

ORDINANCE NO. 2024 - 012

**AN ORDINANCE AMENDING THE ORDINANCE 2018-015 A COUNTY-WIDE  
GRANT POLICY TO ESTABLISH UNIFORM GRANT APPROVAL AND  
RECORDKEEPING PROCEDURES**

*WHEREAS*, Delaware County is often awarded grants providing the County with needed funds which are to be used for specific purposes by various County departments; and

*WHEREAS*, upon receiving grant funds, each department within the County has historically adopted and adhered to their own policies regarding the approval and recordkeeping procedures for the particular grant awards; and

*WHEREAS*, these separate and inconsistent grant approval and recordkeeping policies implemented by various County departments can often lead to confusion and, ultimately, result in the County being unnecessarily susceptible to adverse findings during audits or examinations by the Indiana State Board of Accounts; and

*WHEREAS*, the Board of Commissioners adopted Ordinance 2018-015 for the purpose of trying to provide some internal controls as to grants that are received by the County and to help Delaware County determine how to expend and properly account for the use of funds from various grants, it was necessary to adopt a grant policy which establishes a single uniform set of procedures for the approval of awarded grants, as well as reporting and recordkeeping requirements for grant funds.

*WHEREAS*, since the adoption of Ordinance 2018-015, the County has been audited by the State Board of Accounts and found to still have issues and problems with its internal controls as to federal and state grants as well as proper reporting of expenditures; and

*WHEREAS*, the Board of Commissioners deem it appropriate and necessary to amend Ordinance 2018-015 to further provide controls on grants that the County receives and uses for its various departments and reduce and/or eliminate negative comments and issues with compliance that have been found in prior audit reports.

*IT IS THEREFORE ORDAINED BY THE BOARD OF COMMISSIONERS OF DELAWARE COUNTY, INDIANA THAT:*

**SECTION 1.** All requests for new or renewal of any grant by any elected official, department head or agency of the County shall utilize a single Unique Entity Identifier (UEI) number as maintained by the County Auditor and they shall not request or obtain their own UEI for any grant.

**SECTION 2.** Each elected official, department head or agency that requests and receives grants from any source shall utilize a uniform set of procedures, as created by the County Auditor,

for the recordkeeping and reporting of grant income and expenditures and which are attached and made part of this ordinance.

SECTION 3. Any and all employees, elected officials, department heads or consultants that are responsible for the administration of any grants received shall complete an accredited program, as conducted or approved by the State Board of Accounts on internal controls for state and federal grants prior to any new or renewal of any grant in the County.

SECTION 4. Any future new or renewal of a grant that is audited by the State Board of Accounts or their contractors shall have the data uploaded to the Department of Government Finance Gateway system by the County Auditor.

SECTION 5. Any new or renewal of grant by any elected official, department head or agency shall provide access to any online reporting or informational electronic portal provided by the grant agency to the County Auditor.

SECTION 6. All grant recipients shall be required to comply with the grant's reporting requirements and provide a copy of any and all interim and/or final reports to the County Auditor's office.

SECTION 7. Any and all current, future and renewal grant recipient office, department, elected official or consultant shall participate with the County Auditor during any audit of the grant by the State Board of Accounts or its contractors.

SECTION 8. The requirements for applicants and recipients of grants to complete the forms attached as part of Ordinance 2-18-015, as amended from time to time by the County Auditor, shall remain a requirement to seek and obtain any grant to be used by the County.

**SECTION 9.** The Delaware County Auditor is hereby authorized to make disbursements of grant funds according to the Delaware County, Indiana Grant Policy which are advanced and not received as a reimbursement of expenditures without an appropriation having been previously made for the specific purpose of the applicable grant.

**SECTION 10.** The Delaware County Auditor is hereby authorized to withhold grant funds or deny grant fund disbursement requests from any Delaware County department or employee that is not in compliance with, or has failed to adhere to, the procedures established by the Delaware County, Indiana Grant Policy.


**SECTION 5.** All sections of Ordinance 2018-015 not in conflict with this Ordinance shall remain in full force and effect.

**SECTION 6.** This Ordinance shall be effective upon its adoption.

ADOPTED BY THE BOARD OF COMMISSIONERS OF DELAWARE COUNTY,  
INDIANA ON THIS, THE 18<sup>th</sup> DAY OF November, 2024.


BOARD OF COMMISSIONERS OF  
DELAWARE COUNTY, INDIANA

\_\_\_\_\_  
James King, Commissioner

  
\_\_\_\_\_  
Sherry Riggan, Commissioner

  
\_\_\_\_\_  
Shannon Henry, Commissioner

ATTEST:

  
\_\_\_\_\_  
Edward Carroll, Auditor  
Delaware County, Indiana

# DELAWARE COUNTY GRANT MONIES REQUESTED FORM

REQUEST DATE: \_\_\_\_\_

REQUESTING DEPARTMENT: \_\_\_\_\_

HEAD OF REQUESTING DEPARTMENT \_\_\_\_\_

REQUESTING EMPLOYEE: \_\_\_\_\_

AMOUNT REQUESTED: \_\_\_\_\_

FUND NUMBER: \_\_\_\_\_

FUND NAME: \_\_\_\_\_

CFDA NUMBER: \_\_\_\_\_

GRANTING AGENCY: \_\_\_\_\_

GRANT PROGRAM/PROJECT TITLE: \_\_\_\_\_

PASS THROUGH AGENCY: \_\_\_\_\_

STATE AWARD NUMBER: \_\_\_\_\_

STATE AWARD NAME: \_\_\_\_\_

EDS NUMBER: \_\_\_\_\_

Requesting Employee Signature: \_\_\_\_\_

Requesting Department Head Signature: \_\_\_\_\_

## AUDITOR'S OFFICE USE ONLY

Approved By: \_\_\_\_\_ (Signature)  
Approved By: \_\_\_\_\_ (Printed Name)  
Approval Date: \_\_\_\_\_

