

LARAMIE COUNTY CLERK BOARD OF COUNTY COMMISSIONERS AGENDA ITEM PROCESSING FORM

1. DATE OF PROPOSED ACTION: December 15, 2015

2. AGENDA ITEM: Appointments Bids/Purchases Claims
Contracts/agreements/leases **Grants** Land Use: Variances/Board App/Plats
Proclamations Public Hearings/Rules & Reg's Reports & Public Petitions
Resolutions Other

3. DEPARTMENT: Grants

APPLICANT: Sandra Newland

AGENT: Sandra Newland

4. DESCRIPTION: Consideration of approval of the updated Laramie County Grant Policies and Procedures Handbook to conform with the new OMB Super Circular.

RECEIVED AND APPROVED AS
TO FORM ONLY BY THE
DEPUTY LARAMIE COUNTY
ATTORNEY

5. DOCUMENTATION: 2 originals

Clerks Use Only:

Commissioner

Ash _____

Hasenauer _____

Holmes _____

Humphrey _____

Thompson _____

Action _____

Postponed/Tabled _____

Signatures

Co Attny _____

Assist Co Attny _____

Grants Manager _____

Outside Agency _____

Sandra Newland

From: Bernard Haggerty
Sent: Thursday, November 19, 2015 4:26 PM
To: Sandra Newland; Mark Voss
Cc: Julie A. Herrington; Jerrie Gehrman
Subject: RE: Grant Policies and Procedures Revision

Sounds good.

From: Sandra Newland
Sent: Thursday, November 19, 2015 3:16 PM
To: Bernard Haggerty; Mark Voss
Cc: Julie A. Herrington; Jerrie Gehrman
Subject: RE: Grant Policies and Procedures Revision

Bern,
Thank you for taking the time to review this. My answers are below in red.

Sandra Newland

Laramie County Grants Manager
309 W. 20th Street, Suite 3100
Cheyenne, WY 82001
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307-633-4597 (Fax)
snewland@laramiecounty.com

From: Bernard Haggerty
Sent: Thursday, November 19, 2015 2:49 PM
To: Sandra Newland; Mark Voss
Cc: Julie A. Herrington
Subject: RE: Grant Policies and Procedures Revision

I think the policy changes are fine. I have the following questions:

1. I assume we worked out the maintenance of the grant files ("placed in a grant file to be created and maintained by . . .") and budget monitoring in the grant's office. **Correct, everything is being maintained by the Grants office now and all originals are filed in the County Clerk's Office.**
2. Is there a reason to omit the "inspection and defects" requirement? **I didn't feel it was necessary to include the requirement in relation to Grants specifically. We always enter into agreements for these specifications.**
3. Reason to omit the reference to "Project Checklist"? **I didn't feel it was necessary to include as I general am the one to complete the project Checklist and each one varies from the next.**
4. Have OMB Circular 102 and 122 been repealed? **The Federal Government adopted the New OMB Guidelines which replaced the previous OMB Circulars, effective December 31, 2014. I deleted the mentioning of OMB Circular 122 as it specifically references Non Profits and does not apply to our grants.**
5. I am asking Heather if she has any concern about adding the reference to compliance with Title VII. **Thank you!**

Bern Haggerty
Deputy County Attorney
LARAMIE COUNTY ATTORNEY'S OFFICE
310 West 19th Street, Suite 320
Cheyenne, WY 82001
Telephone (307) 633-4370 Fax (307) 633-4329

From: Sandra Newland
Sent: Friday, November 13, 2015 9:33 AM
To: Mark Voss; Bernard Haggerty
Cc: Julie A. Herrington
Subject: Grant Policies and Procedures Revision

Morning,

Last December the County Commissioners approved the Laramie County Grants Policies and Procedures Handbook. We put in this handbook that it would be updated annually with any changes and put back before the BOCC for approval.

I have made corrections and edits, see attachment. Please review and let me know if you have any questions or concerns.

Thank you!
~Sandra

Sandra Newland

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LARAMIE COUNTY GRANT POLICIES AND PROCEDURES HANDBOOK

Approved: _____
Date


Chairman Amber Ash

Vice-Chairman Buck Holmes

Commissioner Linda Heath

Commissioner Ron Kailey

Commissioner Troy Thompson



County Attorney Mark Voss
For

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INTRODUCTION

Purpose and Policy

To establish uniform, sound, compliant and efficient procedures for the management of grants made to or by the Laramie County Board of Commissioners. By following these policies and procedures, there will be compliance with all state and federal laws, proper use and distribution of funds, and timely submission of required reports and other official documentation in order to protect Laramie County from legal or regulatory liability.

The grant policy applies to grants and cooperative agreements to, with or by all departments, agencies, and/or joint agencies of the Laramie County Government whose budget is approved in whole or part by the Laramie County Board of Commissioners. This grant policy would not typically apply to the Laramie County Library System, the City/County Health Department or off-line county boards except when these entities receive a grant from Laramie County.

Good management principles and practices are basic to the successful administration of grant-funded projects and are required in administering Federal Grants. This handbook discusses the critical aspects of grants management to include planning, implementing, financial management, monitoring, reporting, and evaluation.

The Board of County Commissioners reserves all final authority governing the content and use of this handbook. The Board of Commissioners may add to the guidelines in this handbook or revise/modify at any time. Added or revised/modified pages will be distributed to those that have this handbook. If this policy is not followed in a correct and timely manner, a report will be made to the Board of Commissioners recommending review of continuation in the grant program.

DEFINITIONS

Grants include all forms of financial assistance from federal, state or local governments, businesses, non-profits, foundations, corporations or other entities for the purpose of transferring a thing of value (money, property, services, etc.) to or from Laramie County for a public purpose of support or stimulation rather than for the acquisition of property or services for the direct benefit or use of the Laramie County Government or external grantee.

Grants to or by the county may be identified by the following terms: grant, cooperative agreement, participation agreement, financial assistance, project assistance, agreement or memorandum of understanding. Grants do not include everyday procurement of goods and services for direct benefit or use of Laramie County.

COUNTY PURCHASING

Laramie County does not have specified purchasing policies and procedures and falls under the Wyoming Statutes. These statutes are indistinct as to specific purchasing policies and procedures for Counties, like the State and Municipalities. Therefore, this Handbook has been assembled using Wyoming Statutes where applicable, references from the Council of State Governments “State and Local Purchasing” and the “Contracts Management Handbook”, and “Internal Controls for Recipients of Federal Grants”, and past County practices. These guidelines are subject to revision to meet the changing demands and complexity encountered in the field of purchasing under grants like many other Government functions, is a process that can and will incur changes over time. This policy and procedure handbook applies only to expenditures made with grant funds or under grant programs.

