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## **AGENDA**

### **THE GULF CONSORTIUM Policy Review Committee**

**May 19, 2021 10:00am ET  
GoToMeeting**

Connection info: <https://global.gotomeeting.com/join/635960493>

**Dial-in Number: +1 (646) 749-3129**

**Participant Passcode: 635-960-493**

#### **Committee Members**

**Chair - Matt Posner (Escambia), Larry Jones (Walton), Yana Matiyuk (Pinellas), Keith Kolasa (Hernando), Lynn Hoshihara, Jane Evans (Okaloosa)**

#### **Staff**

**Valerie Seidel, Daniel Dourte, Amy Bainbridge, Richard Bernier, Ashantee Webb (Scribe)**

#### **Item 1. Call to Order.**

Committee Chair Matt Posner will call the meeting to order.

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#### **Item 2. Roll Call.**

Consortium Manager Valerie Seidel will call the roll.

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#### **Item 3. Additions or Deletions.**

Any additions or deletions to the committee meeting agenda will be announced.

RECOMMEND: Approval of a final agenda.

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#### **Item 4. Public Comments.**

The public is invited to provide comments on issues that are on today's agenda.

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#### **Item 5. Consent Agenda.**

The consent agenda items are presented for approval. Committee members may remove any items from this agenda that they have questions on or would like to discuss in depth. Any items removed would then be included in the regular agenda in an order assigned by the Chair.

#### **Consent Agenda Items:**

- Minutes of the March 11, 2021 Policy Review Committee Meeting (please see backup pages 5-10)

RECOMMEND: Approve Policy Review Committee Meeting Minutes

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**Item 6.      Review of Accounting and Finance Procedures Revisions.**

Staff will review redlined version of the Gulf Consortium Accounting and Finance Procedures and discuss proposed updates to policy and procedure.

(Please see back up pages 11-35)

RECOMMEND: Recommend approval of the proposed Accounting and Finance Procedures revisions to the full Board.

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**Item 7.      Review of Grant Manual Revisions.**

Staff will review redlined version of the Gulf Consortium Grant Manual and discuss proposed updates to policy and procedure.

(Please see back up pages 36-95)

RECOMMEND: Recommend approval of the proposed Grant Manual revisions to the full Board.

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**Item 8.      Next Meetings.**

The final meeting will consist of reviewing the Internal Controls, Procurement Policy, Conduct Policy and Communications Policy.

**Item 9.      Public Comments.**

The public is invited to provide comments on issues that are NOT on today's agenda.

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**Item 10.      Committee Member Comments.**

Members of the Policy Review Committee are invited to provide comments on relevant issues.

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**Item 11.      Adjournment.**

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*If a person decides to appeal any decision made by the board, agency, or commission with respect to any matter considered at such meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.*

## **AGENDA ITEM 4**

**Gulf Consortium Policy Review Committee Meeting  
May 19, 2021**

**Agenda Item 4  
Public Comments**

**Statement of Issue:**

The public is invited to provide comments on issues that are on today's agenda.

**Attachments:**

None

**Prepared by:**

Ashantee Webb  
The Balmoral Group  
General Manager  
On: May 13, 2021

## **AGENDA ITEM 5**

**Gulf Consortium Policy Review Committee Meeting  
May 19, 2021**

**Agenda Item 5  
Approval of March 11, 2021 Minutes**

**Statement of Issue:**

Request to approve the minutes of the **March 11, 2021** meeting of the Gulf Consortium Policy Review Committee.

**Options:**

- (1) Approve the March 11, 2021 minutes as presented; or
- (2) Amend and then approve the minutes.

**Recommendation:**

Motion to approve Option 1.

**Prepared by:**

Ashantee Webb, The Balmoral Group  
On: May 13, 2021

**Attachment:**

Draft Minutes, March 11, 2021 meeting of the Gulf Consortium Policy Review Committee.

**Action Taken:**

Motion to: \_\_\_\_\_, Made by: \_\_\_\_\_;

Seconded by: \_\_\_\_\_.

Approved\_\_\_\_; Approved as amended\_\_\_\_; Defeated\_\_\_\_\_.

**Gulf Consortium Policy Review Committee Meeting  
March 11, 2021 Time 2:00p.m. (Eastern)  
Teleconference**

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**Members in Attendance:** Chair - Matt Posner (Escambia), Yana Matiyuk (Pinellas), Keith Kolasa (Hernando), Lynn Hoshihara

**Also in Attendance: Staff:** Valerie Seidel, Dan Dourte

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**Agenda Item #1 – Call to Order**

Chairman Matt Posner called the meeting to order.

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**Agenda Item #2 – Roll Call**

All attendees were present except for Commissioner Larry Jones (Walton) and Commissioner Jane Evans (Okaloosa).

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**Agenda Item #3 – Addition or Deletions**

Chairman Posner asked if there were any additions or deletions to the agenda. Valerie announced that the staff has none. Hearing no additions or deletions Chairman Posner takes a motion for approval. Commissioner Keith Kolasa (Hernando) made the motion to approve, Commissioner Yana Matiyuk (Pinellas) seconded. Chairman Posner asked if there was any debate, discussion, or opposition. There being none Chairman Posner proceeded to agenda Item 4.

**ACTION: POLICY REVIEW COMMITTEE APPROVED**

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**Agenda Item #4 – Public Comment**

Chairman Posner asked if there is anybody on the conference call that wishes to provide public comment. Hearing none Chairman Posner proceeded to agenda item 5.

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**Agenda Item #5 – Review of Subrecipient Policy Revisions**

Valerie Seidel thanked Chairman Posner and all of the additional board members that are on the Policy Review Committee. Valerie explained to those new to the Policy Review Committee, that annually the staff sets up the committee to review all of the operating policies of The Gulf Consortium. This is done for various reasons, the most important one being to make sure the policies reflect actual practice and are consistent with governing standards and rules. The critical reason for this is that The Gulf Consortium is audited against its own policies, so if The Gulf Consortium is not complying with its own policies then the practices or policies need to be corrected to make sure they're in sync. The first policy that The Gulf Consortium staff reviewed was the Subrecipient Policy which is what the Policy Review Committee members will be reviewing in this meeting. Further into the agenda are the items that will be reviewed in the next Policy Review Committee meeting. This process will be broken up into three meetings so that it won't be so much to review at one time. The Gulf Consortium staff has reviewed all of the language in the Subrecipient Policy and has made edits, which Valerie will go through. Valerie also makes the committee aware that since the agenda packet has been sent out, RESTORE council has offered minor comments, there are cases where the 2 C.F.R Part 200 section number has changed for the revisions that went into place November 1<sup>st</sup>. As the committee members go through they will make corrections to the comments. Valerie proceeded to

the first comment which is located in Section S-3, Period of Performance; Pre-Award Costs. The first item that the committee will notice is the language change referring to pre-award costs that is authorizing cost in writing. Previously it said "On or after the issue and its date of the award..." this wording is being changed to require that the costs are authorized before they are incurred. This is how it has been required and is a requirement of overall pre-award costs. Valerie asked the committee if they have any questions regarding that comment. Commissioner Keith Kolasa (Hernando) asked if Valerie could use some examples of what has normally be done in the past in regards to the Pre-award signing and grant writing. Dan clarified that one of the most common Pre-award costs that The Gulf Consortium has is for grant application preparation, this is always a pre-award cost on every project and application. This can also be a cost for Hernando county assuming that there is a budget for contractors or county personnel infringe. Some of this can happen Pre-award, but none of it is payable Pre-award. The excerpt is saying that as part of the grant application package which is where it shows up in writing, saying the Pre-award amount and why it needs to be spent before the award as well as some basic information about the Scope. Valerie Seidel asks if anyone else from on the committee has a question regarding this section. There being none Valerie proceeds to Section S-6, Program Income. This section also has a change in the reference due to the revisions to 2 C.F.R part 200. The next item is under section S-9, Sub-Award Requirements. Sections B and C of the Subrecipient Policy talked about the risk assessments associated with subrecipients that in turn have subrecipients. Where the counties are in turn paying someone else which is typically the case with grant funds, it's really important that subrecipients understand the difference between contractors versus subrecipients; in part because subrecipients are subject to the same federal compliance rules as The Gulf Consortium and the county. It is critical that counties not only understand the difference, but have processes in place to make sure that they can monitor and ascertain that the subrecipient is qualified receiving federal funds. The changes in both paragraph B and C are referring to this. The Gulf Consortium uses a risk assessment tool when looking at a county applying for a grant for the first time and on a repeated basis to check their risk and make sure their audit doesn't show lack of internal controls and other items. This is also done to ensure the county can maintain compliance and if the county is dealing with additional subrecipients of its own, the county has to have similar processes in place to be compliant with federal rules. This was implied before, but staff put in explicit language to make this clearer. Valerie asks the committee if they have any questions regarding this section. Commissioner Keith Kolasa (Hernando) asked if this section is used to clarify that all counties have to follow the same trickled down requirements to make sure that subrecipients are meeting the same conditions as The Gulf Consortium. Commissioner Keith Kolasa (Hernando) shared that one of the stories that he heard from other counties was that the county had to make sure they could do the audit of their subrecipient similar to what The Gulf Consortium would do for the county, which is ensuring that counties understand what is going to be required of them. Valerie confirmed that this is correct. Valerie then proceeds to the next section that has changes which is Section S-10; Recipient Reporting and Audit Requirements. The language in this section sounded like subrecipient was submitting financial reports although this is something that The Gulf Consortium does. The staff clarified this in the language in the document. The subrecipients provide The Gulf Consortium with information and the staff calls all subrecipients thirty days in advance to ask for their data to update the financial reports. Similar adjustments were made for the Performance Reports. Valerie asks the committee if they have any questions regarding this section. Commissioner Keith Kolasa (Hernando) asks what happens if the county does not make the sixty-day deadline to submit the final report. Valerie clarified that The Gulf Consortium has tried to get in the habit of reaching out to the subrecipients a little earlier so that if people are going to be

running behind, adjustments can be made when staff does their reporting. The Gulf Consortium reporting is going to happen regardless, particularly in the end its important to do a no cost extension if the subrecipient thinks The Gulf Consortium is not going to be able to complete the reporting on time. Natasha asks if The Gulf Consortium would want to add some sort of language outlining as said by treasury or RESTORE council in the section to help clarify that this section is based on the same calendar as the direct component. This way it is communicated that Treasury is setting these deadlines and not The Gulf Consortium. Dan Dourte clarifies that the reporting deadlines don't always line up with the treasury calendar. This is award specific so in some cases there are different reporting deadlines that are specified in the award. Dan Dourte suggests that the staff can add a sentence stating "In accordance with the reporting deadlines specified in the award and referred to in sub recipient agreements." Natasha agrees that this might help people especially if they have turnover in their agencies. Valerie Seidel proceeds to the next edit which is in Section – 10.3 which also a section revision; same with Section S-11. The Gulf Consortium receives a lot of questions regarding the procurement. One of the first things is that the county needs to be following its own procurement policies to the extent that they don't necessarily follow all of the federal rules and special arrangements have to be made if it is involved in federal funds. In any event this is part of the certification going forward. The Gulf Consortium has developed a form which states that the sub recipient has confirmed that they've complied with all of the requirements. Valerie asks the committee if they have any questions regarding this section. Hearing none Valerie proceeds to the next section S-16.2 Prior approvals bullet b. The section was revised, because The Gulf Consortium was chastised for turning them in in less than 90 days to RESTORE council. RESTORE council needs 90 days to process a no-cost extension to the award, which means The Gulf Consortium needs 120 days to submit the extension and allow for that processing to occur. If there is a 50/50 chance that the Gulf Consortium won't make the final deadline, there is no harm in filing another cost extension. Dan Dourte mentions that this is something that is not all on the counties, but the Gulf Consortium is doing that by having it in policy stating "Please let us know 120 days before the end of the Award." Staff also has calendar reminders set up to ensure that they are asking the counties 120 days prior to the end of the Period of Performance. Chairman Posner asks what would be the repercussion if for some reason an issue came up within the last 60 days that wasn't known about at the 120-day mark. Dan Dourte states that there is flexibility on an emergency type basis, the most immediate repercussion would be reprimanding from RESTORE council. If this type of situation becomes repetitive, RESTORE council will most likely impose stricter reporting guidelines. Chairman Posner states that this would be a good thing to help message to all of the counties so that way everyone isn't caught off guard by this down the road. Valerie Seidel proceeds to the relate item in Section S-18.2 Closeout. This revision is also stating the same thing; documents must be prepared within 60 days unless a no-cost extension has been submitted. Section S-19 SEP Amendments has some superfluous language that is being removed. Starting on page 24, the remaining adjustments are for the standard of conditions making edits to the section numbers that are specific to the changes that occurred come November 1<sup>st</sup>. Valerie Seidel read the edits that were received from RESTORE council to the committee members. There is a section about indirect costs that covers the sections of 2 C.F.R Part 200 332 where counties don't have an indirect rate negotiated with a cognizant agency. It is then The Gulf Consortium's responsibility to negotiate this with the county and also revise the section reference under Sub-award. There was also an adjustment made to the financial reports that mentions The Gulf Consortium doesn't require the subrecipient to prepare the expenditure budget report, this is because the Gulf Consortium prepares this based off of the information that the subrecipient has sent. The last couple of edits will be cleaned up to bring forward in the full agenda

packet that will eventually go to the full Gulf Consortium Board for final approval. Valerie asks the committee if they have any questions or comments regarding the edits received from RESTORE council. There being none Chairman Posner asks if the committee would like to make a motion to approve the Subrecipient Policy to the full board. Commissioner Keith Kolasa (Hernando) makes the motion to approve, Commissioner Yana Matiyuk (Pinellas) seconded the motion. Chairman Posner asks the if there is any other debate, discussion, or objection. There being none, Chairman Posner proceeds to the next agenda item.

