

**SANILAC COUNTY  
BOARD OF COMMISSIONERS  
POLICY STATEMENT**

<b>FEDERAL GRANT COMPLIANCE POLICY</b>	<b>DATE ADOPTED/AMENDED MOTION NUMBER: 01/05/2016 – FA-005-16 12/7/2021 – FA-183-21</b>	<b>EFFECTIVE:</b> 12/7/2021	<b>POLICY NO.</b> 412
		<b>SUBJECT:</b> Financial Management	

**Sanilac County  
Policies and Procedures – Federal Awards Administrator/Controller’s Office**

**1. PURPOSE**

As a precondition to receive Federal funds, prospective recipients must have effective administrative and financial internal controls. As described in Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, OMB Uniform Guidance and the Compliance Supplement, Counties must have written procedures for certain components of grant administration. This document itemizes Sanilac County’s procedures for those components.

**2. AUTHORITY**

The authority to establish this Policy is with the Sanilac County Board of Commissioners. The Policy may be changed as often as updates are released on the Federal Uniform Guidance.

**3. APPLICATION**

This policy applies to all Sanilac County Departments who are obtaining or are awarded Federal grants.

**4. SCOPE**

Sanilac County does not have a centralized grants department, therefore it is the responsibility of each department obtaining a grant to care for and be familiar with all grant documents and requirements. If a grant is Federal, the department should immediately notify the Administrator/Controller for inclusion in the County’s Schedule of Expenditures of Federal Awards (SEFA) and Single Audit. For the purpose of this policy “Program Director” applies to the individual within a given department who will be responsible for the grant.

## 2. GRANT DEVELOPMENT, APPLICATION AND APPROVAL

- A. Legislative Approval – The point at which legislative approval is required, or determined by the requirements of the grant program. If the grant must be submitted by “an individual authorized by the legislative body”, then Board approval is required prior to submitting the application. If such legislative approval is not specifically required by the written terms of the grant, then the Program Director may, at his or her discretion, approve grant applications. In this case, a copy of the application shall be sent to the Administrator/Controller’s Office. If an award is given, a copy of the agreement shall also be furnished to the Administrator/Controller’s Office. Electronic copies are preferable.
- B. Matching Funds – Grants that require cash local matches must be coordinated through the Administrator/Controller’s Office. At a minimum, funds must be identified within the existing budget to provide the match, or a budget amendment will be required. Depending on the nature of the grant, there may also be some policy implications that will bear discussion. (For example, will the grant establish a level of service that cannot be sustained once the grant funds are depleted?)
- C. Grant Budgets – Most grants require the submission of an expenditure budget. The Program Director should review this portion of the grant request prior to submission. The Finance Director will need to be contacted regarding personnel projections.

## 3. GRANT PROGRAM IMPLEMENTATION

- A. Notification and Acceptance of an Award – Official notification of a grant award is typically sent by a funding agency to the program director and/or other official designated in the original grant proposal. However, the authorization to actually spend grant funds is derived from the Board through the approval of a grant budget. This is accomplished with the adoption of the Government-wide operating budget, as the grant budget is a component of such, or if the grant is awarded mid-year, through an amendment to the current fiscal year’s budget.
- B. Establishment of Accounts – The department that obtained the grant will provide the Finance Director with information needed to establish revenue and expense accounts for the project. Ordinarily, this information will include a copy of a summary of the project and a copy of the full project budget.
- C. Purchasing Guidelines – All other Government purchasing and procurement guidelines apply to the expenditure of grant funds. The use of grant funds does not exempt any purchase from normal purchasing requirements. All typical paperwork and bidding requirements apply. All normal staff approvals apply. When in doubt, the Program Director should contact the Administrator/Controller’s Office for further assistance.