County Purchasing Authority

Under Wyoming Statute 18-3-504 (a) “Each Board of County Commissioners may:

(ii) “Examine and settle all accounts of receipts and expenses of the county and examine, settle, and allow all accounts against the county and issue county orders therefore as provided by law;”

(iv) “Apportion and order the levying of taxes as provided by law;”

(v) “Represent the county, care for the county property and manage the business and concerns of the county in all cases where no provision is made by law;”

Upon adoption of the fiscal year budget, the Board of Commissioners authorizes each department of the County to encumber and make purchases with the given appropriation (W.S. 16-4-101, Uniform Municipal Fiscal Procedures & County Resolution for Budget Adoption).

GRANT PROCEDURES

All grant applications will be submitted through or by the Grants Manager. Parties interested in seeking or making a grant should involve the Grants Manager as early as possible in the process. Grant applications must be provided to the Grants Manager as soon as possible and in no case later than one month prior to the application deadline. Ultimately, responsibility for the information contained in a grant application lies with the department seeking the grant along with responsibility for providing any information required by the Grants Manager to prepare or review the application.

All grant applications must be authorized by resolution of the Board of County Commissioners. The Grants Manager will draft a resolution authorizing the application, obtain County Attorney review and place the resolution on the agenda. Departments or

agencies applying for a grant should have a representative at the agenda meeting and board meeting when the resolution is scheduled for consideration.

All grant applications, correspondence and documents relating to a grant application must be sent through the Grants Office rather than directly to the granting agency. The resolution approved by the Board of Commissioners will be retained as the "Copy of Record" by the County Clerk. A duplicate original will be provided to the Grants Manager and placed in the application file.

Most, but not all, approved grant applications result in a grant agreement, contract, award acceptance, or other legal document (hereafter "grant agreement") containing the grant terms or conditions. This document along with any amendments, attachments, or similar documents will be forwarded to the Grants Manager upon receipt.

The Grants Manager will review the grant agreement for compliance. Any negotiation of the terms of the grant agreement will be conducted by or through the Grants Manager. The Grants Manager will prepare the agreement for consideration by the Board of Commissioners, obtain County Attorney review and place the grant agreement on the agenda.

Upon approval by the Board of Commissioners of the grant agreement, a "Copy of Record" will be retained by the County Clerk if the grant agreement is fully executed and a duplicate original is available, otherwise the Grants Manager will obtain an executed agreement or stamped copy from the grantor and provide this document to the County Clerk. A copy of the executed grant agreement and supporting documents will be placed in a grant file to be created and maintained by the Grants Office. All files will also be scanned and saved in electronic format.

PRELIMINARY GRANT PROCESS

Definition and Purpose

This section discusses activities that occur before the grant is submitted to the funder. A grant is an award of money so that an outcome, result or product is accomplished by the receiving entity, the grantee.

The Grants Manager is responsible for tracking all grant funding through Laramie County Government. This information is necessary for the Laramie County Financial Report (audit).

Procedure

The Grants Office is available to help all county departments, agencies and jurisdictions find funders for specific projects, writing the application or obtaining specific information pertinent to the grant application.

1. Prior to the submission of the grant proposal the Grants Manager will obtain approval for submission from the County Commissioners at the Commissioner's meeting.
2. Once the grant application has been submitted to the funder, retain one copy of the funder's Request for Proposal and the grant proposal.
3. After confirmation of award the Laramie County Commissioners will vote on the grant award at a regularly scheduled board meeting.

GRANT PURCHASING AND PROCUREMENT

Purpose

All procurement made by Laramie County involving the expenditure of grant funds will be made in accordance with the following standards:

- Procurement transactions, regardless of method or dollar value, will maximize open and free competition. Laramie County shall not engage in procurement practices, which may be considered restrictive in trade.
- Purchases will be reviewed by the Laramie County Grants Manager or designee to prevent duplication and to insure that costs are reasonable and allowable.
- Purchases of unnecessary items will be avoided.
- Where appropriate, an analysis will be made of lease and purchase alternatives to determine which would be the most economical and practical.

Procedure

All payments related to grants from or to Laramie County will be provided to the Grants Manager upon receipt of a valid invoice or payment request to code and then will be processed by the Finance Office. All grant related payments shall be paid only upon approval of the department making or receiving the grant and the Grants Manager.

If not specified within the grant agreement the following procurements/purchases shall be made by one of the following methods for items under grant funds: (a) small or simplified purchases procedures, (b) competitive bids, (c) competitive negotiation, (d) non-competitive negotiation.

Small or Simplified Purchases

Purchases, which cost between \$5,000 and \$25,000, require three over-the-telephone quotations of rate, price, etc., but no legal advertisement is required. A memorandum will be prepared setting forth the date the calls were made, parties were contacted, and prices obtained. For purchases of less than \$5,000, efforts will be made to get the lowest and best price, but written records of such efforts are not necessary.

Competitive Bids

Bidding will only be used when detailed specifications for the goods or services to be procured can be prepared and the primary basis for award is cost. When the cost of a contract, lease or other agreement for materials, supplies, equipment or contractual services exceeds \$25,000, an Invitation for Bids (IFB) notice will be prepared. This notice will be published at least once in at least one official newspaper of general circulation throughout the immediate service area. This newspaper notice will appear not less than seven (7) days and not more than twenty-one (21) days before the due date for bid proposals. The Elected Official, Department Head or Project Manager or designee may also solicit sealed bids from responsible prospective suppliers by sending them a copy of such notice with coordination of Grants Office.

The IFB will include a clear and accurate description of the technical requirements including the range of acceptable characteristics or minimum standards and the specific features of a "brand name or equal" descriptions that bidders are required to meet for the goods or services to be procured, the bid deposit and bond performance required (if applicable), the location where bid forms and specifications may be secured, the time and place for opening bids, and whether the bid award will be made on the basis of the lowest bid price or the lowest evaluated price. If the lowest evaluated price is used, the measurable criteria to be utilized must be stated in the IFB. The newspaper notice must also contain language, which calls to the attention of bidders all applicable requirements, which must be complied with such as the Civil Rights Act of 1964.

Bids will be opened in public at the time and place stated in the IFBs. The bids will be tabulated by the Grants Manager or designee at the time of bid opening. The results of the tabulation and the bid documents will be examined for accuracy and completeness by the Grants Manager, County Commissioners and Department Head or Project Manager. Laramie County Commissioners will make the decision as to whom the contract shall be awarded. After the bid award is made by Laramie County, a contract will be prepared for execution by the successful bidder by the Grants Office and the County Attorney. After the contract is signed, all bid deposits will be returned to all unsuccessful bidders.

