



TOWN OF LEESBURG GRANT ADMINISTRATION
POLICIES AND PROCEDURES

Issue Date: May 15, 2018

I. POLICY

It is the policy of the Town of Leesburg (the “Town”) to administer and expend grant funds and to prepare an annual Schedule of Expenditures of Federal Awards (SEFA) in accordance with the Single Audit Act, Uniform Guidance (UG) 2 Code of Federal Regulations (CFR) 200 and various grant agreements.

References:

- *Uniform Guidance 2 CFR 200*
- *Uniform Guidance 2 CFR 200 Compliance Supplements*
- *Code of Virginia § 15.2-2510*
- *Code of Virginia § 42.1-85*
- Generally Accepted Governmental Auditing Standards (GAGAS)
- Governmental GAAP
- VA APA Guide - *Specifications for Audits of Counties, Cities, and Towns*
- VA APA Guide – *Uniform Financial Reporting Manual*
- Glossary of Common Terms (at the end of this document)

II. OBJECTIVES

- To comply with *Uniform Guidance 2 CFR 200*.
- To comply with all relevant laws, regulations, and provisions of contracts or grant agreements related to federal awards.
- To compile, review and approve the fiscal year SEFA for the annual audit.
- To obtain a Single Audit by independent auditors in accordance with generally accepted government auditing standards (GAGAS).
- To submit the annual Single Audit electronic reporting package (SF-SAC) to the Federal Audit Clearinghouse within nine months of the end of the fiscal year or 30 days after receiving the auditor’s report, whichever is earlier.

III. RESPONSIBILITIES

POSITION TITLE	RESPONSIBILITIES
Program Director	The program director is responsible for overall management of the grants including, but not limited to submitting the application, managing the grant expenditures, and ensuring the money spent by the grant is in accordance with the grant agreement and UG. They are also responsible for making sure that reimbursement requests are handled in a timely manner and in accordance with the agreement.



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Director of Finance and Administrative Services (DFAS)	The Director of DFAS is responsible for overseeing the grant process and ensuring that the reporting is performed in accordance with UG.
Controller	The Controller is responsible for making sure that the grant is properly coded in the Town’s financial accounting system and that records are maintained as needed for the annual audit. The Controller is responsible for maintaining a log of the grant applications and awards.
Administrative Associates	The Administrative Associates are responsible for the day to day transactions in accordance with Town policies and procedures.
Budget Officer or Management Analyst	The Budget Officer or the Management Analyst are responsible for ensuring that all grant budgets are in compliance with any applicable regulations and requirements.
Procurement Officer	The Procurement Officer is responsible for ensuring that all purchases are in compliance with any applicable regulations and requirements.

IV. BACKGROUND INFORMATION

The Town of Leesburg does not have a centralized grants department, therefore it is the responsibility of each department obtaining a grant to care for and be familiar with all grant documents and requirements for their own grants. For the purpose of this policy “Program Director” applies to the individual within a given department who will be responsible for the grant.

The Town is required to have an annual audit under Virginia State Code and under specific regulation for Single Audit if the Town’s expenditures exceed a certain dollar amount or if a specific agency requests it, which must be conducted by an independent audit firm. The Town is required to produce a Schedule of Federal Awards (SEFA) for audit if a Single Audit is required which must be included in the Comprehensive Annual Financial Report (CAFR). The independent audit firm that has been contracted to perform the Town’s audit will submit the SF-SAC reporting package to the Federal Audit Clearinghouse, which the Director of DFAS is required to certify.