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**ACTION: POLICY REVIEW COMMITTEE APPROVED**

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**Agenda Item #6 – Next Meetings**

Valerie Seidel announces that the Accounting and Finance Procedures and Grant Manual will be reviewed at the next Policy Review meeting. The Accounting and Finance is mostly transactional, but some of it does directly flow into the grant processing. The Grants Manual is entirely dealing with Grants processes. The final meeting will consist of reviewing Internal Controls, Procurement Policy, Conduct Policy, and Communications Policy. These four policies generally require very little change other than making sure that they still meet current federal requirements. Chairman Posner asked the committee if they have any questions regarding the next meetings. Hearing none Chairman Posner proceeds to Item 7 on the agenda.

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**Agenda Item #7 – Public Comments**

Chairman Posner asks if there is anybody on the conference call that wishes to provide public comment. Hearing none Chairman Posner asks if there are any comments, questions, or concerns by committee members or staff. Hearing none Chairman Posner thanks everyone for their time and adjourns the meeting.

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**Agenda Item #8 – Adjournment**

Chairman Posner adjourns the meeting.

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## **AGENDA ITEM 6**

# ACCOUNTING AND FINANCIAL MANAGEMENT POLICY

of  
The Gulf Consortium

December-June 2019/2021



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### Control Forms and Charts

- Chart of Accounts
- Project Number Request
- Grant Accounting Entry Flow
- General Journal
- Receipts Log
- Fiscal Agent Payment Request

## DEFINITIONS

The following terms defined in this section shall have the meanings set forth below whenever they appear in the Gulf Consortium Policies:

1. “Board” means the Board of Directors of the Gulf Consortium.
2. “Business” means any corporation, partnership, individual, sole proprietorship, joint stock company, joint venture, or any other private legal entity.
3. “Cash Receipts Log” refers to a log maintained specifically to record all receipts of cash and only cash.
4. “Consortium” shall mean the Gulf Consortium, created under the Florida Interlocal Cooperation Act (Part I of Chapter 163, Florida Statutes) and the Interlocal Agreement entered into by its members on September 12, 2012.
5. “Contractor/Consultant” means any person having a contract with the Consortium.
6. “Data” means recorded information, regardless of form or characteristic.
7. “Disbursements Register” refers to a check register, also called a cash disbursements journal, which is the official record used to record all of the checks, cash payments, and outlays of cash during an accounting period.
8. “Finance Manager” shall refer to the staff so designated by the entity contracted to provide accounting and financial management services for the Consortium.
9. “Fiscal Agent” shall refer to the part designated and contractually retained to perform cash receipt and disbursement activities related to Treasury funds.
10. “General Ledger” refers to the master set of accounts that summarize all transactions occurring within the Consortium or any business or public entity.
11. “General Counsel” shall refer to the person or persons retained to provide legal counsel to the Consortium.
12. “General Manager” shall refer to the staff so designated by the entity contracted to provide General Manager services for the Consortium.
13. “Generally Accepted Auditing Standards” refers to the rules that govern auditing practices in the United States. The Auditing Standards Board, a part of the American

Institute of Certified Public Accountants, creates GAAS to establish auditing practice standards and rules.

14. “Grants Administrator” shall refer to the staff so designated by the entity contracted to provide programmatic and implementation service for Consortium grants.
15. “Grant Agreement” shall refer to the contract document between The Consortium and the county, memorializing the terms of a grant award.
16. “Job Cost Detail Ledger” refers to the job cost accounting system ledgers which provide transaction detail that is able to be segregated into direct and indirect costs and is able to produce reports, for each or any of individual grant project. All charges shown in the Job Cost Detail Ledger must be traceable both to source documentation, such as timesheets for labor costs or evidence of receipt, billing, and payment for direct expenses, and to General Ledger accounts.
17. “Local Government Prompt Payment Act” refers to Florida Statutes 218.70-218.80, which specifies time periods for payments of various types of invoices.
18. “Member County” shall mean a county which is a member of the Gulf Consortium, created under the Florida Interlocal Cooperation Act (Part I of Chapter 163, Florida Statutes) and the Interlocal Agreement entered into by its members on September 12, 2012.
19. “Negotiated Indirect Cost Rate” refers to an indirect cost rate that has been formally established with a federal agency in accordance with 2 CFR 200, Subpart F, Appendix 4, Section C.2.f., which states that provisional and final rates must be negotiated where neither predetermined nor fixed rates are appropriate. Counties may have a Negotiated Indirect Cost Rate (or NICRA) already established due to prior Federal awards or other federally funded programs. Where counties do not have an established Indirect Cost Rate with a federal agency, a De minimis 10% rate may be used. The 10% De minimis rate may be elected by an organization that has never received a negotiated indirect cost rate. 2 CFR 200, Subpart E, Section 200.414 (f) specifies that any non-Federal entity that has never received a negotiated indirect cost rate may elect to charge a de minimis rate of 10% of modified total direct costs (MTDC) which may be used indefinitely.
20. “Person” means any business, individual, committee, club, other organization, or group of individuals.

21. “Procurement Manager” means an individual designated by the General Manager duly authorized to enter into and administer contracts and make written determinations with respect thereto under the terms of the Procurement policies of the Consortium.
22. “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.
23. “Property Register” shall refer to a log maintained which includes a description of all real property acquired with federal funding assistance. The register must be maintained accurately at all times and shall be submitted annually as a federal reporting requirement.
24. “Purchase Order” means that document used by the Consortium to request that a contract be entered into for a specified need, and may include, but not be limited to, the technical description of the requested item, delivery schedule, transportation, criteria for evaluation, payment terms, and other specifications.
25. “RESTORE ACT (Pot 3) funds” refers to the 30% of the Gulf Coast Restoration Trust Fund, established by the RESTORE Act, to fund economic and environmental recovery of the Gulf Coast region impacted by the Deepwater Horizon Oil Spoil. Pot 3 funds are managed separately by each of the Gulf Coast states. The Gulf Consortium is Florida’s designated agency to administer Pot 3 funds.
26. “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.
27. “Specification” means any description of the physical or functional characteristics of the nature of a material, supply, service, construction, or equipment item. It may include a description of any requirement for inspection, testing, recycled, or degradable materials content, or preparing a material, supply, service, construction, or equipment item for delivery.

## **AFM-1. FINANCIAL MANAGEMENT FOR FEDERAL REQUIREMENTS**

AFM-1.1 The Gulf Consortium's information and accounting systems are designed to meet all federal program requirements, including reporting requirements.

AFM-1.1.1 The accounting and financial management systems shall follow Generally Accepted Accounting Principles (GAAP).

AFM-1.1.2 The accounting system shall be fund accounting which is a form of accrual accounting for non-profits Each income stream is given its own accounting code.

AFM-1.1.3 The accounting and financial management systems shall support Generally Accepted Auditing Standards (GAAS).

AFM-1.2 The Gulf Consortium shall produce regular financial statements.

AFM-1.2.1 Fiscal year to date financial statements shall be presented to the Board at each meeting for review and approval.

AFM-1.2.2 Annual financial statements shall be presented to the Board for review and approval following the end of each fiscal year and made available for the Consortium's annual audit.

AFM-1.3 The Gulf Consortium's financial management system shall be maintained in a manner sufficient to permit preparation of reports required by all applicable statutes, regulations and grant agreements.

AFM-1.4. Tracking of specific grant funding for each project and County will be maintained and reconciled on a monthly basis.

AFM-1.4.1 Corresponding financial reports shall be presented to the Board at each meeting.

AFM-1.5 Tracking of Gulf Consortium funding against Trust Fund availability shall be maintained and reconciled on a quarterly basis.

AFM-1.5.1 Due to federal reporting cycles, the quarterly reconciliation shall be completed not more than 15 days following the available of Trust Fund balance information from the Council.

AFM-1.5.1 Corresponding financial reports shall be presented at the next Board meeting following the quarterly reconciliation.

AFM-1.6 Tracking of required funding from non-Consortium sources shall be maintained and reconciled quarterly.

AFM-1.6.1 Where projects have been identified in the grant application as relying on both Pot 3 and other funding, the Consortium is responsible for monitoring the status of external funding. Corresponding financial reports shall be presented to the Board at each meeting.

## **AFM-2. TRACKING OF ALLOWABLE OR UNALLOWABLE COSTS**

AFM-2.1 The accounting system of the Gulf Consortium shall designate a project number for all direct expenses associated with each specific project.

AFM-2.2 All recorded costs entered into the Gulf Consortium's accounting system shall be classified as either allowable or unallowable costs, in accordance with 2 CFR ~~part~~ § 200.403.

AFM-2.2.1 Determination of allowable or unallowable costs is the responsibility of the Finance Manager.

AFM-2.2.2 Actual expenditures or outlays shall be compared to budgeted amounts for each grant

AFM-2.3 Allowable costs shall be tracked against specific grant budgets.

AFM-2.4 Unallowable costs shall be tracked against Gulf Consortium budget.

AFM-2.5 The Finance Manager will ensure that sufficient funding exists for all costs incurred prior to approval for payment.

## **AFM-3. TRACKING OF DIRECT COSTS**

AFM-3.1 Direct costs shall be defined in accordance with 2 CFR § 200.413, as those costs that can be identified specifically with a particular final cost objective, such as a Federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

AFM-3.2 Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect facilities and administration (F&A) costs. See also 2 CFR § 200.405, Allocable costs, and 2 CFR § 200.412, Classification of costs.

AFM-3.3 Identification with the Federal award, rather than the nature of the goods and services involved, is the determinative factor in distinguishing direct from indirect (F&A) costs of Federal awards. Typical costs charged directly to a Federal award are the compensation of employees who work on that award, their related fringe benefit costs, and the costs of materials and other items of expense incurred for the Federal award. If directly related to a specific award, certain costs that otherwise would be treated as indirect costs may be treated as direct costs, including extraordinary utility consumption, the cost of materials supplied from stock or services rendered by specialized facilities, or other institutional service operations.

The salaries of administrative and clerical staff should normally be treated as indirect (F&A) costs. Direct charging of these costs may be appropriate only if all of the following conditions are met:

1. Administrative or clerical services are integral to a project or activity;
2. Individuals involved can be specifically identified with the project or activity;
3. Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency; and
4. The costs are not also recovered as indirect costs.

AFM-3.4 Minor items. Any direct cost of minor amount may be treated as an indirect (F&A) cost for reasons of practicality where such accounting treatment for that item of cost is consistently applied to all Federal and non-Federal cost objectives.

AFM-3.5 The costs of certain activities are not allowable as charges to Federal awards. However, even though these costs are unallowable for purposes of computing charges to Federal awards, they nonetheless must be treated as direct costs for purposes of determining indirect (F&A) cost rates and be allocated their equitable share of the non-Federal entity's indirect costs if they represent activities which:

1. Include the salaries of personnel,
2. Occupy space, and
3. Benefit from the non-Federal entity's indirect (F&A) costs.

AFM-3.6 For nonprofit organizations, specific rules apply. See 2 CFR 200.413(f).

#### **AFM-4. TRACKING OF INDIRECT (F&A) COSTS**

AFM-4.1 Indirect costs shall be defined in accordance with 2 CFR § 200.414, which refers also to “F&A,” or Facilities and Administration costs. Indirect costs are those that have been incurred for common or joint objectives. These costs benefit more than one cost objective and cannot be readily identified with a particular final cost objective without effort disproportionate to the results achieved. After direct costs have been determined and assigned directly to Federal awards and other activities as appropriate, indirect costs are those remaining to be allocated to benefitted cost objectives. A cost may not be allocated to a Federal award as an indirect cost if any other cost incurred for the same purpose in like circumstances has been assigned to a Federal award as a direct cost.

1. “Facilities” is defined as depreciation on buildings, equipment and capital improvement, interest on debt associated with certain buildings, equipment and capital improvements, and operations and maintenance expenses.
2. “Administration” is defined as general administration and general expenses such as the director's office, accounting, personnel and all other types of

expenditures not listed specifically under one of the subcategories of “Facilities” (including cross allocations from other pools, where applicable).

3. For nonprofit organizations, library expenses are included in the “Administration” category; for institutions of higher education, they are included in the “Facilities” category.

AFM-4.2 It is not possible to specify the types of cost which may be classified as indirect (F&A) cost in all situations. Identification with a Federal award rather than the nature of the goods and services involved is the determining factor in distinguishing direct from indirect (F&A) costs of Federal awards. However, typical examples of indirect (F&A) cost may include depreciation on buildings and equipment, the costs of operating and maintaining facilities, and general administration and general expenses, such as the salaries and expenses of executive officers, personnel administration, and accounting.