## 4. FINANCIAL AND BUDGETARY COMPLIANCE

- A. Monitoring Grant Funds – The Program Director may use some internal mechanism (such as a spreadsheet) to monitor grant revenues, expenditures and budgetary compliance, however all such financial information will also be maintained in the County’s finance software at some level. The finance software is considered to be Sanilac County’s “official” accounting system. Ultimately, the information in this system is what will be audited and used to report to governing boards, not information obtained from offline spreadsheets. Program Directors are strongly encouraged to use inquiries and reports generated directly from the finance software to aide in grant tracking. If any “off-system” accounting records are maintained, it is the responsibility of the Program Director to ensure that the program’s internal records agree to the County’s accounting system.
- B. Fiscal Years – Occasionally, the fiscal year for the granting agency will not coincide with the County’s fiscal year. This may require adjustments to the internal budget accounts and interim financial reports as well as special handling during fiscal year-end close. It is the responsibility of the Program Director to oversee grant budgets within his/her department and to bring such discrepancies to the attention of the Administrator/Controller’s office at the time the grant accounts are established.
- C. Grant Budgets – When the accounting structure for a grant is designed, it will include the budget that was prepared when the grant application was submitted. The terms of each specific grant will dictate whether any budget transfers between budgeted line items will be permitted. In no case will the Program Director be authorized to exceed the total budget authority provided by the grant.
  - a. If grant funds have not been totally expended by fiscal year-end, it is the responsibility of the Program Director to notify the Finance Director that budget funds need to be carried forward to the new fiscal year, and to confirm the amounts of such carry-forwards. This can be done during the County’s normal annual budgeting process. Carry-forwards of grant funds will be subjected to maximum allowable amounts/percentages based on the grant award agreement and/or the Uniform Guidance compliance supplement.
- D. Capital Assets – Sanilac County is responsible for maintaining an inventory of assets purchased with grant monies. The County is accountable for them and must make them physically available for inspection during any audit. Request to sell an asset requires Board approval. Customarily, the proceeds of the sale can only be used on the grant program that purchased them. In most cases, specific governing regulations can be found in the original grant.
  - a. The individual department overseeing the grant will coordinate this requirement. All transactions that involve the acquisition or disposal of grant funded fixed assets must be immediately brought to the attention of the Administrator/Controller’s Office.

5. RECORD KEEPING

- A. Audit Work papers – The County’s external auditors may audit Federal grants at the end of each fiscal year. The Administrator/Controller’s Office will provide reports available within the financial system, however it may be necessary for the Program Director to provide additional reporting. Any requests for additional reporting will then need to be sent to the Finance Director within a reasonable time following year end.
- B. Record Keeping Requirements – Grant record keeping requirements may vary substantially from one granting agency to another. Consequently, a clear understanding of these grant requirements at the beginning of the grant process is vital. The Program Director within a department applying for a grant will maintain copies of all grant draw requests, and approved grant agreements (including budgets).

**6. UNIFORM GUIDANCE COMPLIANCE SUPPLEMENT – GENERAL INFORMATION**

**Board Policies.** The following financial policies have been separately reviewed and approved by the Board of Commissioners. These policies may be incorporated into this document by reference. All of the policies below are applicable to Federal grants where appropriate:

- Conflict of Interest Policy**
- Credit Card Use Policy**
- Disposal of County Surplus Personal Property Policy**
- Resolution Approving Investment Policy**
- Payment of Claims Policy**
- Purchasing Policy**
- Request for Proposals Policy**
- Travel/Conferences Policy**
- Mileage Policy**

This is not an all-inclusive listing of financial policies. Additional financial policies can be found on the County’s Shared Q: Drive.

**7. UNIFORM GUIDANCE COMPLIANCE SUPPLEMENT – ACTIVITIES ALLOWED OR UNALLOWED AND ALLOWABLE COSTS/COST PRINCIPLES**

**Costs/Cost Principles.** The requirements for allowable costs/cost principles are contained in the Uniform Guidance, program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

In order to ensure compliance with these requirements, Sanilac County has implemented the following policies and procedures:

- A. All grant expenditures will be in compliance with the Uniform Guidance, State law, County Government policy, and the provisions of the grant award agreement will also be considered in determining allowability. Grant funds will only be used for expenditures

that are considered reasonable and necessary for the Administrator/Controller's Office of the program.

- B. Grant expenditures will be approved by the Program Director when the bill or invoice is received. The terms and conditions of the Federal Award will be considered when approving. The approval will be evidenced by an electronic approval in the finance software. Accounts payable disbursements will not be processed for payment until necessary approval has been obtained.
- C. Payroll costs will be documented in accordance with the Uniform Guidance. Specifically, compensation for personal services will be handled as set out in §200.430 and compensation for fringe benefits will follow §200.431 of the Uniform Guidance.
- D. An indirect cost rate will only be charged to the grant to the extent that it was specifically approved through the grant budget/agreement.