V. GRANT APPLICATION AND IMPLEMENTATION PROCESS

1. Grant Application and Approval – Upon submitting a grant application to an agency, the submitting Program Director should also submit a copy of the grant agreement to the Director of Finance and Administrative Services (DFAS) for inclusion in the Town’s financial system of record. If Council approval is required by the granting agency, the grant application will be submitted to the Town Manager for approval prior to submitting the application. If such Council approval is not specifically

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- required by the written terms of the grant, then the department head may, at his or her discretion, approve grant applications. Any grant application must be approved by Town Council if Town funding will be required after grant funds are exhausted. If the grant is awarded to the Town, a copy of the grant agreement shall be furnished to the DFAS. Electronic copies are preferable.
2. Matching Funds – Grants that require a cash match must be coordinated through the DFAS and the budget staff. At a minimum, funds must be identified within the existing budget to provide the match, a budget adjustment, or supplemental appropriation depending upon the amount of the cash match, will be required. Depending on the nature of the grant, there may also be some policy implications that will need to be addressed. (For example, will the grant establish a level of service that cannot be sustained once the grant funds are depleted?)
 3. Grant Budgets – Most grants require the submission of an expenditure budget with the application and a supplemental funding appropriation may be required if the grant was not included in the Town’s adopted budget. The department head and the budget staff should review this portion of the grant request prior to submission of the application. Budget staff will need to be contacted regarding personnel projections.
 4. Notification and Acceptance of an Award – Official notification of a grant award is typically sent by a funding agency to the program director and/or other official designated in the original grant proposal. This is done with the adoption of the operating or capital budget, or as a supplemental appropriation. Once the Program Director has received notice of Award, a copy needs to be forwarded to the DFAS and Controller.
 5. Establishment of Accounts – The department that obtained the grant will provide the DFAS and the budget staff with information needed to establish revenue and expense general ledger accounts for the project which will include a specific project number for easier tracking. Ordinarily, this information will include a copy of a summary of the project and a copy of the full project budget as well as the funding sources.
 6. Purchasing Guidelines – All Town purchasing and procurement guidelines apply to the expenditure of grant funds. The use of grant funds does not exempt any purchase from normal purchasing requirements. All quote and bidding requirements apply. All normal staff approvals apply.

VI. FINANCIAL AND BUDGETARY COMPLIANCE

1. Monitoring Grant Funds – Departments may use some internal mechanism (such as a spreadsheet) to monitor grant revenues, expenditures and budgetary compliance, however all such financial information will also be maintained in the Town’s finance software. The finance software is considered to be Town of Leesburg’s “official” accounting system. Ultimately, the information in this system is what will be audited



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and used to report for reimbursement, the SEFA, and the CAFR, not information obtained from offline spreadsheets. Program Directors are strongly encouraged to use inquiries and reports generated directly from the finance software to aide in grant tracking. If any “off-system” accounting records are maintained, it is the responsibility of the Program Director to ensure that the program’s internal records agree to the Town’s accounting system.

2. Fiscal Years – Grant reporting will be done on the Town’s fiscal year in the SEFA which is included in the CAFR.
3. Grant Budgets – When the accounting structure for a grant is designed, it will include the budget that was prepared when the grant application was submitted. The terms of each specific grant will dictate whether any budget transfers between budgeted line items will be permitted. In no case will the Program Director be authorized to exceed the total budget authority provided by the grant.

If grant funds have not been completely expended by fiscal year-end, it can be carried forward to the next fiscal year in accordance with the Town’s adopted budget policies; any grant funding carried forward is subject to maximum allowable amounts/percentages based on the grant award agreement and/or the Uniform Guidance compliance supplement.

4. Capital Assets – The Town of Leesburg is responsible for maintaining an inventory of assets purchased with grant monies and each asset purchased with federal funds must be clearly identified as purchased with federal funds. The Town is accountable for them and must make them physically available for inspection during any audit. The DFAS and Controller must be notified immediately of any sale of these assets.

Proceeds of the sale can only be used on the grant program that purchased them. In most cases, specific governing regulations can be found in the grant agreement.

The individual department overseeing the grant will coordinate this requirement. All transactions that involve the acquisition or disposal of grant funded fixed assets must be immediately brought to the attention of the DFAS.

VII. RECORD KEEPING

1. Audit Workpapers – The Town’s external auditors will audit grants in accordance with the Single Audit Act, the UG, and VA APA Specifications for Audits of Counties, Cities, and Towns at the end of each fiscal year. The Controller will maintain the records for audit.
2. Record Keeping Requirements – Grant record keeping requirements may vary substantially from one granting agency to another. The Program Director forwards copies of the reimbursement requests that are being submitted prior to the requests



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being submitted to the granting agency. Copies of all grant draw requests, and approved grant agreements (including budgets) will be maintained in accordance with the requirements. The Town's standard policy on record retention is in accordance with the Library of Virginia Code of Virginia § 42.1-85 records retention regulation.

