

## **Carl Albert State College Grant Management Policies and Procedures**

These policies and procedures are designed to help make the management and writing of grants at Carl Albert State College (CASC) consistent and more uniform. The Code of Federal Regulations (CFR) Uniform Guidance (2 C.F.R. § 200) drives this policy. The ultimate responsibility for managing grants belongs to the Project Director (PD) assisted by the Business Office and Vice President for Academic Affairs (VPAA) and/or designee. The purpose of Uniform Guidance is to ensure that those receiving federal funds are more efficient, effective and transparent. The Office of Management and Budget (OMB) has articulated the Federal government's guidance on Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards. In the use of non-federal funds, the College must comply with the award agreement, College policies, and State of Oklahoma guidelines

The process for initiating a grant proposal at CASC is the same, regardless of whether the grant is being submitted through the College or through the CASC Foundation on behalf of a College program. Failure to adhere to any of the rules governing the grants management process at CASC may result in a proposal not being approved for submission or a funded project not being accepted.

### **I. Administrative Procedures for Grant Approval and Submission**

#### **A. Prior Approval**

Before an employee of CASC initiates a grant proposal of any kind, regardless of the dollar amount being requested, he or she must contact the supervisor and complete an Intent to Submit Form (Appendix A). This form must be completed for all requests to organizations outside of the College to fund projects, requires the signed approval of the employee's direct supervisor and his/her respective VP and/or designee.

Upon approval of the Intent to Submit Form, the person writing the grant will establish a timeline to facilitate proposal completion.

The Executive Council must approve all grant requests. Executive Council must also approve grant proposals requiring a cash or in-kind College resource. Under these circumstances, the Intent to Submit Form must be presented by the VP and/or designee for review by the full Executive Council. This form should be completed at the grant's identified time period prior to the grant's due date.

#### **B. Application Procedure including Signature Approval Requirements**

Information regarding grant personnel must be established once the Intent to Submit Form is approved by Executive Council. The Project Director will work with Human Resources to develop a detailed job description where required, establish salary level, and calculate benefits. Human Resources will review personnel information in the completed proposal before submission.

The consent of the President and/or Executive Council must be received before any department or program in the College may enter into a Memorandum of Agreement with another institution for grant purposes on behalf of the College as a whole. Letters of support to other organizations for the purposes of being used in another's grant proposal do not require consent of the Executive Council.

An Authorized Organizational Representative will be designated by the President to prepare and submit electronic grant applications through Grants.gov and any other electronic access portals.

Final drafts of completed proposals must be sent to the VPAA office for review one week prior to the proposal or mailing deadline. The Chief Business Officer or designee (CBO) will review the grant proposal budget for compliance and accuracy. Because the college must comply with funding agency, state, and college regulations and policies, when there are differences, the most restrictive definitions and procedures will prevail.

The appropriate VP and/or designee will obtain the required signature from the College's authorized signing authority. After all approvals and signatures are obtained, the Project Director, Principal Investigator, or designated Authorized Organizational Representative (AOR) prepares and submits the proposal to the funding agency.

The President of the College is the representative at Carl Albert State College permitted to sign grant applications. There may be grants that require signatures from Project Directors in addition to the authorized signature.

The Project Director is required to forward copies of documents such as award letters, denial letters, major budget changes, reports, and other important documents related to the College's grant proposals to the VPAA and/or designee, as well as to the (CBO).

### **C. Facilities and Administrative (Indirect) Cost**

The College has obtained a federally negotiated Facilities and Administrative (F&A) rate with the Department of Health and Human Services (DHHS). The PD should contact the CBO for the calculation of the current allowable institutional indirect cost rate. The grant writer shall request indirect recovery costs on all grant proposals as allowed and specified by the sponsor. Allowable F&A rates may vary among sponsors. Please review the sponsor guideline and/or contact the CBO for questions regarding this matter.

### **D. Grant File**

The following items should be included in each grant file. A copy of all grant documentation will be centrally located in the controller's office. All Project Directors (PD) shall also maintain grant documents according to this policy. The records shall be retained for five (5) years, or more as required by the sponsoring agency, beyond the expiration of the budget period.