## **AFM-5. FEDERAL AGENCY ACCEPTANCE OF NEGOTIATED INDIRECT COST RATES**

AFM-5.1 Subrecipients may have a Negotiated Indirect Cost Rate (NICR) with the Federal awarding agencies. State and local governments generally will have an Indirect Cost Rate with the Federal government. Classification of NICR costs shall ensure compliance with specific grant requirements, if applicable.

## **AFM-6. CASH MANAGEMENT**

AFM-6.1 The Leon County Clerk of Courts (Clerk) shall serve as the designated fiscal agent to the Gulf Consortium and shall be the direct recipient of treasury funds and shall process disbursements. The Clerk’s responsibilities and obligations as fiscal agent to the Consortium are further described in a binding interlocal agreement between the Consortium and the Clerk.

AFM-6.1.1 The fiscal agent shall establish a separate non-interest bearing account used for the receipt of RESTORE ACT (Pot 3) funds only.

AFM-6.1.2 The fiscal agent shall provide distribution and paying agent services to effectuate payments and receive money from the Trust Fund.

AFM-6.1.3 The fiscal agent is compensated pursuant to a contractual agreement between the Gulf Consortium and the Leon County Clerk of Courts.

AFM-6.1.4 The Consortium shall establish a designated Payment Account held separately from other Consortium funds used only to pay or reimburse approved disbursements. Monthly bank statements for such Payment Account shall be sent to the Consortium and to the Clerk.

AFM-6.1.5 The Consortium shall provide for the electronic transfer of funds into the Payment Account ~~and shall send notification to the Clerk with each deposit.~~

AFM-6.1.6 The Consortium shall ensure that the Clerk has access to the Payment Account for purposes of processing payments (either through writing checks, [ACH](#) or direct deposits), monitoring transactions, and effectuating any necessary stop payments; provided, however, the Clerk shall not have wire transfer access to the Payment Account.

AFM-6.1.7 The Consortium shall provide the Clerk with an electronic signature for check printing purposes.

AFM-6.1.8 The Consortium shall be responsible for maintaining a sufficient balance in the Payment Account to satisfy payment of approved invoices.

### **AFM-6.2 Approved Invoices**

The Consortium shall process, approve and forward approved invoices to the Clerk for payment from the Payment Account. Approved Invoices shall bear or be accompanied by a mark of approval or imprimatur of the Consortium including words to the effect of "Approved for payment by the Gulf Consortium on [date of approval]," ~~will be summarized on the Fiscal Agent Payment Request form and signed by the Finance Manager and will include a copy of the~~ [supporting documentation sent to Council with the](#) related contract or purchase order if one exists, and any invoices.

### **AFM-6.3 Approved Signatories**

The Consortium may add or change authorized signatories by written notice to the Clerk signed by the Chair of the Gulf Consortium and attested to by its Secretary. The Consortium hereby designates the following individuals as approved signatories:

1. Valerie Seidel, General Manager
2. ~~Craig Diamond, General Manager~~ [Dan Dourte, Project Manager](#)

AFM-6.4 The Consortium shall provide the Clerk with a copy of its budget for each fiscal year upon adoption, as well as contracts, grant agreements, signed quarterly and annual grant reports, and such other documents as the Clerk may reasonably request.

AFM-6.5 The Consortium shall be responsible for preparing and submitting close-out documentation for all grants managed by the Consortium.

AFM-6.6 The Consortium shall have and maintain sole responsibility for the following:

AFM-6.6.1 Determining whether a given activity, expenditure or cost comprises a Qualified Expenditure.

AFM-6.6.2 Making such actions as may be necessary to satisfy applicable requirements and prerequisites or obtain any approvals from state, Federal or any other

authorities required in order to approve payments and expenditures from the Payment Account and/or Trust Fund proceeds.

AFM-6.6.3 Agreeing to and satisfying such conditions, including audit requirements, as may be necessary under the RESTORE Act to ensure that amounts disbursed from the Trust Fund will be used and expended in accordance with the RESTORE Act.

AFM-6.6.4 Providing such certifications as may be required by the RESTORE Act.

AFM-6.6.5 Developing and administering standard procurement rules and regulations governing projects, programs, and activities.

AFM-6.6.6 Facilitating return of used funds, if any, on deposit in the Payment Account in the manner required by the RESTORE Act

AFM-6.7 The Clerk's responsibilities in connection with its role as fiscal agent include the following:

**AFM-6.7.1 Payment of Approved Invoices.** The Clerk shall receive Approved Invoices from the Consortium and process same for payment from the Payment Account, either through writing checks, [ACH](#) or direct deposit.

**AFM-6.7.2 Internal Financial Controls.** The Clerk shall designate duly authorized officers or deputies to fulfill the various obligations contemplated hereunder.

AFM-6.7.2.1 The Clerk shall maintain a financial management system (cash receipts, disbursement tracking, detailed activity ledger, cash control register, property control register including equipment purchases) sufficient to perform its responsibilities and obligations as fiscal agent to the Consortium.

AFM-6.7.2.1 The Clerk shall maintain policies and Procedures for invoice submittal/approval, in accordance with the requirements of the Florida Local Government Prompt Payment Act, Chapter 218, Part VII, Florida Statutes.

**AFM-6.7.3 Reporting.**

AFM-6.7.3.1 The Clerk shall designate duly authorized officers or deputies to act and fulfill online monthly reporting

**AFM-6.7.4 Recordkeeping.**

AFM-6.7.4.1 The Clerk shall establish an on-site and fully accessible recordkeeping system. All records will be maintained in such a way

as will permit their inspection pursuant to Chapter 119, Florida Statutes.

AFM-6.7.4.2 The Clerk shall maintain copies of recording of disbursements and cash receipts for the minimum time period prescribed by applicable State and Federal law. In the event of a conflict between the two, the longer retention period shall apply.

AFM-6.7.4.3 The Clerk shall maintain copies of recording of all grant-related records for the minimum time period prescribed by applicable State and Federal law. In the event of a conflict between the two, the longer retention period shall apply.

AFM-6.7.5 Monitoring. The Clerk will provide monitoring of financial controls in accordance with Federal grant law.

AFM-6.7.5.1 The Clerk shall promptly notify the Consortium in the event the funds on deposit in the Payment Account are insufficient to process payment or reimbursement of an Approved Invoice. In such case, unless directed in writing by an Authorized Signatory, the Clerk shall not process a partial payment of the Approved Invoice but shall wait to process payment until sufficient funds have been deposited into the Payment Account to pay the Approved Invoice in full.

AFM-6.7.5.1 The Clerk shall promptly notify the Consortium in the event one or more Approved Invoices submitted to the Clerk for payment exceed the amount budgeted by the Consortium for the underlying project, program or activity. In such case, the Clerk shall not process payment of any invoice(s) which exceed the budgeted amount until the Consortium provides the Clerk with a budget amendment.

AFM-6.8. The Consortium shall maintain proper segregation of duties for Cash Receipts, Disbursement Tracking, Job Cost Detail Ledger, and Property Control Register.

#### **AFM-6.8.1 Cash Receipts**

AFM-6.8.1.1 The Finance Manager shall maintain the official Cash Receipts Log records for The Gulf Consortium.

AFM-6.8.1.2 A designated staff member shall record all Gulf Consortium checks upon receipt in the presence of another individual; both shall sign the daily Cash Receipts Log. The Finance Manager will review the log and compare to the accounting system and sign off on the log monthly.

AFM-6.8.1.3 The designated staff member shall prepare the bank deposit documentation and maintain copies with the Cash Receipts Log.

#### **AFM-6.8.2 Disbursement Tracking**

AFM-6.8.2.1 The Finance Manager shall maintain the official Disbursements Register records.

AFM-6.8.2.2 A designated staff member shall prepare checks (for non-grant expenditures) or check requests (for grant-related expenditures) to make payment of approved invoices.

AFM-6.8.2.3 Copies of all disbursements and corresponding approved invoices marked “Paid” shall be attached to the Disbursements Register. If the disbursement results in property acquired by the Consortium, the Property Register shall be updated accordingly.

AFM-6.8.2.4 Monthly, the Disbursements Register shall be reconciled to the bank statement.

#### **AFM-6.8.3 Job Cost Detail Ledger**

AFM-6.8.3.1 The Finance Manager shall maintain the official Job Cost Detail Ledger records.

AFM-6.8.3.2 A designated staff member shall prepare transactions for entry into the official accounting system.

AFM-6.8.3.3 All entries shall be prepared with supporting documentation identifying budget category, project/grant number, and approving authority.

AFM-6.8.3.4 Job Cost Detail shall be reconciled monthly.

#### **AFM-6.8.4 Property Control Register**

AFM-6.8.4.1 The Finance Manager shall maintain the official Property Control Register records.

AFM-6.8.4.2 A designated staff member shall monitor the Property Control Register monthly against the Disbursements Register.

AFM-6.8.4.3 An inventory of all physical equipment and other property shall be conducted and a report confirming that all property is accounted for shall be prepared and filed for audit purposes.

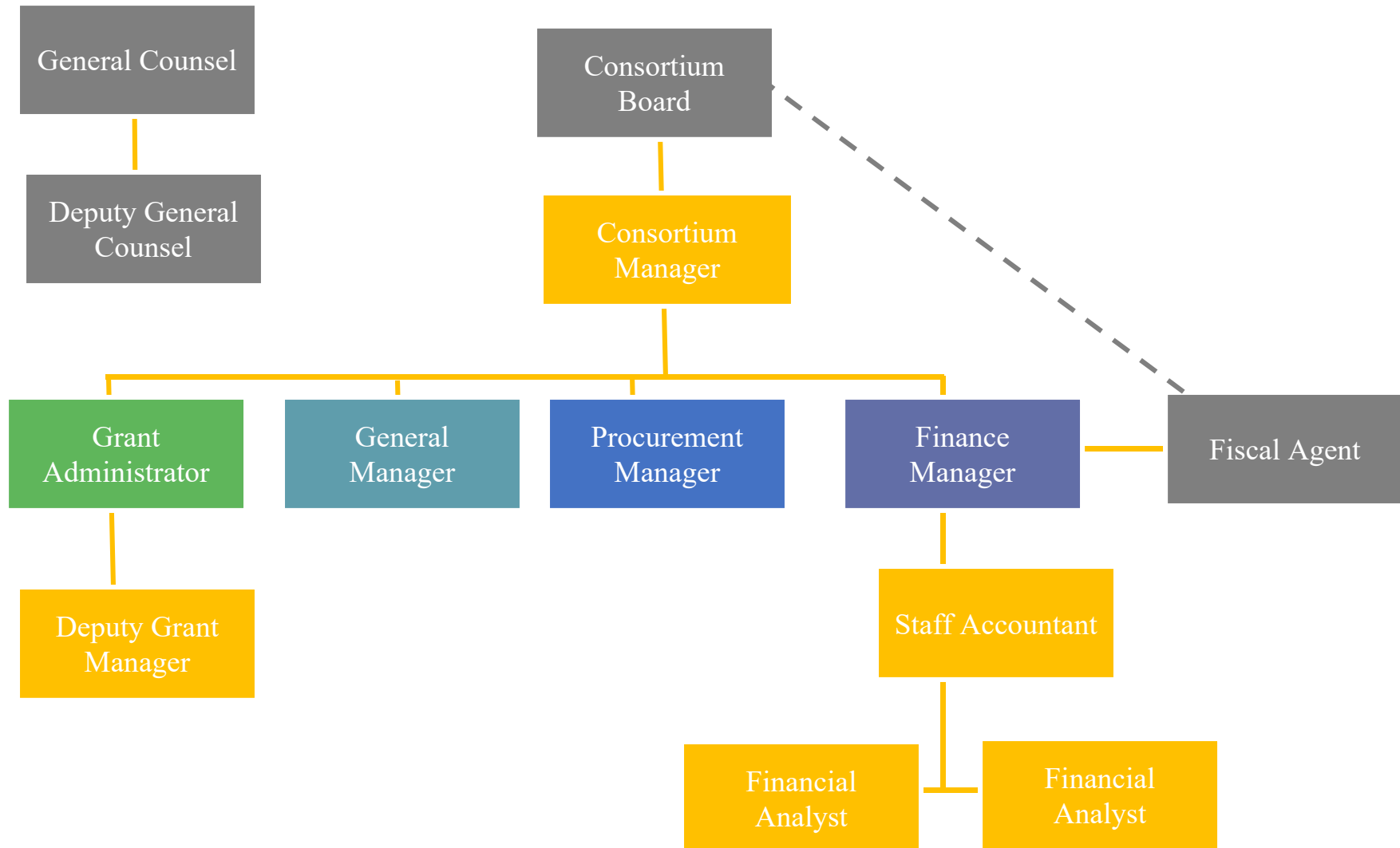
AFM-6.8.4.4 The General Manager shall review and initial the monthly reconciliation.

AFM-6.9 - The Finance Manager shall maintain timely accurate records in the federal grants management system.

