

JULY 1, 2022

Updated March 3, 2023

STORY COUNTY SUBRECIPIENT GUIDE

AMERICAN RESCUE PLAN ACT
(CORONAVIRUS STATE AND LOCAL FISCAL
RECOVERY FUNDS “SLFRF”) FUNDS



STORY COUNTY, IOWA
900 6th Street – Nevada, Iowa 50201

Overview

On March 11, 2021, the American Rescue Plan Act (“ARPA”) was signed into law, and established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Fund, which together make up the Coronavirus State and Local Fiscal Recovery Funds (“SLFRF”) program. This program is intended to provide support to State, territorial, local, and Tribal governments in responding to the economic and public health impacts of COVID-19 and in their efforts to contain impacts on their communities, residents, and businesses.

The SLFRF program provides funding for local response efforts as long as they fit into the following statutory categories:

1. To respond to the COVID-19 public health emergency or its negative economic impacts;
2. To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to such eligible workers of the recipient, or by providing grants to eligible employers that have eligible workers who performed essential work;
3. For the provision of government services, to the extent of the reduction in revenue of such recipient due to the COVID-19 public health emergency, relative to revenues collected in the most recent full fiscal year of the recipient prior to the emergency; and
4. To make necessary investments in water, sewer, or broadband infrastructure.

This information in this Subrecipient Guide is provided for use by all Subrecipient staff receiving ARPA grant funds administered by Story County. This Guide is to serve as reference for the financial and programmatic requirements and responsibilities of projects funded through the SLFRF program.

Eligibility Requirements

As of April 4, 2022, all Subrecipients must have an active Unique Entity Identifier (UEI) number to receive Federal funding. The DUNS number will no longer be used for Federal funding. Subrecipients must register with the System for Awards Management (SAM) database (<https://www.sam.gov>) to receive a UEI number. SAM.gov is the primary registrant database for the U.S. Federal Government and Subrecipients must update or renew their registration at least once per calendar year to maintain active status. **Proof of active registration with SAM.gov must be provided to Story County annually according to the schedule provided by Story County staff. Failure to maintain an active status could potentially result in de-obligation of all Federal funds.**

Compliance with Applicable Laws and Regulations

Uniform Administrative Requirements

Subrecipient’s performance under the subaward agreement is subject to the applicable requirements published in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Title 2 of the United States Code of Federal Regulations (C.F.R.) part 200 hereinafter referred to as the “Uniform Guidance.”

Audit Requirement of Federal Fund (2 CFR §200.501)

Any non-profit organization, institution of higher education, or local government that expends \$750,000 or more during their fiscal year from all Federal awards must have a single audit conducted in accordance with §200.514 of the Uniform Guidance. **Audit reports must be forwarded to Story County**

on an annual basis during the active period of performance as a Subrecipient. This will need to be provided within 60 days from the date of site visit.

Debarment and Suspension (2 CFR §180)

It is the policy of the Federal government to conduct business only with responsible persons. A system for debarment and suspension from programs and activities involving Federal financial and non-financial assistance and benefits exists to assist agencies in carrying out this policy.

Subrecipients receiving Federal funds must certify that they will adhere to Federal Executive Order 12549, Debarment and Suspension. **By signing the executed contract or Memorandum of Understanding (MOU) with Story County, as applicable, the Subrecipient certifies that neither the Subrecipient nor its principals have been suspended or debarred from participation in Federal grants.**

The Subrecipient must not make any lower-level subaward, or enter into any contract for \$25,000 or more, with parties that are debarred, suspended, or otherwise excluded or ineligible for participation in Federal programs or activities. **Subrecipients are responsible for this verification.**

Discrimination and Civil Rights

Statutes and regulations prohibiting discrimination applicable to this award, include, without limitation, the following:

1. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) and Treasury's implementing regulations at 31 C.F.R. Part 22, which prohibit discrimination on the grounds of race, color, or national origin under programs or activities receiving Federal financial assistance;
2. The Fair Housing Act, Title VIII-IX of the Civil Rights Act of 1968 (42 U.S.C. § 3601 et seq.), which prohibits discrimination in housing on the basis of race, color, national origin, sex, familial status, or disability;
3. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of handicap under any program or activity receiving or benefitting from Federal assistance;
4. The Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.) and Treasury's implementing regulations at 31 C.F.R. Part 23, which prohibit discrimination on the basis of age in programs or activities receiving Federal financial assistance; and
5. The Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 et seq.), which prohibits discrimination on the basis of disability under programs, activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.

Government-Wide Restrictions on Lobbying

All Subrecipients must comply with the provision of the government-wide Common Rule on Restrictions on Lobbying, as appropriate. The following lobbying cost prohibition is applicable to all Subrecipients of funding:

1. Attempting to influence the outcome of any Federal, State, or local election, referendum, initiative or similar procedure, through in-kind or cash contributions, endorsements, publicity, or similar activity; and
2. Establishing, administering, contributing to, or paying for the expenses of a political, campaign, political action committee, or other organization established for the purpose of influencing the outcome of elections.

3. Attempting to influence: (a) the introduction of Federal or State legislation; or (b) the enactment or modification of any pending Federal or State legislation through communication with any member or employee of the Congress or State legislature (including efforts to influence State or local official to engage in similar lobbying activity), or with any government official or employee in connection with a decision to sign or veto any legislation.
4. Publicity or propaganda purposes designed to support or defeat legislation pending before legislative bodies.
5. Paying, directly or indirectly, for any personal service, advertisement, telegram, telephone, letter, printed or written matter, or other device, intended or designed to influence in any manner a member of Congress or a State legislature, whether before or after the introduction of any bill or resolution proposing such legislation or appropriation.
6. Engaging in legislative liaison activities, including attendance at legislative sessions or committee hearings, gathering information regarding legislation, and analyzing the effect of legislation, when such activities are carried out in support of or in knowing preparation for an effort to engage in unallowable lobbying.
7. Paying a publicity expert.
8. The Anti-Lobbying Act, 18 U.S.C. §1913, recently was amended to expand significantly the restriction on use of appropriated funding for lobbying. This expansion also makes the anti-lobbying restrictions enforceable via large civil penalties, with civil fines between \$10,000 and \$100,000 per each individual occurrence of lobbying activity. These restrictions are in addition to the anti-lobbying and lobbying disclosure restrictions imposed by 31 U.S.C. §1352.

Conflict of Interest

Subrecipient must understand and agree to maintain a conflict of interest policy consistent with 2 C.F.R. §200.318 (c) and that such conflict of interest policy is applicable to each activity funded under this award. Subrecipient must disclose in writing to the U.S. Treasury or through the County as appropriate, any potential conflict of interest affecting the awarded funds in accordance with 2 C.F.R. §200.12.