1. Operational budget and revisions
2. Correspondence
3. Time documentation records for each employee by name
4. Personnel paperwork including contracts and timesheet copies
5. Consultant contracts, invoices, and reports
6. Report forms and report copies
7. Files related to grant activities, including client records, publicity, evaluations, minutes of advisory committee meetings and others
8. Rules and regulations for the funding source
9. Memorandums of understanding and commitment/support documents

## **II. Award Notification**

### **A. Process to accept grant award**

1. The PD, the CBO or the president's office will receive an official award letter once the grant proposal or contract is selected for funding. This legal document notifies the grantee institution and the PD that the grant has been awarded and funds are available for the PD to perform the necessary duties required to achieve the goals described in the proposal. By accepting the award or agreement, the PD accepts the terms and conditions, including legal obligation, set forth by the sponsor agreement. The PD is assured sufficient authority to successfully manage the project and is held responsible for the day-to-day operations and management of the sponsored programs and research.
2. The PD and the president's office shall forward all official award documents to the CBO. The PD shall forward a copy of the approved budget, if not already done so, and the invoicing and reporting requirements to the CBO. The CBO will forward the accounting procedure to the PD indicating that the budget has been established, and an account has been set up for the operation of the grant. The VP and/or designee will meet with the PD to review the grant or program policies and procedures. The PD is responsible for the implementation of the project in accordance with the proposal and any other conditions of the award and for ensuring the programmatic and fiscal compliance of the project. He/she shall notify the other key personnel of the award.

## **III. Appointment of Grant Personnel**

### **A. Compliance**

The PD is charged with ensuring that all personnel appointments, evaluations and terminations are in compliance with CASC policy and the requirements of the funding agency. For more information, refer to the CASC Policies and Procedures Manual, Chapter 4 (Personnel).

### **B. Federal Debarment and Suspension List**

All grant personnel must also be checked on the federal Debarment and Suspension List. Appearing on the list means that they are not eligible to do business with the US Government. The status on the Debarment and Suspension List will be checked by the CASC Human Resources Office.

## **IV. Internal Control Policies and Procedures**

### **A. Control Activities**

#### **Employee Training**

Each employee involved with grants will have annual training at CASC. This training will be conducted in the fall semester. The training will review the CASC Grant Management Policies and Procedures. It will also review the Code of Federal Regulations (CFR) Uniform Guidance (2 C.F.R. § 200). This training will aid to ensure the College's internal controls are maintained throughout the grant process.

## **B. Monitoring**

### **Internal Control Audit**

Internal control procedures should be followed to mitigate the risk of fraud and achieve compliance and operational effectiveness and efficiency in grant operations. All employees working with the grant should be aware of the internal control procedures established by the College, State, and sponsoring agency. Training related to internal control will be conducted on at least an annual basis by the CBO to ensure that employees are aware of the proper procedures to follow while conducting grant business. Periodic assessments of these control procedures may be performed by the business office, external or internal auditors, or representatives from the sponsoring agency.

### **C. Programmatic Monitoring**

The PD is charged with ensuring that all expenditures are in compliance with the College purchasing policies, sponsor and Federal OMB Circular A-21 Costs Policies. The acquisition of goods and services necessary to carry out the proposed activities shall be competitive, fair and acquired in a timely manner. College purchasing policies are located in Chapter 3, Article 1 of the CASC Policies and Procedures Manual.

#### **Grant Recipient**

The PD must ensure that:

1. Proper purchasing procedures are followed;
2. The costs are actual, allowable, reasonable and necessary for the performance and administration of the project;
3. The costs conform to limitations or exclusions set forth in the OMB circulars, Federal laws, State laws, College guidelines, sponsoring agency requirements and in the sponsoring agency agreement;
4. The costs are documented as established in the OMB circulars, Federal and State laws, College guidelines, and in the sponsoring agency agreement;
5. The costs are incurred within the budget period;
6. All fiscal activity is completed within the grant's identified time period after the end date of the budget period (i.e., open purchase orders and invoices must be closed out within the grant's identified time period of the end date of the budget period) or as required in the sponsor agreement;
7. The project's expenditures are continuously monitored by the PD;
8. The shared cost of acquired goods and services between grant-related projects shall be documented and charged accordingly;
9. Vendor usage is diversified to ensure equitable distribution of grant dollars; and
10. American-made items should be considered first among purchase options.
11. Contracts must not be made to parties listed on the government-wide exclusions listing in the System for Award Management (SAM), in accordance with 2 CFR 180. The SAM exclusions listing contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.

### **Sub-recipient Monitoring**

Sub-recipients will be subject to the same internal control procedures as CASC listed above.