VIII. UG COMPLIANCE SUPPLEMENT – GENERAL INFORMATION

Town Policies. The following financial policies have been separately reviewed and approved. These policies are incorporated into this document by reference. All of the policies below are applicable to grants where appropriate:

- **Accounts payable policies and procedures**
- **Procurement Policy**
- **Credit Card Acceptance Policy**
- **Purchase Card (P-card) Policy and Procedures**
- **Fixed Assets Policy**
- **Fiscal Policy**
- **Investment Policy**
- **Travel Reimbursement Guidelines**

The Town has implemented a system of internal controls documented in the above policies that are based on a Committee of Sponsoring Organizations (COSO) framework of risk assessment. Internal controls are reviewed and updated as needed. If proper segregation of duties is not possible, mitigating controls have been implemented.

IX. UG COMPLIANCE SUPPLEMENT – ACTIVITIES ALLOWED/UNALLOWED AND ALLOWABLE COSTS/COST PRINCIPLES

The requirements for allowable costs/cost principles are contained in the UG, program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

In order to ensure compliance with these requirements, Town of Leesburg has implemented the following policies and procedures:

1. All grant expenditures will be reviewed to determine if they are in compliance with the UG, state law, Town policy, and the provisions of the grant award agreement for allowable costs. Grant funds will only be used for expenditures that are considered reasonable and necessary for the administration of the program. A more comprehensive listing is included in the UG Compliance Supplement.
2. Grant expenditures will be performed in accordance with the Town's procurement policy. The terms and conditions of the grant award will also be considered by the



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Program Director when approving the expense. The approval will be evidenced by an electronic approval in the finance software. Accounts payable disbursements will not be processed for payment until necessary the approvals have been obtained. Invoices that are being included in the reimbursement request will be attached to the purchase order in the Town's financial system or for any purchase made with a p-card, the invoices will be scanned and kept with the reimbursement request and a copy is kept by the AP staff.

3. Any payroll costs requested for reimbursement will be documented in accordance with the Uniform Guidance. Specifically, compensation for personal services will be handled as set out in UG §200.430 and compensation for fringe benefits will follow UG §200.431.
4. An indirect cost rate will only be charged to the grant to the extent that it was specifically approved through the grant budget/agreement.

X. UG COMPLIANCE SUPPLEMENT – CASH MANAGEMENT

The requirements for cash management are contained in the UG §200.305, program legislation, Federal or other awarding agency regulations, and the terms and conditions of the award.

In order to ensure compliance with these requirements, the Town of Leesburg has implemented the following policies and procedures:

1. Most of the Town's grants are awarded on a reimbursement basis. As such, program costs will be expended and disbursed prior to requesting reimbursement from the grantor agency. If grant funds are received first, care will be taken in order to minimize the time elapsing between receipt of funds and disbursement to contractors/employees/sub-recipients according to UG §200.302(b)(6).
2. Cash draws will be initiated by the Program Director or designee who will determine the appropriate draw amount. Documentation of how this amount was determined will be retained. Payments and travel costs will be handled in a manner consistent with the Town's existing Accounts Payable policies and in accordance with UG §200.305 (payments) and UG §200.474 (travel costs).
3. Draw-down requests will be submitted to the DFAS or his designee for review prior to submitting to the granting agency for reimbursement.
4. The revenue and receipt of the funds will be recorded in Town's finance software. Supporting documentation or a copy of the cash draw paperwork will be filed along with the approved paperwork described above and retained for audit purposes by the Controller.



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XI. UG COMPLIANCE SUPPLEMENT - ELIGIBILITY

Requirements for eligibility are contained in program legislation, Federal or other awarding agency regulations, and the terms and conditions of the award. The Town does not typically have grants that would require eligibility determination.

