

Seattle Colleges

North Seattle College

Seattle Central College

South Seattle College

A Resource Guide for Grant Development and Administration

Draft

(updated 1/9/17 and awaiting revision of district grant policies in order to finalize)

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Section 1. Introduction and Purpose

The Seattle Colleges actively solicit external grant funding in order to further their missions. Grants can support the creation of new instructional and career opportunities for students; address the needs of distinct groups; support capital and equipment needs; and create new and innovative educational programs and methodologies. External funding helps to facilitate the colleges' effectiveness and enhances the ability of students to obtain gainful employment within the community and/or successfully matriculate to four-year colleges or universities. With declining state funds, grant funding is becoming even more important to the Seattle Colleges.

Expanding grant funds requires a team approach led by the grants offices of each college. Any faculty or staff member may participate on teams seeking grants. The purpose of this manual is to support this team approach by:

- Defining roles in grants development and management
- Ensuring that all faculty and staff have information about the grant development process and know where to find assistance and advice in seeking funding for their programs.
- Building understanding of the administration and monitoring of awarded grant projects, thereby creating the proper environment for projects to succeed and simultaneously limiting the college's financial risk.
- Providing general information on grants, policies, and procedures.

The Seattle Colleges look forward to building grant support by fostering the knowledge and skills of all team members. Thank you for your interest!

Section 2. Roles and Responsibilities in Grants

Grants Office

Each Seattle College has a Grants Office that provides leadership in the college's search for external funding and serves as the liaison between the college and external funders or grantors. Coordination by the Grants Office ensures that proposals are consistent with the college's priorities and are high quality and complete, while also preventing duplicate requests to funding agencies. The Grants Office provides the following services in support of external fund development:

- **Researches Funding Opportunities** based on college priorities and reviews funding opportunities identified by other faculty and staff.
- **Ensures potential projects align with funder requirements.** The Seattle College's administration relies on guidance and advice from the Grants Office regarding alignment of projects with funder goals.
- **Serves as Funding Agency Liaison** by maintaining contact with federal, state, and local sources. Before contacting a funding source, college personnel should check with the Grants Office.
- **Supports Project/Proposal Development** through a variety of functions:
 - Provides information on proposal writing and Request for Proposal/Solicitation of Grant

- Availability (RFP/SGA) guidelines;
- Manages internal signature processes on Grant Approval Checklist and application;
- Develops and manages timelines for completion of applications;
- Provides general descriptive information for inclusion in proposals (e.g., college mission, vision and goals; history/description of college; general college statistics);
- Works with project director or principal investigator (PI) to facilitate the development of the project proposal and coordinates grant team meetings and efforts, especially for large federal grants;
- Works with the PI to coordinate efforts with an external evaluator, if needed;
- Assists with preparation of budgets and budget justifications, including obtaining necessary budget approvals;
- Edits proposals and supporting materials;
- Completes required funding agency forms and certifications;
- Submits proposals on behalf of the college;
- Maintains records of funding applications, funder inquiries and responses during the review process, and funding decisions.

Monitors for Accountability, Spending, and Reporting. The Director of Grants will organize a grant launch meeting to bring together, at minimum, the PI, dean, business office and grants office to review grant objectives, budgets, time and effort reporting and other grant requirements. This team will identify and address any potential challenges in managing the grant. While the PI has primary responsibility to monitor the project budget, the Business Office and Grants Office will establish a schedule for internal project review. The Director of Grants will work with the project director to complete and submit reports, as required by the funder.

Maintains Records of all proposals and reports submitted by the college, as well as examples of successful grant proposals.

Provides Grant Related Training for Faculty and Staff

The grants office provides and/or facilitates training for faculty and staff on the grant-related processes on campus and other topics related to grants. A training program is under development.

Provides Other Services and Activities

The Grants Office offers additional services and engages in supplementary activities such as:

- Stays current on proposal development and writing trends through professional associations;
- Maintains record keeping database;
- Provides information to college faculty and staff on the college’s grant development policies and procedures; and
- Coordinates grant activity with the other Seattle Colleges and the District.