### **D. Risk Assessment**

CASC is required to perform a risk analysis to evaluate the likelihood that a subrecipient will fail to comply with the requirements of the subaward (OMB Uniform Guidance, Section 200-331 and 200-519). Project-related risk analysis is handled by the CBO during the subaward issuance process, and is monitored during the life of the subaward. Entity-level risk analysis is conducted as part of the Annual Audit Review process. The criteria used in evaluating risk includes, but is not limited to, the Subrecipient audit experience, the prior oversight and monitoring the Subrecipient has received, the nature and complexity of the proposed research project, and fiscal maturity of the Subrecipient.

All grant-funded personnel and subcontracted individuals will be assessed for the risk they may pose to the grant.

### **Financial Conflict of Interest**

All grant-funded personnel shall comply with Code of Federal Regulation 42 Part 50, Subpart F. Investigators, faculty and staff shall disclose any potential or existing conflict of interest to the CBO as required by Federal law and College policy. For further information, refer to the Code of Federal Regulation 42 Part 50, Subpart F.

### **PD/PI Assurance**

The VPAA and/or designee will meet with the PD after the receipt of the accounting procedure. The PD shall certify that all information on the grant application is true and accurate, he/she will be responsible for the conduct of the project and will provide the required reports, and that there is no knowledge of any financial conflict of interest.

### **Grant Proposals Involving Other Sites**

The PD shall notify the CBO of any proposal involving other institutions and/or facilities. These institutions' and/or facilities' administrators and/or project directors may require notification and specific paperwork prior to the submission of the application.

### **E. Subcontracting/Sub-recipients**

The CBO and PD shall review and recommend approval by the President on all sub-agreements prior to any subcontract related work with other entities.

### **CASC as Prime Institute**

The PD shall notify the CBO of any award involving a subaward(s) with other entities. The recipient entity shall enter into a sub-agreement with CASC to perform the necessary work as stated in the proposal or contract. The PD shall prepare and forward a subcontract agreement to the recipient entity in a timely manner. A copy of the fully executed agreement will be forwarded

to the CBO for account set up. The sub-recipient's invoices must be reviewed, approved and signed by the PD before forwarding them to the purchasing office for further processing. The PD must provide the following information to the CBO:

1. The Sub-recipient's Budget (Based on Awarded Amount)
2. The Sub-recipient's Period of Performance
3. The Sub-recipient's PD/PI
4. The Sub-recipient's Entity Name and Address
5. The Sub-recipient's Entity Person of Contact, if available
6. The Sub-recipient's Statement of Work
7. A List of Reports and Due Dates

The CBO will contact the PD for further information if necessary.

### **CASC as Sub-Contracting Recipient**

The CBO shall be notified of any sub-agreement award(s). A copy of the subaward must be forwarded to the CBO for review and approval. The PD must not perform any work related to the sub-award before CASC enters into an agreement with the prime institution or entity. The PD must comply with the terms and conditions set forth by CASC, the prime institution or entity and the primary sponsor agency once the agreement is accepted by both institutions and entities. The PD, if not received directly by the CBO, shall forward the fully executed contract to the CBO for further processing. The PD may review, approve and initial the billing statements before the CBO forwards it to the prime institution or entity for payment.

The PD must provide the following information to the VPAA and/or CBO prior to sub-agreement negotiation:

1. The Sub-Contract Agreement
2. CFDA Number, if available
3. The Budget
4. The Period of Performance
5. The Invoicing Requirement
6. Statement of Work

### **F. Service Agreement**

The PD shall notify the CBO for approval of any potential service agreements with independent entities. Services may range from data analysis to advisory consultation. The independent recipient must enter into a service agreement with CASC to provide the necessary services/duties needed to accomplish the project goal(s). The independent recipient will not be compensated unless the agreement has been finalized.

If CASC is the recipient of the service agreement, the PD shall forward the agreement to the CBO for review and approval. The services/duties shall not be performed by the PD until the agreement is fully executed, and the accounting procedure has been set up. The CBO and PD will be notified once negotiation is complete. A copy of the service agreement will be forwarded to each.

In either case, the PD must provide the following information to the VPAA and/or CBO:

1. The PD or Servicing PD
2. The Period of Performance
3. The Cost per Services/Duties

4. The Entity's Name and Address
5. The Entity's Person of Contact
6. Type of Services/Duties
7. The Invoicing Requirement

### **G. Travel Procedures**

When CASC personnel or external consultants are in travel status, the travel shall be intended for grant related purposes or professional development only. The expenses shall be charged to the project grant. CASC holds the PD responsible for ensuring that all travel purposes comply with the sponsor, CASC, State and Federal (OMB A-21) travel policies.