Laramie County may cancel an Invitation for Bid or reject all bids if it has determined in writing that such is in the best interest of Laramie County. Laramie County may allow a vendor to withdraw a bid if requested at any time prior to the bid opening. Bids received after the time set for bid opening shall be returned to the vendor unopened.

- **Competitive Negotiations**

Laramie County will utilize competitive negotiations for purchases exceeding \$25,000 upon a written determination that:

- Specifications cannot be made specific enough to permit the award of a bid on the basis of either the lowest bid price or the lowest evaluated bid price (in other words, bidding is not feasible).
- The services to be procured are professional or personal in nature and the qualifications of the proposed contractor need to be determined.

With the exception of procurement of certain professional services (principally engineering services), competitive negotiations will proceed as follows:

- Proposals will be solicited through newspaper advertisement; additionally, a Request for Proposals (RFP) may be prepared and mailed to qualified vendors. The newspaper advertisement must be published at least seven (7) days and not more than twenty-one (21) days before the date for receipt of the proposals. The RFP will describe services needed and identify the factors to be considered in the evaluation of proposals and the relative weights assigned to each selection factor. The RFP will also state where further details regarding the RFP may be obtained. The RFP will call attention to the same regulations discussed in the bidding process. Requests for proposals will always include cost as a selection factor.
- Award must be made to the offer or whose proposal is determined in writing by a review committee to be the most advantageous to Laramie County. Evaluations must be based on the factors set forth in the Request for Proposal and a written evaluation of each response prepared. The review committee may contact the firms regarding their proposals for the purpose of clarification and record in writing the nature of the clarification. If it is determined that no acceptable proposal has been submitted, all proposals may be rejected. New proposals may be solicited on the same or revised terms or the procurement may be abandoned.

For the procurement of certain professional services, an alternative to an RFP may be used. Laramie County may publish a Request for Qualifications (RFQ). An RFQ is handled in a similar method to an RFP with the exception that cost is not a factor in the initial evaluation. A review committee will evaluate the responses and rank them by comparative qualifications. The highest scoring person or firm will be contacted and the selection committee will negotiate cost. If the committee is unable to negotiate a satisfactory cost arrangement, the second highest scoring person or firm will be invited to negotiate. The committee will maintain a written record of all such negotiations.

• **Non-Competitive Negotiations**

Non-competitive negotiations may be used for procurements in excess of \$25,000 when bidding or competitive negotiations are not feasible. Laramie County may purchase goods and services through non-competitive negotiations when it is determined in writing by the Elected Official, Department Head, Project Manager or designee that competitive negotiation or bidding is not feasible and that:

- An emergency exists which will cause public harm as a result of the delay caused by following competitive purchasing procedures; or
- The product or service can be obtained only from one source; or
- The contract is for the purchase of perishable items purchased on a weekly or more frequent basis.
- Only one satisfactory proposal is received through RFP or RFQ; or

Procurement by non-competitive negotiation requires the strictest attention to the observation of impartiality toward all suppliers.

Capital Purchases

It is the grants policy of Laramie County to solicit fair and impartial bids on all new and used capital purchases \$5,000 and above. Specifications for equipment should be prepared by the respective department and Grants Office and put out to bid. The bid process will follow the schedule outlined in the Contracts section of this policy. If a County agency wishes to acquire equipment outside of the bid process, the procedures under "Sole Source Purchases" must be adhered to. This must also include the approval of the Board of Commissioners.

Quotable Purchases

Purchases of materials and/or services over the amount of \$1,500.00 will require that three (3) written quotes from vendors, if possible. Local vendors shall be contacted when services or materials are available through local sources. If less than three, written documentation explaining why not.

Sole Source Purchases

The purchase of new or used materials and/or services available from only one source may be exempt from the quote process. Because a special equipment designation effectively eliminates competition, concise written documentation should be prepared explaining why only a particular model/brand is acceptable. Additionally, in some instances, there is only one supplier who is capable of furnishing the required repair or replacement part to existing County equipment.

Such purchases, when identified and justified, shall be exempt from the quote and bid process, with approval of the Grants Manager, County Attorney or Board of Commissioners.

Supplier Obligation

Suppliers and Contractors are expected to fulfill these basic responsibilities:

- A. Realistic delivery dates shall be provided for services and materials by the supplier.

B. Suppliers are obligated to inform the County purchasing entity of improved products that may be available or those which may soon be obsolete.

C. Suppliers shall conduct negotiations ethically, without attempts to influence through offer in personal gifts or entertainment.

D. Suppliers shall be required to provide services during the warranty for the services or merchandise acquired.

E. Suppliers are obligated to work with the purchasing entity to resolve instances where damaged materials are received or faulty services are performed.

F. Suppliers are obligated to obtain bonding and insurance when required by the type of work or contract.

Vendor Relations

It is the policy of Laramie County Grants to maintain and practice the highest possible standards of business ethics, professional courtesy and competence in all of its transactions. At all times, applicable laws will be observed. In this regard, the following should be observed when dealing with vendors:

A. Accord prompt and courteous reception, as well as fair and equal treatment to all vendors and representatives.

B. Provide equal opportunity for all vendors to make price and specification quotations.

C. Guarantee the confidentiality of all specifications and price quotations made by vendors.

D. Avoid putting suppliers to unnecessary expense or inconvenience on returned goods.

E. Explain as clearly and fully as possible to vendors the reason for the rejection of the bids/proposals.

F. Remain scrupulously free from obligations to any supplier.

G. If for any reason, one vendor is permitted to requite, his/her competitors will be given the same opportunity. Requoting should be restricted to a minimum.

H. Decline to take advantage of vendor's errors, and show consideration for difficulties by cooperating when possible.

Standardization

Standardization of all supplies, materials and equipment is to be achieved whenever possible.

Gifts and Gratuities

No gift or gratuity shall be accepted by any County employee who shall influence a purchase from the vendor. Laramie County may terminate at no charge to the County any voucher or contract if it is found that gifts or gratuities were offered to a County employee.

Resident Preference

Wyoming Statute 16-6-105 allows for a preference in all purchase for supplies, materials, equipment, machinery and provisions produced, manufactured, grown or supplied by a resident of the state. Preference shall not be granted for articles of inferior quality to those offered by competitors outside of the state, but a differential of not to exceed five percent (5%) may be allowed in cost of the Wyoming materials, supplies, equipment, machinery and provisions of quality equal to those of any other state or country.