Business Office

The Business Office works closely with the Grants Office in the following roles:

- Assists with budget development and has final sign-off on budgets. The Vice President for Administration and Director of Business Operations both sign off on the Grant Approval Checklist.

- Advises on budgeting issues, especially in regard to District policies and federal and state guidelines around grants.
- Sets up budgets for awarded grants and participates in the grant launch meeting.
- Provides PI with any needed training around budget tracking, time and effort reporting, and other budget monitoring functions and serves as a resource for fiscal and budget related questions.
- Monitors grant budgets for compliance.
- Participates in external audits by funding agencies.
- Prepares quarterly financial report that summarizes grant activity.
- Assists with the grants closeout process at the end of the grant period.

College Foundation

For many private foundations, the college’s foundation (the Education Fund), a non-profit organization, will serve as the applicant. If this is the case, the Executive Director of the Education Fund must sign off on the grant request. Education Fund staff will participate in the grant launch and provide the PI with information on how to access the awarded funds.

Principal Investigator or Project Director

The Principal Investigator (or PI) is usually the originator of the project concept and is generally the subject matter expert. The PI is responsible for providing current, accurate data about the problem to be addressed and details on how the project will be operated, managed, and evaluated. All new PIs must complete the Grants 101 and Grants Management for PIs trainings offered by the Grants Office and Business Office. Experienced PIs may be exempt from these trainings.

During the proposal development stage, the PI’s responsibilities include:

- Discussing potential project with the grants office.
- Completing the Grant Application Checklist and working with the Grants Office to seek leadership approval to move forward with the grant concept.
- Providing a written statement of the problem or need and supporting documentation about the project’s goals, objectives, timetable, implementation strategies, and expected outcomes.
- Working with the Director of Grants to develop a timeline for proposal submission and assign responsibility for specific grant components.
- Identifying and working with any outside or external partners who will conduct a portion of the work, as appropriate.
- Assembling specialized attachments, seeking letters of support, writing proposal drafts/sections, reviewing drafts of proposal sections written by project team members, and supplying any missing information in sufficient time for incorporation into the proposal.
- Working with the Grants Office to prepare the project budget in accordance with the application guidelines as well as college and state fiscal policies.

If a grant is received, the PI has primary responsibility for carrying out the grant-funded project in accordance with the contract, budget, and college, state and federal policies. This responsibility includes participating in the grant launch meeting, preparing and submitting grant-related paperwork, hiring grant-funded staff, tracking expenditures at least monthly, completing time and effort reporting (if required), completing match reporting (if required), initiating invoices, and preparing reports. The

Grants Office and Business Office will support the PI in these functions.

The Grants Office has limited funds available for faculty awards for faculty playing a leadership role in grants development. Please see Appendix A for the award application. The application must be approved by the Grants Office, dean of the faculty member's division, the Vice President of Instruction, and the Executive Director of the Education Fund, which is providing partial support for these awards.

Other Faculty and Staff

- Providing input and expertise in the development of grants and all materials associated with the grant proposal.
- Serving on grant development teams, in leadership and supportive roles. Some faculty may be designated co-Primary Investigators (co-PIs) and will share in some or all of the PI duties as described above.

Deans

- Identifying potential Principal Investigators (PIs)/Project Directors.
- Providing review and approval of grant proposals in their respective areas. The Dean has primary responsibility for assuring that his or her division has the capacity to carry out the project, should the grant be awarded and indicates this assurance by signing the Grant Application Checklist. A dean should not sign off on a grant if the division is unable to carry out the project, including hiring staff, tracking the budget, meeting objectives and deliverables, reporting, and other responsibilities related to the grant.
- Contributing information on feasibility and desirability of the project.
- Reviewing and approving all grant budgets.
- Approving cash and in-kind match amounts in grant budgets.