### **H. Purchasing Policies/ Procedures**

1. The college is authorized to purchase all necessary supplies, materials, services or equipment without advance presentation of purchase requisitions to the Board of Regents subject to applicable state law and subject to the exception that any single purchase in excess \$25,000 shall be subject to formal bidding and must have the approval of the CASC Board of Regents prior to purchase. In all other cases, informal bids or quotes will be solicited from available vendors for purchases exceeding \$3,500 but less than \$25,000 pursuant to the standards set forth in the State of Oklahoma Statewide Accounting Manual. In emergencies, the President may approve purchases exceeding \$25,000 without prior approval of the Board of Regents. Such purchases will be submitted for approval at the next regular Board of Regents meeting.
2. Adequate documentation will be maintained to substantiate that the requirements of purchasing policies including both the formal and informal bidding process have been followed.
3. Contracts of State Central Purchasing, contracts of other System institutions and contracts of institutional consortiums may be used when the institution's need can be adequately and economically served.
4. Purchases from a sole source may be made only after reasonable efforts have been made to identify all possible sources. When purchases are made from a sole source, the requesting department head will sign a sole source statement and provide in writing the reasons justifying the purchase from a sole source.
5. All In-House Purchase Orders for purchase of supplies, materials, or equipment must be approved by the appropriate department head prior to submission of the request to the business office. The business office will consider no request unless it bears the department head's approval.
6. All In-House and State Purchase Orders must be approved by the Chief Business Officer or designee.
7. Purchase orders will be issued by the department or division head and routed for proper approval. The amount of the purchase order will be charged to the appropriate departmental budget. Generally, one copy of the purchase order will be retained by the business office, one copy filed with the department head, one copy forwarded to the receiving area, and one copy sent to the vendor.
8. Each department head shall be responsible for notifying the business office of proper receipt of merchandise ordered.

9. The person receiving delivery of merchandise shall sign the delivery ticket after noting thereon any discrepancies between the order, the delivery ticket, and the merchandise delivered.
10. The receipt of delivery shall be reported to the responsible department head and signed delivery tickets shall be filed in the business office.
11. The department head shall be responsible for the acceptance of the delivered items. The department head, or receiving clerk, shall sign the itemized invoice covering the purchase after noting thereon any exceptions, and forward the signed invoice to the business office for payment.
12. Payment will be made upon proper delivery of goods and/or services.
13. The CBO must approve any increase in cost over the amount of the approved purchase order. The additional amount will be charged to the responsible departmental budget.
14. The business office shall examine the invoices, delivery tickets, and other pertinent data, and compare them with the controlling purchase order. After determining that the transaction has been properly completed, the CBO shall place the claim in line for payment.
15. All bids on contracts for materials, services, or equipment in excess of \$7,500.00 and in which performance and statutory bonds are required shall be opened in the presence of a quorum of members of the Board of Regents. Such policy will not apply to purchases made through Central Purchasing.
16. The College does not allow use of purchasing cards.

### **I. Matching or Cost Sharing**

Some grant funding requires matching of funds for research and/or development. It must be specifically dedicated to the awarded project. Examples of matching funds are equipment, personnel salary and fringe benefits, and supplies. Matching funds must be approved by the VPAA and/or designee, and the CBO. The matching or cost sharing contributions shall be reported monthly to the CBO.

CBO will assist the PD with the request. The request will be forwarded to the sponsoring agency for approval.

### **J. Carryover of Unexpended Balances**

#### **Unobligated Balances**

Some agencies, like the National Institutes of Health (NIH), allow unobligated balances to be carried over automatically to the next budget year for specific multi-year grants, if the unobligated amount is within 25% of the awarded amount. The allowable carryover amount may differ between sponsors. The PD shall notify the VPAA and/or designee and the CBO of his/her intent to carry forward unobligated at the grant's identified time period prior to the end of the budget period.

#### **Obligated Balances**

Any obligated balance shall be returned to the sponsoring agency, cleared from the account, or otherwise specified by the sponsor within the grant's identified time period following the end of each budget period. A special request may be submitted to the sponsor if the PD wishes to carryover the unexpended obligated funds. A new budget and a budget justification may be necessary for the request. It is the responsibility of the PD to ensure that the balance is available

and to prepare the request to the sponsor. The CBO must approve this request before it is submitted to the sponsor.