Protection for Whistleblowers

In accordance with 41 U.S.C. § 4712, Subrecipient may not discharge, demote, or otherwise discriminate against an employee as a reprisal for disclosing information to any of the list of persons or entities provided below that the employee reasonably believes is evidence of gross mismanagement of a Federal contract or grant, a gross waste of Federal funds, an abuse of authority relating to a Federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a Federal contract (including the competition for or negotiation of a contract) or grant. The list of persons and entities referenced includes:

1. A member of Congress or a representative of a committee of Congress;
2. An Inspector General;
3. The Government Accountability Office;
4. A Treasury employee responsible for contract or grant oversight or management;
5. An authorized official of the Department of Justice or other law enforcement agency;
6. A court of grand jury; and/or
7. A management official or other employee of Story County, contractor, or subcontractor who has the responsibility to investigate, discover, or address misconduct.

Subrecipient shall inform its employees in writing of the rights and remedies provided under this section, in the predominant native language of the workforce.

Program and Fiscal Responsibilities

Recordkeeping Requirements

The Subrecipient shall maintain records, books, documents, and other materials relevant to its performance as specified in executed contracts or MOUs. These records shall be subject to inspection, review, and audit by the County or its designees. If it is determined during the course of the audit that the Subrecipient was reimbursed for unallowable costs under the executed contract or MOU, the Subrecipient will promptly reimburse the County for such payments upon request.

If a Subrecipient is notified by Story County in writing, or if other applicable laws and regulations as described in 24 CFR 570.490 apply to a project, the record retention period may be extended. If any litigation, public information request, claim, or audit is started before the expiration of the record retention period, the records must be kept until the action has been fully resolved.

Grant Reporting Requirements

Subrecipients will submit a Grant Project and Expenditures Report (Appendix A) to Story County each Quarter according to the reporting schedule for all Subrecipients is defined in Table 1 on the following page. Subrecipients will receive notifications from County staff as reminders to file reports. These reports should include the current status and progress by the Subrecipient and all subcontractors in completing the work described in the executed contract or MOU. The report should also detail the expenditure of funds under the executed contract or MOU, in addition to any other information requested by the County, such as performance measures specified in applicable executed contracts or MOUs.

TABLE 1 QUARTERLY REPORTING SCHEDULE

Report	Year	Quarter	Period Covered	Due Date (Treasury)	Due Date (to Story County)
1	2021	2-4	March 3 - December 31	31-Jan-22	NA
2	2022	1	January 1 - March 31	30-Apr-22	NA
3	2022	2	April 1 - June 30	31-Jul-22	NA
4	2022	3	July 1 - September 30	31-Oct-22	10/5/2022
5	2022	4	October 1 - December 31	31-Jan-23	1/5/2023
6	2023	1	January 1 - March 31	30-Apr-23	4/5/2023
7	2023	2	April 1 - June 30	31-Jul-23	7/6/2023
8	2023	3	July 1 - September 30	31-Oct-23	10/4/2023
9	2023	4	October 1 - December 31	31-Jan-24	1/4/2024
10	2024	1	January 1 - March 31	30-Apr-24	4/3/2024
11	2024	2	April 1 - June 30	31-Jul-24	7/3/2024
12	2024	3	July 1 - September 30	31-Oct-24	10/3/2024
13	2024	4	October 1 - December 31	31-Jan-25	1/6/2025
14	2025	1	January 1 - March 31	30-Apr-25	4/3/2025
15	2025	2	April 1 - June 30	31-Jul-25	7/3/2025
16	2025	3	July 1 - September 30	31-Oct-25	10/3/2025
17	2025	4	October 1 - December 31	31-Jan-26	1/6/2026
18	2026	1	January 1 - March 31	30-Apr-26	4/3/2026
19	2026	2	April 1 - June 30	31-Jul-26	7/6/2026
20	2026	3	July 1 - September 30	31-Oct-26	10/5/2026
21	2026	4	October 1 - December 31	31-Mar-27	1/6/2027

In filling out the report, Subrecipients should include any significant events or activities that occurred during the reporting quarter. This report will also outline the status of the funds, show obligations, and receipts of program income, cash or in-kind contributions to the project, regardless of whether a local match is required.

Reimbursements/Request for Funds

Grant funds will be disbursed based on reimbursement of expenses, lump-sum, or lump-sum installments as determined by Story County. Reimbursement will be based upon authorized and allowable expenditures, as outlined in this guide (see Appendix B), and be consistent with grant statement of work, project narratives, project budget details, and grant guidance. Payments may be withheld pending correction of deficiencies, or for the lack of supporting documentation.

For the reimbursement of expenses method, Subrecipients must complete a **Grant Reimbursement Request Form** (see Appendix C and accessed online at <https://www.storycountyia.gov/FormCenter/ARPA-Quarterly-Reporting-21/GRANT-REIMBURSEMENT-REQUEST-FORM-128>).

It is strongly recommended that the Subrecipient should request reimbursement monthly, when monthly expenditures are incurred. Subrecipients should plan on three to four weeks for process and receipt of requested funds. **Subrecipients determine their own schedule to submit requests for reimbursements, however incomplete requests will not be processed until all required materials are submitted.**

Acceptable supporting documentation for proof of project expenses to include one of each of the following:

Proof of Purchase	Proof of Payment
1. Invoices	1. Bank Statements
2. Billing Statements only if it shows actual date(s) of service	2. Canceled checks
3. Itemized receipts which detail what is being purchased.	3. Credit Card Statements
	4. Receipt of purchases

Documentation for personnel expenses must follow Uniform Guidance 2 CFR 200.430(i) which requires salary and wage expenses to be based on records that accurately reflect the work performed. These records must:

1. Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
2. Reflect the total activity for which the employee is compensated; and
3. Support the distribution of the employee's salary or wages (along with allowable fringe benefits) among specific activities or cost objective if the employee works on more than the specified Federal award cost center. Submit actual documentation showing payment to employee such as copies of pay stubs or accounting ledger.

Lump-Sum installments will require the use of the program specific **ARPA Request for Funding** (Appendix D) to be filled out by the Subrecipient and submitted to the County Outreach and Special Projects Manager with Story County. **Please contact the County Outreach and Special Projects Manager to determine whether you may qualify for this time of funding.**

As required by Uniform Guidance (2 C.F.R. §200.415(a)), any request for payment under this Agreement must include a certification, signed by an official who is authorized to legally bind the Subrecipient, which reads as follows:

“By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).”