Vice Presidents

- Providing approval of pursuing grant funding opportunities, especially in their areas of operation.
- Working with the President to set funding priorities for the college.
- Providing guidance on large, cross-divisional grants.

President

- Setting funding priorities for the college.
- Having ultimate responsibility for approval of pursuing grant funded opportunities.
- Signing all grant proposals, support letters, partnership agreements, and award contracts (the president may designate other college leaders to sign these documents as well).

Section 3: The Grants Development Process

The Seattle Colleges have developed a comprehensive set of policies and procedures for the development and oversight of grants and grant-funded projects (available at *Inside Seattle Colleges* at this [link](#)). This resource guide complements these policies and procedures in order to more fully describe the grant development process from the conception of an idea to award decisions made by funding agencies to monitoring and closeout of the grant.

When a member of the faculty or staff generates an idea that may be appropriate for a grant project, the first step is to discuss the idea with his or her supervisor and division dean to ensure that the project links to the college’s strategic plan, priorities, and goals. If the dean agrees that the project should move forward, the dean and the person who initiated the idea will complete a Grant Approval Checklist form (See Appendix B) that will be used to secure leadership approval for moving forward with the grant. The Director of Grants will be available to discuss the concept and assist with filling out the form. This process should begin as early as possible, but no less than four weeks before the grant deadline.

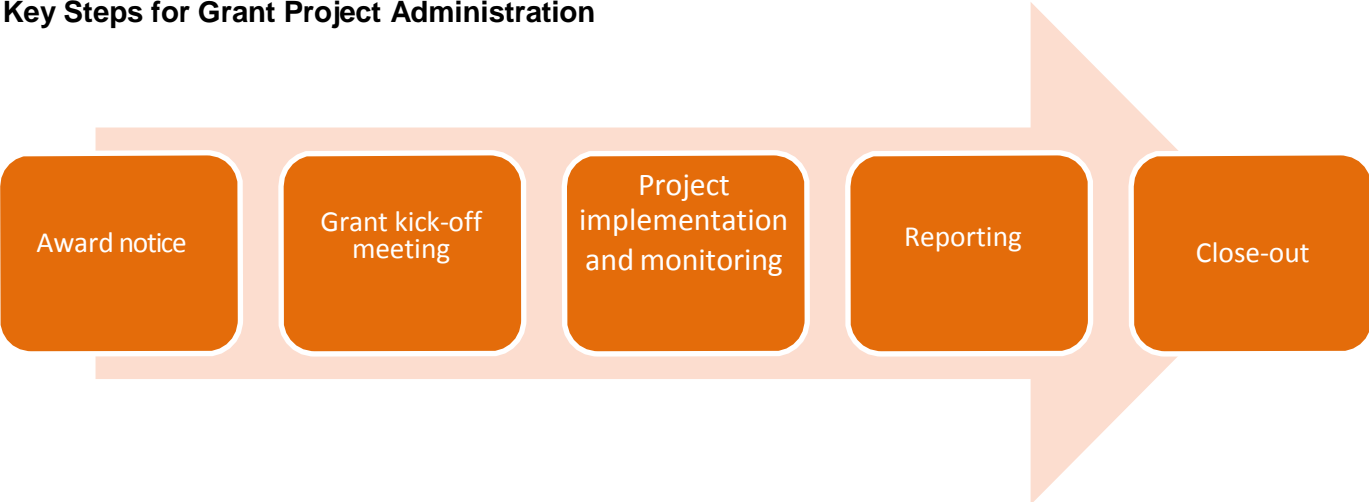
Once the form is complete, the Director of Grants will help facilitate its approval among leadership, including the president. If approved, the project initiator may continue with the grant planning and development process. If not, then the project initiator should either revise the project design or pursue funding at another time.

For larger grants that involve multiple participants, the PI and Director of Grants will schedule an initial working session with all individuals to be involved in the development of the grant request. At the first group meeting, the PI will present the grant idea, and the group will explore different options on how best to approach the development of a potential grant proposal. The team will develop and agree to a timeline of key events, milestones, and individual assignments necessary for submission of the application.