AFM-6.9.1 The Finance Manager shall maintain appropriate safeguards in the RESTORE Council grants management system approval processes.

AFM-6.9.2 Authorized individuals shall certify and submit payment requests in the grants and awards management system for Consortium approval

## Accounting Process Flow Organizational Chart



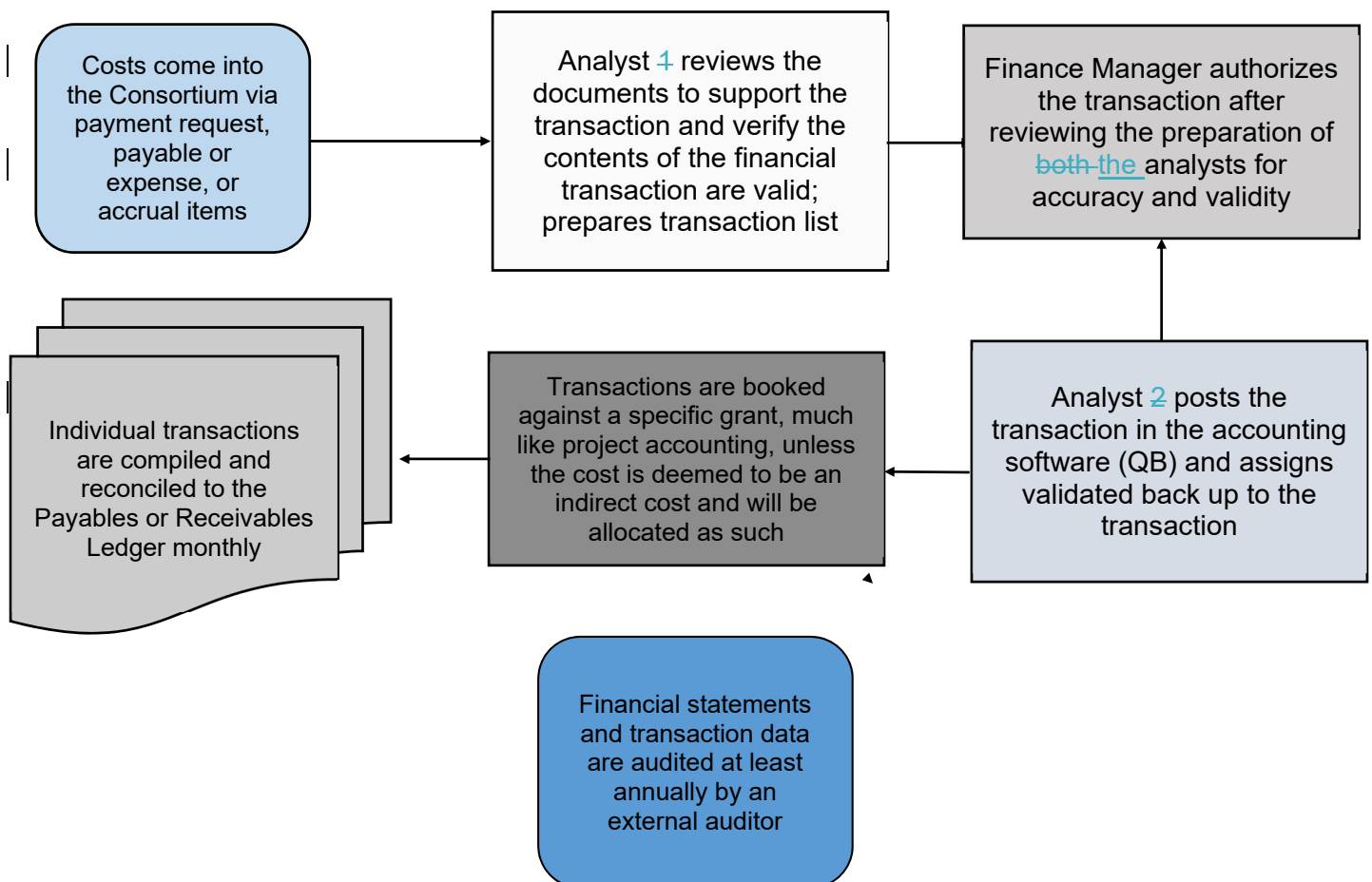
## AFM-7.0 ACCOUNTING WORKFLOWS

In order to present accurate and consistent financial statements, the revenues and expenses attributable to each period will be reflected in that period to the degree possible. Generally, all entries required to accurately reflect the revenues and expenses of each period will be made in that period.

The Consortium records transactions on the accrual basis of accounting.

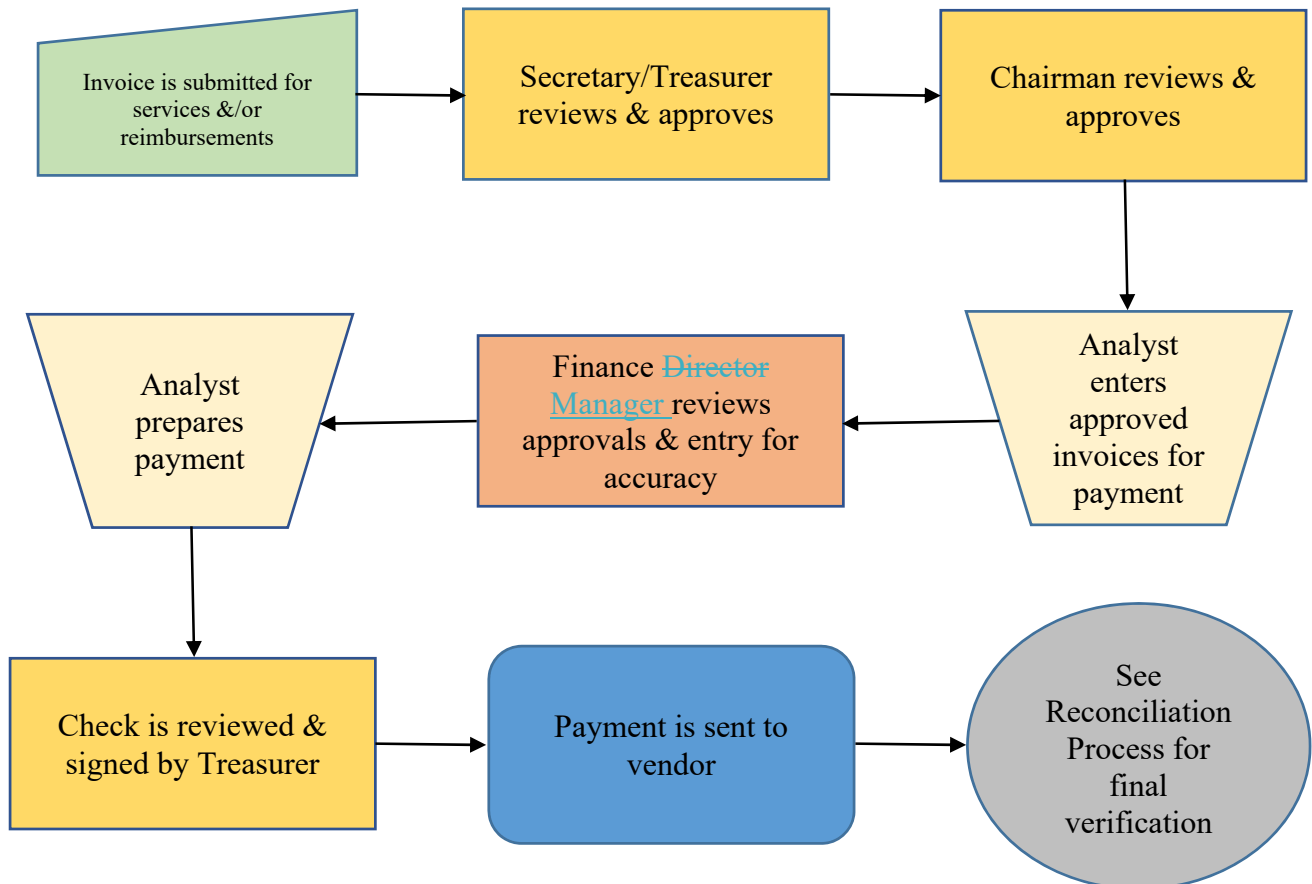
All accounting activities are the result of an action that was approved by the Board at some point; either specifically, or as part of an operating budget. All accounting transactions must be supported by evidence of the approval process that gave rise to the transaction.

