

**Geauga County Public Library
Operating Policy Manual**

SECTION: FEDERAL PROGRAMS
NUMBER: 306
EFFECTIVE DATE: APRIL 19, 2022

The library Board of Trustees shall ensure federal funds received by the library are administered in accordance with federal requirements, including but not limited to the Federal Uniform Grant Guidance. The board shall review and approve all applications for federal funds submitted by the library.

DELEGATION OF RESPONSIBILITY

The board designates the Fiscal Officer as the library contact for all federal programs and funding. The Fiscal Officer shall establish and maintain a sound financial management system to include internal controls and federal grant management standards covering the receipt of both direct and state-administered federal grants, and to track costs and expenditures of funds associated with grant awards.

GUIDELINES

The library's financial management system shall be designed with strong internal controls, a high level of transparency and accountability, and documented procedures to ensure that all financial management system requirements are met. Financial management standards and procedures shall assure that the following responsibilities are fulfilled:

1. **Identification** - the library must identify, in its accounts, all federal awards received and expended, and the federal programs under which they were received.
2. **Financial Reporting** – accurate, current, and complete disclosure of the financial results of each federal award or program must be made in accordance with the financial reporting requirements of the grant.
3. **Accounting Records** – the library must maintain records which adequately identify the source and application of funds provided for federally-assisted activities.
4. **Internal Controls** – effective control and accountability must be maintained for all funds, real and personal property, and other assets. The library must adequately safeguard all such property and must assure that it is used solely for authorized purposes.
5. **Budget Control** – Actual expenditures or outlays must be compared with budget amounts for each federal award. Procedures shall be developed to establish determination for allowability of costs for federal funds.
6. **Allowability of Costs** – the library shall ensure that allowability of all costs charged to each federal award is accurately determined and documented.

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STANDARDS OF CONDUCT

The library shall maintain standards of conduct covering conflicts of interest and the actions of employees engaged in the selection, award, and administration of contracts. All employees shall be informed of conduct that is required for federal fiscal compliance and the disciplinary actions that may be applied for violation of board policies, administrative regulations, rules, and procedures.

TIME AND EFFORT REPORTING

All library employees paid with federal funds shall document the time they expend in work performed in support of each federal program, in accordance with the law. Time and effort reporting requirements do not apply to contracted individuals. Library employees shall be reimbursed for travel costs incurred in the course of performing services related to official business as a federal grant recipient (Personnel Policy 325 & 350). The library shall establish and maintain employee policies on hiring, benefits, and leave and outside activities, as approved by the board.

RECORD KEEPING

The library has developed and maintains a Records Management Plan and related board policy and administrative regulations for the retention, retrieval, and disposition of manual and electronic records, including emails. The library shall ensure the proper maintenance of federal fiscal records documenting:

1. Amount of federal funds.
2. How funds are used.
3. Total cost of each project.
4. Share of total cost of each project provided from other sources.
5. Other records to facilitate an effective audit.
6. Other records to show compliance with federal program requirements.
7. Significant project experiences and results.

All records must be retrievable and available for programmatic or financial audit. The library shall provide the federal awarding agency, Inspectors General, the Comptroller General of the United States, and the pass-through entity, or any of their authorized representatives, the right of access to any documents, papers, or other library records which are pertinent to the federal award. The library shall also permit timely and reasonable access to the library's personnel for the purpose of interview and discussion related to such documents. Records shall be retained for a minimum of five (5) years from the date on which the final Financial Status Report is submitted, or as otherwise specified in the requirements of the federal award, unless a written extension is provided by the awarding agency, cognizant agency for audit, oversight agency for audit, or cognizant agency for indirect costs. If any litigation, claim, or audit is started before the

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expiration of the standard record retention period, the records shall be retained until all litigation, claims, or audits have been resolved and final action taken. As part of the Records Management Plan, the library shall develop and maintain a records retention schedule, which shall delineate the record retention format, retention period, and method of disposal. The Records Management Plan shall include identification of staff authorized to access records, appropriate training, and preservation measures to protect the integrity of records and data. The library shall ensure that all personally identifiable data protected by law or regulations is handled in accordance with the requirements of applicable law, regulations, board policy, and administrative regulations.

SUBRECIPIENT MONITORING

If the library awards subgrants, the library shall establish procedures to:

1. Assess the risk of noncompliance.
2. Monitor grant subrecipients to ensure compliance with federal, state, and local laws and board policy and procedures.
3. Ensure the library's record retention schedule addresses document retention on assessment and monitoring.

COMPLIANCE VIOLATIONS

Employees and contractors involved in federally funded programs and subrecipients shall be made aware that failure to comply with federal law, regulations, or terms and conditions of a federal award may result in the federal awarding agency or passthrough entity imposing additional conditions or terminating the award in whole or in part.

References:

Uniform Administrative Requirements for Federal Awards, Title 2, Code of Federal Regulations.