Local Vendors

It is the policy of Laramie County Grants to purchase from local vendors whenever possible, reasonable, and feasible to do so. Such items as availability of parts and service should be considered along with the price in making purchases for the County. For purposes of this policy, local vendors shall be defined as those businesses or vendors that have service centers or outlets within the borders of Laramie County.

ORGANIZING THE GRANT ONCE FUNDED

Introduction

Once the County is notified of a grant award, many grants administration issues need to be addressed and planned for by the agency implementing the grant. These include:

- Negotiating terms and requirements with the funder
- Reviewing compliances applicable to the grant
- Reviewing the grant documents
- Setting up the budget
- Reviewing personnel and fiscal control policies

Purpose

When grant awards are accepted, the responsibility of complying with all applicable laws, policies and funder's requirements are also accepted.

Procedure

1. Read "Notice of Grant Award" letter and/or agreement very carefully make sure that every clause is understood completely. The notice of contract grant award serves to notify the grantee that a grant is awarded, specifies grant terms and conditions, and provides a legal basis for the obligation of funds. It normally includes the amount and date of the grant, the Catalog of Federal Domestic Assistance number (CFDA#) for those grants involving federal funds, possible accounting classification numbers, certifying official's signature, and terms and conditions of the grant.
2. Determine contact person and telephone number for the funding agency.
3. Determine contact person and telephone number for the applicable host organization. A host organization is the state, county or nonprofit organization that sponsors a grant. Funding is passed through that organization to your county department.
4. Communicate with the funder's contact and request all applicable policies, laws and statutes, rules and requirements.
5. Once information is received focus on fiscal, legal, and administrative issues, policies and procedures that affect the project throughout its life.
6. Clarify and negotiate issues that might be confusing and troublesome or in conflict with own department's policies and procedures.
7. Deliver the grant agreement to the Grants Office so that the agreement can be placed on the next Commissioners' Meeting to be signed.
8. The Grants Office will return the signed Agreement to the funder and will make a copy for you and for the grant file unless otherwise directed.

PLAN FOR THE GRANT FUNDED PROJECT

Purpose

Reviewing the grant documents is an important step in ensuring its successful performance and completion.

Procedure

1. Carefully read the grant RFP (Request for Proposal) and the program application submitted to the funder, as well as grant agreement and any amendments required by the funder.
2. Determine the goals, objectives and methods of operation as stated in the funder's request for proposal, and the submitted grant narrative.

3

BID POLICY

It is the policy of Laramie County Grants to solicit fair and impartial bids on all public work improvements that exceed \$25,000. Specifications for public improvements will be prepared

through the Public Works Department and the County Attorney's Office. Quality and economy will dictate guidelines for specifications in an endeavor to construct excellent public improvements of long term benefit and value to the County. Contracts should be developed so that they are complimentary and supplementary inasmuch as they might affect other contracts.

When applicable, a department head may solicit request for proposals on construction, in lieu of bids with coordination of the Grants Office. Requests for proposals (RFP's) (should only be considered when it is deemed to be in the best interest of the County with regards to the selection of the most appropriate construction, service or equipment source. The Board of Commissioners must approve the use of all RFP's. Bids and RFP's will be advertised by the respective County department not less than seven (7) days and not more than twenty-one (21) days before the due date for bid proposal in the local newspaper. The County will endeavor to notify local vendors of upcoming bids and proposals. Bids and proposals will be kept confidential, including all proprietary and trade information, until the advertised time of opening.

All bids will be recorded on a Bid Tabulation Form by the Grants Manager. The County shall in most cases, let the bid to the lowest bidder, but it is possible that the past experience and performance of a particular qualified bidder may influence the County Commissioners in their sole discretion to award the bid to other than the lowest bidder. The County may reject any irregular bids and may reject all bids submitted if it finds that none of them would serve the public interest.

At the opening of proposals (RFP), only the names of the vendors participating will be revealed. At this time the County may elect to enter into discussion with the vendors on the proposals submitted. All vendors will be given equal opportunity to negotiate and/or revise their proposals, if applicable. All prices and other information will be kept confidential until a notice of intent to award is given. Upon final submission of all information and prices for the proposals, the County will review the proposals and determine if the desired performance requirements will be met. If acceptable, a notice of award will be issued. The County reserves the right to reject any irregular proposals and may reject all proposals submitted if it finds that none of them would serve the public interest.

Every contract, regardless of cost, must be approved by the Board of Commissioners and a representative of the Board should be invited to be present at the bid opening. The Contract should contain a description of the materials and/or services rendered, the time of completion, the price, a list of referenced documents to be included as part of the Contract, damages to be paid for non-performance, methodology for changes, termination conditions, warranty, schedule of payment, signature and seal of the Contractor and signature of the County. The Contractor shall submit a Performance and Payment Bond for the full amount of Contract.

These policies will be reviewed and amended periodically, as necessary.

CONTRACTS

Introduction

The purpose of the contracts purchasing system is to provide a comprehensive system by which Laramie County will bid its capital grant projects. The system is established so that all phases of a capital project are monitored and so that it outlines the internal control system to accomplish this end.

Statutory Requirements

Wyoming State Statutes apply to contracts for public improvements and contracts. Specifically, W.S. 16-6-101 through 16-6-121 applies to Public Works and Contracts. In general, these statutes recommend that contracts be bid and any contract price exceeding \$7,500.00 shall require any contractor before beginning work under contract to furnish the political subdivision, as appropriate, a bond or if the contract price is \$100,000.00 or less, any other form of guarantee approved by the political subdivision.

A preference of up to 5% is given to Wyoming resident bidders. Bona fide state residency shall be determined by the State of Wyoming Department of Employment, Division of Employment Affairs Labor Standards Program. EXCEPTIONS to the resident preference shall be made as follow:

- A. Where federally funded projects are concerned.
- B. Where any pertinent section within this purchasing plan makes an express exception.

PROFESSIONAL SERVICE CONTRACT

Selecting the Consultant for Grant Projects

Competitive bidding of professional services is not required, and is discouraged by most professional organizations. Therefore, the objective is to select the consultant most qualified to perform the work and serve the County. While Wyoming does not have a specific statute to cover the hiring of Consultants, the following procedures generally follow the Brooks Law (PL 92-582), which has been adopted by several states.

The selection of the Consultant is an important process because it will ultimately determine the characteristics of the project, the construction costs, and the operating and maintenance costs for years to come. A scope of work/services should be prepared, describing the project and timetable for completion. The scope of work may also include construction administration along with design.