### AFM-7.1a Transaction processes (AR, AP)

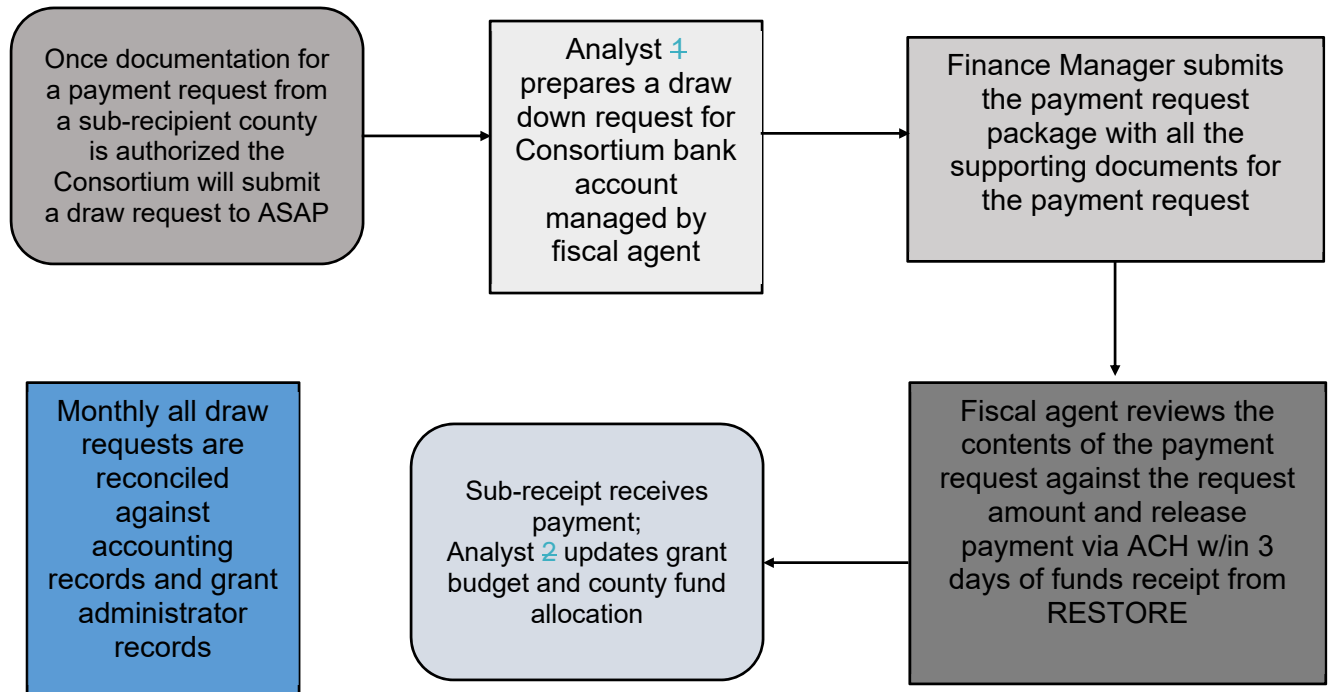


### AFM-7.1b Transaction process for managing organization's invoices

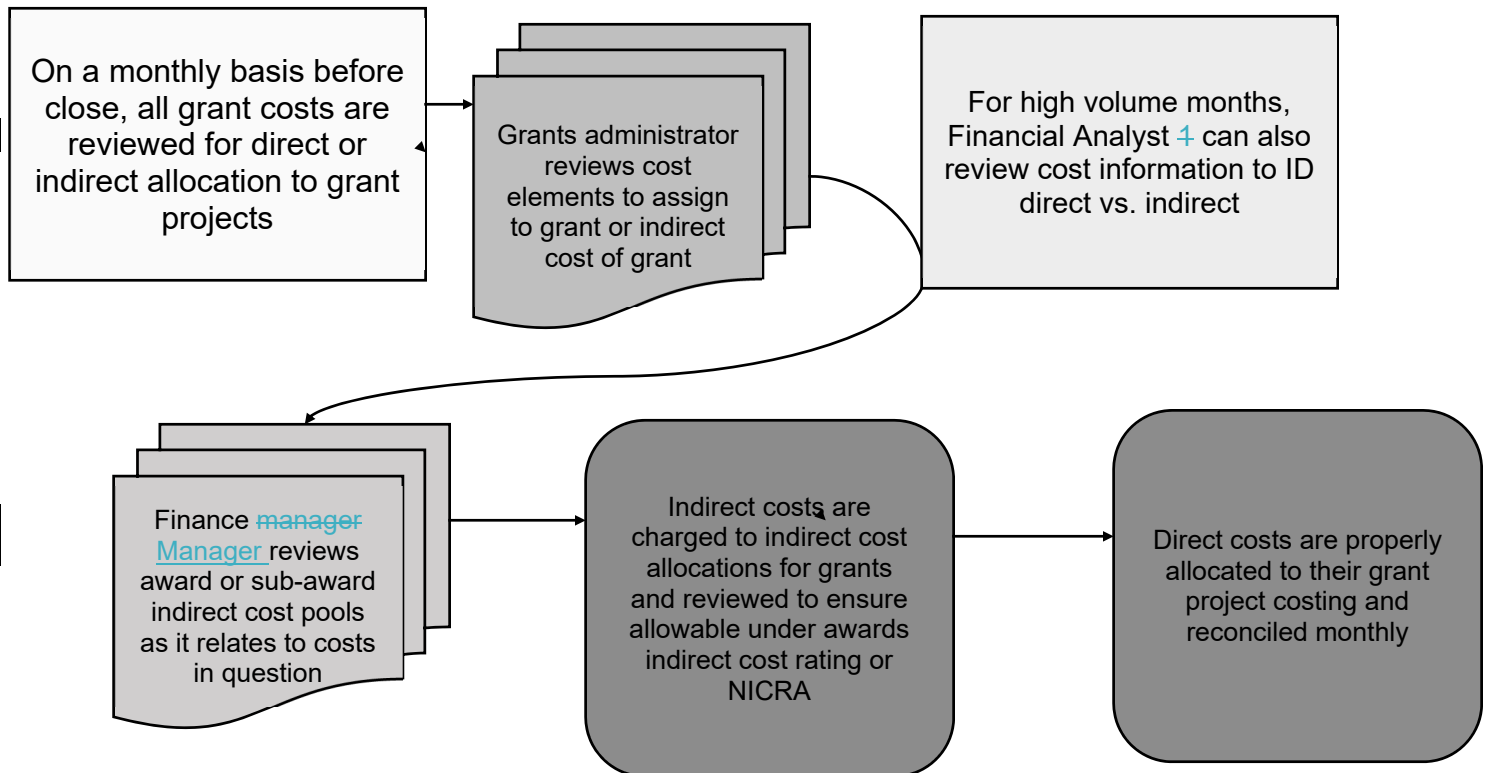
In order to maintain control of invoices for the managing organization, the following process has been developed. The invoices require the signature of two Gulf Consortium board members before being submitted for payment.



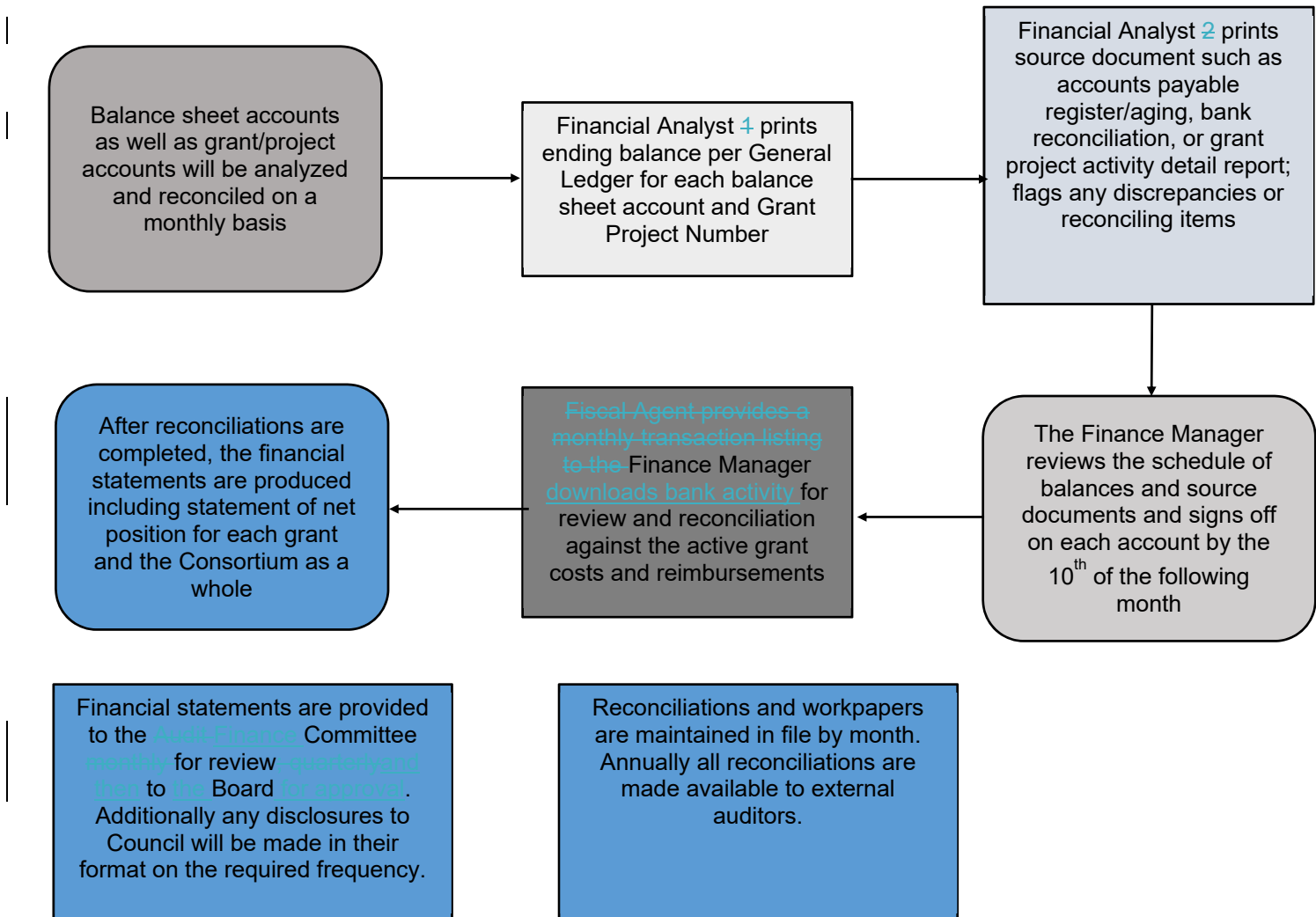
### AFM-7.2 Payment Requests



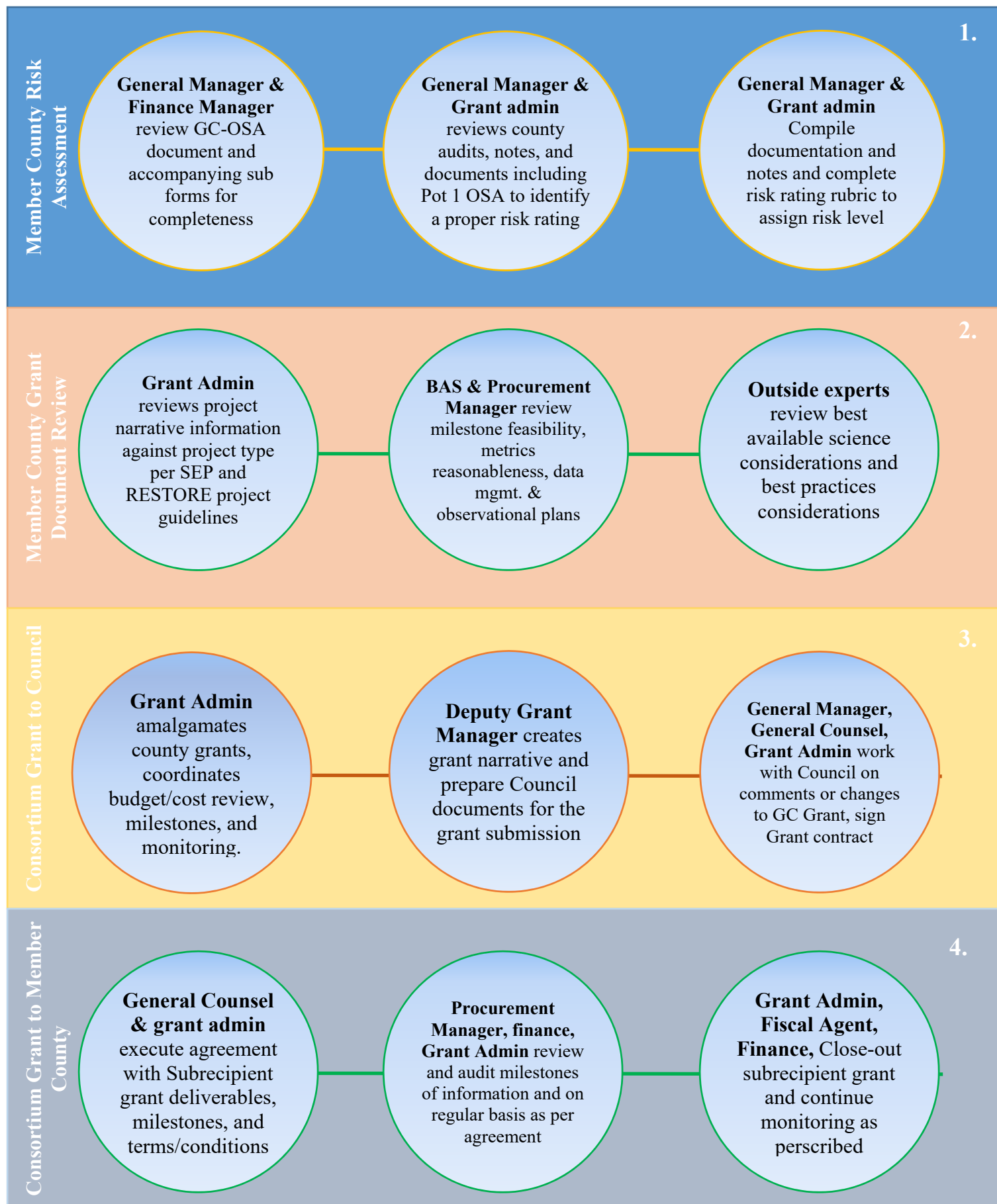
### AFM-7.3 Direct vs. Indirect Costing



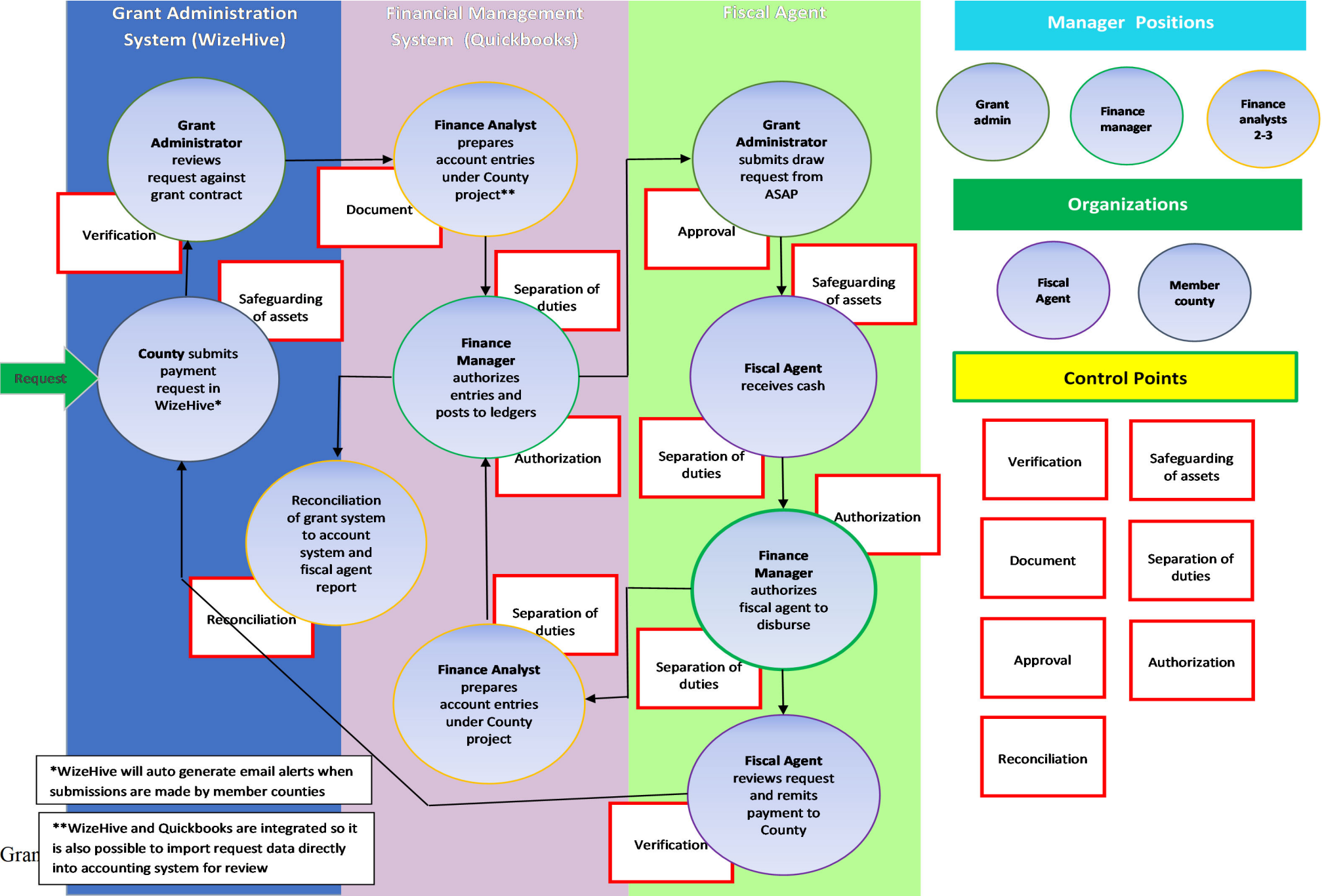
### AFM-7.4 Monthly Reconciliation Process



