



Walker River Irrigation District

Established in 1919

***Walker River Irrigation District
Grant Management and Administration
Policy and Procedure Manual***

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GRANT MANAGEMENT & ADMINISTRATION

I. MISSION STATEMENT:

The purpose of Grant management and Administration policy and procedure manual is to develop, implement and maintain meaningful grant oversight and coordination for the District thereby increasing grant related revenue, limiting the District's exposure to grant related legal liability, and improving the efficiency and impact of programs and services funded through grants.

II. VISION STATEMENT:

The Grant Management and Administration policies and procedure manual is responsible for strengthening internal controls and enhancing management integrity across the District's programs; improving management efficiencies by streamlining grant processes and procedures; centralizing grant management activities utilizing online grant management systems for the purpose of achieving the greatest use and accountability of tax payer funded grant dollars.

III. FUNCTIONS:

A. INTRODUCTION

Walker River Irrigation District, as a political subdivision of the State of Nevada, has partners including citizens, taxpayers, businesses, visitors, employees and other government agencies. As a major economical resource in the region, it is important that the District strengthen relationships with its partners by adopting clear and comprehensive financial policies.

Grant funds received by Walker River Irrigation District (the "District") support programs and services that the District provides to the agricultural community. Grant funds are dispersed throughout the District and impact a variety of efforts including economic development, infrastructure improvement and maintenance, public access to historical records, and technological gain. Because grant funding allows the District to extend and enhance the services offered to the agricultural community, the impact of grant funding is significant. the process of grant administration and management is a critical and necessary function. The financial integrity of Walker River Irrigation District is of utmost importance and adopting

financial policies and procedures is a key element to strengthen the District's integrity.

The financial policies and procedures are intended to ensure exceptional practices via strict adherence to ethical and professional standards associated with grant related activity. Adherence to these policies and procedures will promote efficiency, transparency, accountability, and opportunity for the Walker River Irrigation District.

B. TYPES OF GRANT FUNDING

1. **Block Grants-** a broad intergovernmental transfer of funds or other assets by the US Congress to state or local governments for specific activities. Block grants are distributed according to legal formulas defining broad functional areas. The funds are used for a variety of activities, largely at the recipient's discretion.
2. **Competitive (Discretionary) Grants-** an award of financial assistance in the form of money by the Federal Government to an eligible grantee, usually made on the basis of a competitive review process.
3. **Continuation of any Grant Type-** a continuation grant provides additional funding for budget periods subsequent to the initial budget period.
4. **Conditional Grant-** a conditional grant involves one grant maker seeking the involvement of others by making their grant (only a part of the total costs of a project) conditional upon the remainder of the cost being funded from another source.
5. **Cooperative Agreements & Contracts-** a type of federal assistance; essentially, a variation of a discretionary grant, awarded by the Federal agency when it anticipates having substantial involvement with the grantee during the performance of a funded project.
6. **Earmark-** refers to a provision in legislation requiring that a portion of a certain source of revenue be designated for specific projects usually at the request of a legislator. Typically, the District submits requests for projects to state and federal legislators who seek to obtain funds for those requests, usually to be spent in the area the legislator

represents. Earmarking bypasses the normal procedure by which revenues are pooled in a general fund and then allocated among various government spending programs as opposed to a specific project.

7. **Formula Grants-** a grant that the federal agency is directed by Congress to make grantees, for which the amount is established by a formula based on certain criteria that are written into the legislation and program regulations; this funding is directly awarded and administered in the Federal agency's program offices.
8. **Pass-thru of any Grant Type-** grant funds received from one grantor, but passed through another grantor or funding source.
9. **Reimbursement Programs-** a type of funding program under which the grantee is reimbursed for qualifying expenditures already incurred, as specified in the terms of the grant agreement for such a program.
10. **County Grants-** a grant made by Mono County, Douglas County, Lyon County, or Mineral County.
11. **State Grants-** a grant made by the State of Nevada.
12. **Federal Grants-** a grant made by the U.S. Federal government.
13. **Foundation Grants-** a grant made by a philanthropic foundation.
14. **Corporate Grants-** a grant made by a corporate foundation.

