



BALDWIN COUNTY COMMISSION

POLICY # 8.25	
Subject	Grants Policy
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Agenda Item	TBD
Obsolete Versions	<p>All policies regarding this subject prior to the date adopted on this document.</p> <p><u>Original adoption / previous revisions</u> N/A</p>

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1. POLICY STATEMENT

The Baldwin County Commission is committed to ensuring that all grants and funding agreements are administered responsibly, transparently, and in full compliance with applicable laws, regulations, and internal control standards. This policy establishes guiding principles for the application, acceptance, documentation, administration, oversight, and closeout of grant-funded activities across all County departments. All County employees involved in grant management are responsible for upholding these principles and supporting accuracy, accountability, and audit readiness throughout the life cycle of every grant.

2. GUIDING PRINCIPLES

- a) **Authorization and Execution of Grant Actions** The Baldwin County Commission must authorize all grant applications, amendments, and award acceptances through Legistar or other formal Commission action. Once authorized, the Chairman of the Baldwin County Commission shall serve as the Authorized Official and is the only individual empowered to execute grant related documents on behalf of the County unless otherwise designated by formal Commission action.
- b) **Authorized Roles** Departments must designate staff responsible for preparing applications, managing grant activities, maintaining documentation, and coordinating with the Grants Department. Roles should be clearly defined and communicated to Grants and Finance/Accounting.
- c) **Application and Documentation** All grant applications, agreements, amendments, and supporting documents must be maintained in a centralized, organized manner that supports reconciliation, monitoring, and audit review.
- d) **Segregation of Duties** Key grant functions, such as application preparation, expenditure approval, financial reporting, and documentation retention, must be performed under appropriate segregation of duties in accordance with federal grant requirements. No single employee may control all stages of grant administration.
- e) **Secure Recordkeeping** Grant files, financial records, and supporting documentation must be stored securely, whether in physical or electronic form. Access should be limited to authorized personnel and maintained in accordance with County records management standards.
- f) **Retention** Record retention requirements are governed by the terms and conditions of each individual grant award. Departments must retain financial records, supporting documentation, and program files for the period specified by the funding agency and applicable federal or state regulations. Retention periods may vary by grant and must be followed as stated in the award agreement.

- g) **Timely Reporting** Departments must submit required reports, reimbursement requests, and supporting documentation within established deadlines. Departments should follow Grants and Finance/Accounting guidelines for reporting frequency and documentation standards.
- h) **Reconciliation** Departments must reconcile grant expenditures against approved budgets, award terms, and supporting documentation prior to submission for reimbursement or reporting.
- i) **Personnel Activity Reports (PARs)** The requirement to complete a PAR is contingent upon the nature and terms of the individual grant. PARs are required only when labor costs must be documented for reimbursement or match purposes. PARs are not applicable to awards that do not involve personnel charges, such as grants limited to the acquisition of supplies, materials, or other non-labor expenditures.
- j) **Cost Principles (Indirect Costs, Match, and In-Kind Contributions)** Departments must follow the cost principles of each award, including requirements related to indirect cost recovery, match commitments, and in-kind contributions. All such costs must be documented in accordance with award terms and maintained for audit.
- k) **Interdepartmental Coordination** Departments must coordinate with Grants, Finance/Accounting, and other relevant departments to ensure accurate budgeting, compliant procurement, proper expenditure tracking, and timely reporting. Documentation must accompany all interdepartmental transfers of responsibilities or financial activity.
- l) **Pre Award Budget Review.** All proposed grant budgets must be reviewed by Grants and Finance/Accounting prior to submission to ensure compliance with award requirements and County financial practices.
- m) **Subrecipient Monitoring.** When the County issues grant funds to subrecipients, departments must follow federal and state requirements for subrecipient determinations, monitoring, and documentation
- n) **Compliance and Oversight** The Grants Department and Finance/Accounting may review grant documentation at any time and provide support, training, or corrective guidance. Departments are encouraged to report challenges, potential compliance issues, and opportunities for process improvement.
- o) **Closeout Requirements.** Departments must complete all financial, programmatic, and documentation closeout requirements within the timelines established by the funding agency and County procedures.

3. POLICY ADMINISTRATION AND REVIEW

This policy shall be maintained by the Grants Department or its designee, who shall conduct an annual review to ensure continued alignment with federal and state grant requirements, professional standards, and County administrative practices. Recommended updates shall be submitted to the County Administrator and the Baldwin County Commission as necessary to reflect changes in law, program guidance, operational needs, or audit recommendations.

4. SOURCES OF LAW AND REGULATORY REFERENCES

This policy is grounded in the following legal, professional, and operational frameworks that govern financial management practices within Baldwin County:

- **Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200 – Uniform Guidance)**
 - Provides federal standards for grant management, including procurement, allowable costs, internal controls, subrecipient monitoring, reporting, and audit requirements.
- **Code of Alabama 1975, Title 11 - County and Municipal Government**
 - Establishes statutory authority for county operations, including acceptance, administration, and oversight of public funds and grant-supported activities.
- **Alabama Competitive Bid Law (Code of Alabama 1975, Title 41)**
 - Establishes competitive purchasing requirements for counties, including thresholds for formal bids, exemptions, advertising requirements, award procedures, and documentation standards. All grant-funded procurements must comply with the Alabama Bid Law in addition to applicable federal procurement regulations when required by the grant award.
- **Alabama Public Works Law (Code of Alabama 1975, Title 39)**
 - Governs construction, renovation, repair, and improvement of public facilities, including bidding thresholds, bonding requirements, contractor qualifications, and project administration standards. All grant-funded public works projects must comply with Title 39 in addition to applicable federal construction and procurement requirements.
- **Alabama Department of Examiners of Public Accounts - Audit Guidelines**
 - Defines audit expectations, documentation standards, and compliance requirements for County grant activities, financial reporting, and internal controls.
- **Government Finance Officers Association (GFOA) Best Practices**
 - Offers nationally recognized standards for grants management, financial stewardship, internal controls, and transparency in public sector entities.

- **Federal and State Civil Rights Requirements** (e.g., Title VI, Section 504, ADA Title II, Fair Housing Act)
- **Baldwin County Purchasing Policy**
 - Establishes purchasing requirements, competitive procurement standards, contract procedures, and documentation expectations applicable to all County departments. These standards apply to all grant-funded purchases and must be followed in conjunction with federal and state procurement regulations when required.

5. RELATED POLICIES AND REFERENCES

- **Policy 3.7 – Purchasing Policies**
 - Establishes the purchasing policies and procedures that provide a legal and orderly method for acquiring goods and services for Baldwin County. These policies and procedures apply to all Baldwin County employees, officers, officials, and agents involved in purchasing any goods or services on behalf of the County.

6. ATTACHMENTS

- **Form – Personnel Activity Report (PAR)**

