

# GRANT MANUAL

of

The Gulf Consortium

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## DEFINITIONS

1. "Agreement/Contract" means all types of agreements, regardless of what they may be called, for the purchase or disposal of supplies, services, materials, equipment, or construction and which name the terms and obligations of the business transaction.
2. "Board" means the Board of Directors of the Gulf Consortium.
3. "Business" means any corporation, partnership, individual, sole proprietorship, joint stock company, joint venture, or any other private legal entity.
4. "Contractor/Consultant" means any person having a contract with the Consortium.
5. "Contractual Services" means the rendering by a contractor of its time and effort rather than the furnishing of specific commodities. The term applies only to those services rendered by individuals and firms who are independent contractors, and such services may include, but are not limited to, evaluations; consultations; maintenance; accounting; security; management systems; management consulting; educational training programs; research and development studies or reports on the findings of consultants engaged thereunder; and other professional and technical services.
6. "Contractual Services Contract" is a contract for a contractor's time and effort rather than the furnishing of specific commodities. Satisfactory completion of the service and/or a specified period of time or date completes such contract.
7. "Data" means recorded information, regardless of form or characteristic.
8. "Designee" means a duly authorized representative of a person holding a superior position.
9. "General Manager" shall refer to the staff so designated by the entity contracted to provide General Manager services for the Consortium.
10. "Grants Administrator" shall refer to the staff so designated by the entity contracted to provide programmatic and implementation service for Consortium grants.
11. "Implementation Milestone" refers to a project activity that results in a defined portion of a project being completed.
12. "Person" means any business, individual, committee, club, other organization, or group of individuals.

13. "Professional Services" shall include, but not be limited to, those services within the scope of the practice of architecture, professional engineering, landscape architecture, or registered land surveying, as defined by the State of Florida, or those performed by any architect, professional engineer, landscape architect, or registered land surveyor in connection with his professional employment or practice.
14. "Procurement" means buying, procuring, leasing, or otherwise acquiring any materials, supplies, services, or equipment. It also includes all functions that pertain to the obtaining of any material, supplies, services, construction, and equipment, including description of specifications and requirements, selection and solicitation of resources, preparation, and award of contract.
15. "Services" means the furnishing of labor, time, or effort by a contractor, not involving the delivery of a specific end product other than those which is not defined as supplies and which are merely incidental to the required performance.

## **GM-1. PURPOSE, SCOPE AND AUTHORITY**

### **GM-1.1. Purpose**

The purpose of this Grant Manual is to establish uniform guidelines applicable to the Gulf Consortium, member counties, and consultants in the pursuit of grant funding and the management of grant awards. The Grant Manual describes the grants administration policy and procedures of Consortium associated with:

- Grant Identification, Application, and Tracking
- Grant Award Notification, Review, and Acceptance
- Grant Oversight and Monitoring
- Grant Accounting and Reporting
- Grant Subrecipient Monitoring
- Grant Close-out

### **GM-1.2 Scope**

These grant administration procedures apply to all grants pursued by the Consortium and subrecipient member counties awarded by the RESTORE Council, and define the roles and responsibilities of Consortium consultants pertaining to the management of external funding and compliance with prescribed grant and Consortium requirements. This document and other important grants information can be found on [www.gulfconsortium.org](http://www.gulfconsortium.org).

This document is not a comprehensive listing of all rules, regulations, or laws relating to grants administration, but is a guide of standardized procedures to direct the Consortium in the pursuit, application, and management of grant proposals and awards. All sub-recipients are responsible for the establishment and maintenance of internal controls to be used in conjunction with established Consortium standards.

### **GM-1.3 Governing Federal Laws and Regulations**

#### **GM-1.3.1 Federal**

- Federal Grant and Cooperative Agreement Act of 1977, as incorporated in Title 31 Section 6304 of the U.S. Code.
- 2 CFR Chapter I, and Chapter II, Parts 200, 215, 220, 225, and 230 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (a.k.a. the “Omni Circular”). This is often referred to as the Super Circular. Includes former Single Audit Act of 1984 as amended in 1996.
- A-133 Audits of States, Non-Profits, and Local Organizations and Circular A-133, 2015 Compliance Supplement.
- 2 CFR Part 200, Appendix XI, Compliance Supplement.

#### **GM-1.3.2 State**

- Florida Statutes, Chapter 125

- Florida Administrative Code & Florida Administrative Register
- Rules of the Auditor General, Chapter 10.550, Local Governmental Entity Audits
- Florida Single Audit Act, Florida Statutes 215.97

## **GM-2 ROLES AND RESPONSIBILITIES**

All parties engaged in preparing grant proposals and administering grant awards or responsible for grant funded assets serve an important role in the success of project outcomes and objectives and ensuring that all grant terms and conditions and budgetary and regulatory requirements are met.

Below are the larger roles in the management and administration of grant funded projects received by the Consortium and a representational list of the responsibilities. See Grants Process Flow Chart in **Appendix 3** for visual representation.

### **GM-2.1 The Consortium Board of Directors**

All grant applications to the RESTORE Council will require approval by the Consortium Board before submittal. Upon approval by the RESTORE Council, if the grant award does not contain any special award conditions that substantially depart from the RESTORE Council's standard terms and conditions and/or were otherwise not contemplated at the time the application was submitted, the Award may be approved and executed by the Chairperson. Subrecipient Agreements may be approved and executed by the General Manager where standard terms and conditions apply and where special award conditions do not substantially depart from the RESTORE Council's standard terms and conditions and/or were otherwise not contemplated at the time the application was submitted. For example, special award conditions including non-duplicative use of RESTORE Council funds and updates to the Observational Data Plans or Data Management Plans would not be considered to substantially depart from standard terms and conditions.

### **GM-2.2 General Manager**

The General Manager is responsible for performing and coordinating the ongoing administration, compilation, submission and oversight of Consortium grants. The General Manager is required to have staff capable of performing these duties while maintaining sufficient internal controls. The General Manager will direct the flow of subrecipient grant applications through Consortium processing to the RESTORE Council.

The General Manager must provide adequate resources and staff for the appropriate project management duties and grant award management, and assist sub-recipient staff members and coordinators of the member counties who may serve as project/program managers, award managers, and support staff for grant awards. The General Manager is responsible for maintaining adequate financial records to ensure compliance with federal and state accounting and financial reporting requirement for all grants administered by them. Generally Accepted Accounting Principles (GAAP) shall be used. The General Manager will



prepare the SEFA (Schedule of Expenditures of Federal Awards). Additionally, the General Manager validates that expenditures being sought for reimbursement are properly charged in Project Accounting and General Ledger systems, and reviews documentation attached in Project Accounting to ensure completeness and currency of support for audit trail purposes.

### **GM-2.3 Fiscal Agent**

The fiscal agent for the Consortium is involved with grants from the financial perspective. The fiscal agent will be responsible for disbursing funds for Accounts Payable and receiving funds for Accounts Receivable. The fiscal agent will bolster the Consortium's internal controls and separation of duties by having an independent third party manage the flow of cash in conjunction with the Manager's administration.

### **GM-2.4 Other Consultants**

The Consortium may from time to time contract with other professional services companies to provide the Consortium with services like audit support, Best Available Science support or architectural and engineering services to support and oversee the sub-recipient grants. These consultants will work with the Manager and the Board, as circumstances dictate.

### **GM-2.5 Subrecipient Member Counties**

As the body submitting grant applications to the Consortium, the Subrecipient member counties shall designate an official point of contact ("POC") for all grant application correspondence. The POC shall be the primary source for any clarifying information needed to complete the Consortium's grant application to Council, notice of award or requests for additional information, and other administrative and technical questions.

### **GM-2.6 Grants Administration**

The Grants Administrator is the primary individual responsible for programmatic and implementation activities of Consortium grants. Although some tasks may be delegated, the Grants Administrator is the chief accountable person for the overall implementation of the grant award and meeting the terms and conditions of the award, and for representing the project to the grantor.

The Grants Administrator shall:

1. Tracks grant awards and consults with subrecipient member counties on all grant related events (i.e. notices received from granting agencies, extensions, amendments, budget revisions, etc.).
2. Ensure that awarded grant projects are implemented according to the terms and conditions of the award contract/agreement.
3. Ensure that subrecipients are aware of responsibilities for monitoring funding from other sources and reporting timely and accurately.
4. Ensure that subrecipients are aware of responsibilities for grant reporting requirements, reimbursement review process and submittal timelines (see

## Subrecipient Checklist – **Appendix 2**).

### **GM-2.7 General Counsel**

The general counsel provides legal advice, counsel, and legal representation to the Consortium. The general counsel prepares and negotiates contracts, settlements, and other documents pertinent to grant awards.