As the process moves forward, the project team will continue to collect information needed for the proposal, and through a series of working sessions and review, will assemble a final draft. The project team will check the final document for completeness and accuracy, while the Business Office reviews a final version of the budget. Once these processes are complete, the Grants Office will submit the final proposal and supporting documentation to the funding agency for consideration.

Section 4: Managing your grant Post-Award

Key Steps for Grant Project Administration



The primary purpose of grants management is to oversee funding that is awarded in a grant. It begins at the signing of an agreement or accepting funds for a project. Grants management ensures that activities/deliverables are carried out within both the letter and the spirit that was outlined in the original proposal and are within the scope of the budget. Your project will be considered successful once you have followed all the terms and conditions of the grant award.

Award Notice and Grant Kick-Off

Upon receiving official notification that a proposal will be funded, the Grants Office completes acceptance documentation and submits it to the funding agency. If necessary, negotiations may take place over the final amount of the award, budget, and/or project outcomes. Upon formal acceptance of the grant, the statement of work becomes a binding legal contract between the college and the agency. As such, its terms and conditions cannot be altered or modified without the mutual consent of both parties.

If the college receives information that the proposal will not be funded, the Grants Office will notify the lead project initiator, the dean, and the project team of the decision. Subsequent discussion will then lead to a decision about the final disposition of the proposal, with three possible outcomes: (1) the proposal is revised and resubmitted for consideration; (2) the proposal is revised and resubmitted to another funding agency; or (3) the project is abandoned and no further action is taken.

Shortly after receiving notice of the grant award, the Grants Office will schedule a kick-off meeting. At this meeting, the team responsible for implementing the grant will meet to review the original grant proposal, establish outcomes and timelines for the project, assign roles and responsibilities, discuss hiring of new, grant-funded positions, and set up any necessary training. The Business Office will play an important role in kicking off the grant by helping to establish a budget number, setting up budget tracking, and providing the PI with any needed training, especially around budget tracking and time and effort.

If the grant will pay for tuition, fees, parking, or any other charges on behalf of students, a Financial Aid Program Code (FAPC) must be established. The Business Office will assist with this process.

Project Implementation, Monitoring, and Reporting

PIs are responsible for the following activities during the life of their grant:

- Accomplishing the goals and objectives of the project according to the project timeline.
- Accounting for all expenses and purchases, and expending all project funds. The PI or a designee must track the budget monthly at minimum;
- Hiring of grant-funded positions. Please note that any new job positions, job titles and position descriptions funded by the grant must be consistent with those already established within the college, and personnel must be hired through existing HR policies and processes;
- Ensuring that staff report time and effort, as required by the granting agency;
- Maintaining documentation of all grant activities;
- Completing all reports in a timely manner (see more information on reporting below);
- Successfully hosting site visits and audits; and
- Closing out and completing the grant process.

During the grant period the project director will interface with both the Grants Office and Business Office for internal program review and for consultation and assistance on any budget, compliance, or other issues that emerge.

Evaluation: One of the most important tasks associated with your grant project is program evaluation. The data you collect and assess will help you to determine how well your original goals and objectives are being met, and they create a standard of measurement for others who may later replicate what you have done. Results of the evaluation will be shared with the funding agency and others having an interest in the project. Key questions to inform an effective evaluation plan include:

- Who will perform the evaluation?
- What will be evaluated and what assessments will be used?
- When will the evaluation occur?
- How will the information gathered be used to improve the project?

For smaller projects, the Director of Grants or Director of Institutional Research/Effectiveness can assist you in developing appropriate assessment tools for your project. For larger projects, the services of an external evaluator will sometimes be included in the proposed budget. This allows an outside, impartial review of the project to be conducted by a person experienced in the field of study and type of program to be implemented. It is important to identify the evaluator as early as possible so as to minimize time lost during the start-up phase of the project.

