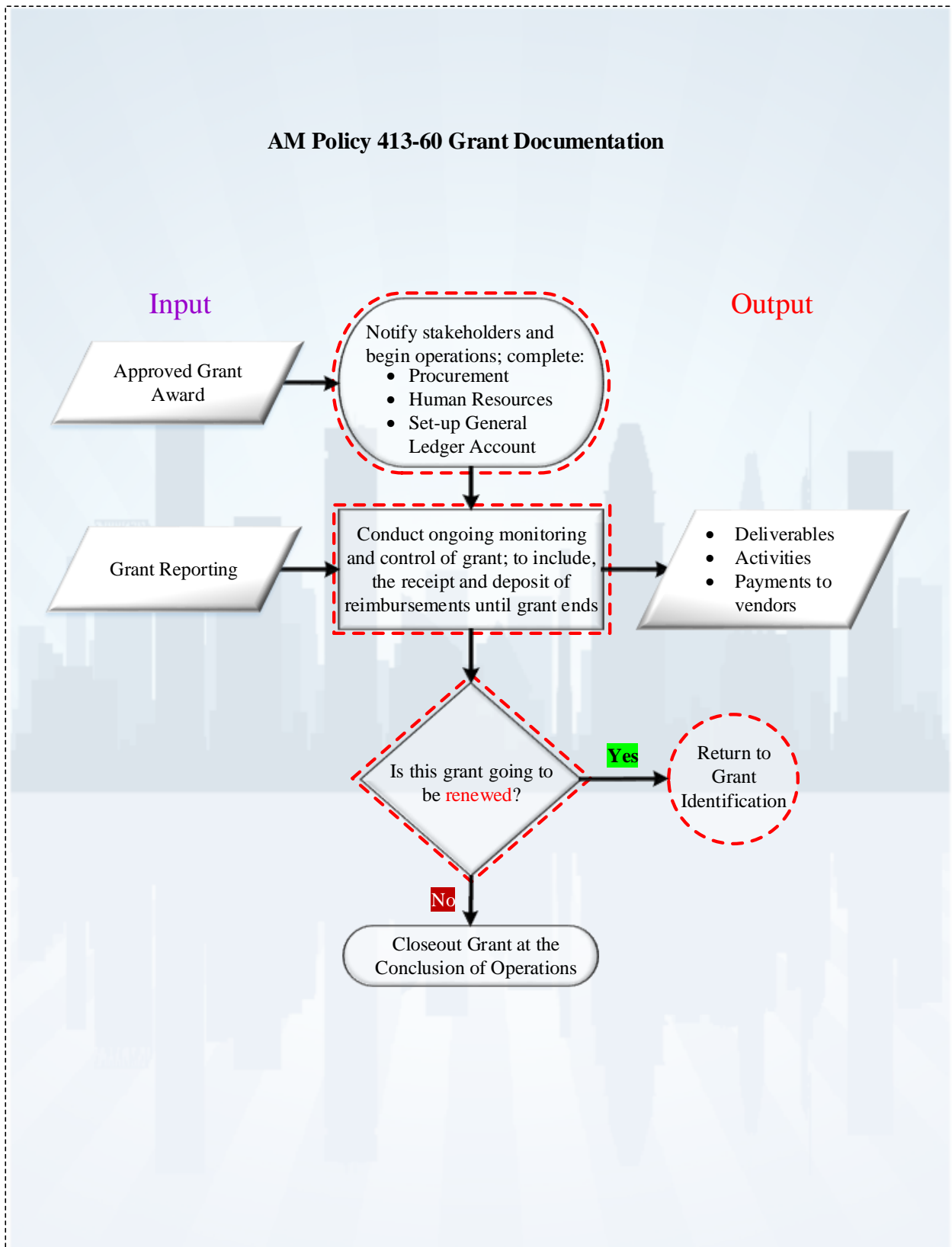


Figure 1 Grant Documentation, proper documentation is imperative to avoid audit findings, disallowed costs and/or non-compliance issues.

Attachment 1: Grants Operating Checklist

Post award, after obtaining the Board of Estimates (BOE) award approval, grant managers must follow and complete this annual report checklist of tasks to help ensure compliance with all OMB and City of Baltimore AM Policy compliance requirements.