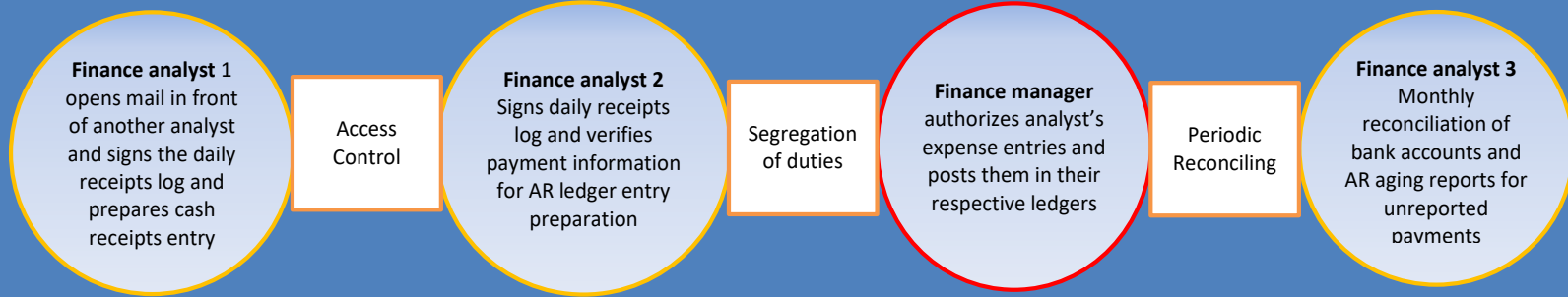
## Subgrant Request Flow



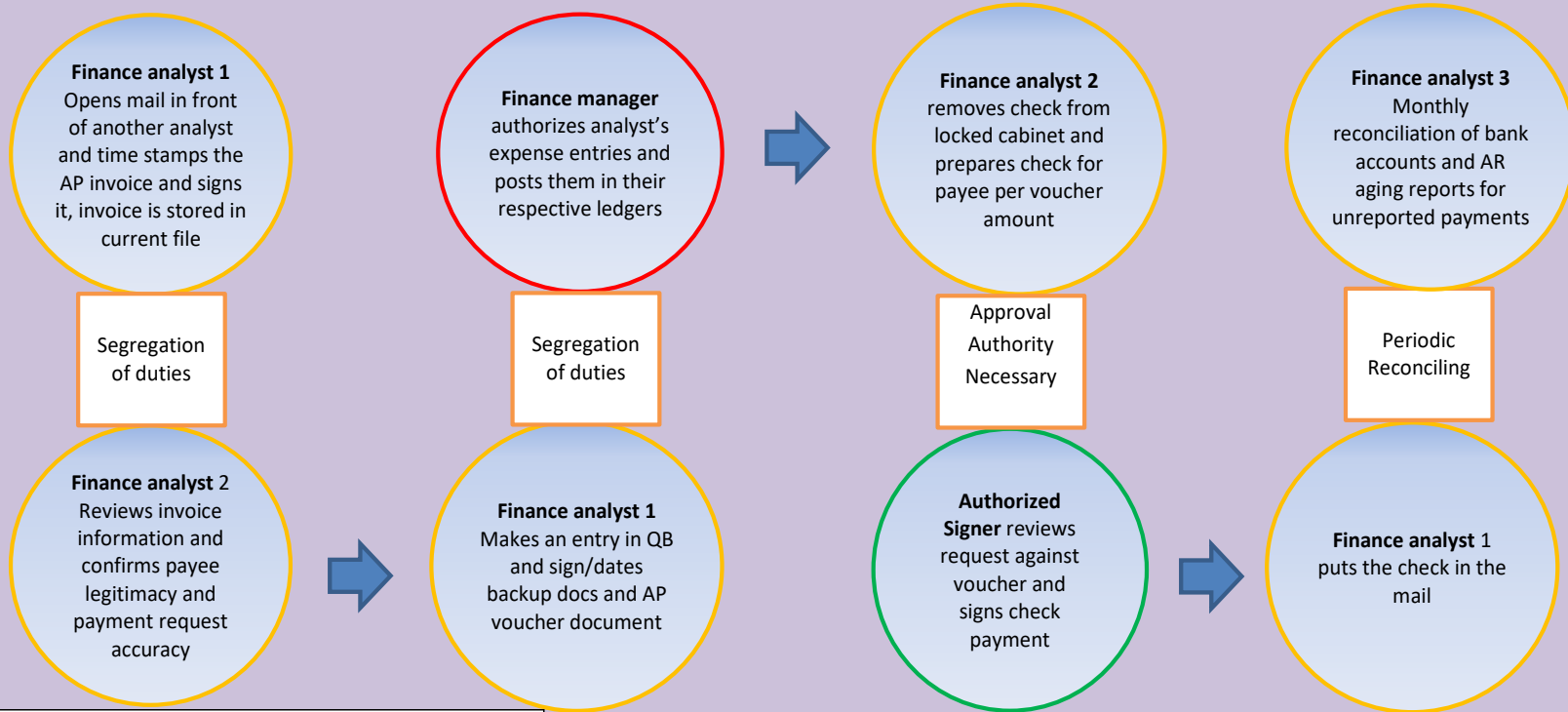
Subrecipient payment request



## Cash Receipts Example



## Accounts Payable Voucher Receipt and subsequent payment



All positions listed are employees of the manager and each different title is a distinct individual



## **AGENDA ITEM 7**

# GRANT MANUAL

of  
The Gulf Consortium

May June 2021 ~~December~~  
~~2019~~



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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. "Council" means the RESTORE Council.
8. "Data" means recorded information, regardless of form or characteristic.
9. "Designee" means a duly authorized representative of a person holding a superior position.
10. "General Manager" shall refer to the staff so designated by the entity contracted to provide General Manager services for the Consortium.
11. "Grants Administrator" shall refer to the staff so designated by the entity contracted to provide programmatic and implementation service for Consortium grants.
12. "Implementation Milestone" refers to a project activity that results in a defined portion of a project being completed.

13. "Person" means any business, individual, committee, club, other organization, or group of individuals.
14. "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.
15. "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.
16. "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**

[The following is a non-exclusive list of state and federal laws and regulations that are applicable to the administration of grants received by the Consortium.](#)

#### **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**

- Chapter ~~1252~~18, Florida Statutes.
- Florida Administrative Code & Florida Administrative Register
- Rules of the Auditor General, Chapter 10.550, Local Governmental Entity Audits
- Florida Single Audit Act, [Section Florida Statutes-215.97, Florida Statutes.](#)

## **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 3-1** 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 [of Directors](#) before submittal. [As further described in GM-4.3, upon receipt of a grant award from the RESTORE Council, the Board of Directors shall approve any grant award that substantially departs from the RESTORE Council's standard terms and conditions and/or contains special conditions or requirements that were otherwise not contemplated at the time the application was submitted. The Board of Directors shall further approve all subrecipient agreements between the Consortium and the member counties where required pursuant to GM-4.3. 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 to the Grants Specialist, 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 Grant Submission 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**

#### **GM-3.2.1 Eligibility criteria**

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-3.2.2 Risk Assessment**

The Consortium is a pass-through entity responsible for procuring, overseeing, and disbursing RESTORE Council funds. RESTORE Council policy is to “make awards only to eligible recipients both in terms of organizations allowed under the RESTORE Act and organizations that possess financial and administrative capabilities to successfully implement the project and minimize potential risks of waste, fraud, and abuse.”- As such, the Consortium is responsible for ensuring that sufficient risk assessment has occurred to achieve fiduciary accountability, maintain accuracy and transparency concerning grant financing, and ensure proper use of all disbursed funds.

The Consortium will conduct risk assessments of subrecipients in order to effectively implement the statutory, regulatory, administrative, and program requirements of the potential awards. The Consortium has adopted Council’s risk rating methodology in substance, with modifications to suit the unique structure of the Consortium and County subrecipients. The Risk Assessment Tool will be completed in collaboration with County Finance and Grants Management staff as appropriate to assess whether conditions exist that warrant special terms and conditions in Subawardsubrecipient agreements, or any special handling of grants management.

The Risk Assessment Tool document is provided in Appendix 3 to this Manual.

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

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

Preparing the application is the responsibility of the Grants Administrator and the Grants Specialist. 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 3-1** 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 4-2** – 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. As defined by RESTORE Council's SEP Guidelines, and SEP amendment is required for either of the following situations: "1) changes in scope (i.e., new project activity or increased size of project) and 2) revisions requiring an increase in funds for a new activity or bigger project." A difference in estimated cost does not require an SEP amendment as long as the scope of the project does not change. 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-Construction – reef restoration – 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 construction or restoration or living shorelines.

5. Land-Property 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.

7.8. Project Administration – This refers to project oversight and accountability provided by Gulf Consortium contractors or subrecipients or their contractors.

#### **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 Certification and Assurances form, and the Construction Assurances when applicable, is signed by the Gulf Consortium Chair for each funding application. 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 or Grants specialist 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 ~~t~~The Grant Application**

No grant application shall be submitted without signature approval of the General Manager and Finance Manager. The Finance Manager's electronic signature in the Consortium's official tracking log is done electronically and verifies successful completion of the Risk Assessment and Cost Analysis. Electronic copies of submitted applications shall be maintained permanently in the Grants Application file. The General Manager or his/her designee can legally bind the Consortium for the administration and use of the funds through delegated authority from the Board.

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

The ~~General Manager~~~~grants Administrator~~ or a delegated authority designee will submit the grant application via the ~~respective~~ online grants portals 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~~promptly 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 and General Counsel 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~~the subrecipient agreement to send to 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. Supporting documentation will be maintained in the Grant Correspondence Log. At this time, the ~~close-out~~project deliverables checklist ~~should~~will 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 Data Sheet ~~Number Request~~ form.

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

1. New Project Data Sheet ~~Number Request~~ form
- ~~1.~~2. Executed Grant Agreement/Contract or Award
- ~~2.~~3. Complete Grant Application
- ~~3.~~4. Board resolution approving Grant Application

See Accounting and Financial Management Policy for transaction specifics.

#### **GM-4.3 Award Approval and Subrecipient Agreement Procedures**

- a. Approval of Grant Awards. 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 Chair of the Gulf Consortium Board of Directors or by the General Manager as delegated. For example, special award conditions regarding 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. Otherwise, the grant award shall require approval by the Board of Directors.

b. Approval of Subrecipient Agreements. Subrecipient Agreements between the Consortium and the member counties may be approved and executed by the Chairperson, upon recommendation by the General Manager (in consultation with the General Counsel where requested), where such agreement is substantially in the form developed by the Gulf Consortium General Counsel and approved by the Board of Directors and where 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. Additionally, if the subrecipient agreement contains special terms or conditions imposed by the Consortium on the subrecipient that are not contemplated in the award (such as related to additional oversight, monitoring, or reporting requirements imposed on the subrecipient) or otherwise substantially departs from the form agreement prepared by Gulf Consortium General Counsel and approved for use by the Consortium, approval of the subrecipient agreement by the Board of Directors shall be required. A substantial departure exists where a change to the subrecipient agreement materially affects the substantive rights or remedies of the Consortium under the agreement.

## **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~~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~~FAIN 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.

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

In accordance with 2 CFR §200.303 ~~Internal Controls (e)~~, t 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, contractors ~~or~~ and service providers staff, sub-grantees, ~~or~~ and any other person or entity 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 6-5** 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.

[The Consortium has provided an example forms at https://www.gulfconsortium.org/grant-resources.](https://www.gulfconsortium.org/grant-resources)

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 The acquisition and use of equipment and real property acquired with federal funds shall in all respects comply with 2 CFR §§ 200.311, 200.313, 200.314 and 200.330. 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 in accordance with the otherwise designated applicable time period as provided in the award, 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 (or as otherwise required per the terms of the award); 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. The subrecipient shall request disposition instructions if required by the terms and conditions of the award. Disposition of the equipment shall be in accordance with the instructions received from the Council, 2 CFR §200.313(3), and other applicable laws and regulations.

~~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 200.33029 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/StatusPerformance Reports: 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. The Gulf Consortium Grants Administrator will request performance reporting information from subrecipients approximately 20 days before reports are due to RESTORE Council.

GM-5.5.1.2 Financial Reports: 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. The Gulf Consortium Finance Manager will request financial reporting narrative information from subrecipients approximately 20 days before reports are due to RESTORE Council.

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. [Meeting minutes documenting](#) 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 that involved substantive application changes.
- 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 64** 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 life~~time~~, 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 [the Council](#) [and the Consortium](#). 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 one (1)~~ 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 ~~(1)~~ 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 received by~~

the Consortium at least ~~30~~90 days in advance of the applicable deadline or termination date 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 formally in writing by the Subrecipient County 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.frs.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 by law.