Contract and Procurement

Subrecipients must follow the procurement regulations contained in 2 C.F.R. Part §200.317-327 when purchasing goods or services with Federal funds. If a Subrecipient has a purchasing policy that is at least as stringent as the Federal regulations, it should be followed.

General Procurement Standards (2 CFR §200.318)

Subrecipients must maintain written contract and procurement policies that are consistent with state and local laws and regulations and the standards of this section, for the acquisition of property or services required under a Federal award or subaward.

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

The Subrecipient’s procurement policies must include the following:

1. Conduct covering conflict of interest and governing of employees engaged in the selection, award, and administration of contracts;
2. Procedures to avoid unnecessary or duplicative items;
3. Regulation on awarding contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement;
4. Requirement to maintain records sufficient to detail the history of procurement, which should include:
 - a. Rationale for the method of procurement,
 - b. Selection of contract type,
 - c. Contractor selection or rejection, and
 - d. Basis for the contract price
4. The need for the Subrecipient to be responsible for the settlement of all contractual and administrative issues arising from the procurement.

Competition (2 CFR §200.319)

All procurement transactions for the acquisition of property or services required under a Federal award must be conducted in a manner providing full and open competition consistent with the standards of **2 CFR §200.319**.

When enlisting the help of a contractor to develop or draft specifications, requirements, statements of work, or invitations for bids or requests for proposals, those contractors must be excluded from competing for those procurements. Unfair practices considered restrictive to competition should be avoided. Example of these include:

1. Placing unreasonable requirements on firms in order for them to qualify to do business;
2. Requiring unnecessary experience and excessive bonding;
3. Noncompetitive pricing practices between firms or between affiliated companies;

4. Noncompetitive contracts to consultants that are on retainer contracts;
5. Organization conflicts of interest;
6. Specifying on a “brand name” product instead of allowing “an equal” product to be offered and describing the performance or other relevant requirements of the procurement; and
7. Any arbitrary action in the procurement process

Subrecipients must prohibit the use of statutory or administratively imposed geographical preferences in the evaluation of bids or proposals.

Written procedures for procurement transactions must be maintained by the Subrecipient. These procedures must ensure that all solicitations include a clear and accurate description of the technical requirements for the material, products, or service to be procured. It must also identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.

Methods of Procurement (2 CFR §200.320)

Noncompetitive procurements can be awarded in accordance with the following informal procurement methods to expedite the completion of its transactions and minimize the associated administrative burden and cost:

1. Micro-purchases – Acquisition of supplies or services in which the cost is less than the micro-purchase threshold
 - a. Federal micro-purchase threshold = \$10,000
 - b. Should distribute micro-purchases equitably among qualified suppliers when feasible
 - c. May be awarded without soliciting competitive price or rate quotations if the price is considered reasonable based on research, experience, purchase history, or other information and documents and files accordingly
 - d. Purchasing Cards may be used if the process is followed according to written procedures adopted by the Subrecipient
2. Small Purchases – Acquisition of supplies or services in which the total cost is greater than the micro-purchase threshold, but less than the simplified acquisition threshold
 - a. Federal simplified acquisition threshold = \$250,000
 - b. Price or rate quotations must be obtained from an adequate number of qualified sources as determined appropriate by the County
3. Sealed bids – Procurement method in which bids are publicly solicited and a firm fixed-price contract is awarded to the bidder that:
 - a. Conforms to the material terms and conditions
 - b. Is the lowest in price

Note: Sealed bids are preferred for construction contracts and must:

- a. Have complete, adequate, and realistic specifications or purchase description
- b. Have two or more responsible bidders that are willing and able to compete effectively – documentation of lack of bidders must accompany procurement documents
- c. Lend itself to a firm fixed-price contract that can be awarded principally on bidder’s price
- d. Be publicly advertised
- e. Have a predetermined time and place where the bids will be opened that is publicly advertised

4. Proposals – method in which either a fixed price or cost reimbursement type contract is awarded.
 - a. Must be solicited from at least three (3) offerors
 - b. Must be publicly advertised
 - c. Contracts awarded to most advantageous proposal, considering price and other predetermined factors
 - d. Can be used for architectural/engineering services

Procurement and Contract Best Practices (2 CFR §200.321-322)

When appropriate and reasonable the Subrecipient should provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States.

The Subrecipient should take affirmative steps to ensure that minority businesses, women’s businesses, and labor surplus area firms are used when possible and should include the following steps:

1. Place these firms on the solicitation lists
2. These firms are solicited when they are potential sources
3. Divide total requirements, when economically feasible, into smaller tasks or quantities to encourage participation by these firms, except for projects that are subject to the public bidding process
4. Require prime contractors who use subcontractors to follow these affirmative steps when appropriate

Contract Provisions for Non-Federal Entity Contracts Under Federal Awards (Appendix II, 2 CFR §200)

All contracts by the Subrecipient must contain the following applicable provisions described below:

1. Contracts >\$10,000 must address termination for cause and for convenience by the County including the manner by which it will be affected and the basis for settlement
2. Contracts >\$250,000 must address breach of contract issues including sanctions and penalties
3. All “Federally assisted construction contracts” must include clause for Equal Employment Opportunity
4. All prime construction contracts >\$2,000 must include compliance with the Davis-Bacon Act and the Copeland “Anti-Kickback” Act
5. It is prohibited to procure or renew contracts on telecommunications and video surveillance services or equipment from Huawei Technologies or ZTE Corporation, including any subsidiary or affiliate of these entities
6. Contracts and subgrants >\$150,000 must contain a provision of compliance with the Clean Air Act and the Federal Water Pollution Control Act
7. Contractors that apply or bid for an award >\$100,000 must file the required certification in accordance with the Byrd Anti-Lobbying Amendment
8. If the Federal award meets the definition of “funding agreement”, contracts entered into with small business firms or nonprofit organizations for the purpose of experimental, developmental, or research work must include provisions of “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements”
9. All contracts >\$100,000 that employ mechanics or laborers must include a provision for compliance with Contract Work Hours and Safety Standards Act

10. No contract shall be awarded to a contractor included on the federally debarred bidder's list. The list of entities that are not allowed to do business with the Federal government can be found at <https://sam.gov/content/exclusions>

Subrecipient Monitoring

Subrecipients will be monitored by the County in accordance with the Story County Subrecipient Monitoring protocols attached to this guide. Subrecipients will be notified of monitoring procedures and compliance deadlines. Monitoring of the activities of the Subrecipients is necessary to ensure that the subaward is used for authorized purposes and performance goals are achieved. Monitoring activities must include:

1. Review financial and performance reports
2. Follow-up of timely and appropriate actions of deficiencies identified by the passthrough entity or auditors
3. Management response to audit findings is provided to Subrecipient
4. Resolution of audit findings of the related subaward
5. Record that the above monitoring steps are completed and must be available to be provided to external auditor upon request

Compliance with program requirements and achievement of performance goals may be facilitated through:

1. Training and technical assistance on program-related matters
2. On-site reviews of Subrecipient program operations
3. Verification of audit requirements of the Subrecipient

Noncompliance remediation of Subrecipient fund methods:

1. Temporary withholding of cash payments
2. Disallow portion of applicable cost of activity that is not in compliance
3. Suspend or terminate the Federal award
4. Recommend suspension or debarment proceedings by the grantor

Subrecipients should anticipate the following reporting requirements and schedule:

(A) Quarterly Reporting. Using the forms provided and, in the manner, as provided by Story County, the Subrecipient shall provide quarterly reports as of the end of each quarter. Such reports shall be delivered to the County not later than the third (3rd) business day following the end of each quarter...

(B) Annual Reporting. The Subrecipient shall provide an annual, in-person report to the Board of Supervisors.

(C) Close Out Reporting. The Subrecipient shall provide a final close-out report after the final expenditure (or return to the County) of each Grant. Such report shall be delivered to the County not later than 60 days following the quarter in which such final expenditure (or return) occurred and shall contain all such items as are reasonably requested by the County or its agents.

Subrecipients will receive notifications from County staff as reminders to file reports. These reports should include the current status and progress by the Subrecipient and all subcontractors in completing the work described in the executed contract or MOU. The report should also detail the expenditure of funds under the executed contract or MOU, in addition to any other information requested by the County, such as performance measures specified in applicable executed contracts or MOUs. In filling out

the report, Subrecipients should include any significant events or activities that occurred during the reporting quarter. This report will also outline the status of the funds, show obligations, and receipts of program income, cash or in-kind contributions to the project, regardless of whether a local match is required.

In addition, Story County staff will conduct annual on-site or virtual reviews of Subrecipients. The goals of the annual review are to:

- Review subrecipient’s award administration capacity and financial management.
- May include governance, budgeting, accounting, internal controls, conflict of interest, personnel, procurement, inventory, and record keeping.
- At conclusion, Story County will produce a report which summarizes the results and any corrective actions if deemed necessary.
- The report will be shared in a timely manner with the subrecipient. Any deficiencies or other performance concerns will be addressed with the subrecipient and could trigger additional monitoring requirements or other interventions, as specified in the subaward.

Annual Review Follow-Up

Story County may adjust specific subaward conditions as needed, in accordance with 2 CFR 200.208 and 2 CFR 200.339. If Story County determines that the subrecipient is not in compliance with the subaward, Story County may institute an intervention. The degree of the subrecipient’s performance or compliance deficiency will determine the degree of intervention. Story County will provide written notice to the subrecipient of any intervention within thirty days of the completion of a report review, desk review, onsite review, audit review, or procedures engagement review or as soon as possible after Story County otherwise learns of a subaward compliance or performance deficiency.

Performance Measures

If applicable and defined in the agreement and/or required for online reporting to the U.S. Treasury, performance measures are incorporated into the specific report. According to the signed agreement or MOU, the Subrecipient was made aware that funding is contingent on ongoing compliance with the performance measures.

Grant Closeout (2 CFR §200.344)

The Subrecipient must submit, no later than 90 calendar days after the end date of the period of performance, all financial, performance, and other reports as required by the terms and conditions of the Federal award.

Unless the County authorizes an extension, the Subrecipient will liquidate all obligations incurred under the Federal award not later than 90 calendar days after the end date of the period of performance as specified in the terms and conditions of the Federal award.

The Subrecipient will promptly refund any balances of unobligated cash that the Federal awarding agency or pass-through entity paid in advance or paid and that is not authorized to be retained by the County for use in other projects.

The Subrecipient will account for any real and personal property acquired with Federal funds received from the County.

APPENDIX A

QUARTERLY GRANT PROJECT AND EXPENDITURES REPORT

This form is an example only of the information required by Story County. Each subrecipients is required to file the *online report shared with them*. It is imperative that all deadlines as outlined by Story County be met as Story County must file with the US Treasury Project and Expenditure Reports due 30 days after the end of each quarter.

**Story County, Iowa
American Rescue
Plan Act**



**Project and Program
Proposals
External Community
Organizations**

QUARTERLY GRANT PROJECT AND EXPENDITURES REPORT

Organization Name: _____	Date: _____
Project Name: _____	
Organization Address: _____	
Primary Contact: _____	Email: _____

Project Status of Completion

Pick one that most represents the status of the project:

- | | |
|--|--|
| <input type="checkbox"/> Not Started | <input type="checkbox"/> Completed less than 50% |
| <input type="checkbox"/> Completed 50% or more | <input type="checkbox"/> Completed |

Reporting Period for this Report

- | | |
|---|---|
| <input type="checkbox"/> JAN 1 – MAR 31 | <input type="checkbox"/> APR 1 – JUN 30 |
| <input type="checkbox"/> JUL 1 – SEP 30 | <input type="checkbox"/> OCT 1 – DEC 31 |

Accumulation Total

Current Expenditures \$ _____	Cumulative Expenditures \$ _____
Current Obligations \$ _____	Cumulative Obligations \$ _____

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

Signature: _____ Date: _____

Print Name: _____ Title: _____

Attach Quarterly Expenditure, Obligations, and Progress Report
Quarterly Expenditure, Obligations, and Progress Report

Organization Name:

Project Name:

Report Date:

Reporting Period for this Report

_____ JAN 1 – MAR 31

_____ APR 1 – JUN 30

_____ JUL 1 – SEP 30

_____ OCT 1 – DEC 31

Expenditures for this Quarter

Date	Vendor/Payee	Description of Expenditure	Amount
Quarterly Total Reportable Expenditures (Must match Grant Project and Expenditures Report)			

Obligations for this Quarter

Date	Vendor/Payee	Description of Obligations	Amount
Quarterly Total Reportable Obligations (Must match Grant Project and Expenditures Report)			

Progress Report

The chart should be completed using information from the Executed Contract and MOU

Add lines if needed.