### **Cash Balances**

Cash balances are balances that remain in the account after all grant funding, reporting and expenditure requirements have been met. The CBO will notify the PD of the unexpended balance from the account during the grant's identified time period prior to the project's ending date. The PD must place his/her orders in a timely manner. The purchases must be related to the funded project. All remaining cash balances must be either returned to the sponsor or liquidated after the grant's identified time period. The PD shall contact the CBO regarding his/her matching and/or cost sharing report prior to submission to the sponsoring agency. It is the responsibility of the PD to ensure that the report is accurate, complete, and consistent with the business office records.

## **V. Changes to the Original Grant or Items Needing Prior Approval**

Below is a list of activities and/or expenditures that may require prior consent by the CBO and/or the sponsoring agency. Approval requirements may vary among sponsors. For further information, consult the sponsor guidelines or contact the CBO.

1. Budget Revision
2. Change in Scope of Project
3. Changes in PD/PI Status or Percent of Effort
4. Change in Grantee Institution
5. Carryover of Unexpended Balances
6. No-Cost Extension
7. Equipment Purchases
8. Research Involving Human Subjects
9. Research Involving Vertebrate Animals

### **A. Budget Revision**

Some sponsors give the College certain flexibility in re-budgeting, while others require prior approval if the cost(s) was not initially requested. The PD shall submit in writing a request for any budgetary revision to the VPAA and/or designee and the CBO. The requested amount must be allowable, reasonable and necessary for the performance of the grant.

The request should include the budget item(s), the revised amount, the entire account number and the justification for the revision. The PD is strongly encouraged to review the budget and expenditure needs prior to the request to minimize the number of revision requests. The CBO will contact the PD for further information if needed.

### **B. Change in Scope of Project**

The PD must notify the VPAA and/or designee and the CBO and the sponsor of any changes in the specific aims or the methodology that may significantly affect the objectives of the approved project. The sponsor's prior approval may be required before integrating any modifications into the project's activities. Refer to the sponsor guidelines for further instructions.

### **C. Change in PD/PI Status or Percent of Effort**

The PD shall inform the VPAA and/or designee and the CBO in writing of a change in status as soon as he/she is aware of it to prevent any delay in the progression of the funded project. The newly named PD must have the capabilities and expertise to accomplish the goals set forth on the project proposed in an efficient and productive manner. Hence, he/she shall assume responsibilities for the operation and management of the project. Reduction or increase in the PD's committed effort to the project will require prior approval from the VPAA and/or designee and the CBO and may require prior approval from the sponsor. Refer to the sponsor guidelines for instructions and requirements on these matters. The expiration date of the grant unless a **No-Cost Extension** is approved by the funding agency (see part F).

### **D. No-Cost Extension**

The PD of externally funded projects may request a one-time, no-cost extension to the extent allowed by the funding agency for the purpose of completing the programmatic commitment of the project goals with the existing funds. No additional amount will be awarded. Rationale, activities and length of time for the no-cost extension shall be in accordance with those allowed by the funding agency.

The extension cannot be requested or granted for the sole purpose of spending the unexpended balance. The extension shall be denied if a remaining budget is zero. Prior to submission, the PD shall prepare a justification and budget for the no-cost extension period of the grant's identified time period prior to the expiration date of the project. The documents shall be forwarded to the immediate supervisor, VPAA and/or designee and the CBO for approval. After approval, the PD or CBO may then forward the request to the funding agency. The sponsor's decision shall be communicated to all parties involved, but the PD will have the responsibility of developing a new budget and communicating this and the extension notification to the CBO for processing. The terms and conditions set forth in the original sponsor agreement will continue to be applied throughout the extended period. Refer to the sponsor guidelines for further information.

### **E. Equipment Purchases and Inventory**

Equipment means tangible personal property (including information technology systems) having useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-federal entity for financial statement purposes, or \$5,000. The College's capitalization level is established at \$500 as stated in the College's Policy and Procedures Manual Appendix VII. Equipment acquired or purchased with grant funds is accountable to the grant or contract for which it was obtained. Contract authority must exist for the acquisition of any equipment or furniture. For more information regarding equipment purchases, please refer to the College purchasing guidelines.