#### 8. UNIFORM GUIDANCE COMPLIANCE SUPPLEMENT – CASH MANAGEMENT

Source of Governing Requirements – The requirements for cash management are contained in the Uniform Guidance, program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

2 CFR 200.305(b)(2)(ii): Non-Federal entities must be authorized to submit requests for advance payments and reimbursements at least monthly when electronic fund transfers are not used, and as often as they like when electronic transfers are used, in accordance with the provisions of the Electronic Fund Transfer Act ([15 U.S.C. 1693-1693r](#)).

In order to ensure compliance with these requirements, Sanilac County has implemented the following policies and procedures:

- A. Most of the County's grants are awarded on a reimbursement basis. As such, program costs will be expended and disbursed prior to requesting reimbursement from the grantor agency. If Federal grant funds are received first, care will be taken in order to minimize the time elapsing between receipt of Federal funds and disbursement to contractors/employees/subrecipients according to §200.302 of the Uniform Guidance.
- B. Cash draws will be initiated by the Program Director who will determine the appropriate draw amount. Documentation of how this amount was determined will be retained. Payments and travel costs will be handled in a manner consistent with the County's existing financial policies and in accordance with §200.305 (payments) and §200.475 (travel costs) of the Uniform Guidance.
- C. The physical draw of cash will be processed in the County's finance software, or through the means prescribed by the grant agreement for other awards.

- D. Supporting documentation or a copy of the cash draw paperwork will be filed along with the approved paperwork described above and retained for audit purposes.

## 9. UNIFORM GUIDANCE COMPLIANCE SUPPLEMENT – ELIGIBILITY

Source of Governing Requirements – The requirements for eligibility are contained in program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

**Additional Policies and Procedures.** The following policies and procedures will also be applied, to the extent that they do not conflict with or contradict the existing Board policies listed on page 3 and 4:

- A. Federal grants will only benefit those individuals and/or groups of participants that are deemed to be eligible.
- B. Initial eligibility determinations will be made by the Program Director based on the grant award/contract. Sufficient documentation to support these determinations will be retained and made available to the Administrator/Controller’s Office, the auditors, and pass-through or grantor agencies, upon request. It is the department’s responsibility to maintain complete, accurate, and organized records to support eligibility determinations.

## 10. UNIFORM GUIDANCE COMPLIANCE SUPPLEMENT – EQUIPMENT AND REAL PROPERTY MANAGEMENT

The requirements for equipment are contained in the Uniform Guidance, program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

**Additional Policies and Procedures.** The following policies and procedures will also be applied, to the extent that they do not conflict with or contradict the existing Board policies listed on page 3 and 4:

- A. All equipment will be used in the program for which it was acquired or, when appropriate, other Federal programs.
- B. When required, purchases of equipment will be pre-approved by the grantor or pass-through agency. The Program Director will be responsible for ensuring that equipment purchases have been previously approved, if required, and will retain evidence of this approval.
- C. Property/Equipment records will be maintained, a physical inventory shall be taken every two years, and an appropriate system shall be used to safeguard assets.
- D. When assets with a current per unit fair market value of \$5,000 or more are no longer needed for a Federal program, a request for written guidance shall be made from the grantor agency as to what to do with the property/equipment prior to sale or relocation. The County shall abide with the requirements set out in §200.311 and §200.313 of the

Uniform Guidance in this regard. If a sale will take place, proper procedures shall be used to provide for competition to the extent practical and result in the highest possible return.

#### 11. UNIFORM GUIDANCE COMPLIANCE SUPPLEMENT – MATCHING, LEVEL OF EFFORT AND EARMARKING

The requirements for matching, level of effort and earmarking are contained in the Uniform Guidance, program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

Sanilac County defines “matching”, “level of effort”, and “earmarking” consistent with the definitions of the Uniform Guidance Compliance Supplement:

*Matching* or cost sharing includes requirements to provide contributions (usually non-Federal) or a specified amount or percentage of match Federal awards. Matching may be in the form of allowable costs incurred or in-kind contributions (including third-party in-kind contributions).