Program Component	Program Outcome	Indicator/Measurement	Goal	Actuals at Period End

Example: Rental Assistance	Provide rental assistance to those struggling to pay their monthly rent	# of families assisted	1000	950

For Office Use Only

Date Received:

Project ID:

APPENDIX B

ELIGIBLE/ALLOWABLE COSTS

Pursuant to 2 CFR §200.403, costs must meet the following general criteria in order to be allowable as a charge against any Federal award:

1. Costs must be necessary and reasonable for the performance of the Federal award and be allocable to that award and not to a different award;
2. Costs must conform to any limitations or exclusions set forth in 2 CFR §200 or in the Federal award as to types or amount of cost items;
3. Costs must be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the Subrecipient;
4. Costs must be accorded consistent treatment;
 - a. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost;
5. Costs must be determined in accordance with generally accepted accounting principles (GAAP);
6. Costs must be adequately documented

Necessary Costs

Costs must be necessary expenditures of Federal funding in order to meet program objectives.

Unnecessary costs are those that are not required to achieve the objectives of the executed contract and/or MOU or not related to the program being implemented.

Reasonable Costs (2 CFR §200.404)

A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. In determining reasonableness of a given cost, consideration must be given to:

1. Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the non-Federal entity or the proper and efficient performance of the Federal award;
2. The restraints or requirements imposed by such factors as: sound business practices; arm's-length bargaining; Federal, state, local, and other laws and regulations; and terms and conditions of the Federal award;
3. Market prices for comparable goods or services for the geographic area

Allocable Costs (2 CFR §200.405 AND §200.406)

A cost is allocable to a particular grant, executed contract, MOU, vendor contract, program and/or other cost objective if the goods or services involved are chargeable or assignable to that cost objective in accordance with relative benefits received. This standard is met if the cost:

1. Is incurred specifically for that cost objective;
2. Benefits both that cost objective and other work of the Subrecipient and can be distributed in proportions that may be approximated using reasonable methods; and
3. Is necessary to the overall operation of the Subrecipient and is assignable in part to the specified cost objective in accordance with Uniform Guidance.

Any cost allocable to a particular cost objective may not be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by Federal statutes, regulations, or terms and conditions of the Federal awards, or for other reasons. However, this prohibition would not preclude the Subrecipient from shifting costs that are allowable under two or more cost objectives in accordance with existing Federal statutes, regulations, or the terms and conditions of the Federal awards.

If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then the costs may be allocated or transferred to benefitted projects on any reasonable documented basis.

Costs should only be charged net of all applicable credits. Applicable credits refer to those receipts or reduction-of-expenditure-type transactions that offset or reduce expense items allocable to the cost objective. Examples include:

1. Purchase discounts;
2. Rebates or allowances;
3. Recoveries or indemnities on losses;
4. Insurance refunds or rebates; and
5. Adjustments of overpayments or erroneous charges

To the extent that such credits accruing to or received by the Subrecipient relate to allowable costs, they must be credited to the Federal award either as a cost reduction or cash refund, as appropriate. These credits do not constitute program income.

Activity Delivery Costs

Direct costs are those costs that can be identified specifically with a particular cost objective and directly assigned to such activities relatively easily with a high degree of accuracy. Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect (F&A) costs.

Activity Delivery Costs are the costs of carrying out a specific program and providing a program benefit. Activity Delivery Costs include staff and consultant costs necessary to implement and carry out a specific program or cost objective.

Federal Requirements for Treatment of Special Types of Costs

Federal requirements place limitations on specific items of costs, including prohibiting certain costs from being charged to a Federal award (notable examples include expenditures for lobbying, alcohol, and payment on uncollectable debts). These requirements are specific and enumerated in 2 CFR §200.420 – §200.475.

Subrecipients should review the following Table 2 – Allowable/Unallowable Costs regarding costs and become familiar with them in order to carry out any Federal program. Note that this list is not an exhaustive list of costs. Please reference Uniform Guidance 2 CFR §200.420 – §200.475.

Table 2 – Allowable/Unallowable Costs

	Reference	ALLOWABLE COSTS	UNALLOWABLE COSTS
Advertising and Public Relations	§200.421	<p>1) Advertising costs solely for:</p> <p>a) Recruitment of personnel required by the non-Federal entity for performance of a Federal Award</p> <p>b) Procurement of goods and services for the performance of a Federal award</p> <p>c) Disposal of scrap or surplus materials acquired in the performance of a Federal award</p> <p>d) Program outreach and other requirements of the Federal award</p> <p>2) Public Relations costs:</p> <p>a) Specifically required by the Federal award</p> <p>b) Communication with the public and press regarding specific activities or accomplishments</p> <p>c) General liaison duties to news media and government relations officers for public information</p>	<p>1) All advertising and public relations costs other than as specified in paragraphs (2) and (4) of this section;</p> <p>2) Costs of meetings, conventions, convocations, or other events related to other activities of the entity;</p> <p>3) Costs of promotional items and memorabilia, including models, gifts, and souvenirs;</p> <p>4) Costs of advertising and public relations designed solely to promote the non-Federal entity</p>
Alcoholic Beverages	§200.423	N/A	Unallowable as an entertainment expense
Audit	§200.425	<p>1) A reasonable proportionate share of the costs of audits required by and performed in accordance with the Single Audit Act Amendments</p> <p>2) Financial Statement audit– indirect cost</p> <p>3) Pass-through entity charges for the cost of agreed-upon-procedure engagements to monitor subrecipients</p>	<p>1) Any costs when audits required by the Single Audit Act or other regulation have not been conducted or have been conducted but not in accordance therewith; and</p> <p>2) Any costs of auditing a non-Federal entity that is exempted from having an audit conducted under the Single Audit Act or other regulation because its expenditures under Federal awards are less than \$750,000 during the non-Federal entity's fiscal year.</p>
Bad Debts	§200.426	N/A	<p>1) Bad debts (debts which have been determined to be uncollectable), including losses (whether actual or estimated) arising from uncollectable accounts and other claims, are unallowable.</p> <p>2) Related collection costs, and related legal costs, arising from such debts after they have been determined to be uncollectable are also unallowable.</p>
Bonding	§200.427	1) Bonding costs arise when the Federal awarding agency requires assurance against financial loss to	N/A