The PD is responsible for keeping the equipment well maintained and operable. He/she is charged with keeping an inventory list of all acquired equipment of \$500 or more. The PD shall update the comprehensive equipment list annually as requested by the Business Office.

The inventory list shall include the following:

1. Fixed Asset Number assigned by the College
2. Description
3. Serial Number or Identifier
4. Acquisition date
5. Acquisition cost

6. Location
7. Responsible party
8. Current condition
9. Percent of grant funds used to purchase equipment
10. Disposition date (if applicable)

#### **F. Research Involving Human Subjects**

The College is not equipped with a facility to conduct research involving human subjects. Therefore, faculty shall not be involved in and the College shall not approve research involving human subjects that are regulated by the Department of Health and Human Services (DHHS). For further information, please refer to the [DHHS Grants & Contracts website](#).

#### **G. Research Involving Vertebrate Animals**

The Institutional Animal Care and Use Committee provides assurance for humane procedures and care of live vertebrate animals in teaching and research as detailed in the [Guide for the Care and Use of Laboratory Animals](#) and [Animal Welfare Act](#). Before research involving animal usage can be undertaken, the project will have to be reviewed and approved by the Institutional Animal Care and Use Committee. For further information, please refer to the [Office of Laboratory Animal Welfare Grants and Funding website](#).

### **VI. Time and Effort Reporting**

Grant funds may be used, if provided for in the grant agreement, to pay all or part of the salaries and allowable fringe benefits of personnel who are directly working on the grant project. Grantees must maintain records to describe the duties and pay of each grant funded position.

Grant employees may spend 100% of their time conducting grant program activities. Some grant employees may spend only part of their time conducting grant activities. These employees may be paid partially from grant funds according to the time actually spent on grant activities. All employees to be directly charged to the grant must be budgeted and approved in the Personnel section of the grant application. Grantees may charge the grant program only for the actual number of days worked and the actual percentage of time worked on the grant program based on time and effort. For grantees who must comply with the Uniform Guidance, all charges to payroll for grant-funded personnel must be based on one of the following: (1) certification or (2) time and effort records.

#### **A. Certification – Employees who are funded from the grant**

Employees who work under a single grant program or who work under a single cost objective are required to follow all CASC policy and procedures for employment. However, each employee must certify in writing, at least semi-annually that he/she worked solely on that program or cost objective for the period covered by the certification. The certification must be signed by the employee and the PD having firsthand knowledge of the work performed. Charges to the grant must be supported by these semi-annual certifications, with copies forwarded to the CBO.

#### **B. Time and Effort Records – Employees who are funded from the grant**

All employees charged to federal grants must maintain time and effort reporting. The purpose is to document the time spent working on the grant's objectives, and to demonstrate that the amount budgeted

and claimed is accurate. Effort reporting is the mandated method of certifying to the funding source that the effort charged (or matched) to the award has actually been completed. Effort can be best defined as the amount of time spent on a particular activity. It includes the time spent working on the grant in which salary and wages is directly charged or included as match. Individual effort is documented as a percentage of the total amount of time spent on work-related activities (instruction, research, administration, clerical, etc.) for which the College compensates an individual. Effort documentation is not based on a 40 hour work week. Instead, effort is calculated on an “after the fact” basis, based on 100% of actual time, separately indicating time spent on other projects, vacation, sick leave, etc. as applicable.

Employees who work under multiple grant programs or who work under multiple cost objectives (i.e., whose salaries are prorated between or among different funding sources) must prepare time and effort reports, at least quarterly, to coincide with pay periods. Such reports must reflect an after-the-fact distribution of 100 percent of the employee’s actual time and must be signed by the employee and the PD having firsthand knowledge of the work performed. Copies must be forwarded to the CBO. This requirement applies to all projects, regardless of funding source, unless otherwise specified by the granting agency. For federally funded projects, time and effort records must be in accordance with the requirements in the OMB, Uniform Guidance, 2 CFR Chapter I and Chapter II Part 200.

## **VII. Grant Evaluation and Progress Reports**

Upon grant award notification is received, it is important for the Project Director to review the objectives, activities, evaluation procedure and outcomes of the proposal to develop a preliminary list of baseline data and plan for reporting. Funding sources sometimes require additional data collection and reporting on top of what was included in the proposal. It will also be necessary to identify possible assessment instruments needed to measure various aspects of the project’s progress and success.