*Level of effort* includes requirements for (a) a specified level of service to be provided from period to period, (b) a specified level of expenditures from non-Federal or Federal sources for specified activities to be maintained from period to period, and (c) Federal funds to supplement and not supplant non-Federal funding of services.

*Earmarking* includes requirements that specify the minimum and/or maximum amount of percentage of the program’s funding that must/may be used for specified activities, including funds provided to subrecipients. Earmarking may also be specified in relation to the types of participants covered.

In order to ensure compliance with these requirements, the County has implemented the following policies and procedures:

- A. Compliance with matching, level of effort, and earmarking requirements will be the responsibility of Program Director.
- B. Adequate documentation will be maintained to support compliance with matching, level of effort, and earmarking requirements. Such information will be made available to the Administrator/Controller’s Office, the auditors, and pass-through or grantor agencies, as requested.

#### 12. UNIFORM GUIDANCE COMPLIANCE SUPPLEMENT – PERIOD OF PERFORMANCE

The requirements for period of performance of Federal funds are contained in the Uniform Guidance, program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

In order to ensure compliance with these requirements, Sanilac County has implemented the following policies and procedures:

- A. Costs will be charged to an award only if the obligation was incurred during the funding period (unless pre-approved by the Federal awarding agency or pass-through grantor agency).
- B. All obligations will be liquidated no later than 90 days after the end of the funding period (or as specified by program legislation).
- C. Compliance with period of performance requirements will initially be assigned to the Program Director. All AP disbursements are subject to review and approval by the Department Head/Program Director and Board of Commissioners, as part of the payment process.

### 13. UNIFORM GUIDANCE COMPLIANCE SUPPLEMENT – PROCUREMENT, SUSPENSION AND DEBARMENT

The requirements for suspension and debarment are contained OMB guidance in 2 CFR part 180, which implements Executive Orders 12549 and 12689, Debarment and Suspension; Federal agency regulations in 2 CFR implementing the OMB guidance; the Uniform Guidance; program legislation; Federal awarding agency regulations; and the terms and conditions of the award.

The Federal Government prohibits expending Federal funds on goods and/or services from any entity Suspended or Debarred from doing business with the Federal government. Procurement of goods and/or services with Federal funds from a supplier or contractor should be checked for Debarment before purchasing and/or awarding a contract or subaward.

*Formal procurement methods. When the value of the procurement for property or services under a Federal financial assistance award exceeds the SAT, or a lower threshold established by a non-Federal entity, formal procurement methods are required. Formal procurement methods require following documented procedures. Formal procurement methods also require public advertising unless a non-competitive procurement can be used in accordance with [§ 200.319](#) or [paragraph \(c\)](#) of this section. The following formal methods of procurement are used for procurement of property or services above the simplified acquisition threshold or a value below the simplified acquisition threshold the non-Federal entity determines to be appropriate:*

- A. *Sealed bids. A procurement method in which bids are publicly solicited and a firm fixed-price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price. The sealed bids method is the preferred method for procuring construction, if the conditions. In order for sealed bidding to be feasible, the following conditions should be present:*
  - a. *A complete, adequate, and realistic specification or purchase description is available;*

- b. Two or more responsible bidders are willing and able to compete effectively for the business; and*
- c. The procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.*

*If sealed bids are used, the following requirements apply:*

- a. Bids must be solicited from an adequate number of qualified sources, providing them sufficient response time prior to the date set for opening the bids, for local, and tribal governments, the invitation for bids must be publicly advertised;*
- b. The invitation for bids, which will include any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond;*
- c. All bids will be opened at the time and place prescribed in the invitation for bids, and for local and tribal governments, the bids must be opened publicly;*
- d. A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of; and*
- e. Any or all bids may be rejected if there is a sound documented reason.*

*B. Proposals. A procurement method in which either a fixed price or cost-reimbursement type contract is awarded. Proposals are generally used when conditions are not appropriate for the use of sealed bids. They are awarded in accordance with the following requirements:*

- a. Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Proposals must be solicited from an adequate number of qualified offerors. Any response to publicized requests for proposals must be considered to the maximum extent practical;*
- b. The non-Federal entity must have a written method for conducting technical evaluations of the proposals received and making selections;*
- c. Contracts must be awarded to the responsible offeror whose proposal is most advantageous to the non-Federal entity, with price and other factors considered; and*
- d. The non-Federal entity may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby offeror's qualifications are evaluated and the most qualified offeror is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms that are a potential source to perform the proposed effort.*