C. PURPOSE

The purpose of this policy is to serve as the framework for Walker River Irrigation District to follow when applying for grants and negotiating the terms and conditions of the agreements and/or contracts to ensure financial and administrative arrangements for Walker River Irrigation District are met.

D. CONFLICT OF INTEREST

Grant audit findings due to conflicts of interest can damage the reputation and credibility of the District. Furthermore, the appearance of a conflict of interest can be just as damaging to the District's reputation and credibility

as an actual conflict. The purpose of this policy is to avoid the appearance and the actuality of any conflict of interest or breach of trust by a Board Member or an employee of the District.

1. No Board Member or employee of the District shall have any interest, financial or otherwise, direct or indirect, or have any arrangement concerning prospective employment that will, or may be reasonably expected to, bias the design, conduct, or reporting of a grant funded project on which he or she is or will be working.
2. The Grant Manager shall ensure the legal and ethical use of grant funded project funds, Board Members or District employees shall avoid any action that may result in, or create the appearance of:
 - A. Using his or her official position for private gain
 - B. Giving preferential treatment to any person or organization
 - C. Losing complete independence or impartiality
 - D. Making an official decision outside official channels
 - E. Affecting adversely public confidence in the grant funded program in particular and the District in general

E. POLICY

Walker River Irrigation District has the potential to receive significant funding from Federal, State, and Local agencies. The following policy guidelines will ensure Walker River Irrigation District is managing grant funds to its full potential

1. GUIDELINES

- A. The Grant Manager is responsible for:
 1. Identifying grant opportunities.
 2. Notifying the General Manger of potential grant opportunities.
 3. Discussing match requirements, project activities, budgets, expenses, indirect costs, etc.
 4. Completing all necessary grant application paperwork
 5. Following the grant award status

6. Notifying General Manager of award status
7. Completing award acceptance paperwork
8. Monitoring and recording expenditures
9. Following procurement requirements
10. Completing reports as required
11. Completing other tasks as needed according to grant requirements
12. Contacting funding agencies, when necessary, to clarify procedures and/or regulations

2. ELECTRONIC SIGNATURE AUTHORITY

Many federal and state programs utilize online grant application submissions and reporting. The purpose of this policy is to identify the procedure to provide authorized electronic signatures.

- A. All grant application submitted via the internet shall comply with standard policies and procedures for submission of grant applications described in this policy.
- B. The General Manager shall register as the authorized electronic signature.
- C. Under certain circumstances, the Grant Manager may also be registered as an authorized electronic signature but such arrangements must be approved by the General Manager and The Board of Directors.

3. COMPLIANCE

The purpose of compliance is to promote orderly grant operations and to ensure services are consistent with the grant's mission and objectives and that the funds are being used according to the guidelines set by the funding agency in the grant agreement.

- A. Internal Oversight

It is the duty of the Walker River Irrigation District to safeguard grant funds against loss due to waste, abuse, mismanagement, errors and fraud. The Walker River Irrigation District strives to promote adherence to laws, statutes, regulations, agreements, and policies and procedures that govern its grants. Components of Walker River Irrigation District's internal controls are: 1) Risk Assessment, 2) Control Activities, 3) Information and Communication, and 4) Evaluation.

Effective grant control environments are made-up of staff that understand their responsibilities, limits to their authority, and are committed to doing what is right in a correct and timely manner.

B. Grant Governance

The particular grant requirements will govern how business is conducted. The type of grant determines the activities performed, administrative duties, cost principles, audit requirements, and reporting activities.

C. Grant Evaluation

Each grant will determine the evaluation frequency, type, and method. The District will comply with all evaluation criteria set forth within the grant agreement.

4. D-U-N-S NUMBER

Dun & Bradstreet issues a D-U-N-S Number which is a unique identifier that is required for federal governmental grants and/or contracts. Walker River Irrigation District's D-U-N-S Number is 126062368 and will be recorded as such on all grant applications.

5. GRANT SEEKING PROCESS

A. Pre-Application Assessment & Review

The Purpose of this policy is to encourage the pursuit of grant opportunities that support the District's strategic plan, while ensuring potential costs to the District are identified and considered.