Local consulting firms should be used for most projects of average complexity. Consultants should be selected to submit proposals based on their knowledge of the average complexity, where local expertise is not available from any one firm, proposals may be solicited from two or more Consultants or joint ventures that are capable to complete the work.

The proposal, as submitted by the consultant, should include profiles of the firm, its principles, key personnel, equipment and facilities, evidence of the firm's ability to perform the work, demonstration of understanding of the project, and references. A financial statement may also be required if the County so desires. Interviews are conducted and consultants are ranked (not necessarily in this order) according to the following criteria: education, experience, expertise of the firm and its key personnel, the firm's approach to planning, organization and management of the firm to the project location, financial stability, reputation, references and any other criteria determined pertinent to the project. Negotiations will then begin with the top ranked firm. Cost will be discussed along with the specific scope of services necessary. The cost may be determined in any one of several ways, including but not limited to: salary cost times a multiplier plus direct non-salary costs, costs plus a fixed fee, lump sum, hourly rate with maximum fee, or a percentage of construction cost. If the contract cannot be negotiated with the top ranked firms, discussions will be terminated and negotiations will begin with the next lower ranked firms in order, until a Contract is negotiated. Contracts exceeding the approved budgetary amount must be submitted by the Department Head to the Grants Office and The Board of Commissioners for approval.

Administering the Grant Contract

After Board approval, copies are distributed to the respective department(s), County Clerk, Consultant, and the project administrator. The Consultant is notified to proceed and informed who their contact is at the County (project administrator). The project administrator must provide all pertinent information, monitor all work, render decisions on behalf of the County and authorize payments to the Consultant. Copies of information shall be retained by the Grants Office.

CONSTRUCTION CONTRACTS

Bidding and Awarding the Grants Contract

The Project Administrator must prepare the bid package, including a signed copy of advertisement, information for bidders, bid and bid bond form, agreement form, performance and payment bond form, and drawings in coordination with the Grants Office.

An advertisement for the bid must appear in the officially designated newspaper on two occasions, at least seven days apart. The project administrator should make a reasonable effort to send copies of the advertisement or otherwise contact known interested parties in order to obtain the greatest number of bidders. A pre-bid conference should be considered to further explain the requirements to prospective bidders. Notice of the bid opening should be

included in the advertisement and packet. A representative of the Board of Commissioners should be invited at all bid openings. Bids received prior to the scheduled bid opening time will be kept confidential.

Administering the Grant Contract

The Project Administrator and Grants Manager will review the bids and will make the recommendations for award to the Board of Commissioners. The recommendation of award will be according to the provisions of the contract documents. The Board will award the contract at a regularly scheduled meeting. The Contractor must submit the necessary bonds, insurance, and other required documents prior to receiving the bid award.

A pre-construction conference should be held for all public improvement contracts. The project administrator should conduct the meeting using a standard format. All Laramie County construction and design specifications should be outlined and be the basis for work completed. A ten percent (10%) retainage shall be withheld for the project and only released at the end of the forty-one (41) day final payment advertising period.

Final Acceptance

At substantial completion of the public improvement construction, a recommendation for County acceptance must be approved. The project administrator must submit to the Board of Commissioners a recommendation to accept the project for maintenance. Upon acceptance, proper advertisement for final payment will be submitted to the local newspaper, according to Wyoming Statute 16-6-116. If all claims have been resolved and all contractual punch list items are complete, by the end of the 41st day, then final payment will be made to the Contractor following the next regularly scheduled meeting of the Board of Commissioners.

ESTABLISH BUDGET

Purpose

Grants Manager will review proposed budget submitted in the grant application to ensure that it is complete, appropriate, and understandable. Any changes need to be approved by the funder. The approved budget is set-up with the county's financial accounting system.

It is very important that if the grant involves federal funding, no federal funding will be used to **supplant** state or local funds. Federal funds must be used to supplement existing funds for program activities and not replace those funds which have been appropriated for the same purpose. Potential supplanting will be the subject of application review, as well as pre-award review, post award monitoring, and audit. This is usually accomplished by review of the county's operating budget.

Procedure

1. Review budget and any budgetary changes made by funder to make sure all budget categories are included. Note each proposal will be different in its budgetary requirements. Pay attention that the value of space, utilities, support staff, accounting, grants compliance/reporting functions, and audit fees are included.
2. Assure that the budgetary items are allowable.
3. Resubmit new budget to funder for approval if line items need additions/revisions or deletions resubmit new budget to funder for approval.
4. Proceed with acquiring “matching funds” if required for your grant. If the grant is received during the fiscal year, match for federal grants will have to be raised through fundraising or commissioners’ contingency.
5. With information obtained from the County Department, and the agreement, the Grants Manager will obtain from the Accounting Department, Clerk’s Office and Treasurer’s Office, revenue and expenditure numbers for grants.

GUIDELINES FOR EXPENDITURE CATEGORIES

The items listed in the categories below that may need to be incorporated in the project budget:

Salary/ Part Time Help - Salaried personnel, hourly personnel, overtime hours, and salary increases. This category includes staff that will do the work of the project. assist with the project including assistances

Fringe Benefits – FICA Match, Workmen’s Compensation, County Retirement, Health Insurance, Workmen’s Compensation, and vacation accrual.

Travel & Mileage – Automobile/aircraft/cab expense, subsistence – lodging and meals associated with administrative travel, field, professional meetings, and consultant travel.

Office Equipment – Office furniture and equipment, vehicles, equipment, movable equipment, equipment rental, equipment installation.

Supplies – Office supplies, postage, test materials, questionnaire forms, duplicating materials, books/journals, electronic supplies, and report materials and supplies.

Consultants/Contracts – consultant, service contracts for various services, surveys, speaker fees, bookkeeping, maintenance, equipment maintenance, evaluation

Construction – Costs associated with a construction project related to new construction, alterations and renovations.

Other – (these can be delineated by line item if desired) Space rental, utilities, communication services, insurance, audit fees, mailing lists, etc.

BUDGET MONITORING

Purpose

Regular and systematic monitoring and controlling the budget assures that project resources will last during the life of the project, so that the project's goals and objectives can be achieved. Budget monitoring on grants is completed by the Grants Office, Department Heads and the County Accountant.