Reports: Submitting reports to funding agencies in a timely manner is an essential component of grants management. The award notification usually includes a description of the programmatic and financial reports required by the funding agency, as well as due dates. Depending on the funder, these reports can be required annually, quarterly, or even monthly. In most cases the PI will be responsible for completing all project reports and submitting them to the Grants Office for review at least one week before the report is due. Either the PI or Director of Grants will submit project reports to the funding agency.

At times, it will be necessary to contact the funding agency about questions that have arisen in the grant project. Please contact the Grants Office before contacting the funding agency, since the office may already have the answer to your question. All communication with the funding agency must be documented and copied to the Grants Office for maintenance of grant records.

Programmatic and Budget Modifications: No matter how well your project was initially designed, changing times and circumstances sometimes require that changes be made to your performance or spending plans. The PI must route all proposed project changes through the Dean in whose area the grant-funded program resides before they can be submitted to the funding agency. In addition, any changes that affect the fiscal structure (dollar amount, end date, indirect rate, billing process, or reimbursement base) of the grant should be coordinated with the campus Business Office.

The PI or Director of Grants will work in collaboration with the program officer at the funding agency to determine if a formal amendment to the original grant award agreement is necessary. Programmatic and budgetary changes cannot conflict with the terms of the grant agreed to in writing by the college.

Additionally, budget modification requests and approvals must be made in advance of any expenditure of funds.

The Grants Office can provide guidance and assistance with requests for budgetary changes and must be consulted regarding any special conditions or budget restrictions. The Grants Office will assist you in drafting any correspondence necessary for amending the statement of work and the budget of your project, and in obtaining approval from the funding source. Budget revisions are not official until approved in writing from the funding agency. The PI or Director of Grants will notify the Business Office of any changes in total grant amount or budget line items. Files maintained by the Principal Investigator and the Director of Grants must contain a complete trail of all written and verbal contact with the funding agency, including documentation of any instructions provided by telephone.

General policies and guidelines: Your grant has rules and guidelines, and its activities must follow all applicable laws, regulations, contracts, policies, and procedures. This may include, but is not limited to:

- Code of Federal Regulations Title 2 (this includes the OMB Uniform Grant Guidance) <http://www.gpo.gov/fdsys/browse/collectionCfr.action?collectionCode=CFR>
- A-133 for audit requirements https://www.whitehouse.gov/omb/financial_fin_single_audit
- Washington State General Statutes <http://apps.leg.wa.gov/rcw/>
- Title 132F, Washington State Administrative Code: <http://apps.leg.wa.gov/wac/default.aspx?cite=132f>
- Washington State Board for Community and Technical Colleges Policy Manual: <http://www.sbctc.edu/colleges-staff/policies-rules/policy-manual/default.aspx>
- Seattle Colleges Policies and procedures available at this [link](#).

The fact that you have grant funds available **does not** relieve you or your staff of the responsibility to follow college regulations. At times, funders' rules are more flexible than those of the college. In such an event, remember that the most restrictive rule is the one that applies.

Grant Close-out

The authority to expend funds from a grant expires upon completion of the grant or at the end of the funding period. The PI must adhere to both the campus and funder closeout procedures:

- **Campus Procedures:** Within 90 days of the end date of the grant or contract, it is the responsibility of the project manager in conjunction with the college business office to review the financial status of the grant or contract to determine if any closing adjustments need to be made. If the grant or contract ends in a deficit (negative) position, a thorough review must be conducted by the Program Manager and the College Business Office to determine the contributing factors. Decisions on what actions will be taken to correct deficits will be made on a case-by-case basis. If the grant or contract ends in a surplus (positive), the surplus will be transferred into the grant/contract reserve account when allowed by the grantor. Before surplus funds may be used/spent, the College Business Office must verify the availability of these funds.
- **Funder closeout:** Many funders have specific grant closeout procedures that need to be followed; the PI and Director of Grants will review these guidelines at the grant kick-off. When the grant period ends, the Business Office will work with the PI or Project Director to complete any final billing and to close out the grants budget. The PI will be responsible for archiving all documentation associated with the grant (for the entire grant period) per the

specifications of the funding agency and [State guidelines for the Preservation and Destruction of Public Records](#).