# DELAWARE COUNTY GRANT SUMMARY FORM

PROJECT NAME: \_\_\_\_\_

AWARD NUMBER: \_\_\_\_\_

AWARD NAME: \_\_\_\_\_

AWARD METHOD\*\*: \_\_\_\_\_

FUND NAME & NUMBER: \_\_\_\_\_

INITIATING DEPARTMENT: \_\_\_\_\_

CONTACT PERSON NAME: \_\_\_\_\_

CONTACT PERSON PHONE: \_\_\_\_\_

CONTACT PERSON EMAIL: \_\_\_\_\_

PASS-THROUGH AGENCY: \_\_\_\_\_

CONTACT PERSON NAME: \_\_\_\_\_

CONTACT PERSON PHONE: \_\_\_\_\_

CONTACT PERSON EMAIL: \_\_\_\_\_

PASS-THROUGH COMPLETION DATE: \_\_\_\_\_

GRANTING AGENCY: \_\_\_\_\_

GRANT PROGRAM/PROJECT TITLE: \_\_\_\_\_

CFDA NUMBER: \_\_\_\_\_

STATE AWARD NUMBER: \_\_\_\_\_

EDS NUMBER: \_\_\_\_\_

TIME FRAME IN WHICH THE MONIES MUST BE SPENT: \_\_\_\_\_

LIMITATIONS ON HOW THE MONEIES ARE TO BE SPENT: \_\_\_\_\_

\_\_\_\_\_

ADDITIONAL INFORMATION: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\*\* Advanced; Reimbursed; Noncash; Loan; Income; Other

Rev. 8-26-2024

# DELAWARE COUNTY, INDIANA

## GRANT POLICY

### ***Grant Approval***

The department will present the grant proposal to the County Commissioners for approval at a regularly scheduled public meeting.

The department will complete and remit the grant application and all other required information to the grantor agency for approval. The grant application must be signed by the County Commissioners.

Once approval has been obtained from the grantor agency, the department will present the approval of the grant along with the Grant summary to the County Commissioners and the County Auditor at a regularly scheduled public meeting.

### ***Grant Recordkeeping***

The auditor will establish a separate fund and file for each grant. Grants that renew on an annual basis may use the same fund but only if the grant does not require the funds to be spent in full within a certain time frame.

The department must provide the auditor's office with the following: grant application, grant award letter, grant agreement, budget, claim vouchers along with supporting invoices, requests for advances, reports and supporting documentation, etc. The auditor will place documents in the grant file kept by the county bookkeeper.

The department must complete a Grant Monies Requested Form each time the county is to receive grant funding. The claim vouchers and request for advances supporting the distribution should be attached to the form.

It is the responsibility of the department to comply with the grantor's reporting requirements. All reporting including and supporting documentation must be provided to the auditor for audit purposes.

### ***Grant Reporting into Gateway***

The auditor will generate reports from our financial system and compare the financial reports to information in the grant files. The auditor will enter information into Gateway on an annual basis from information obtained from the financial records, only after the department has review the report and verified the information.

At times the auditor will review and check the accuracy of the grant information by comparing it to supporting documentation used to input the information before submission. The department may be required to provide additional information as needed for auditing purposes.

# DELAWARE COUNTY REQUEST FOR GRANT APPLICATION

COUNTY DEPARTMENT: \_\_\_\_\_

COUNTY DEPARTMENT HEAD: \_\_\_\_\_

GRANT TITLE: \_\_\_\_\_

GRANT AGENCY: \_\_\_\_\_

AGENCY CONTACT PHONE# \_\_\_\_\_

CONTACT NAME: \_\_\_\_\_

GRANT SOURCE:

\_\_\_ FEDERAL CFDA # \_\_\_\_\_

\_\_\_ STATE

\_\_\_ LOCAL

GRANT TYPE:

- \_\_\_ REIMBURSABLE (County spends and is reimbursed-requires a budget)
- \_\_\_ PASS THROUGH (County receives funds which are passed on to another entity)
- \_\_\_ ADVANCE (County receives funds in advance-requires a budget)

GRANT PERIOD DATES:

STARTING: \_\_\_\_\_

ENDING: \_\_\_\_\_

GRANT YEAR \_\_\_\_\_

AMOUNT REQUESTED: \_\_\_\_\_

COUNTY MATCH (If required) \_\_\_\_\_

Funding Source \_\_\_\_\_

PURPOSE AND EXPLANATION OF GRANT (continue on additional pages as necessary):

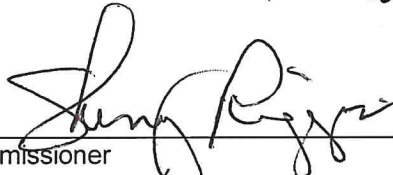
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Department Head Signature: \_\_\_\_\_

Printed or Typed Name: \_\_\_\_\_

Date: \_\_\_\_\_

HAVING BEEN PRESENTED AND CONSIDERED AT A DULY CALLED PUBLIC MEETING OF THE DELAWARE COUNTY, INDIANA BOARD OF COMMISSIONERS, THIS REQUEST FOR GRANT APPLICATION IS HEREBY APPROVED AS OF THIS, THE 18<sup>th</sup> DAY OF November 20 24

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Commissioner

ATTEST:

  
\_\_\_\_\_  
Auditor, Delaware County, Indiana