		<p>itself or others by reason of the act or default of the non-Federal entity.</p> <p>2) Costs of bonding required pursuant to the terms and conditions of the Federal award are allowable.</p> <p>3) Costs of bonding required by the non-Federal entity in the general conduct of its operations are allowable as an indirect cost.</p>	
Compensation – personal services	§200.430	Please reference Uniform Guidance §200.430 for all allowable and unallowable costs	Please reference Uniform Guidance §200.430 for all allowable and unallowable costs
Compensation – fringe benefits	§200.431	Please reference Uniform Guidance §200.431 for all allowable and unallowable costs	Please reference Uniform Guidance §200.431 for all allowable and unallowable costs
Conferences	§200.432	<p>As a sponsor or host to disseminate technical information beyond the non-Federal entity and is necessary and reasonable for successful performance under the Federal award. May include:</p> <p>a) Facilities rental</p> <p>b) Speakers’ fees</p> <p>c) Cost of meals and refreshments</p> <p>d) Local transportation</p> <p>e) Other incidental items</p>	Does not include entertainment or alcohol costs
Consulting and Professional Services	§200.459	Specialized services to assist in carrying out the Federal award, but the fee is not contingent upon recovery of cost by the Federal Government	Fees charged by employees or officers of the entity
Entertainment	§200.438	Specific costs that might otherwise be considered entertainment that have a programmatic purpose and are authorized in the approved budget for the Federal award	Amusement, diversion, and social activities and any associated costs
Equipment and Other Capital Expenditures	§200.439	<p>1) Capital expenditures for special purpose equipment</p> <p>2) Cost of equipment disposal if instructed by Federal agency</p>	<p>1) Capital expenditures for general purpose equipment, buildings, and land</p> <p>2) Capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life</p>
Insurance	§200.447	Insurance required or approved and maintained, pursuant to the Federal award	Actual losses which could have been covered by permissible insurance
Maintenance and Repair Costs	§200.452	Costs incurred for utilities, insurance, security, necessary maintenance, janitorial services, repair, or upkeep of buildings and equipment (which neither add to the permanent value of the property nor appreciably	Costs incurred for improvements which add to the permanent value of the buildings and equipment or appreciably prolong their intended life must be treated as capital expenditures.

		prolong its intended life, but keep it in an efficient operating condition)	
Materials and Supplies Costs, including Costs of Computing Devices	§200.453	Costs incurred for materials, supplies, and fabricated parts necessary to carry out a Federal award	N/A
Memberships, subscriptions, and professional activity costs	§200.454	1) Membership in business, technical, and professional organizations 2) Subscriptions to business, professional and technical periodicals 3) Membership in civic or community organizations (with prior approval)	1) Membership in any country club, social or dining club or organization 2) Membership in organizations whose primary purpose is lobbying
Organization Costs	§200.455	Prior Approval of Federal awarding agency required	Costs such as incorporation fees, brokers' fees, fees to promoters, organizers or management consultants, attorneys, accountants, or investment counselor
Plant and Security costs	§200.457	Necessary and reasonable expenses incurred for protection and security of facilities, personnel, and work products	N/A
Publication and printing costs	§200.461	Publication costs for electronic and print media, including distribution, promotion, and general handling	N/A
Rental costs of real property and equipment	§200.465	1) Rental costs under "sale and lease back" arrangements 2) Rental costs under "less-than-arm's length" leases 3) Rental costs under leases which are required to be accounted for as a financed purchase	The rental of any property owned by any individuals or entities affiliated with the non-Federal entity, to include commercial or residential real estate, for purposes such as the home office workspace
Telecommunication costs and video surveillance costs	§200.471 §200.216	Telecommunications and video surveillance services or equipment such as phones, internet, video surveillance, cloud servers	Equipment produced by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or subsidiaries)
Training and education costs	§200.473	Training and education provided for employee development	N/A
Transportation costs	§200.474	Freight, express, cartage, postage, and other transportation services relating either to goods purchased, in process, or delivered	
Travel costs	§200.475	Transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the non-Federal entity.	Costs of travel by non-Federal entity-owned, - leased, or -chartered aircraft

APPENDIX C

GRANT REIMBURSEMENT REQUEST FORM

This form is an example only of the information required by Story County. The form required to be used by all Subrecipients may be accessed at

<https://www.storycountyiowa.gov/FormCenter/ARPA-Quarterly-Reporting-21/GRANT-REIMBURSEMENT-REQUEST-FORM-128>.

**Story County, Iowa
American Rescue
Plan Act**



**Project and Program
Proposals
External Community
Organizations**

GRANT REIMBURSEMENT REQUEST FORM

Organization Name: _____	Date: _____
Project Name: _____	
Primary Contact: _____	Email: _____
Reimbursement Request Amount: \$ _____	
Reimbursement Period: From _____ To _____	

Accumulation Total

Total Grant Award Amount (from Contract or MOU): \$ _____

Current Request Amount	Previous Requests (Cumulative)	Total Requests to Date
\$ _____	\$ _____	\$ _____

Tabulation of all Project Cost for this Reimbursement Request

List all project costs to support the Current Request Amount. Please add additional lines as needed.

The following shall be attached as supporting documentation for all requested expenses:

1. An invoice or receipt for each item of eligible expense for which grant funds are requested;
2. The front and back of canceled checks or other written evidence documenting the payment of each invoice;
3. For wages or salaries, payroll registers containing a detailed breakdown of earnings and withholdings, together with both sides of canceled payroll checks evidencing payment thereof (unless payment has been made electronically).

Vendor	Invoice #	Brief Description	Amount
Personnel/ Administrative	Payroll Dates	Brief Description	Amount
Indirect Costs (if applicable)			
Total			

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

Signature: _____ Date: _____

Print Name: _____ Title: _____

For Office Use Only

Date Received:

Project ID:

APPENDIX D

AMERICAN RESCUE PLAN ACT (ARPA) REQUEST FOR FUNDING

**Story County, Iowa
American Rescue
Plan Act**



**Project and Program
Proposals
External Community
Organizations**

AMERICAN RESCUE PLAN ACT (ARPA) REQUEST FOR FUNDING

The undersigned submits this request on behalf of _____ ("Subrecipient") to Story County for a disbursement of additional funds as authorized in ARPA Subrecipient Project Number: _____ ("Agreement"). Under this Agreement, Story County allocated \$_____ to the Subrecipient for the funding of _____. As of the date of this request, the Subrecipient has received \$_____ from the allocation.

The Subrecipient hereby requests \$_____ from the remaining amount of the allocation to provide additional financial assistance for _____.

The Subrecipient acknowledges Story County may require additional information and supporting documentation before approving this request.

The Subrecipient and the undersigned, on the Subrecipient's behalf and to the best of the undersigned's knowledge and belief, each make the following certifications in support of this request.

