Policy Statement: Saint Alphonsus Regional Medical Center (SARMC) will comply with accounting and reporting requirements of federally funded grants and research studies. There are two approvals required specific to federally funded grants and research studies (1) Financial and Administrative and (2) Institutional Review Board. Both must be obtained before proceeding.

Procedure

I. Scope
   A. Process for grant approval from a financial and administrative perspective
   B. Communication of grant approval
   C. Designation of responsibility for administration, operations and reporting of grants
   D. Implementation of appropriate financial controls for grants

II. Project grants
   A. All projects grants will have designated SARMC personnel responsible for grant administration, financial controls and reporting.
      1. Federally funded projects are managed by a project coordinator from the recipient department.
      2. The project coordinator is responsible for grant administration; ensuring reports regarding the grant project are submitted to appropriate departments, correspondence with involved services, and completion of the "Approval Tracking Form."
      3. Federally funded projects will have assigned Finance personnel to ensure financial controls are in place and reporting is complete.

III. All contracts for grants must be reviewed and approved by:
   A. Appropriate Vice President
   B. Finance
   C. Office of General Counsel
   D. Senior Leadership Team

IV. Copies of approved grant contracts are distributed to:
   A. Project Coordinator
   B. Finance
   C. Office of General Counsel
V. All managers responsible for securing or managing federal grants will attend Trinity's grant related training sessions.

VI. PROCEDURE FOR SECURING A GRANT
A. Opportunities to receive federally funded grants or to participate in research projects must receive approval from a member of the Senior Leadership Team.
B. The Senior Leadership Team member must approve the pursuit of the opportunity before resources are utilized to secure a contract.
C. A Project Coordinator from the recipient department will be assigned by the Senior Leadership member.
D. After completing the Grant and Research Project Authorization Form, the Project Coordinator will review the form with the Senior Leadership Team member.
E. If Senior Leadership approves the continuation pursuit of the contract, the Project Coordinator will then contact the Office of General Counsel for guidance with the contract.
F. If the grant project contract is finalized, the Project Coordinator will notify all affected persons or departments including all identified on the Grant and Research Project Reporting Form and begin implementation of the grant.
G. The Finance personnel, as identified in the Grant and Research Project Reporting Form, ensure financial controls are implemented.

VII. ACCOUNTING CONTROLS
A. The contract manager will review the grant contract with a Finance representative and agree on the accounting controls necessary to efficiently monitor and report the financial activities of the grant.
B. Department and account numbers will be assigned as appropriate and reports developed when necessary.
C. A Finance representative will be assigned to support the contract manager of each grant.
D. All standard Medical Center accounting processes including approval of operating and capital expenditures will be followed for all grants.
E. Competitive bids, in accordance with Federal guidelines, will be used for all capital purchases funded with Federal Funds.
F. Capital items obtained with Federal funds will be so identified in the Medical Center's fixed assets records.
G. The contract manager will send a copy of all reports required by the granting agency to the finance representative.
H. The contract manager will prepare and submit to Finance all information required by Finance for reporting and monitoring of grant activities (i.e. annual Trinity A-133).

VIII. Saint Alphonsus RMC and its subsidiaries will manage federal grants in a manner that conforms with Title 45 Part 74 - Uniform Administrative Requirements for Awards and Sub-awards.
A. Financial systems will provide for the accurate, current, and complete reporting of financial results.
B. Funds will not be requested until funds are required to meet grant obligations.
C. Funds received in excess of $100,000 greater than amounts expended will be placed in a separate depository until they are expended and interest earned greater than $250 will be returned.
D. Amounts charged to the grant or award will be only for costs incurred during the accounting period
E. All assets remaining in the custody of the Medical Center or subsidiaries will be insured.
F. The ownership of all property purchased with grant funds will be identified at the time of purchase along with the method of disposal (i.e. does the item need to be returned to the federal government)
G. Employee involved with federal grants will maintain a code of conduct consistent with Sec. 74.42.
H. Procurement records and files for purchases in excess of the simplified acquisition threshold shall include the following at a minimum: (a) Basis for contractor selection, (b) justification for lack of competition when competitive bids or offers are not obtained, and (c) basis for award cost or price.

Related Policies:
Admin, Policy #R-8, Research Studies;
Admin, Policy #I-4, Institutional Review Board

Related Forms: Available on SARMC web under Hot links/ Management Toolbox/ Finance/ Miscellaneous
Grant and Research Project Authorization form,
Federal Award Checklist,
Trinity Grant Education

Approval Process:
Vice President Finance
Office of General Counsel
Senior Leadership Team

Sources: Trinity
Original Date: Finance, Legal, Research Integrity
Revision Dates: 7/07
Review Dates:
Units Primarily Affected: All Departments and Divisions, Medical Staff