Procedure

1. Know the grant budget thoroughly – amounts and categories of expenditures.
2. Monitor budget expenditures on a monthly basis. Determine acceptability or unacceptability for untimely variances.
3. Take corrective action if necessary:
 - Exceeding Budget Allocation: Reduce expenses, request additional funds to cover shortages or transfer extra funds from another budget category to cover the shortfall. All of this requires prior approval from Funder.
 - Under spending Budget Allocation: Return unspent funds to funder, request transfer of excess funds in one budget category into another budget category. Don't dump money at the last minute in order to spend it.
4. Most funders will not accept a variance of more than 10% without an Explanation.
5. Work with Grants Office to monitor receipt of revenues on a monthly basis.
6. Verify that revenues are appropriate. Note excessive revenues/under revenues in comparison to the amount of funds left in the grant award.
7. Take corrective action if necessary.
8. Excessive Revenues - Verify with Treasurer to determine if revenues were placed in wrong line item account. If not, consult with Funder to determine if funds were inadvertently sent by check or electronic deposit.
9. Under Revenues – Verify with funder that checks were sent or electronic deposit made.

CASH MANAGEMENT OF GRANTS

Purpose

The financial management systems of the grantee should include procedures to minimize the time between the transfer of funds from the U.S. Treasury or other funder and its disbursement. Advances made by the primary recipients of the grant to secondary recipients are required to conform to the same standards of timing as applies to advance by federal agencies to primary recipient organizations. It is important that once the agency has received funds, those funds are then disbursed for the grant's intended purpose.

Procedure

1. If the grantee received funds through a letter of credit arrangement, cash should be withdrawn in amounts necessary to meet immediate needs or to cover program disbursements already made.
2. If funds are reimbursed, assure all reimbursements have been made from the funder and are made on a timely basis so as to not negatively draw down agency funds,

PROPERTY ACQUISITION AND MANAGEMENT

Purpose

There are various types of property that may be involved in grants. They are:

1. Federally owned property – Title to Federally owned property remains vested in the Federal government.
2. Excess property – Federal property no longer needed by the federal grantor agency.
3. Surplus property – Property no longer needed by the federal government, declared surplus by the U.S. General Services Administration and available for donation for authorized purposes.
4. Exempt property – property for which the federal agency has statutory authority to vest title in the grantee with no further obligation to the federal government for its use or disposition.
5. Real property – buildings, land (including improvement) s, structures, appurtenances (including movable machinery and equipment). Real property can only be purchased when authorized by a grant.
6. Equipment – tangible personal property having a useful life of more than one year and acquisition costs of \$5,000 or more per unit. **This is a common type of property.**
7. Supplies – expendable personal property having a unit acquisition cost of less than \$5,000 other than “equipment” or “intangible property”. **This is a common type of property.**
8. Intangible personal property – personal property that has no physical existence (e.g., patents, inventions and copyrights).

Equipment – must be used on the original grant project as long as needed. When no longer needed for the original purpose, equipment can be used for other projects currently or previously sponsored by the federal government.

Procedure

1. Advise the Laramie County Grants Manager and the County Clerk if any equipment have been procured with Federal funds or state funds as these items will need to be insured. An equivalent insurance coverage for real property and equipment acquired with Federal funds as provided to property owned by Laramie County.
2. Laramie County shall use the equipment in the project or program for which it was acquired as long as needed, whether or not the project or program continues to be supported by Federal funds and shall not encumber the property without approval of the Federal awarding agency. When the equipment is no longer needed for the original project or project or program, Laramie County shall use the equipment in connection with its other Federally sponsored activities, in the following order of priority:
 - i. Activities sponsored by the Federal awarding agency which funded the original project.
 - ii. Activities sponsored by other Federal awarding agencies.

SALE AND DISPOSAL OF GRANT FUNDED PROPERTY

Sale and Disposal of Property funded by Grants

Laramie County will comply with Wyoming Statute §18-2-101 to sale or trade real property, unless specified under the grant on such actions.

Negotiated Sale/Trade

On occasion, during the normal course of the business, it becomes necessary to take title to certain property. The County shall take action on the recommendation of the specific Department, either through negotiated sales procedure or as “trade-in” on other property to be used by Laramie County. The Board of Commissioners shall reserve the right to accept or reject any and all offers if they do not equal or exceed the pre-determined appraisal value set by an independent authority or published price.

GRANT ACCOUNTING PROCESS

Purpose

Fund accounting is the method by which costs incurred are allocated to grant programs by classification (i.e., type of expenditure). It is an important element of grant accounting. The county system is set up effectively to provide fund accounting to comply with any grant requirements. By using ledger or sub ledger numbers, reports can be generated to identify separate records of grant activity and can be used to periodically reconcile the information to those applicable general ledger/sub ledger accounts. The Grants Office and the County Finance Office monitors this information for all county grants.

Procedure

All vouchers submitted to Laramie County for payment will follow one of the following procedures. The Grants Office will work with each Department/grant or agency to determine proper method. Always provide the Grants Manager with all invoices for grant funded projects and specify what project the invoice corresponds with. Notify of any matching portions.

- All vouchers submitted for payment to the granting entity, such as the State of Wyoming, will be submitted through the Grants Office. The Grants Manager will coordinate all payments with the County Finance Office.
- Grants Office will obtain receipt copies from the Treasurer's Office to be placed in the corresponding grant file.

GRANT COST PRINCIPLES

Purpose

For Federal grants, OMB Circular 2 CFR 225 outlines principles that define allowable costs under various federal grant programs for state, local and Indian Tribal grantees.

Generally costs are allowable if they are:

- Allowable
- Necessary to the performance of a project
- Reasonable
- Allocable to the project and consistently treated
- Permissible under State and Federal laws and regulations
- Must not result in a profit and
- Claimed against only one grant award

The total cost of a grant includes the sum of the allowable direct and indirect costs allocated to the grant less any applicable credits, i.e., refunds, rebates, etc.) To the extent, costs are necessary and relate to performing the grant program. Third party in-kind contributions are also included if the services or items received would have been allowable had they been paid for with cash.

Definitions

Direct Cost – Costs identified specifically with an activity. They generally include:

- Salaries and Wages (including holidays, sick leave, etc.) – direct labor costs
- Other employee fringe benefits allocable to direct labor employees
- Consultant services contracted to accomplish specific project activities
- Travel of direct labor employees

- Materials/supplies purchased directly for use on a specific project

Indirect Costs - Costs that are not readily identifiable with a particular grant or contract.

They generally include:

- Accounting and payroll costs
- Legal
- General administration services
- Maintenance of buildings
- Telephone expense
- Travel and supplies
- Depreciation
- Rental expense

Normally indirect costs have to be negotiated with a federal government agency.

Currently, Laramie County does not have an indirect cost established with the federal government.