General Tips for Grants Management

The following are a few essential things to keep in mind in managing your grant project:

1. **KEEP GOOD RECORDS:** Every important action should be recorded in a written document and stored in an orderly format that can be easily retrieved. Every aspect of the project should be preserved: every purchase order, training record, supplemental contract, memorandum, phone call, email. Failing to keep complete records could put you and the college at great risk during an audit.
2. **DON'T MISS DEADLINES:** Missing a grant-related deadline has a negative consequence every single time. Your grant project will have multiple deadlines, so be aware of all of them and plan accordingly.
3. **SPEND ALL OF THE PROJECT'S FUNDS:** One of the worst things that can happen with a grant project is that a portion of the funds go unspent and must be returned to the funding agency. This tells the funder that the college really didn't need that much funding, can complicate processes for the funder, and could result in smaller awards in the future—not just for the PI's projects but for other projects in the College and District as well. When developing a grant request, make sure that your proposed expenses are reasonable. Monitor your budget and expenditures closely throughout the life of the project.
4. **MISDIRECTING FUNDS:** Clearly, spending grant dollars for your own personal gain is both unethical and illegal. But misdirected grant funding is something that has the potential to be much broader in scope. Expending funds in any way other than exactly the way you outlined in your proposal is considered misdirected funds, even if that expenditure might otherwise be considered proper. For example, if you have money left over after purchasing all your equipment and you decide to use it for travel without getting prior approval from the funder, you have misused funds. When in doubt about spending funds, ASK the Director of Grants. Some funders allow flexibility in expenditures while others are more restrictive. Before you spend funds for an unauthorized purchase, it's best to get approval from the funding source.
5. **SUPPLANTING FUNDS:** If you decide not to spend college funds on a cost that has been budgeted, but instead choose to replace them with grant funds and then save your college funds for some other purpose, you are supplanting funds – a practice that is nearly always unallowable.
6. **DOUBLE DIPPING:** Double dipping occurs when you receive funds from two different sources for the same activity, creating the potential for doubling your compensation. Grant dollars must be used for work that is done over and above what faculty and staff do outside the scope of their "normal" activities as defined in their position description. For example, an individual is working as a lab assistant under the college budget. A grant proposes to hire a lab assistant and is funded. This grant must pay for a new lab assistant or expanded hours of the current lab assistant.

Section 5: Ensuring Compliance, especially with Federal Grants

Compliance requires attention to the proposed outcomes and budget as well as to required rules and

regulations:

Your budget

The budget submitted with the proposal serves as the spending plan and includes funds to cover project costs. The expectation among funders is that 100% of the project funds will be spent by the end of the project. To ensure that the project does not fall behind, a good rule of thumb is to spend 25% of the funds available over a year's time every three months. PIs and project directors must review grant financial activity monthly to ensure that expenses are appropriately charged to the project and that no costs have been paid from the grant proceeds that were not part of the original proposal. If the project could potentially have unspent grant dollars as it approaches the end of the grant period, contact the Director of Grants.

Purchasing

All grant expenditures, regardless of the source of funds, are subject to the same college policies and procedures as other purchases. Please review the college's [Purchasing Procedures](#) and contact purchasing with any questions you might have.

Equipment purchased with grant funds is intended for the purposes spelled out in the original proposal. As a result, it should be used primarily for grant-funded activities during the life of the project, although it may be made available for use by others during off- hours. Please consult with the Business Office regarding inventory tracking for any purchased equipment. Many grant making agencies will not allow equipment purchases in the final year of the grant, so please plan accordingly.

Acquisition of Unnecessary or Duplicative Items: Federal law specifically restricts the acquisition of unnecessary or duplicative items with federal funds. For grant recipients, this means that you should not purchase items that are not needed for the active grant project. Grant-funded departments should avoid stockpiling excess supplies for use following the grant period. At the end of the grant period, no more than a two-month inventory of supplies should be on hand.