1. The Subrecipient has complied with, and is currently in compliance with, the American Rescue Plan Act Award Terms and Conditions under ARPA Subrecipient Project Number _____, all requirements applicable to the applicable executed contract and/or MOU.
2. A total of \$_____ in funds received by the Subrecipient from the allocation, representing % of the prior disbursements, has been expended.
3. The undersigned is duly authorized to submit this request on the Subrecipient's behalf.
4. The Subrecipient acknowledges and agrees that the funds requested hereby will be subject to the terms and conditions of the Subaward Agreement.

The Subrecipient and the undersigned acknowledge that any materially false, fictitious, or fraudulent statement or representation (or concealment or omission of material fact) in this submission may be the subject of criminal prosecution under the False Statements Accountability Act of 1996, as amended (18 U.S.C. § 1001), and also may subject the Subrecipient and the undersigned to civil penalties and /or administrative remedies for false claims or otherwise.

SUBRECIPIENT

Subrecipient Name: _____ Name, Title: _____

By (Signature): _____ Title: _____

For Office Use Only

Date Received:

Project ID:

APPENDIX E

SUBRECIPIENT MONITORING FORM

Subrecipient Monitoring Form

This report reflects Story County’s substantive assessment of the subrecipient’s project implementation and subaward compliance. The County Outreach and Special Projects Manager assigned to the subaward or finance officer must complete this report for each payment validation, report review, desk review, site review, and audit or procedures engagement review during the subaward term (and, as appropriate, after the expiration or termination of the subaward). Upon completion, and following review by the County Outreach and Special Projects Manager, the original will be filed in the subaward file. Any required subrecipient corrective actions will be detailed in writing and provided to the subrecipient within thirty days of the completion of this report.

I. Subaward Overview (complete this section for all reviews)

STAFF INFORMATION

Reviewed conducted by:		Date:
Type (programmatic, financial, or both)		Date:
Review confirmed by:		Date:

SUBRECIPIENT INFORMATION

Subrecipient Name:	
Subrecipient Program Personnel (who participated in the review):	
Subrecipient Contact Phone Number:	
Subrecipient Fiscal/Audit Personnel (who participated in the review):	
Subrecipient Fiscal Contact Phone Number:	

TYPE OF MONITORING

	Type of Monitoring	Date Completed	Comments
<input type="checkbox"/>	Payment Validation (Complete this column, but not the rest of the form.)		
<input type="checkbox"/>	Report Review (Complete this column, but not the rest of the form.)		
<input type="checkbox"/>	Audit or Procedures Engagement Review (Complete this column, but not the rest of the form.)		
<input type="checkbox"/>	Desk Review (If desk review, complete the rest of the form.)		
<input type="checkbox"/>	Onsite Review (If onsite review, complete the rest of the form.)		

II. Desk and Onsite Reviews (complete this section for desk and onsite reviews only)

PRE-MEETING NOTES

List any issues, concerns, or other specialty items for follow-up during review.

- 1.
- 2.

SUMMARY OF PROGRESS

Subrecipient must submit a written summary of the major workplan milestones during the review period at least one week prior to the review. The summary must address 1) number of clients served as compared with projections; 2) staffing; 3) activities undertaken; and 4) significant accomplishments. A copy of that summary will be appended to this written review report.

MONITORING OVERVIEW

PROGRAM IMPLEMENTATION

Indicate milestones met this quarter and identify milestones as scheduled to occur in the following quarter.

ACTIVITIES/PRODUCTS

Identify any reports or products that were submitted during the quarter, and identify those due the following quarter.

CORRECTIVE ACTIONS FROM PRIOR REVIEWS

Indicate actions taken in response to prior review issues.

ASSESSMENT OF QUALITY OF IMPLEMENTATION

Is the project being implemented on schedule? Are the activities impacting the goals and objectives as outlined in approved application?

ISSUES/PROBLEMS

Discuss significant new issues/problems with respect to projected milestones, audits, staffing, client flow, departures from approved goals, late reports, etc.

MONITORING SPECIFICS (Complete all fields that are applicable to the subaward.)

Activity Goals	Yes	No	N/A
Scope of Service, Number of People to be Served, and any Special Terms stated within the Subaward Agreement.			
1. Has there been a change in the activity goals, scope of service, number of people to be served or other special terms as indicated in the Agreement between the Subrecipient and the Recipient?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(a) If yes, was the Recipient informed of the change?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Did the activity conform to any additional or special terms as reflected in the Subaward Agreement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Is the subrecipient providing the full scope of services as stated in the application and Subaward Agreement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Are the actual accomplishments at the time of this review the same as the planned accomplishments? Is the activity achieving the expected quantifiable levels of performance (number of persons served, achieving goals set for clients, etc.) reaching the intended client group?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Is the overall activity performance schedule being met in a timely manner (i.e. goal for number of clients served, expenditure of funds in timely manner, reporting requirements)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Did the activity operate within the approved budget as detailed in the Subaward Agreement? (i.e., budgetary line items both accurate and realistic for activity expenses; source and use of match funds accurate)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Did the activity funding source change?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Was there a change in make-up or responsibility of staff for the activity?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Were invoices for reimbursement payments submitted with support documentation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Were reports outlined in the Subaward Agreement submitted on time?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
General Comments			
General Compliance			
Request a copy of all applicable policies and procedures required by the ARP/CSLFRF award terms and Uniform Guidance.			
11. Does the subrecipient have written policies and procedures to adequately administer the ARP/CSLFRF subaward?			
12. Does the subrecipient have a written conflict of interest policy for their employees?			
13. Are there sufficient internal controls in place to protect against waste, fraud and abuse of Federal funds (segregation of duties, etc.)?			
14. If program income will be generated by the subrecipient, have provisions been made to ensure that it is used in accordance with ARP/CSLFRF and Uniform Guidance requirements?			
What procedures does the subrecipient use to identify and account for federal property purchased with subaward funds?			

