

Richland County CDBG-DR Financial Policies and Procedures

Policies and Procedures – Financial

All projects require inclusion in an approved Annual Action Plan, an executed agreement, set-up and funding in DRGR, and a purchase order created in One Solution before work begins.

Purchase Orders

To establish a purchase order:

Confirm that HUD funding is available and that the expense can be attributed to a category contained in the approved Annual Action Plan. If expense is not included in the Annual Action Plan, confirm that a revision of the plan has been approved by HUD and Richland County Council and includes the specific expense.

Confirm that a budget line item in One Solution’s budget includes the expense and that funds are available.

Confirm that an agreement or contract has been executed and activity has been set up and funded in DRGR.

Confirm that DRGR funding is the amount specified in the executed agreement.

When requesting a purchase order, project manager must provide to grants accountant:

DRGR activity number, set up and funded
Executed agreement/ contract / notice to proceed (*if applicable*)
Any applicable bids
Any work write-ups required (*if applicable*)
Approval signature or memo of approval

Grants accountant enters requisition into One Solution system with appropriate document attached. The requisition will go through One Solution’s approval process and a purchase order will be issued by Richland County Procurement and Contracts Department.

Grants Accountant will provide PO numbers to the Project Coordinator once PO has been signed and approved.

For a listing of which expenses require a purchase order (*any purchase of goods and services*) and those that are direct pay, see Attachment A.

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Invoices

Submission of invoices for payment:

Project Coordinator provides date invoice is received.

Project Coordinator will review the invoice for accuracy and completion of work billed or receipt of goods. The Project Coordinator will also note the DRGR activity number on the invoice.

Project Coordinator will submit completed invoice with cover sheet which includes submission date, invoice date, vendor name, total payment of invoice, purchase order number (if applicable), and GL/JL account numbers (provided by Grants Accountant) to Grants Accountant by 5pm Thursday each week unless an exception is noted.

Grants Accountant will review the invoice for accuracy. **Attachment A** will also be used to ensure accuracy (*purchase order needed or direct deposit*).

Grants Accountant will confirm that sufficient funds are set aside by purchase order and or One Solution budget line, and DRGR activity number.

Incomplete invoices (*invoices not covered by a purchase order, direct pay allocation, cover sheet not included, or invoices that does not have sufficient back up information*) will be rejected and returned by Grants Accountant to the Project Coordinator for additional review.

Completed invoices will be approved and signed by both the Grants Accountant and Division Manager.

Grants Accountant will submit invoice to Richland County Finance Accounts Payable Department via email (payable.accounts@richlandcountysc.gov) by 5pm Friday each week.

Grants Accountant will collect checks from the Richland County Finance Accountants Payable Department each week after 2pm unless exception is noted (*the Richland County Finance Accounts Payable Department requires that we allow them 3 weeks to process a check*).

Grants Accountant will send an email to all Project Coordinators for check pick-up.

A signed and dated copy of the check either by the recipient or Project Coordinator (*if check has to be mailed*) will be scanned by the Grants Accountant to the check copy folder (*located on the Community Development shared drive*). The Project Coordinator will also keep a signed and dated copy of the check for their files.

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DRGR Drawdowns

Grants Accountant will run and print the One Solution transaction report (*JL1004 Transactions by Key and Object Report*) for the time period for which the draw is to be made.

Grants Accountant will attach invoice(s) for each expense listed to the printed One Solution transaction report (*JL1004 Transactions by Key and Object Report*).

Grants Accountant will list each expense on the appropriate grant expense tracking spreadsheet (*located on the Community Development shared drive in the Expense by Grant folder*) including vendor or payee, amount, date, grant/JL number, account charged, and DRGR activity number. This spreadsheet will also be printed.

Grants Accountant will create a cover sheet that will be attached to the expense tracking spread sheet, JL1004 Transactions by Key and Object report, and invoices (*which displays invoices to be drawn down from CDBG-DR funding in DRGR*).

Grants Accountant will enter each draw into DRGR according to the activity number.

Grants Accountant will submit draw documents, to include the cover sheet, expense tracking spreadsheet, One Solution transaction report (*JL1004 Transactions by Key and Object Report*), copy of invoices, and IDIS draw voucher to Division Manager for approval.

Grants Accountant will notify Project Coordinator of draw down amounts per IDIS activity number.

Upon email notice from the Treasury that ACH payment has been received, the Grants Accountant will supply appropriate GL/JL coding to the Treasury Department for recording revenue. The Finance Department will be included in the email response.

The Grants Accountant will complete these actions each month.

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Payroll

Time sheets are submitted bi-weekly to the Grants Accountant.

Grants Accountant will review each time sheet for accuracy to ensure time sheet is complete, leave forms are included (*if applicable*), and approval signature from Housing Manager (*if applicable*) is included.

Grants Accountant will submit to Division Manager for signature of final approval.

Time is entered into the One Solution Time Card Online application by the Grants Accountant.

The Payroll Department will receive time entered into the One Solution Time Card Online application once the Grants Accountant submits the time electronically.

Time sheets including a printed copy of the time sheet report from One Solution will be filed by the Grants Accountant.

The Payroll Department is also notified via email (time_sheet@richlandcountysc.gov) by Grants Accountant once time has been submitted.

The deadline to submit time to Payroll is 10 am Monday following the Pay End date.