Daily

Grant Manager (GM):

Operations		Fiscal
Monitors compliance with the conditions of award, as well as all City of Baltimore AM policies and OMB regulations		Manages and monitors the budget
Leads project as outlined in the approved work plan and conditions of award		Ensures Federal funds are only expended for allowable activities
Supervises project staff, contractors and sub-recipients, as applicable		Ensures program income is correctly earned, recorded, and used in accordance with program requirements
Retains copies of all reports submitted and received, to include all: <ul style="list-style-type: none"> • Internal organization correspondence re: grant project • Granting agency correspondence 		Retains copies of all reports submitted and received, to include all: <ul style="list-style-type: none"> • Invoices & receipts, with proper approval signatures on them • Purchase orders • Journal entries • In-kind letters confirming donation value and timing • Records on all acquisitions and dispositions of property acquired with Federal monies
Maintains work and deliverables schedule to ensure timeliness for all activities and reporting		Records on all acquisitions and dispositions of property acquired with Federal monies
Ensures Federal award information and compliance requirements are identified to subrecipients, and that any subrecipient audit findings are resolved, if necessary		
Provides technical assistance and support to staff and supported activities as needed		
Monitors risk management, to include preventing waste, fraud and/or abuse		

Weekly/Bi-weekly

Operations		Fiscal
Monitors all staff timesheets (time is monitored, but effort reporting is in process to be implemented by 06/30/22)		Incorporates budget revisions (if any)
Determines if payroll activity was appropriately approved on staff timesheet submissions		Verifies payroll charges are valid by confirming staff are assigned to the correct budget account number
Retains copies of all HR forms, i.e., , timesheets, to include: <ul style="list-style-type: none"> Quarterly reports from CityDyanmics that provide analysis if the salary budget is staying within accepted limits 		Corrective action taken if inaccuracies are found
Meeting agendas and minutes where the grant is discussed or activities are planned		

Monthly

Operations		Fiscal
Monitors monthly detail & summary reports <ul style="list-style-type: none"> Signs monthly reports indicating they were reviewed 		Submits approved expenditures for reimbursement (drawdown) and notifies BAPS of pending ACH wire transfers
Submits all required reporting		

Quarterly

Operations		Fiscal
Reviews and reconciles costs charged to the grant to ensure the validity of all charges		Reviews and reconciles costs charged to the grant to ensure the validity of all charges
Reviews payroll data to confirm staff are appropriately charged to the correct budget account number		Reviews payroll data to confirm staff are appropriately charged to the correct budget account number
Submits all required reporting		

Annually

Operations		Fiscal	
Maintains grant timeline calendar with milestones including reporting due dates, periodic reviews/monitoring, etc.		Maintains cash matching documentation <ul style="list-style-type: none"> • Treated like federal monies with regards to the scrutiny of allowability and allocability, and documentation • Maps who are providing what match and from where 	
Retains records to indicate the calendar was maintained		Retains records to indicate the calendar was maintained	
Retains ALL grant documentation to include: <ul style="list-style-type: none"> • Applications and Notice of Awards • Executed grant agreements (and any subsequent extensions) 		Retains ALL grant documentation to include: <ul style="list-style-type: none"> • Applications and Notice of Awards • Executed grant agreements (and any subsequent extensions) 	
Provides/participates in grant management training including Uniform Guidance, documentation requirements, etc.		Checks for any documentation that vendors have been checked for debarment or suspension of receiving federal dollars in Sam.gov	
Ensure that appropriate staff in Grants.gov and all grant-related reporting systems		Retains records of reviews and monitoring conducted, to including written reports on the reviews and monitoring	
Retains copies of all professional or technical service contracts		Retains a copy of applicable indirect cost agreement(s)	
Retains records of reviews and monitoring conducted, to including written reports on the reviews and monitoring		Submits all required fiscal reports	
Provides and participates in grant management trainings, as necessary		Performs end-of-year closeout	
Retains a copy of applicable indirect cost agreement(s)			
Retains an updated inventory of all equipment			
Submits all required programmatic reporting			
Performs end-of-year closeout			

Sign, date and place in Grants Management Office’s SharePoint archive upon completion.

Signature

Date