#### **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:

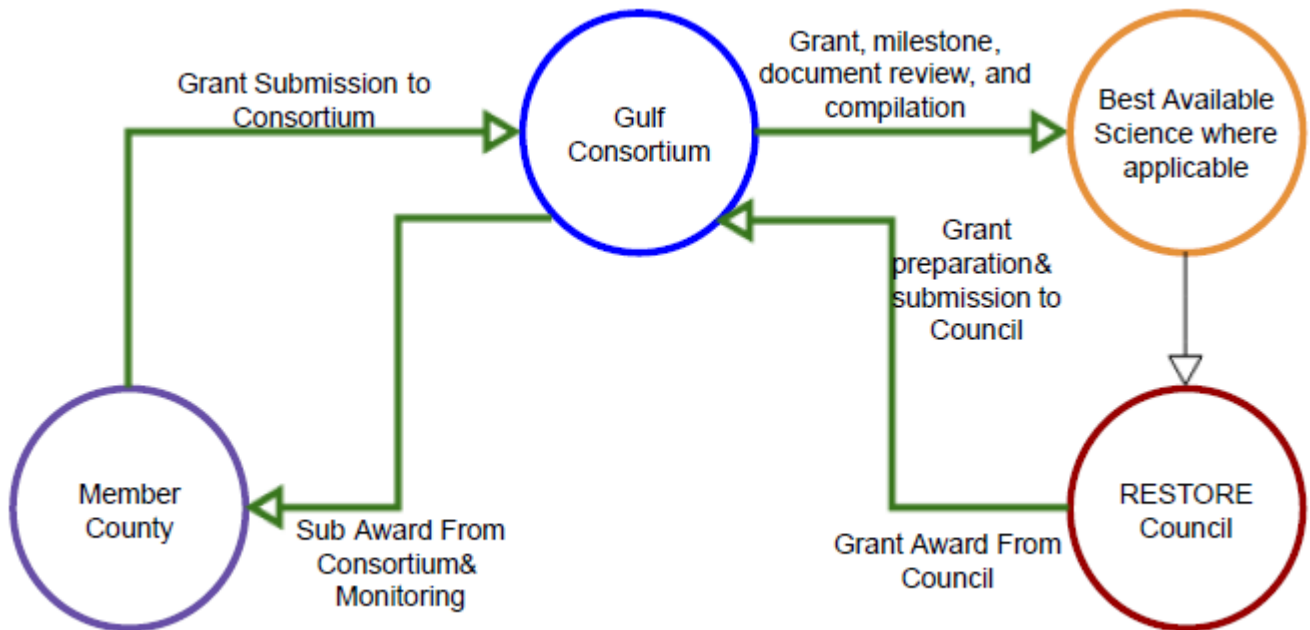
- National Historic Preservation Act, as amended (54 U.S.C. § 300101 et seq.) and Archeological and Historic Preservation Act, as amended (54 U.S.C. § 312501 et seq.)
- The National Environmental Policy Act of 1969, as amended (42 U.S.C. § 4321 et seq.)
- Clean Air Act, as amended (42 U.S.C. § 7401 et 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~~ [Process Flow Chart](#)
- Appendix 2 Grant Submission Checklist
- Appendix 3 ~~Grant Process Flow Chart~~ [Risk Assessment Tool](#)
- [Appendix 4 Grant Closeout Checklist](#)
- Appendix ~~4~~5 PII Policy

## GRANT MANUAL APPENDIX 1 GRANT PROCESS FLOW CHART



## 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
	<del>Letter of Authorization</del>	<del>Must be signed by the Council Member or Member Designee</del>
	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>
	<u>Milestones table</u>	See examples and template at <a href="https://www.gulfconsortium.org/grant-resources">https://www.gulfconsortium.org/grant-resources</a>
	Budget <u>and Budget</u> 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.

√	<b>Documentation</b>	<b>Notes</b>
	<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>
√	<b>Documentation</b>	<b>Notes</b>
	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.

√	<b>Documentation</b>	<b>Notes</b>
	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      RISK ASSESSMENT TOOL**



## The Gulf Consortium RISK ASSESSMENT TOOL

The risk assessment checklist is a tool to assist Consortium staff in assessing risk as described in 2 CFR 200.205 (displayed at the end of this document). The checklist duplicates that which RESTORE Council uses. The categories of risk in column 1 parallel the topics in the regulation and incorporate additional items that are used in other risk assessment methods and tools. One of the primary purposes of the risk assessment process is the review and evaluation of controls that an organization has in place to manage and monitor the use of grant funds. The outcome of the process is a determination of a level of risk assigned to the organization. The determination will inform the Consortium in determining the necessity for the inclusion of special conditions associated with the assigned risk level in the award.

The risk assessment process includes use of the table shown below in conjunction with various sources of information about the organization. Those sources may include the applicant's proposal submission, organizational self-assessment, and information about the organization available to the Consortium from various sources, including System for Award Management (SAM), Federal Awardee Performance and Integrity Information System (FAPIS), Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS), site visits reports or desk reviews conducted by staff. For each question specific supporting documentation is recommended for review.

Consortium staff may use the table on the following pages to frame its evaluation of the applicant organization in conjunction with supporting resource information described above. The table contains:

Column 1	Risk Category:	List of subjects that should be considered to determine level of risk
Column 2	Decision Factors/questions:	The list of attributes (and sub-divisions) identifying the control activities and the expected implementation or performance of those activities. <sup>1</sup>
Column 3-6	Yes/Somewhat/No/Not applicable:	Options to select whether or not the organization is executing each of the elements.
Column 7	Risk Rating - Low, Moderate, High:	Reviewer's judgement of how well the organization is performing on each category.
Column 8	Basis for rating/comments	Reviewer's notes on factors influencing the assigned rating

The reviewer will consider the attributes in Column 2 (Decision Factors/Questions) and based on available information, select the option in columns 3 through 6 that describes the organization under review. The reviewer will use her/his judgement to assign a risk rating in column 7. Generally, the factors that are considered in assignment of the risk rating include:

- Evaluation of the how well control elements are designed/defined
- Whether or not the organization is performing effectively
- If not, what are the probabilities for and/or impacts of less than acceptable performance?

Column 9 allows the reviewer to document the considerations resulting in the assigned risk rating for that risk category.

<sup>1</sup> Reviewers are free to add more attributes to the essential list, based on additional knowledge and/or additional resources that they may wish to consult.



Risk Category	Decision Factors/Questions	Yes	No	Somewhat	Not	Applicable	Low Mod. High	Basis for Rating/ Comments
<b>Operating environment</b>								
<ul style="list-style-type: none"> <li><u>Code of conduct in place covering staff, board, contractors and any other parties responsible for organizational activities</u></li> </ul>	<p><u>1. Organizational processes are in place to monitor institutional integrity and adherence to ethical values. OSA at 32.</u></p> <p><u>2. Employees, contractors and other individuals responsible for the organization's activities receive instructions/information regarding the code of conduct. OSA at 32.</u></p> <p><u>3. The code of conduct also addresses conflicts of interest. OSA at 34.</u></p> <p><u>4. Procedures exist to address violations of the code. OSA at 38-39.</u></p>							
<ul style="list-style-type: none"> <li><u>Effective management and organizational structure</u></li> </ul>	<p><u>5. Organization charts, standard operating procedures and/or other documents clearly identify and define duties, lines of authority and responsibility. OSA at 30.</u></p> <p><u>6. The organization has confirmed all of the items listed on the Gulf Coast Ecosystem Restoration Council Recipient Internal Control Compliance Document List.</u></p> <p><u>7. Management regularly reviews reports, deliverables,</u></p>							



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RISK ASSESSMENT TOOL

<u>expenditures and other programmatic requirements to be sure that the organization remains in compliance. OSA at 28.</u>				
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<u>Risk Category</u>	<u>Decision Factors/Questions</u>	<u>Yes</u>	<u>No</u>	<u>Somewhat</u>	<u>Not</u>	<u>Applicable</u>	<u>Low</u> <u>Mod.</u> <u>High</u>	<u>Basis for Rating/</u> <u>Comments</u>
<b>Operating environment (continued)</b>								
• <u>Information technology environment</u>	<u>8. The organization has policies and procedures governing its information technology environment. OSA at 46.</u>							
	<u>9. The organization has adequate information security and access policies, procedures and controls to safeguard important data and information. OSA at 46.</u>							
	<u>10. The IT policies and procedures include disaster recovery and back up processes. OSA at 47.</u>							
• <u>Potential for problems or major obstacles to completion</u>	<u>11. The organization has risk management process and pro-actively works to mitigate risk. OSA at 19.</u>							
	<u>12. The organization has specific processes to identify, assess, and manage both internal and external risks related to financial management. OSA at 4, 11, 14, and 17.</u>							
• <u>Record-keeping and document management</u>	<u>13. The organization maintains adequate written records of its activities, as required by 2 CFR 200.203(b). Cite source in comments (e.g. "personal knowledge" or "Feb. 26, 2016 phone call with staff").</u>							
	<u>14. The organization maintains its records in an electronic system to ease location and retrieval. Cite source in comments (e.g. "personal knowledge" or "Feb. 26, 2016 phone call with staff").</u>							
	<u>15. Records associated with each grant agreement are maintained separately. Cite source in comments (e.g. "personal knowledge" or "Feb. 26, 2016 phone call with</u>							



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	<u>staff").</u>						
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<b>Risk Category</b>	<b>Decision Factors/Questions</b>	<b>Yes</b>	<b>Somewhat</b>	<b>No</b>	<b>Not Applicable</b>	<b>Low Mod. High</b>	<b>Basis for Rating/ Comments</b>
<b><u>Financial stability</u></b>							
• <u>Budget</u>	<b><u>16.</u></b> The organization's procedures allow it to ensure that all costs are reasonable, allocable and allowable, as required by regulation. OSA at 12.						
	<b><u>17.</u></b> The organization has a negotiated indirect cost rate agreement (NICRA) in place with its federal cognizant agency. OSA at 7.						
	<b><u>18.</u></b> The organization has written policies and procedures governing cash management. OSA at 14.						
	<b><u>19.</u></b> The organization draws down funds to meet immediate needs and minimize time from receipt to disbursement of funds. OSA at 15.						
• <u>Drawdown record</u>	<b><u>20.</u></b> The organization has been timely in the draw-down of previous federal funds. OSA at 15.						
	<b><u>21.</u></b> No inconsistencies have been noted in the draw-down of funds or in the SF-425 Federal Financial Report. Select NA for the first time applicant. See SF-425s in RAAMS.						
• <u>Financial risk category</u>	<b><u>22.</u></b> The organization displays no evidence of financial risk. See FAPIIS.						
• <u>Delinquent federal debt</u>	<b><u>23.</u></b> The organization has no delinquent federal debt. See SAM.gov.						



## The Gulf Consortium RISK ASSESSMENT TOOL

<u>Risk Category</u>	<u>Decision Factors/Questions</u>	<u>Yes</u>	<u>No</u>	<u>Somewhat</u>	<u>Not</u>	<u>Applicable</u>	<u>Low, Mod., High</u>	<u>Basis for Rating/Comments</u>
<b><u>Financial stability (continued)</u></b>								
• <u>Sound fiscal management practices</u>	<u>24. The organization's financial management practices provide for a clear separation of duties. OSA at 13.</u>							
	<u>25. The organization has established clearly defined financial reporting objectives that meet the requirements of the grant program. OSA at 1.</u>							
	<u>26. Financial statements can be tied back to source documents and vice versa. OSA at 2.</u>							
	<u>27. Financial statements provide enough details for management to make informed decisions. OSA at 2.</u>							
	<u>28. Financial controls ensure that federal funds are only used as intended to fulfill the terms of the award agreement. OSA at 57.</u>							
• <u>Recipient procurement system</u>	<u>29. The organization has written procurement procedures and adheres to an appropriate legal, regulatory and procedural framework. OSA at 49.</u>							
	<u>30. The organization's procurement system provides for the conduct and documentation of cost or price analysis for each procurement action. OSA at 50</u>							
	<u>31. The organization has an effective system of internal controls to provide reasonable assurance that contractors and subcontractors are properly notified of all</u>							



## The Gulf Consortium RISK ASSESSMENT TOOL

<u>Risk Category</u>	<u>Decision Factors/Questions</u>	<u>Yes</u>	<u>No</u>	<u>Somewhat</u>	<u>Not</u>	<u>Applicable</u>	<u>Low, Mod., High</u>	<u>Basis for Rating/Comments</u>
	<u>requirements and that the required certified payrolls are submitted to the non-federal entity. OSA at 51.</u>							
<u>Risk Category</u>	<u>Decision Factors/Questions</u>	<u>Yes</u>	<u>No</u>	<u>Somewhat</u>	<u>Not</u>	<u>Applicable</u>	<u>Low, Mod., High</u>	<u>Basis for Rating/Comments</u>
<u>Financial stability (cont.)</u>								
• <u>Asset management</u>	<u>32. The organization has policies, procedures and systems for asset management. OSA at 52.</u>							
	<u>33. The organization maintains detailed records for all property, land, equipment and other both tangible and intangible assets associated with grant-funded projects or programs. OSA at 53.</u>							
	<u>34. The organization has processes in place to safeguard and maintain assets acquired using federal funds. OSA at 8(a) and 53.</u>							
	<u>35. The organization manages assets acquired using federal funds in accordance with regulations, including updating documentation associated with the assets. OSA at 8(a) and 55.</u>							