### **GM-2.8 Audit Committee**

The audit committee is responsible for reviewing the financial records audit of the Consortium as prepared by staff and/or the external auditor.

### **GM-2.9 Independent Auditor**

The independent auditor examines and evaluates the internal control systems and procedures Consortium use to carry out the assigned responsibilities of the organization being audited, including the implementation requirements of a department for administering grant funds. The independent auditors review the Consortium's financial reports and verify compliance with Single Audit Act.

## **GM-3. PRE-AWARD PROCEDURES: GRANT APPLICATION AND TRACKING**

### **GM-3.1 Preparing for the Application**

There are certain essential elements necessary for successful submission of a grant application as described in Section 3.

### **GM-3.2 Understanding Grant Eligibility**

In order to be eligible for Consortium funding, a grant application must satisfy the following criteria:

1. The proposed project was included in the approved State Expenditure Plan, or an approved amendment.
2. The proposed work achieves completion of at least one of the defined Implementation Milestones.
3. The total amount of funding from all sources that is required to achieve the Implementation Milestone is committed and confirmed available and is supported by documentation demonstrating fund availability.

Grant applications which do not meet all three of the above-listed elements are ineligible for Consortium funding. Once all three elements have been satisfied, the Grant Application process may commence.

### **GM-3.3 The Application Process**

#### **GM-3.3.1 Application Preparation**

Preparing the application is the responsibility of the Grants Administrator. Every project requires a complete grant application from the County, and in turn a complete grant application to Council. The Grants Administrator may combine numerous grant

applications from Counties having similar Implementation Milestones in order to prepare grant applications to Council for the purpose of reducing volume of grants. The Consortium will ensure adequate Best Available Science (BAS) reviews, where applicable (see **Appendix 3** Grant Process Flow Chart).

### **GM-3.3.2 Preparing the Proposal Document**

It is the Grant Administrator's responsibility to prepare and submit the grant proposal application. To the extent that the application received from the subrecipient requires clarification, additional detail or other information, it is incumbent on the Grant Administrator to obtain the additional information quickly and thoroughly. Narrative portions of the Grant Application must be prepared concisely and comprehensively to minimize the likelihood of returns by Council requesting additional information. **As the Consortium serves as the administrator of RESTORE Funds for the Consortium Counties, it is not the intent to reinvent guidance which Council has published. It is strongly suggested to refer to Council guidance on the Grant Application process (Section III B of the Recipient Proposal and Award Guide found at <https://www.restorethegulf.gov>).**

See **Appendix 4** – Grant Submission Checklist for the complete list of required and conditionally required documents for grant applications.

### **GM-3.3.3 Implementation Milestones**

To ensure compliance with RESTORE Council and Federal rules and regulations, it is important to understand the Implementation Milestones associated with each project. The Council will not release funds from the Trust Fund until 100 percent of the funding required for completion of the particular milestone has been secured, confirmed, and committed. Proposed projects must have been included in the State Expenditure Plan. If a county determines a change is needed to a project included in the SEP, an amendment to the SEP must be filed. Amendments to the SEP require both Board and Council approval, and as such must be planned with approximately seven months' advance notice.

Implementation Milestones are defined as follows:

1. Feasibility Study and Conceptual Design – Feasibility analysis and/or Conceptual or Preliminary Design and Engineering resulting in 30% plans.
2. Final Design and Permitting – Includes final design and engineering, the preparation of construction plans appropriate for inclusion in a procurement package, and applying for and obtaining any required permits. Where preliminary design has not been completed, preliminary design can be incorporated so long as the project has not fundamentally changed in scope. Permitting is not a sufficient Implementation Milestone in and of itself to support a grant application.
3. Construction – The construction of any capital project, including procurement of construction services.
4. Installation – Refers to projects that do not involve construction, but rather the

transportation, placement, and/or installation of materials for use associated with environmental and/or natural resource restoration, enhancement, resiliency, or similar work. Examples include, but are not limited to, reef restoration or living shorelines.

5. Land Acquisition (with or without Feasibility Study) – Refers to the funding of land acquisition for permanent use related to a project. If a feasibility study is required to select the property to be acquired, the feasibility study shall be funded and the grant application subsequently amended to allow for land acquisition.
6. Education – Refers to projects and milestones involving public outreach and education related to the promotion of natural resource stewardship and the environment. Education projects and milestones must include tangible deliverables evidencing completion of stated project objectives.
7. Monitoring – The observation and monitoring of scientific data and/or metrics after the primary project is completed in order to measure the success of the project. A monitoring plan is required describing when data will be collected, and the preparation of that plan can be included under this area of effort. Monitoring should be the only remaining Implementation Milestone once the primary project is completed.

#### **GM-3.3.4 Coordinate Budget and/or Indirect Cost Allocation with Finance Manager**

If a grant application allows indirect cost, consult with RESTORE Council for determining indirect cost allocation rate for the grant budget prior to submission of the application. The Finance Manager can also assist in determining if a specific cost may be expressed as a direct cost versus part of an indirect cost allocation. The Finance Manager will review all indirect costs to ensure they can be supported with required documentation.

#### **GM-3.3.5 Certifications**

The Grants Administrator will ensure that proper signatures have been obtained by the subrecipient for all required federal certifications. The Grants Administrator will use The Certifications and Assurances Form Checklist to ensure that all required certifications are satisfied and that the General Manager or his/her designee who can legally bind the Consortium and who has oversight for the administration and use of the funds.

#### **GM-3.3.6 Grant Application Requests for Additional Information**

The Grants Administrator will notify the subrecipient POC of any needs for additional information. The POC will be notified not more than ten days of any requests for additional information. The subrecipient POC will advise whether the additional information can be supplied with sufficient time to meet existing Consortium deadlines.

### **GM-3.4 Submitting The Grant Application**

No grant application shall be submitted without signature approval of the General Manager

and Finance Manager. Electronic copies of submitted applications shall be maintained permanently in the Grants Application file.

#### **GM-3.4.1 Online Submission**

The Grants Administrator or a delegated authority designee will submit the grant application via the respective online grants portal designated by Council.

#### **GM-3.4.2 Grant Award and Proposal Tracking**

The Grants Administrator will track applications, awards and grant applications that are returned for additional information. The subrecipient point of contact will be notified within not more than 72 hours of any changes in status of the grant application or request for additional information. Post-award procedures will then become active.

#### **GM-3.4.3 Public Notice**

On receipt of notice of award, the online Consortium project data will be updated to reflect the award.

### **GM-4.0. POST AWARD PROCEDURES: AWARD REVIEW, AND ACCEPTANCE PROCEDURES**

#### **GM 4.1 Award Review and Negotiation**

Once the award scope and budget is agreed upon, awards will be made accessible via a system designated by Council.

All grant awards and contract/agreements require review by General Counsel. As part of this review, General Counsel shall conduct a legal review of the grant agreement to ensure the Consortium's interests are protected.

- a. If the legal review identifies no issues with the terms and conditions of the agreement, the Grants Administrator shall prepare and submit a staff report to document the appropriation of grant funds and use of delegated signature authority to execute the contract with the subrecipient member county.
  - i. The Grants Administrator is responsible for ensuring approval to accept the award is completed by the date required by Council for full execution (generally within 30 days of award notification).
- b. If the legal review identifies any issues with the terms and conditions of the award, General Counsel will contact Council and seek to resolve the issue(s).
  - i. If the General Counsel and Council cannot arrive at a mutually agreeable position, General Counsel shall document the situation for the Consortium's records and subsequent report to the Board.

#### **GM-4.1.1 Meet with Grants Administrator**

Once an award is received and prior to any grant implementation activities, the Grants Administrator shall schedule a meeting with the subrecipient POC and

reach mutual agreement on the outline of responsibilities of each. At this time, the close-out checklist should be distributed, assignments of financial and reporting responsibilities established, and subrecipient monitoring assigned. All grant-related responsibilities should be discussed and assigned.

