

REFEREE SUBAWARD

BETWEEN THE

NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES

AND

LANCASTER COUNTY

AMENDMENT ONE, OCTOBER 2017

This agreement is entered into by and between the Nebraska Department of Health and Human Services, **DIVISION OF CHILDREN AND FAMILY SERVICES CHILD SUPPORT ENFORCEMENT** (hereinafter "DHHS"), and **LANCASTER COUNTY** (hereinafter "Subrecipient").

Catalog of Federal Domestic Assistance (CFDA) Title:	<u>Child Support Enforcement</u>	Federal Agency	<u>Department of Health and Human Services Office of Child Support Enforcement</u>
Catalog of Federal Domestic Assistance (CFDA) Number (From CFDA.gov):	<u>93.563</u>		
Award Name (from CFDA.gov):	<u>Child Support Enforcement Title IV-D State Program</u>	Federal Award Identifier Number (FAIN)	<u>1804NECSES</u>
Issue Date:	<u>October 1, 2017</u>		
Award Date:	<u>October 1, 2017</u>		

DHHS SUBAWARD MANAGER:

Margaret Ewing
P.O. Box 94728
Lincoln, NE 68509
402-471-7317
Margaret.ewing@nebraska.gov

The agreement between the parties dated October 1, 2016, is hereby amended as follows:

Article I, Paragraph A is hereby amended to read:

- A. TERM. This award is in effect from October 1, 2016, the effective date, through September 30, 2018, the completion date. Upon notice to the Subrecipient, DHHS may, in its sole discretion, renew this award for one (1) additional one (1) year term.

Article II, Paragraph A is amended to read:

- A. TOTAL SUBAWARD. DHHS shall pay the Subrecipient a total amount of \$205,920.00 for the period of October 1, 2016 through September 30, 2017, and a total amount of \$290,757.07 for the period of October 1, 2017 through September 30, 2018. These amounts are estimates based upon the claim and reimbursement amounts from the prior year and current year projections. The State may, with written notice to the Subrecipient, increase the total amount payable, if the Subrecipient provides a written statement of costs which are determined to be allowable and approved.

Article II. B. 7. 10. and 11. is amended to read as follows:

- 7. DHHS reserves the right to defer or disallow payment of any portion, or the entire claim submitted by the Subrecipient for which any of the following apply:
 - a. DHHS requires additional justification or documentation for any expenditure included on the quarterly claim.
 - b. Failure to maintain and/or provide such records, statistics, and reports to DHHS as required by this subaward or as are required by applicable statutes, the State Plan and Manual, or the regulations of the Federal Government.

- 10. Prior written approval shall be obtained from DHHS for the purchase, lease or rental (when State or Title IV-D federal matching funds are used) of equipment and other personal property, with a unit cost of one thousand five hundred dollars (\$1,500) or more. The Subrecipient shall maintain an inventory of such items. A copy of said inventory shall be provided to DHHS on an annual basis to be received with the reimbursement claim for the quarter ending September 30. If the inventory is not received within sixty (60) days after the end of the quarter with the reimbursement request, there may be no reimbursement of expenses. The inventory should be mailed to:

Child Support Enforcement Finance Division
Nebraska Health & Human Services System
P.O. Box 94728
Lincoln, NE 68509-4728

- 11. Reimbursement by DHHS to the Subrecipient shall be on a quarterly basis. The Subrecipient shall submit all quarterly claims within sixty (60) days after the end

of the quarter for which reimbursement is being claimed. DHHS shall pay approved claims within seventy-five (75) days of the date on which the Subrecipient submits an approved claim for reimbursement. If claims are not received within sixty (60) days after the end of the quarter for which reimbursement is being claimed, there may be no reimbursement of expenses. Backup documentation for late reports is required. Partial claims received within the above time line may be revised up to eighteen (18) months after the quarter ending date.

Article III, A. 8. Is amended to read as follows:

8. Prior written approval shall be obtained from DHHS for the purchase, lease or rental (when State or Title IV D Federal matching funds are used) of equipment and other property, with a unit cost of fifteen hundred dollars (\$1,500) or more. Maintain an inventory of such items (Sub part G of 45 CFR, Part 95.7; 45 CFR § 304.24). By November 29 of each year, a copy of said inventory shall be provided to DHHS for each Federal fiscal year (October 1 through September 30). Failure to provide this report will result in the holding of all pending and future reimbursement and future claims until resolved.

All other terms and conditions remain in full force and effect.

IN WITNESS THEREOF, the parties have duly executed this subaward hereto, and each party acknowledges the receipt of a duly executed copy of this subaward with original signatures.

FOR DHHS:

FOR SUBRECIPIENT:

Matt Wallen, Director
Division of Children and Family Services
Department of Health and Human Services

County Board Chairperson

DATE: _____

DATE: _____

SUBRECIPIENT INFORMATION & AUDIT REQUIREMENT CERTIFICATION

Subrecipients receiving funds from the Nebraska Department of Health and Human Services are required to complete this certification.

A. SUBRECIPIENT INFORMATION

Legal Name : Lancaster County

DBA: N/A

Address : 575 S. 10th Street

City : Lincoln State : NE Zip Code +4 : 68508-2810

Subrecipient's Fiscal Year: October 1, 20 17 to September 30, 20 18

B. FEDERAL ACCOUNTABILITY TRANSPARENCY DATA

DUNS Number: 68676535 Parent DUNS: N/A

Principal Place of Performance: CITY Lincoln STATE NE

Country: USA Zip Code + 4 68508-2810

Congressional District: 1st 2nd 3rd

C. AUDIT REQUIREMENT CERTIFICATION

All written communications from the Certified Public Accountant (CPA) engaged under #2 or #3 below, given to the Subrecipient related to Statement of Auditing Standards (SAS) 122 *Communicating Internal Control related Matters Identified in an Audit*, and *The Auditor's Communication with Those Charged With Governance*, and any additional reports issued by the auditor as a result of this engagement must be provided to the DHHS immediately upon receipt, unless the Subrecipient has directed the CPA to provide the copy directly to the DHHS and has verified this has occurred.

