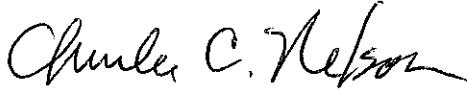


Effective: November 16, 2010  
Office: Financial Resources  
Topic No.:21-02-12 (Revised)

Approved:



Charles Nelson, Interim Executive Director

### **Grant Reporting and Accounting**

**PURPOSE:** The purpose of this policy is to establish defined procedures for the acquisition of grant funding to enhance the mission of the Program and the reporting on stewardship of the funds.

**AUTHORITY:**

Section 39.8296, F.S., Statewide Guardian ad Litem Office

**SCOPE:**

This procedure covers all Statewide Guardian ad Litem Office (Office) Circuits.

### **POLICY/PROCEDURE**

#### **1. Introduction**

Circuit Directors are encouraged to seek and take advantage of available grant monies and funding opportunities that will further the Program's mission of providing legal and best interest advocacy for children in Florida's dependency system. Prior to participating in the making of an application for any national, state or local grant or other external funding, the Circuit Director shall notify the Executive Director and Director of Finance.

With prior notification of a proposed application, the Circuit Director may presume approval of the Executive Director and Director of Finance provided that the funding sought is consistent with Program mission and current state law. Based on that presumption of approval, the Circuit Director may participate in the grant application process and may apply to the non-profit to use any funds obtained by grant in the manner described in the grant.

Documentation, sufficient to explain the source, nature and purpose of the proposed grant (which can include the application for the grant or a memorandum detailing the purpose and pertinent facts relating to the grant) must be forwarded to the Statewide Office as soon as possible in advance of the application. The State Office will review the grant proposal requests expeditiously, once received. Applications or memorandums of explanation will be reviewed for programmatic and operational need and for purposes of ensuring all of the terms and conditions of such funding are consistent with state law.

The State Office shall notify the Circuit Director of our position on the proposed grant after reviewing the documentation provided. In most cases, that will be an agreement that the State Office supports the grant proposal as being consistent with the GAL mission and Florida State Law. If, after review, the State Office finds that the grant proposal is inconsistent with our mission or State Law, we will immediately notify the Circuit Director who must then cease all activity on the grant until such time as specific approval to proceed with the grant is provided by the Executive Director.

Nothing in this policy shall prohibit or proscribe any lawful activity on the part of a local non-profit organization.

A Copy of the Grant approval notice along with copies of any Grant related documents shall be maintained by the Director of Finance. The original of all documents will be maintained by the circuit or the non-profit applying for the grant. As determined to be necessary, the Executive Director and/or Director of Finance through the Circuit Director may require the circuit to provide documentation demonstrating grant expenditures and performance.

To avoid potential misunderstanding and unnecessary delay, it is a best practice and Circuit Directors are encouraged to discuss, in advance, with the Regional Director and the General Counsel, any grant application being considered.

In addition, the Circuit Director shall ensure that a fiscal year accounting of all monies provided to the circuit by a non-profit for the direct or indirect benefit of the Program shall be provided to the Director of Finance. This information may be in the format provided by the State Office or in the reporting format required by the Grantor. This information may be provided in the manner and timeframe required by the Provider. It is the intent of this section of the policy to gain an accounting of ALL monies provided to the benefit of the

Program, regardless of the source of that income. By way of explanation, monies that benefit the Program are those that are used to facilitate the GAL's mission of advocating for the best interest of dependent children, such as with money provided for legal services or staff support. In contrast, monies donated or given for any other purpose, such as for gifts, clothing, or medical services for dependent children, are not considered to be of direct or indirect benefit to the Program, and therefore do not fall under this reporting policy. All circuits must maintain proper accounting controls and records over the receipt and disbursement of funds received.

#### Procedures/Recommendation to Implement this Policy

1. The Circuit Director should discuss this grant proposal with the Regional Director's before you put in too much time or effort in preparing a proposal.
2. A grant proposal summary should be submitted, via email, to the Executive Director with a copy to the Regional Director in advance of filing the grant application and include enough detail to allow the Executive Director to make a decision. Information should include:
  - the funder
  - purpose of the grant and the expected outcomes
  - commitment and partners
  - explanation of how the grant will support our mission
  - total amount being sought
  - dates: start date, end date, closeout date, reporting dates
  - summary of budget