- C. *Noncompetitive procurement. There are specific circumstances in which noncompetitive procurement can be used. Noncompetitive procurement can only be awarded if one or more of the following circumstances apply:*
- a. *The acquisition of property or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold (see [paragraph \(a\)\(1\)](#) of this section);*
  - b. *The item is available only from a single source;*
  - c. *The public exigency or emergency for the requirement will not permit a delay resulting from publicizing a competitive solicitation;*
  - d. *The Federal awarding agency or pass-through entity expressly authorizes a noncompetitive procurement in response to a written request from the non-Federal entity; or*
  - e. *After solicitation of a number of sources, competition is determined inadequate.*

In order to ensure compliance with these requirements, Sanilac County has implemented the following policies and procedures:

- D. Purchasing and procurement related to Federal grants will be subject to the general policies and procedures of the County (See County Purchasing Policy and request for Proposals Policy).
- E. Debarment should be checked prior to purchasing or contracting with any entity or agency to ensure the entity or agency has not been Debarred or Suspended by the Federal government at the System for Award Management (SAM.gov – previously EPLS) website (<http://www.sam.gov/>).
- F. Templates for any type of procurement transaction, and all procurement contracts and agreements for both goods and services must have the following verbiage included in the documentation immediately adjacent to the signature line:  
  

*“Debarment and Suspension Certification - The contractor (or vendor, or consultant, depending on the transaction) certifies to the best of its knowledge and belief that it and its principals are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency in accordance with 2 CFR 200.213 and 2 CFR 180.”*
- G. The SAM website must be checked to verify the entity or agency has **not** been Debarred or Suspended prior to entering into a subaward with an entity or agency with Federal dollars. Administrator/Controller’s Office must document the Suspension and Debarment verification by including a screen print of the Exclusions search in the subaward file. If the entity or agency is on the list, contracts cannot be approved until the entity or agency is removed from the Exclusions listing.

- H. After a subaward is awarded, the Administrator/Controller's Office must verify the subrecipient is not listed on the SAM.gov website at the time an annual risk assessment is prepared during the life of each Federally funded subaward. The Suspension and Debarment verification must be documented by including a screen print of the Exclusions search with the other subrecipient monitoring documentation. If at any time the SAM.gov website indicates the subrecipient has active exclusions, no invoices will be paid until the entity or agency is removed from the exclusion listing.

#### 14. UNIFORM GUIDANCE COMPLIANCE SUPPLEMENT – PROGRAM INCOME

Source of Governing Requirements – The requirements for program income are found in the Uniform Guidance, program legislation, Federal awarding agency regulations, and the terms and conditions of the award. In order to ensure compliance with these requirements, Sanilac County has implemented the following policies and procedures:

- A. Program income will include (but will not be limited to): income from fees for services performed, the use or rental of real or personal property acquired with grant funds, the sale of commodities or items fabricated under a grant agreement, and payments of principal and interest on loans made with grant funds. It will not include interest on grant funds unless otherwise provided in the Federal awarding agency regulations or terms and conditions of the award.
- B. Absent specific guidance in the Federal awarding agency regulations, or the terms and conditions of the award, the County will allow program income to be used in one of three methods:
  - a. Deducted from outlays
  - b. Added to the project budget
  - c. Used to meet matching requirements
- C. Program income, when applicable, will be accounted for as a revenue source in the same Fund as the Federal grant.

#### 15. UNIFORM GUIDANCE COMPLIANCE SUPPLEMENT – SUBRECIPIENT MONITORING

The requirements for subrecipient monitoring of Federal funds are contained in the Uniform Guidance, program legislation, Federal awarding agency regulations, and the terms and conditions of the award. In order to ensure compliance with these requirements, Sanilac County has implemented the following policies and procedures:

- A. The County will be responsible for providing the following monitoring activities to subrecipients:
  - a. Informing the subrecipient of all applicable Federal laws and regulations and all appropriate flow-down provisions from the prime award.
  - b. Reviewing the subrecipients audit results via the Federal Audit Clearinghouse (<http://harvester.census.gov/sac>) or by other means.