## The Gulf Consortium RISK ASSESSMENT TOOL

<ul style="list-style-type: none"> <li>• <u>Subrecipient award and monitoring practices</u></li> </ul>	<u>36. The organization has a methodology to assess the capabilities of its subrecipients to ensure that each subrecipient has adequate capability, management experience, and resources to meet its responsibility under the grant. OSA at 57(a) and 59.</u>						
	<u>37. The organization establishes a formal written agreement with all subrecipients specifying the terms and conditions of the subaward. OSA at 59.</u>						
	<u>38. The organization provides training for/information to its subrecipients on their responsibilities in managing federal grant funds. OSA at 61(a) &amp; (b), 62.</u>						



## The Gulf Consortium RISK ASSESSMENT TOOL

Risk Category	Decision Factors/Questions	Yes	No	Somewhat	Not	Applicable	Low Mod. High	Basis for Rating/ Comments
<b>Financial stability (cont.)</b>								
	<b>39.</b> The organization monitors its subrecipients to confirm that they are in compliance with their grant agreements and with federal regulations. OSA at 57 et al.							
	<b>40.</b> Subrecipient monitoring includes review of expenses and periodic reconciliations between budgeted and expended amounts. OSA at 58(a).							
<ul style="list-style-type: none"> <li>• <u>Protections against waste, fraud or abuse</u></li> </ul>	<b>41.</b> The organization has established controls to prevent fraud, misuse or misappropriation of resources, with special attention to potential fraud risks, such as incentives, pressure, opportunity or rationalization. OSA at 38.	X						
	<b>42.</b> Fraud risk is incorporated into the institutional risk assessment process and reviewed periodically to ensure that controls are working as intended. OSA at 42	X						
	<b>43.</b> The organization conducts fraud awareness training for its employees, contractors and others responsible for carrying out organizational activities. OSA at 41.	X						
	<b>44.</b> The organization investigates, documents and adjudicates/remediates any reported or discovered incidents of fraud. OSA at 42.	X						
<ul style="list-style-type: none"> <li>• <u>Financial and accounting system</u></li> </ul>	<b>45.</b> The organization has a computer-based (automated) accounting/financial management system. OSA at 26.	X						



## The Gulf Consortium RISK ASSESSMENT TOOL

	<u>46. The accounting /financial system supports generation of required reports that are accurate current, complete and compliant. OSA at 5.</u>	X					
<b>Risk Category</b>	<b>Decision Factors/Questions</b>	<b>Yes</b>	<b>No</b>	<b>Somew</b>	<b>Not</b>	<b>Applica</b>	<b>Low Mod. High</b>
<b>Financial stability (cont.)</b>							
	<u>47. The accounting records are structured in a manner that allows grant funds to be managed and tracked individually. OSA at 5.</u>						
	<u>48. The organization is able to manage and track the time that individuals charge to the grant-funded project/program. OSA at 17.</u>						
• <u>Accounting practices</u>	<u>49. The organization has a procedure manual for the accounting/ financial system that includes procedures for managing the general ledger, as well as the production of all financial statements. OSA Addendum and/or cite other sources.</u>						
	<u>50. The organization follows generally accepted accounting principles (GAAP) in managing its transaction processing environment. OSA at 1 (a).</u>						
	<u>51. The organization's financial management and accounting processes also support Generally Accepted Auditing Standards (GAAS). OSA at 1 (b)</u>						
• <u>Internal control structures</u>	<u>52. Organization has documented its internal controls processes. OSA at 19.</u>						



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	<u>53. The organization has a procedure for employees, management or others to report internal control weaknesses/problems. OSA at 19.</u>						
<b><u>History of performance</u></b>							
<ul style="list-style-type: none"> <li><u>Past performance</u></li> </ul>	<u>54. The organization has a positive past performance record in its management of federal funds. Select NA for the first time applicant. Thereafter see monitoring reports.</u>						
<b><u>Risk Category</u></b>	<b><u>Decision Factors/Questions</u></b>	<b><u>Yes</u></b>	<b><u>No</u></b>	<b><u>Somew</u></b>	<b><u>Not</u></b>	<b><u>Applica</u></b>	<b><u>Low, Mod., High</u></b>
<b><u>Reports and findings from audits</u></b>							
<ul style="list-style-type: none"> <li><u>Timeliness of submission and response to program &amp; regulatory requirements</u></li> </ul>	<u>55. Recipient has been timely in the submission of budget and project amendment requests, prior approval requests and any extension requests. Select NA for the first time applicant. Thereafter see RAAMS and the grant file.</u>						
	<u>56. Recipient has been timely in the submission of financial and performance reports. Select NA for the first time applicant. Thereafter see performance reports on RAAMS.</u>						
<ul style="list-style-type: none"> <li><u>Internal audit</u></li> </ul>	<u>57. The organization has an internal audit department or unit that conducts reviews on a regular basis. OSA at 24(a).</u>						
	<u>58. Findings of internal control deficiencies are addressed in a timely manner by the organization. OSA at 24(b).</u>						
<ul style="list-style-type: none"> <li><u>Prior/recent audit findings resolved</u></li> </ul>	<u>59. External auditors review, evaluate and report on the strengths and weakness of the organization's internal controls. OSA at 24(a).</u>						



## The Gulf Consortium RISK ASSESSMENT TOOL

	<u>60. The organization responds to audit findings in writing and in a timely manner. OSA at 24(b).</u>						
	<u>61. (a) The organization has had an A-133 audit performed within a recent fiscal year. OSA at 23(b).</u>						
	<u>61. (b) The organization has had an audit of a grant funded project within a recent fiscal year. OSA at 24(a).</u>						
<ul style="list-style-type: none"> <li><u>Audit with findings that might impact the pre-award management and financial assessment</u></li> </ul>	<u>62. The organization has no recent audit findings that would affect the granting of an award. OSA at 23(c).</u>						
<b>Risk Category</b>	<b>Decision Factors/Questions</b>	<b>Yes</b>	<b>No</b>	<b>Somewhat</b>	<b>Not Applicable</b>	<b>Low, Mod., High</b>	<b>Basis for Rating/Comments</b>
<b>Ability to effectively implement statutory, regulatory, or other requirements imposed on non-Federal entities</b>							
<ul style="list-style-type: none"> <li><u>Prior experience in managing /received prior federal grants</u></li> </ul>	<u>63. The organization has previously received federal assistance awards in the form of grants, loans or cooperative agreements of a similar size, duration and/or complexity. Cite source in comments (e.g. "personal knowledge" or "Feb. 26, 2016 phone call with staff").</u>						
	<u>64. The organization has staff that have knowledge and understanding of federal grant law, regulations, and procedures. Cite source in comments (e.g. "personal knowledge" or "Feb. 26, 2016 phone call</u>						



## The Gulf Consortium RISK ASSESSMENT TOOL

	<u>with staff").</u>						
	<u>65. The organization has formal written policies and procedures or a grants manual to manage federal grants. OSA at 30.</u>						
	<u>66. Management periodically reviews all reports, deliverables, expenditures, and other requirements related to federal grant programs to ensure that guidelines and requirements are being met. OSA at 28.</u>						
• <u>Knowledgeable or experienced staff</u>	<u>67. Staff (and/or contractors) have an adequate level of experience and/or expertise in subject matter and/or grants environment to perform the program. Cite source in comments (e.g. "personal knowledge" or "Feb. 25, 2016 phone call with staff").</u>						
<b><u>Risk Category</u></b>	<b><u>Decision Factors/Questions</u></b>	<b><u>Yes</u></b>	<b><u>No</u></b>	<b><u>Somew</u></b>	<b><u>Not</u></b>	<b><u>Applica</u></b>	<b><u>Low, Mod., High</u></b>
• <u>Awareness/understanding of federal regulations, esp. 2 CFR 200</u>	<u>68. The organization is able to demonstrate/document adequate knowledge of and/or experience in applying regulations. OSA at 29.</u>						
<b><u>Excluded Parties, Legal Issues and Investigations</u></b>							
• <u>Excluded Parties Listing System (EPLS)</u>	<u>69. Organization does not appear on the Excluded parties List. See SAM.gov.</u>						
• <u>Any other legal issues, i.e. lawsuits, staff under criminal investigation</u>	<u>70. Organization has no other outstanding legal issues or investigations pending. See FAPIIS.</u>						



## The Gulf Consortium RISK ASSESSMENT TOOL

<ul style="list-style-type: none"> <li>• <u>Outstanding/on-going OIG investigations</u></li> </ul>	<u>71. No known evidence of an outstanding or on-going investigation of the organization.</u>	<table border="1" style="width: 100%; height: 40px;"> <tr> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> </tr> </table>						
<u>Summary of Analysis</u>		<p style="text-align: center;"><u>Based on the totality of the information available, the applicant's overall risk rating is:</u></p> <p style="text-align: center;"><u>Low/Medium/High</u></p>						
<b><u>Please use this space to indicate any concerns.</u></b>								
<u>Further</u>	<u>Use this space to record notes on recommendations for Special Conditions or on issues for further monitoring.</u>							



The Gulf Consortium  
RISK ASSESSMENT TOOL

<u>Actions</u>	

\_\_\_\_\_ has conducted the risk analysis.  
Gulf Consortium - Controller. \_\_\_\_\_ Date

\_\_\_\_\_ concurs with the analysis.  
Gulf Consortium – General Manager \_\_\_\_\_ Date



## The Gulf Consortium RISK ASSESSMENT TOOL

### **From 2 CFR 200**

#### **§200.205 Federal awarding agency review of risk posed by applicants.**

(a) Prior to making a Federal award, the Federal awarding agency is required by 31 U.S.C. 3321 and 41 U.S.C. 2313 note to review information available through any OMB-designated repositories of governmentwide eligibility qualification or financial integrity information, such as Federal Awardee Performance and Integrity Information System (FAPIS), Dun and Bradstreet, and "Do Not Pay". See also suspension and debarment requirements at 2 CFR part 180 as well as individual Federal agency suspension and debarment regulations in title 2 of the Code of Federal Regulations.

(b) In addition, for competitive grants or cooperative agreements, the Federal awarding agency must have in place a framework for evaluating the risks posed by applicants before they receive Federal awards. This evaluation may incorporate results of the evaluation of the applicant's eligibility or the quality of its application. If the Federal awarding agency determines that a Federal award will be made, special conditions that correspond to the degree of risk assessed may be applied to the Federal award. Criteria to be evaluated must be described in the announcement of funding opportunity described in §200.203 Notices of funding opportunities.

(c) In evaluating risks posed by applicants, the Federal awarding agency may use a risk-based approach and may consider any items such as the following:

- (1) Financial stability;
- (2) Quality of management systems and ability to meet the management standards prescribed in this part;
- (3) History of performance. The applicant's record in managing Federal awards, if it is a prior recipient of Federal awards, including timeliness of compliance with applicable reporting requirements, conformance to the terms and conditions of previous Federal awards, and if applicable, the extent to which any previously awarded amounts will be expended prior to future awards;
- (4) Reports and findings from audits performed under Subpart F—Audit Requirements of this part or the reports and findings of any other available audits; and
- (5) The applicant's ability to effectively implement statutory, regulatory, or other requirements imposed on non-Federal entities.

(d) In addition to this review, the Federal awarding agency must comply with the guidelines on governmentwide suspension and debarment in 2 CFR part 180, and must require non-Federal entities to comply with these provisions. These provisions restrict Federal awards, subawards and contracts with certain parties that are debarred, suspended or otherwise excluded from or ineligible for participation in Federal programs or activities



**The Gulf Consortium  
RISK ASSESSMENT TOOL**

**GRANT MANUAL APPENDIX 43 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 _____ Project Name _____</b>		<b>YES</b>	<b>NO</b>	<b>N/A</b>
<b>Agreement Start Date _____ Agreement End Date _____</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)?				



The Gulf Consortium  
RISK ASSESSMENT TOOL

Comments:

Grants Administrator

Finance Manager

Date

## **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).

## **AGENDA ITEM 9**

**Gulf Consortium Policy Review Committee Meeting  
May 19, 2021**

**Agenda Item 9  
Public Comments**

**Statement of Issue:**

The public is invited to provide comments on issues that are NOT on today's agenda.

**Attachments:**

None

**Prepared by:**

Ashantee Webb  
The Balmoral Group  
General Manager  
On: May 13, 2021

## **AGENDA ITEM 10**

**Gulf Consortium Policy Review Committee Meeting  
May 19, 2021**

**Agenda Item 10  
Committee Member Comments**

**Statement of Issue:**

Members of the Policy Review Committee are invited to provide comments on relevant issues.

**Attachments:**

None

**Prepared by:**

Ashantee Webb  
The Balmoral Group  
General Manager  
On: May 13, 2021