1. Financial

A. Total anticipated project costs

- B. Match requirements and sources
- C. Program income projections
- D. Staffing requirements
- E. Grant fund management
- F. Documentation of continuation plan

2. Programmatic

- A. Alignment with the District's strategic plan and priorities
- B. Provision or expansion of services to address critical needs
- C. District's capacity to administer financial and administrative aspects of the grant

B. Application Submission

The purpose of this policy is to ensure each grant application submission is aligned with the District's strategic plan and priorities. The Grant Manager is responsible for ensuring all pre-application factors have been evaluated and completed prior to submission.

- 1. The Walker River Irrigation District Board of Directors will be notified of the intent to submit for grant funds via the General Manager in his General Manager's Report at the monthly Business Meeting. A grant abstract will be supplied to the General Manager prior to the Board Meeting.
- 2. The Grant Manager will complete all necessary paperwork to apply for the grant.

C. Award Notification and Review Procedure

Once the grant has been approved and awarded, an agenda item will be placed on the next monthly Board Meeting agenda.

- 1. This agenda Item will be an action item.
- 2. The discussion will include the title of the grant, the grant period, the fund match requirement and how that match will be made, the projects/activities included in the grant agreement, and the reporting requirement(s) of the grant.
- 3. Quarterly progress reports will be given to the Board of Directors via the General Manager in the General Manager's Report section of the monthly Board Meeting.

6. MULTI YEAR GRANTS

Walker River Irrigation District may receive multi-year grants. In this case, all expenditures and reimbursements must be recorded in the appropriate fiscal year. Some recording may need to be done via journal entries. If Walker River Irrigation District spends more than the amount specified in the OMB Super Circular, a single audit must be performed at the end of each fiscal year.

7. FUNDING

To ensure best cash management practices, Walker River Irrigation District prefers to receive funds on a reimbursement basis rather than an advance basis.

A. Claiming Reimbursement

1. The Grant Manager will monitor and record grant expenditures using the District's accounting software.
2. The Grant Manager will also record grant expenditures on a Microsoft Excel spreadsheet which will be utilized in verifying totals for reimbursement.
3. The Grant Manager will compare grant expenditure amounts between the accounting software and the excel spreadsheet to ensure totals are equal; if there is a discrepancy, the Grant Manager will research the error and make corrections as needed.
4. Grant reimbursement will be completed on a monthly basis or as often as allowed per the grant agreement.
5. At grant year-end, the Grant Manager shall close out the grant. This includes preparing and submitting any final reports to the Grantor Agency and either returning excess funds or requesting final reimbursement for the grant year. All unreimbursed costs must be identified and a plan of action defined to ensure an alternate funding source is identified and the grant is effectively closed within a timely manner.

F. FILE MANAGEMENT, ACCESS AND RETENTION

The Grant Manger or designee may review files, activities, equipment, and facilities, and interview relevant personnel and contracted entities of any Walker River Irrigation District project or program that is funded with grants awarded to the District.

1. File Management Procedure

All master files associated with a grant award must maintain a file structure that includes the following five sections with separations between fiscal years:

- A. Submittal (e.g., application guidance and copy of the application)
- B. Research (e.g., statistical, financial, and any other information used in preparation of and support of the grant)
- C. Award (e.g., award letter, Board Meeting Agenda and meeting minutes, grant agreement, grant amendments, modifications, extensions, cancellations and terminations)
- D. Finance (e.g., account setup, purchase orders, invoices, copies of check stubs)
- E. Reports (e.g., reports to granting agency and evaluation components)

2. File Retention Procedure

The Walker River Irrigation District maintains records for at least seven years following the closure of its most recent audit report. If any litigation, claim, negotiation, audit, or other action involving grant records has been started before the expiration of the seven year period, the records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular seven year period, whichever is later.

- A. Grantors may require retention periods in excess of seven years. The District must comply with retention requirements specified in the grant agreement.
- B. Retention requirements extend to books of original entry, source documents supporting accounting transactions, the general ledger, subsidiary ledgers, personnel and payroll records, cancelled checks, and related documents and records.
- C. Source documents include copies of all awards, applications, and required recipient financial and narrative reports. Personnel and payroll records shall include time and attendance reports, personal activity reports or equivalent documentation for all individuals reimbursed under the award.