Allowable Costs – Even if a cost is determined to be allowable under the cost principles, the cost must be necessary and reasonable for the performance of the award, set forth in the RFP or the grant agreement, consistently applied to both federal and other activities of the organization, be determined in accordance with generally accepted accounting principles, not be included in a cost or used to meet cost sharing or matching requirements of any other federally financed program in either the current or a prior period.

Costs those are generally allowable:

- Advertising and public relations (with some restrictions).
- Advisory councils.
- Audit costs and related services.
- Bonding costs.
- Communication costs.
- Compensation for personal services.
- Depreciation and use allowances. (NOTE: Any portion of the cost of buildings or equipment paid for by the federal government cannot be included.)
- Employee morale, health, and welfare costs.
- Equipment and other capital expenditures.
- Gains and losses on disposition of depreciable equipment and other capital assets in substantial relocation of federal programs.
- Idle facilities and idle capacity.
 - Insurance and indemnification.
 - Interest, with some conditions.
 - Maintenance, operations, and repairs.
 - Materials and supplies.
 - Meetings and conferences.
 - Memberships, subscriptions, and professional activities, with the exception of country, social, or dining clubs.

- Patent costs.
- Plant and homeland security costs.
- Professional services.
- Proposal costs.
- Publication and printing.
- Rearrangement and alterations.
- Reconversion cost incurred to restore facilities to a previous condition.
- Rental costs of buildings and equipment that are reasonable, with the exception of less-than-arm's-length agreements.
- Royalties and other costs of use of patents.
- Taxes.
- Termination costs.
- Training.
- Travel.

Costs that are normally allowed only with the prior approval of a federal agency. These will normally only be direct costs.

- Pre-award costs.
- Travel for officials who are normally an unallowed cost when specifically related to federal awards.

Costs that are generally unallowed either as a direct or indirect cost.

- Advertising and public relations that are incurred solely to promote the organization, including memorabilia, gifts, and souvenirs. These would be for items not related to the grant.
- Alcoholic beverages.
- Bad debts.
- Contingency provisions.
- Donations and contributions.
- Defense and prosecution of criminal and civil proceedings, claims, appeals, and patent infringement.
- Entertainment.
- Fines and penalties.
- Fundraising and investment management.
- General government expenses.
- Goods and services for personal use.
- Lobbying.
- Selling and marketing.

Costs that are normally allowed only with the prior approval of a federal agency. These will normally only be direct costs.

- Housing and personnel living expenses.
- Organization-furnished automobiles.
- Organization costs.

- Participant support, including stipends, travel, and registration fees.
- Preagreement costs.
- Selling and marketing.

Costs that is generally unallowed either as a direct or indirect cost.

- Advertising and public relations that are incurred solely to promote the organization, including memorabilia, gifts, and souvenirs. These would be for items not related to the grant.
- Alcoholic beverages.
- Bad debts.
- Contingency reserves.
- Donations and contributions.
- Defense and prosecution of criminal and civil proceedings, claims, appeals, and patent infringement.
- Entertainment.
- Fines and penalties.
- Fundraising and investment management costs.
- Goods or services for personal use even if they are reported as taxable income.
- Lobbying.
- Losses on other sponsored agreements or contracts.
- Memberships in country clubs, social or dining clubs.

REASONABLE COSTS - A cost is reasonable if, in its nature of 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 costs.) The question of the reasonableness of specific costs must be scrutinized with particular care in connection with organizations or separate divisions thereof which receives the preponderance of their support from awards made by federal agencies. In determining the reasonableness of a given cost, consideration shall be given to:

- Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the organization or the performance of the award.
- The restraints or requirements imposed by such factors as generally accepted sound business practices, arm's length bargaining, Federal and State laws and regulations, and terms and conditions of the award.
- Whether the individuals concerned acted with prudence in the circumstances, considering their responsibilities to the organization, its members, employees, and clients, the public at large, and the Federal Government.
- Significant deviations from the established practices of the organization, which may unjustifiably increase the award costs.

ALLOCABLE COSTS - A cost is allocable to a particular cost objective, such as a grant, contract, project, service, or other activity, in accordance with the relative benefits received. A cost is allocable to a federal award if it is treated consistently with other costs incurred for the same purpose in like circumstances and if it:

- Is incurred specifically for the award.
- Benefits both the award and other work and can be distributed in reasonable proportion to the benefits received.
- Or is necessary to the overall operation of the organization, although a direct relationship to any particular cost objective cannot be shown.

Any cost allocable to a particular award or other cost objective under these principles may not be shifted to other Federal awards to overcome funding deficiencies, or to avoid restrictions imposed by law or by the terms of the award.

Procedure

1. Refer to the above list of allowable and unallowable costs for state and local governments or non-profit organizations as applicable.
2. Verify that no unallowable costs are budgeted in your grant.
3. Modify your budget if unallowable costs are found.

GRANT RECORD KEEPING

Purpose

Grantees are required to maintain and retain all financial and program records, supporting documents and statistical and other records pertinent to the grant. Records must be maintained for **three years, unless other retention documentation is required by Agreement**. Records under audit, involved unresolved findings, appeals or litigation must be held until the action is completed. The starting date for the three year retention period depends on the type of record. Following are guidelines for these dates/records:

- General records – date of submission of the final or annual expenditure report.
- Property and equipment records – date of transfer, replacement, sale or junk of the item
- Cost allocation plans – the date of submission or for plans prepared and retained by the grantee, the close of the fiscal year covered by the plan.
- Income records – the end of the grantee fiscal year in which the income is used.

According to Wyoming Statute §9-2-410, all public records shall be preserved, stored, transferred, destroyed or disposed of, and otherwise managed only in accordance with W.S. 9-2-405 through 9-2-413. In addition, the storage of these records for future reference is important to funders, auditors, and grant writers.

Procedure

1. Coordinate and provide all documents to the Grants Manager, all files will be maintained in the County Grants Office.
2. The Grants Office will organize the grants in the following format in a three ring binder:
 - Application
 - Award/Agreement Documents
 - Financial Information – vouchers, invoices, receipts, and canceled checks, payment request forms
 - Reports
 - Correspondence
 - Procurement Information – Bid Specifications and Competitive Bids
 - Equipment Inventory List/Maintenance
 - Reports
 - Other Files Required by Funder

The grants file will be created and maintained by the Grants Office. The Grants Manager will determine what items and documents need to be in the file and will monitor the file to the degree needed to maintain grant compliance and good management. The Grants Manager will complete all financial and performance reporting requirements for each grant file with coordination from department heads.