Does the subrecipient have adequate safeguards for preventing loss, damage, or theft of property held (inventory control, etc.)?						
Describe any technical assistance/training provided to subrecipient during the project period.						
General Comments						
Employee Reimbursement			Yes	No	N/A	
Request a copy of the employee reimbursement policy, and/or have the subrecipient describe the procedure for approving and documenting expenses that are reimbursed.						
15. Are detailed receipts (i.e., receipts that do not merely show a total, but the detail of what was purchased) provided for reimbursement?						
16. Are reimbursements reviewed and approved by a supervisor or project manager prior to being submitted to the Fiscal Officer/Accounting Staff for payment?						
17. Does the subrecipient have a Reimbursement Policy?						
Examine two or more reimbursements that were paid out of the grant being monitored.						
18. Were the detailed receipts provided to support the amounts requested?						
19. Were the expenses in compliance with grant requirements/guidelines and UG?						
20. If reimbursed for training or conference expenses, was a certificate of attendance or completion, or agenda and brochure provided to support request for reimbursement?						
General Comments						
Equipment			Yes	No	N/A	
What is the purchasing procedure for equipment purchased with grant funds? Attach copies of relevant policies and of any purchasing documentation during the review period.						
How is equipment inventoried, insured, and managed? Attach copies of relevant policies and current inventory information.						
What is the procedure for transferring equipment purchased with grant funds to another entity? Attach copies of relevant policies and documentation for any transfers during review period.						
Request an inventory list, physical locate selected items, and examine items to ensure compliance.						
1. Were all transactions conducted in a manner providing full and open competition, and quotations obtained from an adequate number of sources?						
2. Has all equipment indicated as purchased actually been purchased?						
3. Was equipment purchased in accordance with required procurement rules/policies?						
4. Were additions and deletions to the equipment budget made and approved prior to the purchase/procurement dates?						
5. Does a detailed expenditure list indicate any equipment purchased that is not accounted for in the subaward budget?						
6. Is equipment purchased with subaward funds in prior years still in inventory and still being used for subaward purposes?						

7. Has the inventory been updated, and did it account for all items transferred to other entities?			
8. For equipment that was transferred, aside from normal office equipment, was the transferee properly trained on the equipment, and is there a record of that training?			
9. For equipment transferred to other entities; have they added it to their inventory records and is it maintained/used for intended purposes?			
General Comments			
Financial Management			
	Yes	No	N/A
What is the Accounting System for each grant program?			
1. Is there a separate accounting for all financial transactions for the subaward?			
2. Is a process in place to prevent co-mingling of funds?			
3. Does the accounting system prevent obligation or expenditure of funds outside the subaward's period of availability?			
4. Are accounting records supported by source documentation?			
5. Were any illegal transfers or unusual activities noted during a review of the subrecipient's fund activity reports?			
6. Does the system provide for prompt and timely recording and reporting of all financial transactions?			
7. Is proper Fiscal record retention being followed (through Dec. 31, 2031)?			
What is the process for approval and payment of expenditures and posting to the General Ledger?			
8. Are subaward costs identified as eligible prior to encumbering funds and placing an order?			
9. Were the applicable State/Federal suspension and debarment listings consulted prior to doing business with a vendor and/or contractor?			
10. Are all invoices reviewed by the project director for eligibility and marked 'okay to pay' prior to being submitted to the fiscal office or accounting staff for payment?			
11. Are disbursements fully support by invoices, requisitions, purchase orders, or similar documents?			
12. Are cancelled checks or warrants available for review?			
13. Were all subaward funds that were received disabused within the allowable timeframe?			
What is the reconciliation process, and how are errors or adjustments handled?			
14. Does the subrecipient perform routine reconciliations of its records against the General Ledger? By whom and how often?			
15. Does the subrecipient have sufficient internal controls related to reconciliations?			
16. Were actions taken to promptly correct any errors and/or resolve issues?			
General Comments			

Other Direct Costs		Yes	No	N/A
How are rent, utilities, and other items allocated for the program?				
1. Are rent payments documented by a copy of the lease agreement, and canceled checks or receipts?				
2. Are receipts, bills, and invoices properly maintained?				
3. Is the actual rate and method being charged to the grant consistent with the rate and method approved in the budget?				
4. Are costs shared with other programs or funding sources? If yes, how are costs allocated?				
General Comments				
Personnel/Direct Labor		Yes	No	N/A
Describe the payroll process and who is paid by the subaward.				
1. Are personnel files maintained for each employee that include current job descriptions, performance and evaluations, and changes in pay rates?				
2. Are time sheets, activity reports, or payroll files available for review? These documents should clearly show the effort toward the subaward charged.				
3. Are individual employee time sheets and attendance records:				
• Prepared and signed by each employee for each pay period?				
• Reviewed and signed by each employee's supervisor?				
• Reconciled to the payroll master ledger?				
4. Are all authorized staff positions filled for the approved budget?				
5. Are staff salaries consistent with the approved budget?				
6. Are fringe benefits the same as what is listed in the approved budget?				
General Comments				
Reporting Requirements		Yes	No	N/A
Subrecipients are required to report on progress toward implementing plans described in their application/proposal.				
1. Progress reports must be submitted based on approved work plan. Have all of the reports been submitted for this reporting period?				
2. Are there any outstanding data elements that must be tracked and reported by the subrecipient? If so, detail the plan for the subrecipient to comply with this requirement.				
Comments				
Supplies & Materials		Yes	No	N/A
□ N/A				
Explain the process of allocating supply costs to the subaward.				
1. Are purchases of supplies approved and well documented by quotes, invoices, or receipts?				
2. Are expenditures for supplies consistent with the approved budget?				

3. Is there a substantial supply inventory remaining at the project termination date?			
4. Were all transactions conducted in a manner providing full and open competition, and quotations obtained from an adequate number of sources?			
General Comments			
Travel/Vehicle Mileage			
	Yes	No	N/A
Request a copy of the subrecipient's travel policy or have them describe the procedure for approving and documenting travel expenses.			
1. Is employee travel approved in advance by a supervisor or project manager?			
2. Are travel expenditures documented with expenses reports and/or detailed receipts (i.e., receipts do not merely show total but detail of what was purchased)?			
3. Are travel expenditures appropriately supported within subaward guidelines and in the approved budget?			
4. Are mileage reimbursements supported by a mileage log or similar documentation?			
General Comments			
Single Audit Review			
	Yes	No	N/A
Obtain a copy of the subrecipient's most recent audit from FAC. Attach it to this review form.			
1. Was the Major Programs' Compliance Opinion in the Summary of Auditor's Results in the Schedule of Findings qualified?			
2. Were there any findings and/or questioned costs for federal awards in the Schedule of Findings? Were any other operational issues such as the handling of assets, lack of policies and procedures, contract non-compliance, etc., which would impact Federal dollars received?			
3. Were past audit findings and/or questioned costs for federal awards satisfactorily resolved?			
4. Was any control issue identified which would impact the processing of Federal grant dollars (i.e., control weaknesses)?			
General Comments <i>(If yes response to questions 1, 2, and/or 4, then comment on the issues noted from the audit and how this was addressed during the onsite review).</i>			

RECOMMENDED CHANGES AND/OR NEW MONITORING INTERVENTIONS

Please document any recommendations for financial, programmatic, or other changes. Indicate if further monitoring interventions are warranted.