The following policies and procedures will be applied if needed:

1. Federal grants will only benefit those individuals and/or groups of participants that are deemed to be eligible.
2. Initial eligibility determinations will be made by the Program Director based on the grant award/contract. Sufficient documentation to support these determinations will be retained and made available to administration, auditors, and pass-through or grantor agencies, upon request. It is the department's responsibility to maintain complete, accurate, and organized records to support eligibility determinations.

XII. UG COMPLIANCE SUPPLEMENT – EQUIPMENT AND REAL PROPERTY MANAGEMENT

Requirements for equipment and real property management are contained in the UG, program legislation, Federal or other awarding agency regulations, and the terms and conditions of the award.

The following policies and procedures will be applied:

1. All equipment will be used in the program for which it was acquired or, when appropriate and allowed, for other Federal programs.
2. When required, the purchase of equipment will be pre-approved by the grantor or pass-through agency. The Program Director will be responsible for ensuring that equipment purchases have been previously approved where applicable.
3. Real property and equipment records will be maintained; a physical inventory shall be taken at a minimum, every two years, and an appropriate system shall be used to safeguard assets.
4. When assets with a current per unit fair market value of \$5,000 or more are no longer needed for a Federal program, a request for written guidance shall be made from the grantor agency as to what to do with the real property or equipment prior to sale or other disposition. The Town shall abide with the requirements set out in §200.311 and §200.313 of the UG. If a sale will take place, proper procedures shall be used to provide for competition to the extent practical and result in the highest possible return.

XIII. UG COMPLIANCE SUPPLEMENT – MATCHING, LEVEL OF EFFORT, AND EARMARKING

Requirements for matching are contained in the UG, program legislation, Federal or other awarding agency regulations, and the terms and conditions of the award. The requirements for level of effort and earmarking are contained in program legislation, Federal or other awarding agency regulations, and the terms and conditions of the award.

Town of Leesburg defines “matching”, “level of effort”, and “earmarking” consistent with the definitions of the UG Compliance Supplement:

Matching or cost sharing includes requirements to provide contributions (usually non-Federal) of a specified amount or percentage to match Federal awards. Matching may be in the form of allowable costs incurred or in-kind contributions (including third-party in-kind contributions).

Level of effort (maintenance of effort) includes requirements for (a) a specified level of service to be provided from period to period, (b) a specified level of expenditures from non-Federal or Federal sources for specified activities to be maintained from period to period, and (c) Federal funds to supplement and not supplant non-Federal funding of services.

Earmarking includes requirements that specify the minimum and/or maximum amount of percentage of the program’s funding that must/may be used for specified activities, including funds provided to sub-recipients. Earmarking may also be specified in relation to the types of participants covered.

In order to ensure compliance with these requirements, the Town has implemented the following policies and procedures:

1. Compliance with matching, level of effort, and earmarking requirements and documentation of meeting those requirements will be the responsibility of Program Director. Often, it is a part of the application process. Typically, those requirements are established as an element of the grant agreement prior to the award.
2. Adequate documentation will be maintained to support compliance with matching, level of effort, and earmarking requirements. Such information will be made available to administration, auditors, and pass-through or grantor agencies, as requested.

XIV. UG COMPLIANCE SUPPLEMENT – PERIOD OF PERFORMANCE

Requirements for period of performance are contained in the UG, program legislation, Federal or other awarding agency regulations, and the terms and conditions of the award.



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In order to ensure compliance with these requirements, Town of Leesburg has implemented the following policies and procedures:

1. Costs will be charged to an award only if the obligation was incurred during the funding period (unless pre-approved by the Federal or other awarding agency or pass-through grantor agency).
2. All obligations will be liquidated no later than 90 days after the end of the funding period (or as specified by program legislation).
3. Compliance with period of performance requirements is the responsibility of the Program Director.