#### **GM-4.1.2 Indirect Costs & Direct Costs, Administrative Costs**

Identifying and calculating indirect and direct costs rates shall be consistent with CFR §200.412 through §200.417. The Finance Manager is responsible for verifying that direct and indirect costs, and allowable and unallowable costs, are properly recognized in the grant records. Refer to the Consortium's Accounting and Financial Management Policy and Subrecipient policy.

#### **GM-4.2 Award and Project Setup in Accounting**

Upon receipt of a fully executed grant agreement, the Finance Manager shall:

- a. Ensure that the grant project is created in Project Accounting and a new project number assigned and disseminated.
- b. The Grants Administrator shall complete the New Project Number Request form.

The grant project file will have the following documents when the project number is assigned:

1. New Project Number Request form Executed Grant Agreement/Contract or Award
2. Complete Grant Application
3. Board resolution approving Grant Application

See Accounting and Financial Management Policy for transaction specifics.

### **GM-5.0. GRANT MONITORING AND OVERSIGHT**

#### **GM-5.1 Compliance Monitoring**

The Grants Administrator is responsible for *oversight* of the implementation of the award supported activities. The Grants Administrator must ensure that activities under the grant scope of work monitoring are monitored to assure compliance with applicable requirements and to ensure that performance expectations are being achieved. The Grants Administrator is further responsible for ensuring that activities comply with the Terms and Conditions of the grant agreement/contract and ensuring that required reports are submitted by or before the specified deadlines in the award agreement.

#### **GM-5.2 Site Visits**

The Grants Administrator may perform site visits to coordinate with the subrecipient member county regarding the requirements of the grant award.

#### **GM-5.3 Fiscal Accountability**

The Finance Manager shall provide the Grants Administrator with support for grant projects using a single, accurate view of all project related costs and financial transactions of a project.

Projects exist for a finite period of time, with a start date and an end date.

The basic unit in Project Accounting is the project number, which will be alphanumeric. Each project is unique by number and by name. The Project number at the grant level will be the EGID number. The subrecipient project number will be the SEP project number. Individual subtasks will be assigned as needed to distinguish work effort.

#### **GM-5.4 Receipt and Use of Grant Funds**

Grant funds are restricted in their use and disbursement by a number of rules, largely dictated by 2 CFR part 200. In addition, the Consortium specifies the following conditions for grant-funded activities:

1. No grant funds shall be disbursed until the Board approval agenda item for the grant application is in file, the project number has been assigned, and required documentation is complete.
2. Grant funds may only be used for grant related expenses and expended within the period of performance identified in the grant agreement.
3. Modifications or reallocations to the awarded budget that alters the grant amount or moves funds from one budget line item to another may not occur without prior written approval from the Consortium, which in turn requires written approval from Council.
4. Grant funds shall not be used to supplant an existing expense.
5. All income resulting from a grant funded project or program shall adhere to Consortium policy requirements, and be managed and maintained as specified in the grant agreement.
6. All procurement activity associated with grant funded projects or programs shall follow the federal rules for procurement of federally funded goods and/or services.
7. All property acquired through grant funds shall follow the Consortium policy and procedures for property or inventory control.
8. All grant and related matching revenues and expenditures shall be monitored by the Consortium.
9. Segregation of duties: Management shall divide or segregate key duties and responsibilities among different people to reduce the risk of error, misuse, or fraud. This includes separating the responsibilities for authorizing transactions, processing and recording them, reviewing the transactions, and handling any related assets so that no one individual controls all key aspects of a transaction or event.
10. Appropriate documentation of transactions and internal control: Management shall clearly document internal control and all transactions and other significant events in a manner that allows the documentation to be readily available for examination. Documentation and records shall be properly managed and maintained.

##### **GM-5.4.1 Grant Invoicing to RESTORE Council**

Grant invoicing to the Council shall be performed according to the grant agreement/contract. All invoices will be supported with appropriate

documentation that may include a copy of contracts, draw requests, vendor invoices, receipts, labor reports or timesheets, proof of payment to the vendor and any other information requested by Council. Proof of payment of expenditures may include a copy of a credit card receipt, receipt showing cash payment, cancelled checks, bank statements, or other proof that complies with federal and state audit standards. This documentation shall be kept organized as an invoice packet and kept according to required timelines and for audit purposes.

NOTE: Invoices for reimbursement are expected to be submitted no more than monthly and no less than semi-annually unless otherwise noted by Council.

**See Accounting and Financial Management Policy for transaction process flow chart.**

#### **GM-5.4.2 Grant Revenue Reconciliation**

Confirmation of funds availability in the ASAP system must occur prior to submittal of invoicing to Council. A hard copy screen shot documenting confirmation shall be maintained in file with the drawdown request.

#### **GM-5.4.3 Expenditure Monitoring/Award Reconciliation**

It is critical to the overall success of a grant project that grant funds are expended accurately. After initial setup, grant awards shall be reconciled at minimum a quarterly basis (monthly is preferred) to ensure:

- Expenditures are allowable, allocable, necessary, and reasonable based on terms and conditions of the grant award.
- Expenditures are adequately supported by documentation.
- Expenditures are charged to the correct project.
- Award spending is commensurate with the project timeframe.

Reconciliation involves checking expenditures/revenues recorded in project accounting to those recorded in General Ledger and also checking revenues billed during a reporting/billing period against expenditures charged to the project during the same period.

Incorrectly posted charges to grant funded projects must be fixed within regulated time-constraints, which is why routine account reconciliation is critical. Failure to transfer incorrectly posted charges in a timely manner may result in the expense being disallowed for grant reimbursement.

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#### **GM-5.4.4 Protecting Personally Identifiable Information**

In accordance with CFR §200.303 Internal Controls (e): The non-Federal entity must take reasonable measures to safeguard protected personally identifiable information and other information the Federal awarding agency or pass-through entity designates as sensitive or the non-Federal entity considers sensitive



consistent with other applicable Federal, state, and local laws regarding privacy and obligations of confidentiality. The Consortium is committed to maintaining the confidentiality of Personally Identifiable Information ("PII"), except as may be otherwise required pursuant to Florida law. This policy applies to Consortium staff, contractor or service provider staff, sub-grantees, or any other person doing business with Consortium. Contractors, service providers, sub-grantees, and others must have established policies and procedures under which their employees and other personnel are aware and acknowledge the sensitive and confidential nature of PII and the safeguards with which they must comply. Failure on the part of Consortium Directors, contractors, service providers, sub-grantees, and other persons handling PII in association with Consortium business may result in appropriate remedial action including but not limited to contractual termination. See **Appendix 6** for additional procedures related to PII protection.

#### **GM-5.4.5. Program Generated Income**

Program generated income is defined in general terms as gross income received that is directly generated by the grant funded project/program during the grant period. Examples of program generated include income from fees for services performed, income from use of real or property acquired with grant funds, the sale of products or items developed under a grant agreement, and principal and interest received on loans made with grant funds.

Use of program generated income resulting from a federal grant funded project/program shall comply with 2 CFR §200.307.

#### **GM-5.4.6 Support of Salaries and Wages**

Compensation for personnel services on grants must be based on payrolls documented through standard subrecipient county policy and procedures. The consequences of noncompliance with employee time and effort certification may be the disallowance of such charges to the grant. Federal grants require accounting for 100% of one's time even if all of one's time is not allocated to the grant project (2 CFR §200.430).

Salaries and wages of employees used in meeting cost sharing or matching requirements of federal awards must be supported in the same manner as those claimed as allowable costs under federal awards. The consequences of noncompliance with employee time and effort certification may be the disallowance of such charges to the grant.

Where an employee works on single or multiple awards (including federal and non-federal), a distribution of their salaries/wages and fringe benefits must be supported by a detailed job cost timesheet showing hourly work effort for all time in a pay period. All work effort must be clearly linked to each project and/or task in the pay

period. Pay stubs reflecting total hours must match timesheets and be included in the documentation.

Whenever possible, staff time should be funded by County funds or another source, rather than from direct costs due to the administrative burden.

#### **GM-5.4.7 Equipment and Real Property Management**

GM-5.4.7.1 Equipment purchased with grant funds shall be used exclusively for the purpose of the project during the life of the grant for the project or program for which it was acquired.

GM-5.4.7.2 Grant purchased equipment must be properly maintained and safeguarded, and equipment records must be maintained per Consortium Finance and Accounting Management Section 3.C inventory policy and procedures. This includes identifying grant funded acquisitions on fixed asset inventory under the column marked “restricted/grant funded.”