G. GRANT MANAGEMENT

1. Procurement Policy

The Walker River Irrigation District shall adhere to all applicable cost principles governing the use of federal and non-federal grants and contracts. This policy addresses the importance of properly

classifying indirect and direct costs charged to grant funded projects and that proposed and actual expenditures are consistent with the grant agreement and all applicable federal rules embodied in the Uniform Grant Guidance at 2 CFR 200 (UGG). District personnel who are responsible for administering, expending or monitoring grant funded programs should be familiar with the categories of costs that are generally allowable and unallowable.

A. Policy Requirements

All costs expended using federal funds must meet the following criteria laid forth in NRS 332: Purchasing: Local Governments and Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (“Uniform Rules”) at 2 C.F.R. Sec 200.

1. Be necessary and reasonable for the proper and efficient performance and administration of the grant program.
2. Be allocable to federal awards under the provisions of the federal circular.
3. Be authorized and not prohibited under state and/or local laws or regulations.
4. Conform to any limitations or exclusions set forth in principles, federal laws, terms and conditions of the federal award, or other governing regulations as to types or amounts of cost items.
5. Be consistent with policies, regulations, and procedures that apply uniformly to both federal awards and other activities of the District.
6. Be determined in accordance with generally accepted accounting principles; unless otherwise provided for in the federal circular.
7. Not included as a cost or used to meet cost sharing or matching requirements of any other federal award.
8. Be net of all applicable credits.
9. Be adequately documented.

H. APPENDICES

1. Glossary

Abstract: An overview and summary statement provided by the recipient describing a grant’s purpose, match requirements, mission and objectives.

Activities: A logic model component that describes what a program does with the inputs to fulfill its mission. Activities include the strategies, techniques, and types of treatment that comprise a program's service and methodology.

Award: Financial assistance that provide support to accomplish a public purpose. Awards include grants and other agreements in the form of money or property in lieu of money, by the grantor to an eligible recipient. The term does not include technical assistance, which provides services instead of money.

Cash Match: Includes actual cash spent by the recipient for project-related costs. Accounting records should be verifiable and trace back to source documentation.

Contracts: Written agreements entered into by the District, recipients, and commercial and non-profit organizations. With the exception of a few justified sole source situations, contracts are awarded via competitive processes to procure a good or service.

Direct Costs: Expenses that are specifically associated with a particular grant program that can be directly assigned to such activities easily with a high degree of accuracy. Common examples of direct costs include, salaries & wages, equipment, supplies, subcontracts, or materials consumed or expended in the performance of the grant.

D-U-N-S Number: A unique nine digit identifier issued by Dun & Bradstreet.

Equipment: Tangible non-expendable personal property having an acquisition cost of \$5,000 or more per unit. A grantor may use its own terminology or specifications for equipment.

Grant: An agreement of financial assistance from an agency to a recipient to carry out a public purpose of support.

Grant Manager: An individual assigned by the General Manager to carry out and oversee grant activities including, but not limited to, research, identification, application, and management of a grant.

Grantor: Primary awarding agency, i.e. federal or state government.

Grantee: The direct recipient of a grant award who is legally bound by the grantor's award or contract.

Indirect Costs: expenses incurred for common or joint objectives that cannot be readily and specifically identified with a particular program. Examples could include utilities, shared office supplies, administrative or secretarial costs.

In-kind Match: Non-cash contribution by the grantee in effort to match the funds required in the grant agreement. 'In-kind' is the value of something received or provided for the benefit of the program. In-kind contributions must be verifiable from grantee records, necessary and reasonable, allowable under cost principles, and not included as a contribution under any other federal award.

Logic Model: A logical description of how a project theoretically works to benefit the target group.

Match: The recipient share of the project cost. Match is restricted to the same use of funds as allowed for the Federal funds. Match must be directly related to the project goals and objectives and must be documented in the same manner as the grant funded activities.

Program Income: The gross income earned by the recipient during the funding period as a direct result of the award.