Check either 1, 2, or 3

1. As the Subrecipient named above, we expect to expend less than \$750,000 from all Federal Financial Assistance sources and do not expect to receive \$100,000 or more in sub-awards from DHHS, including commodities, during our fiscal year. Therefore, we are not subject to the audit requirements of 2 CFR 200 and do not need to submit our audited financial statements to DHHS.
2. As the Subrecipient named above, we expect to expend less than \$750,000 from all Federal Financial Assistance sources and expect to receive \$100,000 or more in sub-awards from DHHS, including commodities, during our fiscal year. Therefore, we are not subject to the audit requirements of 2 CFR 200.

We are, however, responsible for engaging a licensed Certified Public Accountant (CPA) to conduct an audit of our organization's financial statements. We acknowledge that the audited financial statements should be presented in accordance with generally accepted accounting principles (accrual basis). If another basis of accounting is more appropriate or if the accrual basis of accounting is overly burdensome, we will notify the DHHS of this issue and request a waiver of this requirement prior to the end of our fiscal year. We further acknowledge the audit must be completed no later than nine months after the end of our organization's current fiscal year. A copy of the report must be submitted to DHHS within the earlier of 30 days after receipt of the auditor's report(s), or nine months after the end of the

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audit period.

3. As the Subrecipient named above, we expect to expend \$750,000 or more from all Federal Financial Assistance sources, including commodities in our current fiscal year. Therefore, we are subject to the single audit requirements of 2 CFR 200.

We will engage a licensed Certified Public Accountant to conduct and prepare the audit of our organization's financial statements and components of the single audit pertaining to those financial statements. We acknowledge that the audited financial statements should be presented in accordance with generally accepted accounting principles (accrual basis). If another basis of accounting is more appropriate or if the accrual basis of accounting is overly burdensome, we will notify the DHHS of this issue and request a waiver of this requirement prior to the end of our fiscal year. We further acknowledge the audit must be completed no later than nine months after the end of our current fiscal year. We further acknowledge, that a single audit performed in accordance with 2 CFR 200 must be submitted to the Federal audit Clearinghouse. The reporting package, as evidence the audit was completed must contain:

- financial statements,
- a schedule of Expenditure of Federal Awards,
- a Summary Schedule of Prior Audit Findings (if applicable),
- a corrective action plan (if applicable) and
- the auditor's report(s) which includes an opinion upon financial statements and Schedule of Expenditures of Federal Awards, a report of internal control, a report of compliance and a Schedule of Findings and Questioned Costs.

We further acknowledge the auditor and this Subrecipient must complete and submit with the reporting package a *Data Collection Form for Reporting on Audits of States, Local Governments and Non-Profit Organizations* (SF-SAC).

We further acknowledge, that a single audit performed in accordance with 2 CFR 200 must be submitted to the Federal Audit Clearinghouse. The reporting package, as evidence the audit was completed must contain:

- financial statements,
- a schedule of Expenditure of Federal Awards,
- a Summary Schedule of Prior Audit Findings (if applicable),
- a corrective action plan (if applicable) and
- the auditor's report(s) which includes an opinion upon financial statements and Schedule of Expenditures of Federal Awards, a report of internal control, a report of compliance and a Schedule of Findings and Questioned Costs.

We further acknowledge the auditor and this Subrecipient must complete and submit with the reporting package a *Data Collection Form for Reporting on Audits of States, Local Governments and Non-Profit Organizations* (SF-SAC).

We further acknowledge a copy of the sub-recipient's financial statements, auditor's report and SF-SAC must be submitted to the DHHS within the earlier of 30 days after receipt of the auditor's report(s), or nine months after the end of the audit period.

For items #2 and #3 above the required information must be submitted to:

Nebraska Department of Health and Human Services
Internal Audit Section
P.O. Box 95026
Lincoln, NE 68509-5026

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D. OFFICER COMPENSATION DISCLOSURE

1. In your business organization's previous fiscal year, did your business organization (including parent organization, all branches, and all affiliates worldwide) receive 80% or more of your annual gross revenues in U.S. Federal contracts, subcontracts, loans, grants, sub-awards, and/or cooperative agreements **AND** \$25,000,000.00 (Twenty-five million dollars) or more in annual gross revenues from U.S Federal contracts, subcontracts, loans, grants, sub-awards, and/or cooperative agreements?

- Yes – answer Question 2
- No –not required to provide officer compensation

2. Does the public have access to information about the compensation of the senior executive in your business or organization (including parent organization, all branches, and affiliates worldwide) through periodic reports filed under §13(a) or 15(b) of the Securities Exchange Act of 1934(15 U.S.C.78m (a), 78o (d)) or §6104 of the Internal Revenue Code of 1986?

- Yes
- No – provide the names and total compensation of the five most highly compensated officers of the entity below

	<u>NAME</u>	<u>TITLE</u>	<u>COMPENSATION</u>
1.	_____	_____	\$ _____
2.	_____	_____	\$ _____
3.	_____	_____	\$ _____
4.	_____	_____	\$ _____
5.	_____	_____	\$ _____

E. ENDORSEMENT

Printed Name: _____

Title: _____

Signature: _____

Date: _____