GM-5.4.7.3 Subrecipients must comply with federal requirements to report annually or per designated time period on the status of real property acquired with federal grant funds. The Real Property Status Report SF-429 A (*Attachment A, General Reporting*) shall be completed and submitted annually, not later than 30 days after the month end following anniversary date of grant approval. This report can be downloaded by visiting:

<https://www.grants.gov/web/grants/forms/post-award-reporting-forms.html>

Instructions are provided along with the form. Please notify the Grants Administrator for assistance if needed.

GM-5.4.7.4 After the grant award is closed and equipment is no longer needed for its originally authorized purpose, the subrecipient shall comply with federal rules regarding disposition of assets.

GM-5.4.7.4.1 Per 2 CFR §200.313(e)(2), if the awarding agency fails to provide requested disposition instructions within 120 days, items with a current market value or proceeds from the sale in excess of \$5,000 may be retained by the Consortium or sold. If the value of federally grant funded unused supplies exceeds \$5,000, the supplies may be used for another federal grant. If the supplies are not able to be used with another federal grant, subrecipient may use the supplies or sell them; but must in either case compensate the federal government for its share.

GM-5.4.7.4.2 The Consortium is entitled to an amount calculated by multiplying the current market value or proceeds from the sale by the

Consortium's percentage of participation in the cost of the original purchase. If the equipment is sold, the Council may permit the subrecipient to deduct and retain from the federally-funded share \$500 or ten percent of the proceeds, whichever is less, for selling and handling expenses. Please notify the Grants Administrator for assistance if needed.

GM-5.4.7.5 Grant purchased equipment and real property acquired with federal funds must also comply with 2 CFR §§ 200.313, 200.314 and 200.329 UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS.

## **GM-5.5 Grant Reporting**

The purpose of grant reporting is to appraise the grantor of the progress made towards fulfilling grant deliverables. Every award has reporting requirements specified in the grant agreement. It is critical that all reports are complete, accurate, and submitted per the specified dates outlined in the agreement. Accurate and timely reporting is critical to maintaining a good relationship with the grantor. Requirements and procedures are established to ensure that grant funds are expended and accounted for in a method that provides accuracy, uniformity, and consistency. Late or inaccurate reports may negatively impact current or future funding and result in Single Audit findings.

### **GM-5.5.1 Types of Grant Reports**

GM-5.5.1.1 Progress/Performance/Narrative/Status: The Consortium is required to regularly submit to Council and retain performance reports that reflect grant funded operational progress as required by the grant agreement.

GM-5.5.1.2 Financial: The Consortium, in collaboration with the subrecipient member counties, shall prepare and retain financial reports that reflect a grants fiscal health as required by the grant agreement and support documents.

GM-5.5.1.3 Close-Out: No later than 90 days, dependent upon conditions of grant contract, after the expiration or termination of the grant, the Consortium in collaboration with the subrecipient is required to submit all financial, performance, and other reports required in the grant conditions. Grant close-out reports shall be maintained in the permanent file.

### **GM-5.5.2 Frequency of Reports**

The frequency of the reports is specified in the grant agreement. Occasionally Council may request an interim report. For federal grants, 2 CFR §200.328 requires submission of an interim report when significant developments have occurred. This is defined as problems, adverse conditions or changes in timelines (either favorable or unfavorable).

The Grants Administrator is responsible for completing reports in a timely manner and for the report submission to Council in order to meet submission deadlines.

*CAFR: Comprehensive Annual Financial Report*

The Comprehensive Annual Financial Report (CAFR) is prepared annually by the Finance Manager includes financial data through the end of the fiscal year. This report is required by Florida Statute.

*SEFA: Schedule of Expenditures of Federal Awards*

The SEFA is also prepared by the Finance Manager and is included within the CAFR document annually, in accordance with the U. S. Office of Management and Budget. The SEFA is a key element of the Single Audit report; an annual requirement for any entity receiving federal grant funds in excess of \$750,000. The State requires a similar report in accordance with the Florida Single Audit Act, for state expenditures exceeding \$750,000.

## **GM- 5.6 File Management, Access and Retention**

The RESTORE Council may review the files, activities, equipment, and facilities, and interview relevant personnel and contracted entities of any Consortium project or program that is funded with grants awarded to the Consortium.

### **GM-5.6.1 Grant File Structure**

All subrecipient member county and master files associated with a grant award must maintain a file structure that includes the following sections, with clear separations between different fiscal years, unless otherwise directed by the grantor.

- a. Grant Application Submission includes:
  - i. Board approval of the agenda item for grant application.
  - ii. Copy of the original submitted grant application (Uploaded to Project Accounting).
  - iii. Subrecipient Grant Application.
  - iv. Information and data used in preparation of and support of the grant proposal, etc.
    - i. Any correspondence related to the application.
- b. Award includes:
  - i. Grant award letter with budget and special conditions.
  - ii. BOARD agenda item or delegated authority.
  - iii. Executed grant agreement.
  - iv. Grant amendments, modifications, extensions, cancellations and terminations related to the award Correspondence.

- v. Subrecipient agreement.
- c. Financial includes:
  - i. New Project Data sheet set up documents.
  - ii. Invoices/Draw requests from subrecipient and supporting documentation.
  - iii. Council approvals for items such as budget reallocation, changes to scope, procurement and vendor selection.
  - ix. Invoice packets including all supporting documentation.
  - x. Reconciliation of subrecipient grant account to grant project accounts ledger.
  - xi. Subrecipient OSA forms and associated risk assessment.
- d. Reports includes:
  - xii. All reports to Council – progress, technical, quarterly, annual, final, etc.
  - xiii. Evaluation forms and data.
  - xiv. Project Close-out documents.

### **GM-5.7 Grant Close-Out**

The grant close-out is a critical piece in the life cycle of a grant, and is the process by which the Consortium performs all necessary administrative and financial actions to satisfactory complete all requirements set forth in the grant agreement. Preparation for close-out usually begins 60 to 90 days prior to the end date of the grant to accurately forecast expenses and make any adjustments to accounting entries. See **Appendix 6** for the Grant Closeout Checklist.

Generally, the close-out process addresses three areas:

1. Physical completion of work
2. Administrative requirements for close-out
3. Financial requirements for close-out

#### **GM-5.7.1 Grant Funding Advances**

Grants are processed as reimbursement by the Consortium unless Council requires funds be advanced.

The obligation of the Consortium or subrecipient to return any funds due as a result of later refunds, corrections, or other transactions including final indirect cost rate adjustments is not affected with the close-out of the grant.

#### **GM-5.7.2 File Retention & File Maintenance**

The Consortium is obligated to protect records (both hard copy and electronic) adequately against loss, theft, fire or other damage in accordance with statutory provisions. Files for federal grants must be retained for a minimum of three years per 2 CFR Part 200. Files for state grants must be retained for a minimum of five years.

Requirements for other grants vary by granting entity. Once the mandatory retention period has lapsed, the Grants Administrator shall request that the grant record(s) be properly destroyed.

Federally funded grant records must also comply with 2 CFR § 220.82 which requires safeguarding data records against unauthorized alterations including Personally Identifiable Information (PII). PII is defined to include a person's name in combination with information such as a social security number, passport number, credit card number, bank number, health records, and similar information. PII required to be disclosed by law is excluded. Additionally, any information a funding entity designates as sensitive must also be safeguarded.

### **GM-5.8 Grant Modification, Extensions, or Cancellations**

During the course of a grant's lifetime, there are times when changes are necessary to either the budget or the project scope-of-work. Most of these changes, typically called grant amendments, are allowable, but it is important to follow the procedures written in the grant agreement or in the guide(s) provided by Council. These changes must be pre-approved before they are considered eligible. All modifications, amendments, or changes to grant agreements/contracts shall be documented for permanent record in the grant file.

## **GM-5.9 Approval Procedures**

### **GM-5.9.1 Time Extensions**

1. Grants may allow for a no-cost 90-day time extension to complete a project, if necessary. These requests must be documented and written approval must be received from Council at its sole discretion.
2. Subrecipient agreement extensions may be granted for one no-cost time extension to complete a project, if necessary. These requests must be documented and written approval must be received from The Consortium; requests must be made at least 30 days in advance to allow for processing.
3. Additional no-cost time extensions will require Board approval.

### **GM-5.9.2 Cancellations**

In the event that a grant must be terminated before the original completion date or returned to the Consortium prior to project initiation, the Grants Administrator must be notified so that the grant is appropriately terminated, and procedures followed.