XV. UG COMPLIANCE SUPPLEMENT – PROCUREMENT, SUSPENSION, AND DEBARMENT

Requirements for procurement are contained in the UG, program legislation, Federal or other awarding agency regulations, and the terms and conditions of the award. The Town is prohibited from contracting with or making sub-awards under covered transactions to parties that are suspended or debarred or whose principals are suspended or debarred. The Town of Leesburg will include a suspension/debarment clause in all written contracts in which the vendor/contractor will certify that it is not suspended or debarred. The contract will also contain language requiring the vendor/contractor to notify the Government immediately upon becoming suspended or debarred. This will serve as adequate documentation as long as the contract remains in effect.

The requirements for suspension and debarment are contained in 2 CFR §200.318 through 200.326; program legislation; Federal awarding agency regulations; and the terms and conditions of the award.

In order to ensure compliance with these requirements, Town of Leesburg has implemented the following policies and procedures:

1. Purchasing and procurement related to Federal grants will be subject to the general policies and procedures of the Town. (See Town Procurement Policy.)
2. The Town utilizes the procurement standards in 2 CFR section 200.318, which include oversight of contractors' performance, maintaining written standards of conduct for employees involved in contracting, awarding contracts only to responsible contractors, and maintaining records to document history of procurements.
3. The Town conducts all procurement transactions in a manner providing full and open competition, in accordance with 2 CFR section 200.319.
4. The Town will comply with the micro-purchase and small purchase methods only for procurements that meet the applicable criteria under 2 CFR sections 200.320(a) and

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- (b). Under the micro-purchase method, the aggregate dollar amount does not exceed \$3,000 (\$2,000 in the case of acquisition for construction subject to the Wage Rate Requirements (Davis-Bacon Act)). Records are retained to demonstrate compliance with the Davis-Bacon Act by the program director. Small purchase procedures are used for purchases that exceed the micro-purchase amount but do not exceed the simplified acquisition threshold. Micro-purchases may be awarded without soliciting competitive quotations if the Town considers the price to be reasonable (2 CFR section 200.320(a)). If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources (2 CFR section 200.320(b)).
5. For acquisitions exceeding the simplified acquisition threshold, the Town will use one of the following procurement methods: the sealed bid method if the acquisition meets the criteria in 2 CFR section 200.320(c); the competitive proposals method under the conditions specified in 2 CFR section 200.320(d); or the noncompetitive proposals method (i.e., solicit a proposal from only one source) but only when one or more of four circumstances are met, in accordance with 2 CFR section 200.320(f).
 6. The Procurement Officer will perform a cost or price analysis in connection with every procurement action in excess of the simplified acquisition threshold, including contract modifications (2 CFR section 200.323(a)). The cost plus a percentage of cost and percentage of construction cost methods of contracting must not be used (2 CFR section 200.323(d)).
 7. The Town will ensure that every purchase order or other contract includes applicable provisions required by 2 CFR section 200.326. These provisions are described in Appendix II to 2 CFR part 200, "Contract Provisions for Non-Federal Entity Contracts Under Federal Awards."
 8. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a Federal or other award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The officers, employees, and agents can neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. If the financial interest is not substantial or the gift is an unsolicited item of nominal value, no further action will be taken. However, disciplinary actions will be applied for violations of such standards otherwise.
 9. The Town will avoid acquisition of unnecessary or duplicative items. The Town will also analyze other means, as described in §200.318 of the Uniform Guidance, in order to ensure appropriate and economic acquisitions.

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10. The Procurement Officer and the Program Director or designee will be responsible for running a year-to-date transaction report from the Town's accounting system. Any vendor with accumulated transactions equaling or exceeding \$20,000 that is not subject to a written contract including a suspension/debarment clause or for which a signed statement or suspension or debarment is not on file will be subject to additional procedures. The Program Director or designee will check the Excluded Parties List System (EPLS) maintained by the General Services Administration (GSA) for the vendor name. A potential match will be followed-up on immediately. Each vendor searched on EPLS will be initialed on the vendor transaction report and the report will be signed and dated on the first or last page. The vendor transaction report will be retained as evidence of the control.
11. Executed contracts and signed quarterly vendor transaction history reports will be retained and filed by the Program Director.

XVI. UG COMPLIANCE SUPPLEMENT – PROGRAM INCOME

Requirements for program income are found in the UG, program legislation, Federal or other awarding agency regulations, and the terms and conditions of the award.