Purchasing Records: For grant-related purchases, the PI must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to, the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price. This supporting documentation may be requested by an auditor.

Allowable and Unallowable Costs: Allowable costs are those the federal government determines permissible for federal assistance. Unallowable costs are those the government prohibits incurring for federal assistance. Certain cost items are considered universally unallowable, such as cost related to illegal activities and lobbying costs, but others may be considered unallowable for one type of recipient while being allowable for another. As a general rule, any assistance used inappropriately, such as incurring unallowable costs, requires reimbursement to the federal government. See Appendix C for a more detailed listing and description of allowable and unallowable costs.

Despite the approval of specific expenditures in a grant proposal, some grantors, such as the Department of Labor, require specific written approval of certain costs prior to their purchase. This is often seen with renovations and large equipment. PIs and project directors should be aware of this

expectation and allow adequate time to receive approvals.

Time and Effort Reporting

The federal government *requires* that all employees paid from federal grant funds maintain records regarding their time and effort into the grant project. This includes maintaining an effort reporting system and obtaining effort certification from employees supported by grant funds in compliance with federal regulations. **When we accept grant funds, we accept this obligation as a condition.** Effort is defined as the amount of time spent on any particular activity contained in the original grant proposal. Individual effort is document as a percentage of the total amount of time spent on work-related activities (instruction, administration, administrative support, etc.) for which the college pays that individual. Effort documentation is not based on the 40-hour workweek. Instead, effort is calculated on an ‘after the fact’ basis, as a percentage of that employee’s work week such as vacation, sick time, and regular work. [Please see District Procedures for how to document time and effort \(policy 668\)](#). The campus Business Office will provide training as needed.

Managing Subrecipients

A subrecipient is an organization with which the College contracts to complete work on an awarded grant. All subrecipients must sign a **Subaward Agreement** with the Seattle Colleges that specifies the expected performance requirements and responsibilities of both parties. The Seattle Colleges PI and/or project manager has the responsibility to **monitor the activities of the subrecipient** as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.

Managing Contractors

Grant project staff must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

Audits

Every two years, the financial records of the Seattle Colleges are audited by the Washington State Office of the State Auditor, and the records reviewed include those of grant projects conducted by the college. As an internal process, the College Business Office may also choose to review individual projects for compliance. Additionally, funding agencies also reserve the right to audit their individual projects through its records. As a result, all financial records must be maintained to facilitate any audit that may include a review of the project.

The PI must contact the Director of Grants immediately upon receiving verbal or written communication from the funding agency regarding a site visit, program review, or audit. The PI, Director of Grants, and Business Office will work together to prepare for and respond to inquiries made by the auditor.

An audit finding can result in costs being disallowed and requirements for the college to make repayments to the funding agency. Examples findings that auditors make are:

1. Lack of time and effort records to support salary costs charged to grant awards;

2. Lack of consulting agreements and invoices to support that services were related to the grant;
3. Expenses of grant funds made in unapproved or other cost categories without required prior written approval from the funding agency; and
4. Lack of adequate supporting documentation for cash or in-kind matches that were claimed.

Financial records relating to the performance of grant projects are maintained by the Business Office and/or college foundation, and these offices will work with auditors to supply requested financial information, explain procedures, and answer fiscal questions.

Record Retention Period for Grant Projects

State law requires that grant recipients retain all records relating to their award for a period of six years from the date of submission of the final expenditure report ([Chapter 40.14 RCW, Preservation and Destruction of Public Records](#)). Some funding agencies may require a longer period of retention. Among the items that you will need to preserve are the original proposal and budget, records of any modifications or amendments approved by the agency during the performance period, copies of documentation relating to all project expenditures, service contracts that may have been executed, time and effort reports, and correspondence both internal and external that relates to the performance of the grant. The records retained may be in either paper or electronic format, and copies of records may be substituted for the originals if authorized by the awarding agency.