## **GM-5.10 Grant Subcontracting and Subrecipient Monitoring**

The Consortium maintains a separate Subrecipient Policy which provides guidance for grant subcontracting and subrecipient monitoring.

## **GM-6.0. OTHER IMPORTANT FEDERAL GUIDELINES AND NATIONAL POLICY**

## **GM- 6.1 Federal Funding Accountability and Transparency Act (FFATA)**

As of October 1, 2010, all Federal grants of \$25,000 and over are subject to the FFATA subaward reporting requirements. Prime awardee (the Consortium) is required to upload the subrecipient information in the FFATA Subaward Reporting System (FSRS at <https://www.fsr.gov/index?&>). Subrecipients must maintain an active registration in the System for Award Management (S.A.M.) in order to receive federal funding. The Consortium is responsible for verifying that subrecipients have and maintain an active registration in the System for Award Management (SAM) in order to receive Federal funding.

The Consortium has internal controls in place to identify potential FFATA subaward obligations, and if so shall complete a FFATA Subaward Reporting Form for all applicable subaward obligations in the amount of \$25,000.00 or more no later than the 20th of each month following the month that the subaward was executed.

Per the Act, when the subaward amount is \$25,000 or larger a prime awardee must obtain from the subrecipient and report the following information and report:

1. Federal Award Identification Number (FAIN)
2. Federal Agency Name
3. Project Description
4. Total Federal Amount
5. Obligation/Action Date of Prime award
6. Prime recipient DUNS
7. Subrecipient Name
8. Subrecipient Doing Business as Name
9. Subrecipient Address (including Congressional District)
10. Subrecipient's Parent DUNS
11. Subrecipient DUNS
12. Amount of the subaward
13. Sub-award Obligation/Action Date (Agreement Date)
14. CFDA Program Number
15. Federal Agency
16. Federal Agency Name
17. Award Number
18. Subrecipient Project Description
19. Subrecipient Principle Place of Performance (including Congressional District)
20. SAMs.gov registration
21. The names and total compensation of the five most highly compensated officers of a prime or sub-awardee entity, if the entity in the preceding fiscal year:
  - a. Received 80% or more of its annual gross revenues in federal awards and

- \$25,000,000 or more in annual gross revenues from federal awards; and
- b. The public does not have access to this information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. §§ 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. See FFATA § 2(b) (1).

## **GM- 6.2 Digital Accountability and Transparency Act Of 2014 (Data Act)**

The Federal Data Act was passed by Congress in 2014 and implementation began May 2015. This legislation was designed to create a more data-driven government and to make federal data more transparent, readily available and standardized. All federal agencies will be required to comply with common reporting standards or the set of outcomes for a particular grant. The prescribed deliverables and outcome objectives will be passed through to the subrecipient.

## **GM- 6.3 Federal Requirements for Construction Projects**

Special federal requirements exist for construction projects that are completed with federal funding; these requirements shall flow down to all subcontractors funded through a grant award. **Federal grant programs can waive some of these requirements so careful review of all conditions and terms of the grant agreement/contract is needed.**

### **GM- 6.3.1 Buy American Act**

Buy American Act requires U.S. Government to prefer U.S. made products in its purchases. It does not necessarily mean a product has to be purchased in America but does give preference to domestic construction material.

### **GM- 6.3.2 Davis-Bacon Act, Copeland Act, Contract Work Hours and Safety Standards Act**

The Davis-Bacon Act of 1931 is a Federal law that established the requirement for paying prevailing wages on public works projects. All federally funded construction contracts for water treatment works, over \$2,000, must include provisions for paying on-site workers no less than the locally prevailing wages and benefits paid on similar projects. Treatment works is defined according to 33 USC 1292(a). This would include, but not be limited to, the construction of stormwater projects, wastewater mains, and other infrastructure associated with septic to sewer projects.

### **GM-6.3.3 Uniform Relocation Assistance Act**

The Uniform Relocation Assistance Act (a.k.a. Uniform Act) of 1970 is a federal law that establishes minimum standards for federally funded programs and projects that require the acquisition of real property (real estate) or displace persons from their homes, businesses, or farms. The Uniform Act's protections and assistance apply to the acquisition, rehabilitation, or demolition of real property for federally funded projects.



### **GM- 6.3.4 National Environmental Policy Act (NEPA)**

NEPA is a federal law that mandates assessment of the impacts on the environment of construction funded with federal dollars.

### **GM- 6.4 National Policy Requirements**

Consortium grant staff shall also adhere to National Policy Requirements affecting grants. A sample of these policies is named below. It is also the responsibility of project/program manager to ensure that subrecipients adhere to these applicable policies.

#### **GM-6.4.1 Civil Rights**

Title VI of the Civil Rights Act of 1964, 42 U.S.C. § 2000d, et seq. and its implementing regulations provide that no person shall be subjected to discrimination on the basis of race, color, or national origin under any program or activity that receives federal financial assistance. In most cases, when a recipient receives Federal financial assistance for a particular program or activity, all operations of the recipient are covered by Title VI, not just the part of the program that uses the Federal assistance.

#### **GM-6.4.2 Equal Services Provider**

Consortium Government is an equal employment and services provider. All grant decisions are based on merit and program need, and not on race, color, citizenship status, national origin, ancestry, gender, sexual orientation, age, weight, religion, creed, physical or mental disability, marital status, veteran status, political affiliation or any other factor protected bylaw.

#### **GM-6.4.3 Limited English Proficiency (LEP)**

Language for LEP individuals can be a barrier to accessing important benefits or services, understanding and exercising important rights, complying with applicable responsibilities, or understanding other information provided by federally funded programs and activities. Title VI regulations require that recipients take reasonable steps to ensure meaningful access to the information, programs, and services they provide.

#### **GM-6.4.4 American with Disabilities Act (ADA)**

In the broadest sense, it requires that state and local governments be accessible to people with disabilities. For additional information regarding statute and regulations <http://www.ada.gov/>

### **GM-6.5 Environmental Requirements**

The Consortium must comply with all environmental standards, and provide information requested by the awarding agency relating to compliance with environmental standards, including but not limited to the following federal statutes, regulations, and Executive Orders. If applicable, the Consortium must include all of the environmental statutes, regulations, and executive orders listed below in any agreement or contract with a subrecipient, and require the subrecipient to comply with all of these and to notify the Consortium if the subrecipient becomes aware of any impact on the environment that was not noted in the approved

application package:

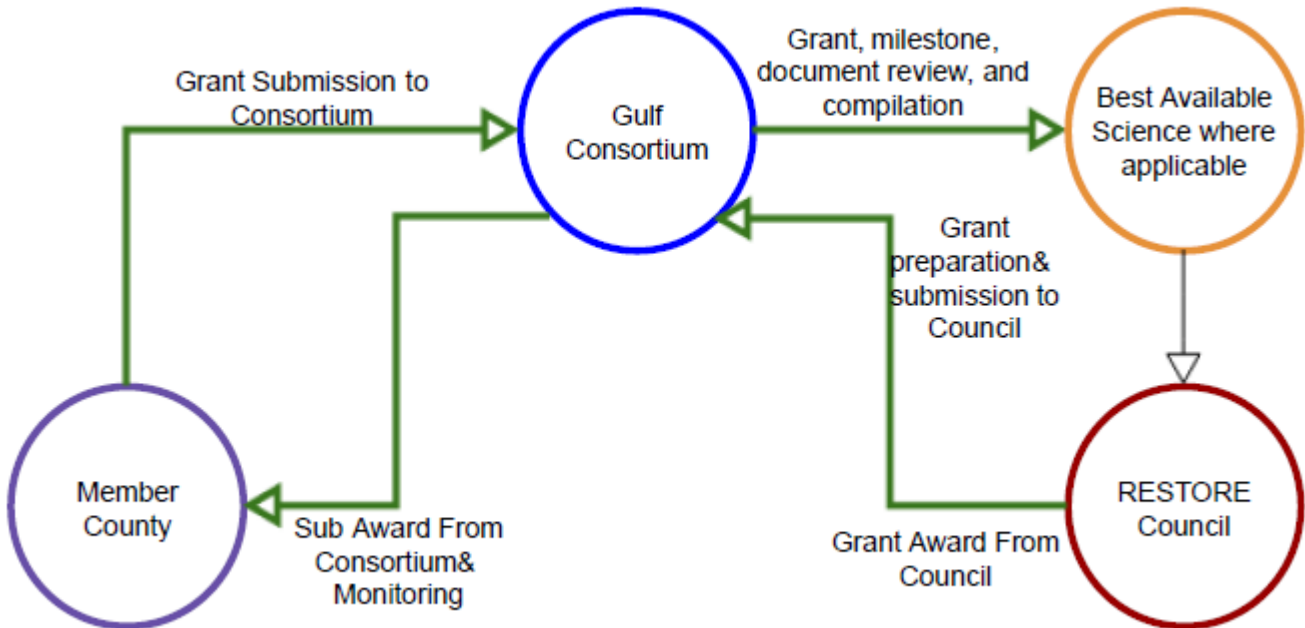
- National Historic Preservation Act, as amended (54 U.S.C. § 300101 et seq.) and Archeological and Historic Preservation Act, as amended (54 U.S.C. § 312501 et seq.)
- The National Environmental Policy Act of 1969, as amended (42 U.S.C. § 4321 et seq.)
- Clean Air Act, as amended (42 U.S.C. § 7401 et seq.), Clean Water Act, as amended (33 U.S.C. § 1251 et seq.), and EO 11738
- The Flood Disaster Protection Act of 1973, as amended (42 U.S.C. § 4002 et seq.)
- The Endangered Species Act of 1973, as amended, (16 U.S.C. § 1531 et seq.)
- The Coastal Zone Management Act, as amended, (16 U.S.C. § 1451 et seq.)
- The Coastal Barriers Resources Act, as amended, (16 U.S.C. § 3501 et seq.)
- The Wild and Scenic Rivers Act, as amended, (16 U.S.C. § 1271 et seq.)
- The Safe Drinking Water Act of 1974, as amended, (42 U.S.C. § 300f-j)
- The Resource Conservation and Recovery Act of 1976, as amended, (42 U.S.C. § 6901 et seq.)
- The Comprehensive Environmental Response, Compensation, and Liability Act (Superfund) (42 U.S.C. § 9601 et seq.) and the Community Environmental Response Facilitation Act (42 U.S.C. § 9601 note)
- Magnuson-Stevens Fishery Conservation and Management Act, as amended (16 U.S.C. § 1801)
- Marine Mammal Protection Act, as amended (16 U.S.C. § 31)
- Migratory Bird Treaty Act, as amended (16 U.S.C. §§ 703-712)
- Responsibilities of Federal Agencies to Protect Migratory Birds, EO 13186
- Bald and Golden Eagle Protection Act, as amended (16 U.S.C. § 668-668d)
- Marine Protection, Research and Sanctuaries Act (33 U.S.C. §§ 1401-1445 and 16 U.S.C. §§ 1431—1445)
- National Marine Sanctuaries Act, as amended (16 U.S.C. § 1431 et seq.)
- Rivers and Harbors Act of 1899 (33 U.S.C. § 407)
- Environmental Justice in Minority Populations and Low Income Populations, EO 12898, as amended
- Floodplain Management, EO 11988, as amended by EO 13690 and, Protection of Wetlands, EO 11990, May 24, 1977, as amended by EO 12608
- Farmland Protection Policy Act, as amended (7 U.S.C. § 4201 et seq.)

- Coral Reef Protection, EO 13089 Invasive Species, EO 13112

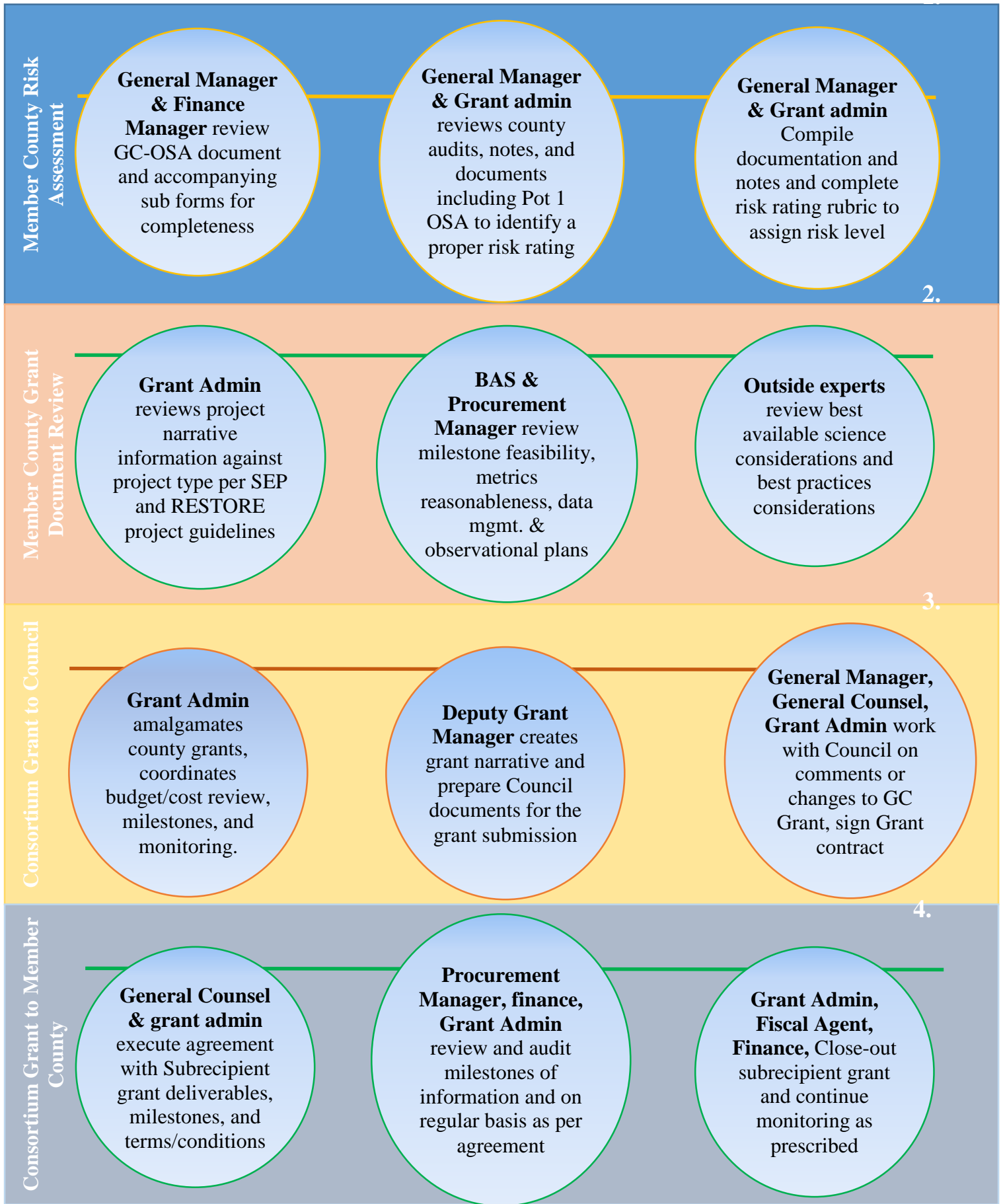
## **8. Grant Manual Appendices**

- Appendix 1 Grant Lifecycle Overview**
- Appendix 2 Grant Submission Checklist**
- Appendix 3 Grant Process Flow Chart**
- Appendix 4 PII Policy**

## GRANT MANUAL APPENDIX 1: GRANT PROCESS FLOW CHART



## APPENDIX 1- GRANT LIFECYCLE OVERVIEW



## GRANT MANUAL APPENDIX 2 GRANT SUBMISSION CHECKLIST

### Required of all Submissions

√	Documentation	Notes
	Assurances and Certifications	Two signed documents required (see below)
	1. Certifications	Required of all projects; must be signed by the Authorizing Official for the applicant agency
	2. (a) Assurances (Non-Construction)	Required for non-construction projects; must be signed by the Authorizing Official for the applicant agency
	2. (b) Assurances (Construction)	Required for construction projects; must be signed by the Authorizing Official for the applicant agency
	Letter of Authorization	Must be signed by the Council Member or Member Designee
	Abstract	See examples and template at <a href="https://www.gulfconsortium.org/grant-resources">https://www.gulfconsortium.org/grant-resources</a>
	Project Narrative	See examples and template at <a href="https://www.gulfconsortium.org/grant-resources">https://www.gulfconsortium.org/grant-resources</a>
	Budget Narrative	See examples and template at <a href="https://www.gulfconsortium.org/grant-resources">https://www.gulfconsortium.org/grant-resources</a>
	Project Map(s)	At least one project/program location map in PDF form at a scale appropriate to the project/program
	GIS shapefiles	See <a href="https://www.restorethegulf.gov/docs/">https://www.restorethegulf.gov/docs/</a>
	Data Management Plan	See examples and template at <a href="https://www.gulfconsortium.org/grant-resources">https://www.gulfconsortium.org/grant-resources</a>
	Observational Data Plan	See examples and template at <a href="https://www.gulfconsortium.org/grant-resources">https://www.gulfconsortium.org/grant-resources</a>

### Conditionally Required (Project-Specific)<sup>2</sup>

<sup>1</sup> GCERC Recipient Proposal and Award Guide (RPAG) for Grant Recipients and Federal Interagency Agreement Servicing Agencies is available from <https://www.restorethegulf.gov/gcerc-grants-office>

<sup>2</sup> Required documentation varies depending upon the type of project or program. Submission of applications without “conditional” project-specific documentation is allowed; however applications will be returned by the RESTORE Council Grants Office if all necessary documentation is not provided.