The Town of Leesburg has implemented the following policies and procedures:

1. Program income will include (but will not be limited to): income from fees for services performed, the use or rental of real or personal property acquired with grant funds, the sale of commodities or items fabricated under a grant agreement, and payments of principal and interest on loans made with grant funds. It will not include any revenue source as indicated in UG §200.307.
2. The Town will allow program income to be used in one of three methods:
 - Deductions - Program income is deducted from total allowable costs in order to determine the net allowable costs, rather than to increase the funds committed to the project. This method must be used if the Federal awarding agency has given no prior approval for how program income is to be used and its regulations and the terms and conditions of the Federal award are silent on this matter. Where this method is used, program income must be applied to current costs unless the awarding agency authorizes otherwise (2 CFR section 200.307(e)(1)).
 - Additions - With prior approval of the grant awarding agency, program income may be added to the grant award by the Federal agency and the Town.
 - Cost Sharing or Matching - With prior approval of the grant awarding agency, program income may be used to meet the cost sharing or matching requirement of



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the Federal award. The amount of the award remains the same (2 CFR section 200.307(e)(3)).

3. Program income, when applicable, will be accounted for as a revenue source in the same program code as the Federal grant.

XVII. UG COMPLIANCE SUPPLEMENT - REPORTING

Reporting requirements are found in the UG, performance reporting, 2 CFR section 215, Performance reporting, 2 CFR section 215.51, program legislation, (and the previously listed OMB documents and future additional OMB guidance documents that may be issued), the Transparency Act, implementing requirements in 2 CFR part 170 and the FAR, and previously listed OMB guidance documents, Federal awarding agency regulations, and the terms and conditions of the award.

The Town of Leesburg has implemented the following policies and procedures:

1. Reports will be submitted in the required frequency and within the required deadlines.
2. Reports will be completed using the standard forms (as applicable) and method of delivery (i.e., e-mail, grantor website, postal service, etc.).
3. Regardless of the method of report delivery, a copy of the submitted report will be retained along with any documentation necessary to support the data in the report. The report will evidence the date of submission in order to document compliance with timeliness requirements. This may be done either physically or electronically.
4. Financial reports will always be prepared based on the general ledger using the required basis of accounting (i.e., cash or accrual). In cases where financial data is tracked outside of the accounting system (such as in spreadsheets or paper ledgers), this information will be reconciled to the general ledger prior to report submission.
5. Preparation of reports will be the responsibility of Program Director or designee. All reports (whether financial, performance, or special) must be reviewed and approved (as applicable) prior to submission. This will be evidenced by either physical signatures or electronic timestamps of approval.
6. Copies of submitted reports with preparer and reviewer signatures and data will be filed with supporting documentation and any follow-up correspondence from the grantor or pass-through agency. Copies of all such reports will be made available to administration, auditors, and pass-through or grantor agencies, as requested.

XVIII. UG COMPLIANCE SUPPLEMENT – SUB-RECIPIENT MONITORING

The Town does not typically have any sub-recipients, however the requirements for sub-recipient monitoring are contained in 31 USC 7502(f)(2)(B) (Single Audit Act



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Amendments of 1996 (Pub. L. No. 104-156)), Uniform Guidance, program legislation, 2 CFR parts 25 and 170, and 48 CFR parts 4, 42, and 52 Federal awarding agency regulations, and the terms and conditions of the award and will be complied with.

The Town will review and oversee sub-recipient activity where applicable and obtain a copy of their single audit. Other oversight processes and procedures will be established on a case by case basis, dependent on grant requirements and the level of activity of the sub-recipient.

XIX. UG COMPLIANCE SUPPLEMENT - SPECIAL TESTS AND PROVISIONS

The Town of Leesburg has implemented the following policies and procedures:

The Program Director will be assigned the responsibility for identifying compliance requirements for special tests and provisions, determining approved methods for compliance, and retaining any necessary documentation.

This policy shall be effective May 15, 2018.

Authorized By: Clark G. Case

Date: 5-15-18