### **A. Annual Progress Report**

To ensure continued financial support for the program or project, the PD shall submit the annual progress report to the funding agency in a timely manner as specified in the sponsor agreement. A copy of the report shall be forwarded to the CBO no later than thirty (30) days after the end of the budgeted period.

Note: A new budget may be required by the sponsor for multi-year grants. Prior approval is necessary from the CBO before submission. See sponsor guidelines for further instructions.

### **B. Financial Report**

The financial status of the grants will be prepared and reported based on the College’s official accounting records. It shall be submitted in a timely manner as specified in the sponsor agreement. Prior to submission, the PD may, upon request, review and/or modify the report in a timely manner. The CBO shall ensure that the financial report is accurate, complete, and consistent with the College’s financial records.

## **VIII. Grant Closeout Procedures**

Prior to termination of an externally funded project, the PD will work with the immediate supervisor to 1) develop a plan for storage of and access to project records and 2) dispose of and/or transfer any unused materials and equipment. The PD will also complete, or make arrangements to complete, all project-related reports. These processes shall be in accordance with the policies and regulation, set forth by the State of Oklahoma and the funding agency.

### **A. Final Reporting**

To ensure future funding, all required close-out reports shall be submitted in a timely manner in accordance with each sponsor policy. Grants will be completely closed-out based on the submission and approval of the final reports as described below.

#### **Final Invoicing**

To ensure timely submission of the final financial report, all open invoices must be received and paid within the grant's identified time period after the expiration of the project period. This includes any subcontract and/or service invoices as noted in the sub- and/or service-agreements.

#### **Final Financial Report**

The final financial report is important and necessary for the sponsor and the College to close out the grant. It must be submitted in a timely manner as specified in the sponsor agreement. The financial status of the grant will be prepared and reported based on the College's official accounting records. Prior to submission, the PD may, upon request, review and/or modify the report in a timely manner. The CBO shall ensure that the final financial report is accurate, complete, and consistent with the College's financial records.

#### **Final Project Report**

A final project report shall be submitted by the PD to the funding agency as specified in the sponsor agreement for all single-year, multi-year, and terminated grants. A copy of the report shall be submitted to the VPAA and/or designee and the CBO at the grant's identified time period after the project's end date.

### **B. Invention/Patent Report**

Any inventions or patents resulting from sponsored grants shall be reported appropriately as specified in the sponsor agreement and college policy to the sponsor and controller in a timely manner.

### **C. Audit Requirements**

A non-federal entity that expends \$750,000 or more during the fiscal year in federal awards must have a single or program-specific audit conducted for that year in accordance with Uniform Guidance – Subpart F. The College shall contract with an external audit firm, in conjunction with the annual external audit, to not only conduct this audit but to determine the scope of the audit.

The auditor must report all audit findings in a schedule of findings and questioned costs. At the completion of the audit, the auditee must prepare a corrective action plan to address each audit finding included in the current year auditor's reports. The corrective action plan must provide the name(s) of the contact person(s) responsible for corrective action, the corrective action planned, and the anticipated completion date.

The auditor must retain audit documentation and reports for a minimum of three years after the date of issuance of the auditor's report(s) to the auditee, unless the auditor is notified in writing by the cognizant agency to extend the retention period.

Audit documentation must be made available upon request to the cognizant or oversight agency for audit or its designee. Access to the audit documentation includes the right of federal agencies to obtain copies of audit documentation, as is reasonable and necessary.

#### **D. Record Reports and Storage (Archives)**

The PD is responsible for the maintenance of all official programmatic records.

A copy of all grant documentation, including financial records, will be centrally located in the-business office. The records shall be retained for five (5) years, or more as required by the sponsoring agency, beyond the expiration of the budget period. Under any circumstances that the college needs to access this information for legal and fiscal purposes, the records must be available to the authorized official(s) in a timely manner.

After five (5) years, or more as required by the sponsoring agency, the records may be electronically scanned and saved. The hard copy records may be shredded and discarded or recycled properly once an acceptable electronic copy is obtained unless the records must be retained for litigation, claims, or audit purposes. It may be discarded once all legal findings involving the records have been resolved and finalized.

Note: Communications by emails regarding grants/programs are also considered part of the programmatic records. The five (5) years or more record retention rule also applies to email.

#### **Appendices**

##### **A. Proposal Planning and Intent to Submit Form**

##### **B. Grant-related Job Descriptions (as applicable)**