√	Documentation	Notes
	<b>Environmental Compliance Documentation</b> – see template of applicable laws at <a href="https://www.gulfconsortium.org/grant-resources">https://www.gulfconsortium.org/grant-resources</a>	<b>For any construction implementation portions of projects</b>
√	Documentation	Notes
	Negotiated Indirect Cost Rate Agreement (State)	Required if indirect costs are budgeted
	Subrecipient Negotiated Indirect Cost Rate Agreement(s)	Required for each subrecipient agreement where indirect costs are budgeted
	Overhead/General & Administrative (G&A) support documentation	Required if Federal Servicing Agency is charging Overhead or G&A costs
	Subrecipient Budget(s)	Required if there are subrecipients
	Organizational Self-Assessment	Required at the organizational level; this should be submitted prior to or no later than at the time of the organization's first application
	Recipient Internal Control Compliance Document List and Certification	Required at the organizational level with the self-assessment
	SF-LLL	Required if there are recipient or subrecipient lobbying activities
	Engineering and Design Documents	Required for all projects with an E&D component
	Construction Documentation	Required for all projects with a construction component – see below
	Land Acquisition Documentation	Required for all projects that have a land acquisition component – see below

### **Additional Conditionally Required for Construction and Land Acquisition Projects**

**Construction** – the following are examples of documentation that may be required for projects involving construction; required documentation may vary on a project by project basis.

√	Documentation	Notes
	Evidence of title	For property where construction will occur
	Disclosure of encumbrances	For property where construction will occur
	Applicable permits	Federal, State, or local, related to construction
	Certified plans, engineering designs, construction drawings, specifications and related documents,	As applicable to the project; must be certified by a licensed engineer
	Construction contract(s), if certain procurement processes apply	See Council Recipient Proposal and Award Guide for Grant Recipients and Federal Interagency Agreement Servicing Agencies, Part IV, Chapter IV, section C.1
	Insurance documentation	Upload if applicable
	Bonding documentation	Upload if applicable; may include bid guarantee, performance bond, and/or payment bond
	Notice of Federal Interest, if applicable	Applicable to real property that has been constructed or renovated

**Land Acquisition** – the following are examples of documentation commonly required for projects involving land acquisition; required documentation may vary on a project by project basis but will typically include all of the following.

√	Documentation	Notes
	Maps	See below
	<ul style="list-style-type: none"> <li>Map of the area in which the real property acquisition will be located,</li> </ul>	Boundaries of the acquisition must be clearly delineated
	<ul style="list-style-type: none"> <li>GIS shapefiles for all properties acquired</li> </ul>	GIS template provided in RAAMS
	<ul style="list-style-type: none"> <li>Federal Emergency Management Agency (FEMA) floodplain map of the area in which the real property acquisition will be located</li> </ul>	Boundaries of the site must be clearly delineated
	Survey(s)	
	Legal Description	
	Current title opinion	Showing ownership of the property and any deed restrictions
	Title	
	Notice of Property Restrictions/Federal Interest	Required if restrictive covenant not included in title/deed
	For conservation easement acquisitions, submission of the proposed and final conservation easement	Defines the restrictions and permitted uses and practices placed on the property
	Appraisal	Must comply with the Uniform Appraisal Standards for Federal Land Acquisition (UASFLA)
	Appraisal Review	Must comply with UASFLA
	Waiver Valuation, if applicable	Required if appraisal not completed for properties valued under \$25,000
	Land Use Plan	Describing current and planned uses and O&M activities



## GRANT MANUAL APPENDIX 3 GRANT CLOSEOUT CHECKLIST

<b>GULF CONSORTIUM GRANT CLOSEOUT CHECKLIST</b>			
<b>Within 30-45 days of grant agreement's end date, this Grant Closeout checklist must be completed, signed by the General Manager and returned to OMB Grants team before the project can be closed in the grant management system.</b>			
<b>Project Number</b> _____ <b>Project Name</b> _____			
<b>Agreement Start Date</b> _____ <b>Agreement End Date</b> _____	<b>YES</b>	<b>NO</b>	<b>N/A</b>
Have all project expenditures for the entire project period been accounted for in the grant management system?			
Have all requisitioned supplies and/or services been received and/or completed by the grant expiration date?			
Have all required request for reimbursables/drawdowns been submitted to the grantor agency (attach screenprint of submittals to appropriate A/R invoices)?			
Have all corresponding grant billing events been performed in the grant management system?			
Has documentation showing Manager approvals for reimbursement requests/drawdowns been attached to the invoice screen in grant management software?			
Has all revenue from grant billing events been received and applied to the appropriate A/R Invoice in grant management software(verify and keep documentation in hard-copy grant file)?			
Where needed, have all adjustments to reimburse requests been processed?			
Have all invoice corrections, revenue adjustments, payroll corrections, change orders to P.O.'s etc., been made?			
Has a final reconciliation between <u>project expenditures</u> and the general ledger been performed (attach reconciliation schedule to final invoice from the grant management system)?			
Have all required <u>financial reports</u> been submitted to the grantor agency (e.g. SF-425) and attached to in the grant management system?			
Have all final required program and <u>technical reports</u> been submitted to the grantor agency (e.g. ; SF-425) and attached to "Project Screen" in the grant management system?			
Has any property been acquired with grant funds? If yes, ensure the Asset Addition Form has been completed and submitted to the Finance Manager			
Was program income generated? If so, was it fully applied against project expenditures if required by grant (attach written documentation of this in the grant management system)			
Have all disposition procedures been followed for grant acquired equipment/ supplies?			
Has a <u>project completion report</u> been filed with the grantor agency and attached to the project in the grant management system?			
Have you received your grant close out notice from the grantor (of so, attach to the project in the grant management system)?			
Have retention requirements been implemented for all grant-related documents (minimum 3 years for Federal, 5 years for state after receiving Closeout Notice from Grantor)?			
Comments:			
<b>Grants Administrator</b>	<b>Finance Manager</b>	<b>Date</b>	

## **GRANT MANUAL APPENDIX 4 PII POLICY**

### **GULF CONSORTIUM POLICY ON SAFEGUARDING PERSONALLY IDENTIFIABLE INFORMATION**

#### **PURPOSE:**

The Consortium is committed to maintaining the confidentiality of Personally Identifiable Information ("PII"), except as may be otherwise required pursuant to Florida law. This policy applies to Consortium staff, contractor or service provider staff, sub-grantees, or any other person doing business with Consortium.

#### **POLICY:**

The Consortium, a Special District of the state of Florida, is the recipient of certain Federal grants and cooperative funding agreements and is subject to the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

Notwithstanding the Consortium's obligations under the Uniform Administrative Requirements for Federal awards it is the stated policy of Consortium to protect PII in the course of doing business to the maximum extent allowable pursuant to Federal and State law. This policy applies to contractors, service providers, sub-grantees, or other entities providing services to Consortium on projects derived from Federal funding.

#### **PII DEFINITION:**

As defined in 2 C.F.R. § 200.82, "Protected PII means an individual's first name or first initial and last name in combination with any one or more of types of information, including, but not limited to, social security number, passport number, credit card numbers, [security] clearances, bank numbers, biometrics, date and place of birth, mother's maiden name, criminal, medical and financial records, and educational transcripts. This does not include PII that is required by law to be disclosed.