- c. Reviewing any corrective actions cited by subrecipients in response to their audit findings, where the audit findings are related to the County's subawards to the subrecipients.
    - d. Issuing a management decision on subrecipient's audit findings within three (3) months after receipt of the audit results and ensuring the subrecipient takes appropriate and timely corrective action.
  - B. The subrecipient monitoring responsibilities are shared among the following groups:
    - a. Program Directors have the primary responsibility for monitoring subrecipients' progress, including subrecipient technical progress reports, and ensuring Subrecipients abide by Federal regulations, and meet programmatic objectives outlined in the prime award terms and conditions.
    - b. Administrator/Controller's Office is responsible for assisting Program Coordinators in their monitoring responsibilities, reviewing subrecipient invoices, identifying and following up on questionable expenditures, if necessary, and maintaining documentation of Department monitoring efforts;
      - i. In addition, the Administrator/Controller's Office is responsible for ensuring that the County's subrecipient monitoring policies and procedures comply with Federal and other applicable regulations and that those procedures are applied consistently.
      - ii. The Administrator/Controller's Office is responsible for conducting subrecipient risk assessments, assisting in the developing monitoring plans, and reviewing results of subrecipient audit findings, corrective action plans, and other issues brought to their attention.
      - iii. Administrator/Controller's Office may provide further training and guidance in interpreting regulations and subrecipient award terms and conditions.
  - C. When collaboration with an outside organization is under consideration during proposal development, the Program Director should:
    - a. Review the statement of work of that collaborator in accordance with the County.
    - b. Obtain a budget, budget justification, and statement of work from the collaborator, and review each document in accordance with project.
    - c. Provide Administrator/Controller's Office with a summary of the subrecipient relationship and expected program or award deliverables from all proposed subrecipient organizations prior to proposal submission.
  - D. During the Subaward Management phase, the Program Director is responsible for:
    - a. Submitting a copy of the Subaward Agreement to Administration.
    - b. Verifying that technical progress reports are being received and that work performed by Subrecipient is acceptable and conducted in a timely manner.
    - c. Maintaining regular contact with the Subrecipient regarding technical aspects of the project.
    - d. Performing site visits as necessary to review programmatic records and activities.

- e. Reviewing invoices regularly and documenting their review. Such documentation may include for example: Program Director initials or authorizing signature on invoices, email communications, or approval stamps;
  - f. Submitting any modifications to Subaward contracts, including an updated and executed agreement to Administration.
- E. When the collaboration with an outside organization is included in a proposal to an external sponsor, the Administrator/Controller's Office should:
- a. Review the statement of work to confirm nature of relationship as that of a Subaward.
  - b. Ensure that all required materials are received from Subaward and that they comply with sponsoring agency proposal requirements.
  - c. Retrieve audit reports from Federal Audit Clearinghouse (FAC) and conduct an initial subaward risk assessment of past audit performance.
  - d. Inform Subrecipient of CFDA#, DUNS, Federal Award ID Number (FAIN), total amount of parent award and award date, Federal awarding agency name, award determination (in accordance with 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards").
  - e. Provide 10% de Minimis facilities and administrative cost rate for those subrecipient organizations without a Federally negotiated facilities and administrative cost rate agreement or an indirect cost allocation plan.
  - f. Incorporate all applicable Federal, sponsor, and County terms and conditions into Subaward Agreement.
  - g. Verify that Subaward organization and Subaward Program Coordinator are not debarred or suspended from receiving Federal funds.
  - h. Verify Subaward cost share commitment is documented and certified by Subaward organization, as applicable.
  - i. Review Subaward organization audit reports from FAC annually and issue management decisions in response to any audit findings within (3) month period.
- F. After the Subaward has concluded, the Administrator/Controller's Office should verify with Program Director that all final technical progress reports and project deliverables have been received.
- a. Collect all required closeout materials from subrecipient.
  - b. Obtain from Subrecipient a final certification of project effort [in accordance with 2 CFR 200].
  - c. Issue final modification, if applicable, to de-obligate any outstanding balance on the Subaward Agreement.
- G. At the conclusion of the Subaward Agreement, the Program Director and Administrator/Controller's Office are responsible for ensuring the final technical report is received, and all project objectives/goals have been met to satisfy prime award program requirements.