According to 2 C.F.R. § 200.79, "PII means information that can be used to distinguish or trace an individual's identity, either alone or when combined with other personal or identifying information that is linked or linkable to a specific individual.

Some information that is considered to be PII is available in public sources such as telephone books, public web sites, and university listings. This type of information is considered to be Public PII and includes, for example, first and last name, address, work telephone number, email address, home telephone number, and general

educational credentials. The definition of PII is not anchored to any single category of information or technology. Rather, it requires a case-by-case assessment of the specific risk that an individual can be identified. Non-PII can become PII whenever additional information is made publicly available, in any medium and from any source, that, when combined with other available information, could be used to identify an individual.”

The U.S. Department of Homeland Security (DHS 2015) describes non-sensitive versus “Sensitive” PII. Some PII is not considered Sensitive, such as information on a business card. Other PII is Sensitive that if lost, stolen, or disclosed without authorization, could result in substantial harm, embarrassment, inconvenience, or unfairness to an individual.

### **GENERAL GUIDELINES AND PROCEDURES (from DHS 2015):**

The following guidelines and procedures apply to Consortium staff, contractors, consultants, service providers, sub-grantees and/or other persons handling PII in association with Consortium business including but not limited to State and Federal grants.

#### General Guidelines

- If your position involves collecting or maintaining Sensitive PII electronically, you should limit your access to only that information needed to carry out the duties of your job.
- You should ensure that documents are not accessible to casual visitors, passersby, or other individuals within the office without a “need to know.” If you leave your workspace for any reason, or have others in the immediate vicinity of Sensitive PII, you should activate your screen saver or put your monitor in a sleep mode. At the end of the day, you should always log-off your computer.
- Ensure privacy while discussing Sensitive PII during office or telephone conversations.
- When emailing Sensitive PII, save it to a separate document and password-protect or encrypt it. Send the protected document as an email attachment and provide the password to the recipient by phone or in a separate email.
- Do not leave hard copy forms of Sensitive PII unattended in non-secure areas such as on desks, tables, printers, or copiers. Secure hard copies of Sensitive PII in a locked desk drawer, file cabinet, or other secure enclosure when not in use. When using Sensitive PII, use it in a secure, limited-access area limited to persons with an official need to know.

- Avoid faxing Sensitive PII if possible.
- If accessing PII away from the office, place the document on a USB drive, or access the data through the Virtual Private Network (VPN) on your computer.

## **General Procedures**

1. All parties must ensure that PII used during the performance of Federal grants has been obtained in conformity with applicable Federal or State law.
2. To ensure PII is not transmitted to unauthorized persons, all PII and sensitive data sent via email or stored electronically must be encrypted using industry- standard information processing standards. Emailing unencrypted PII to any entity is not permitted.
3. All PII must be stored in an area that is physically safe from access by unauthorized persons. The data must be processed using Consortium (or related contractor or service provider) equipment and information technology at approved designated locations. Personal Electronic Devices will not be used to process PII.
4. Records/documents containing PII may not be left open and unattended, will be stored in reasonably secure areas including locked rooms or cabinets, and staff handling PII as part of their official duties will treat such documents as confidential.
5. Persons who have access to PII will be advised of the confidential nature of the PII, the safeguards required to protect the PII and that there are civil and criminal sanctions for noncompliance with such safeguards that are contained in Federal law.
6. Contractors, service providers, sub-grantees, and others must have established policies and procedures under which their employees and other personnel are aware and acknowledge the sensitive and confidential nature of PII and the safeguards with which they must comply.
7. Contractors and service providers must not extract information from data supplied for any purpose not stated in the grant or funding agreement.
8. Access to PII created by the Consortium must be restricted to only those Consortium employees or employees of contractors, service providers or sub- grantees who need such information to perform duties in their official capacity.
9. All PII data must be processed in a manner that will protect the confidentiality of records and documents and is designed to prevent the unauthorized dissemination of such information by electronic or other means.
10. Records/Documents that constitute official public records may be released pursuant to a public records request following procedures outlined in Florida law and Consortium policy.
11. Appropriate methods of destroying PII will be used by the Consortium and its contractors or service providers when records are eligible for destruction pursuant to applicable records retention laws and destroyed. Such methods may include shredding, burning, or electronically deleting PII.

12. Any breach or suspected breach of PII must be reported to the Grantee immediately.

Failure on the part of Consortium employees or its contractors, service providers, sub-grantees, and other persons handling PII in association with Consortium business may result in appropriate remedial action including but not limited to employee discipline and contractual termination.

### **PII SAFEGUARDS WITHIN FLORIDA STATUTES § 119 (“PUBLIC RECORDS”):**

As reflected in Florida Statutes (FS), Chapter 119 (2016) (“Public Records”), the bulk of records that Consortium collects or creates are subject to public disclosure. “Protected Personally Identifiable Information” (“PII”) is often contained within Consortium records. Under many circumstances; however, PII is exempt from disclosure under FS § 119. For example, under FS § 119.071(1)(c), “any financial statement [the Consortium] requires a prospective bidder to submit in order to prequalify for bidding or for responding to a proposal for a road or any other public works project is exempt [from disclosure].” In addition, under FS § 119(5)(b), “bank account numbers and debit, charge, and credit card numbers held by an agency are exempt [from disclosure].” Perhaps most pertinently, under FS § 119.071(5)5, “Social security numbers [SSN] held by an agency are confidential and exempt [from disclosure].” Taking this exemption for SSNs a step further, under FS § 119.071(5)2.a., “[the Consortium] may not collect an individual’s SSN unless the Consortium has stated in writing the purpose for its collection and unless it is: (I) Specifically authorized by law to do so; or (II) imperative for the performance of that agency’s duties and responsibilities as prescribed by law.” It follows that FS § 119—despite its broad ambit—has PII safeguards built within the statute that help the Consortium comply with CFR § 200.303 (“Internal Controls”).

FS § 119 does dictate several scenarios where PII such as SSNs must be disclosed to third parties. Most notably, under FS § 119(5)(a)7.b., “[the Consortium] may not deny a ‘commercial entity’ engaged in the performance of a ‘commercial activity’ access to SSNs, provided the SSN will be used only in the performance of a commercial activity and provided the ‘commercial entity’ makes a written request for the SSNs. The written request must (I) [b]e verified as provided in FS § 92.525; (II) [b]e legibly signed by an authorized officer, employee, or agent of the commercial entity; (III) contain the commercial entity’s name, business mailing and location addresses, and business telephone number; and (IV) contain a statement of the specific purposes for which it needs the SSNs and how the SSNs will be used in the performance of a ‘commercial activity,’ including the identification of any specific federal or state law that permits such use.” Significantly, FS § 119(5)(a)7.a defines “commercial entity” and “commercial activity” for purposes of FS § 119(5)(a)7 to avoid broad interpretation of these terms. Furthermore, under FS § 119(5)7.c., “[the Consortium] may request any other information reasonably necessary to verify the identity of a ‘commercial entity’ requesting the SSNs and the specific purposes for which the numbers will be used.” To ensure that “agencies”

like the Consortium are checking off these provisions prior to disclosing SSNs, FS § 119(5)(a)8.b. subjects public officers to a (maximum) \$500 fine per violation of FS § 119(5)(a). Moreover, *any person* who makes a false representation to obtain an SSN through FS § 119(5)(a) commits a third-degree felony under State law. It follows that while “commercial entities” can acquire SSNs through records requests under FS § 119, there again remain numerous safeguards in place to help the Consortium comply with CFR § 200.303 (“Internal Controls”).

**REFERENCES:**

2 C.F.R. § 200.79. Personally Identifiable Information (PII). Title 2 Code of Federal Regulations § 200.79, February 11, 2016.

2 C.F.R. § 200.82. Protected Personally Identifiable Information (Protected PII). Title 2 Code of Federal Regulations § 200.82, February 11, 2016.

Chapter 119, Florida Statutes (Public Records Law).

DHS. 2015. U.S. Department of Homeland Security, DHS 4300A Sensitive Systems Handbook, Version 12.0, November 15, 2015. [https://www.dhs.gov/sites/default/files/publications/4300A%20Sensitive-Systems- Handbook-v12\\_0-508Cs.pdf](https://www.dhs.gov/sites/default/files/publications/4300A%20Sensitive-Systems-Handbook-v12_0-508Cs.pdf).