Upon the end of the financial activity for a particular grant, the grant file will be reviewed by the Grants Manager to determine what, if any, closeout requirements, record retention policies, additional programmatic information or other actions or requirements may be required. Upon completion of these actions, the grants file will be retained by the Grants Office until the file is transferred to the County Clerks Record Center and electronic copies are available.

COMMON COMPLIANCE ISSUES

Fiscal/Cost

A. Allowable and Unallowable Costs:

Federal costs (direct and indirect) principles are designed to provide that federally-assisted programs bear their fair share of recognized costs as determined by allowable cost principles. OMB Circular 2 CFR 225 establishes principles and standards for determining costs applicable to grants, contracts, and other agreements with state and local governments, and federally-recognized Indian tribal governments.

B. Supplantation of Funds:

Federal funds must be used to supplement existing funds for program activities and not replace those funds which have been appropriated for the same purpose. If there is a potential presence of supplanting, the applicant or grantee may be required to supply documentation demonstrating that the reduction in non-Federal resources occurred for reasons other than the receipt or expected receipt of Federal funds.

C. Financial Reports:

Most federal programs require the periodic submission of financial reports. Following are reports required by Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments:

- Financial Status Reports – report status of funds for all non-construction programs. (SF-269)
- Request for Advance or Reimbursement – requests funds for non-construction programs (SF-260)

Grants other than federal will have a required financial reporting procedure either through a prescribed form or recommended format.

Personnel Requirements and Procedures

D. Equal Employment Opportunity (EEO)

1. Title VI/Title VII of the Civil Rights Act:

Title VI of the Civil Rights Act of 1964 prohibits discrimination based on race, color or national origin in any “program or activity receiving federal financial assistance.” Congress also enacted additional legislation under the Civil Rights Act to prohibit certain forms of discrimination based on sex, age and physical and mental disabilities. Generally speaking any Laramie County department seeking or having Federal funds must comply with Title VI in program operation, and can’t discriminate on the basis of race, color or national origin. Following are some examples of discrimination:

- Denying a person any service, financial aid or benefit extended
- under a program.
- Providing any service, aid or benefit to a person that is different in kind or manner from that provider to others under the program.
- Subjecting a person to segregation or other discriminatory treatment in any manner related to the receipt or non-receipt of the service, aid or benefit.
- Restricting a person in any way from enjoying services, facilities or any other advantage, privilege, property or benefit provider to others under the program.
- Treating a person differently from others in determining whether he or she satisfied any admission, enrollment, quota, eligibility or membership or other requirement or condition that must be met to receive any service, aid or benefit.

- Denying or affording a person an opportunity to participate in a program in a way that is different from that afforded others in the program.
- Denying a person the opportunity to participate as a member of a planning or advisory body that is an integral part of the program.

Title VII prohibits employers from discriminating on the basis of race, color, religion sex, or national origin in hiring, promotion, and other employment policies. Exemptions from Title VII coverage are the following types of employers:

- a. Employers with less than 15 employees for each working day in each of 20 or more calendar weeks in the current or preceding calendar year; or
- b. Bona fide private membership clubs, religious organizations;

All Laramie County departments need to comply with Title VII of the Civil Rights Act of 1964 in hiring, promotion, and other employment policies. The use of the term Equal Employment Opportunity in all employment ads indicates adherence to Title VII of the Civil Rights Act. This is monitored by the Laramie County Human Resources Department.

Additional compliance issues related to Title VI are:

- a. Fair Housing Act - Prohibits discrimination on the basis of race, color, religion, sex or national origin in the sale or rental of housing. The act applies to all stages of the sale or rental of housing, including advertising, inspection opportunities, negotiation, inducements to sell or rent provision of brokerage services and financing. The act specifically applies to dwellings financed in whole or in part by federal funds.
- b. Americans with Disabilities Act a.k.a. Rehabilitation Act of 1973 – Section 504 of the Rehabilitation Act of 1973 prohibits discrimination on the basis of disability in all federally assisted programs and activities, facilities and employment. It requires that all recipients of federal financial assistance review, and if necessary, modify their programs and activities in three general areas of operation:
 - Programs and activities are afforded accessibility to disabled people.
 - Facilities are accessible by disabled people.
 - All employment practices, policies, practices, and procedures allow full participation by disabled people.

This act also covers federal agencies and the U.S. Postal Service. Following are some ways to implement the Act:

- Involve disabled individuals, for insight, in making federally assisted programs accessible.
 - Create the most integrated setting so that the disabled can participate fully in existing programs and activities without modification or adjustments.
 - Avoid separate programs, activities or services for the disabled.
 - Those disabled individuals with hearing or visual impairments may require non-traditional approaches so as to maintain adequate communication.
 - Exercise flexibility and common sense in evaluating programs, activities and planning modifications.
- c. Age Discrimination Act of 1975 – Prohibits the exclusion of any Person on the basis of age from participation in any program, activity or receiving services or benefits provided by programs receiving federal financial assistance. The act permits use of some age distinction or establishes criteria for participation on the basis of age or in age-related terms.

2. Non-Discrimination Requirement/Executive Order 11246:

Applicant for any federal grant, contract, loan, insurance or guarantee that may involve a construction contract of \$10,000 or more in one year are required to certify that they will assist the federal government with compliance and enforcement of the order which prohibits federal contractors from discrimination on the basis of race, color, religion, sex or national origin. (A construction contract is defined as the construction, rehabilitation, alteration, conversion, extension, demolition or repair of builds, highways, or other improvements to real property, including facilities involving utility services. The term includes supervision, inspection and other on-site functions incidental to actual construction.) To be compliant with this act:

- a. Adhere to the “equal opportunity” clause in any contracts or subcontracts for construction work or modification.
- b. Adhere to the: equal opportunity” clause with respect to its own employment practices.
- c. Refrain from entering into any contract with a contractor that has been debarred from federal contracting. (Coordinate the debarment check with the Grants Manager).

3. Affirmative Action Order 11246:

Guarantees equal employment opportunities for minorities employed by a contractor with 50 or more employees and have a construction contract of \$50,000 or more. Comply with the following:

- Any “Affirmative Action Plan” must include specific steps that guarantee equal employment opportunities for minorities. This must include a table of job classifications.

- All solicitations or advertisements for employees should contain equal opportunity language, “All applicants will receive consideration without regard to race, color, religion, sex, or national origin”, and display an appropriate insignia prescribed by the Department of Labor or include the phrase, “An Equal Opportunity Employer.”

B. Davis-Bacon Act

The Grants Manager and Grants Office will collect and maintain all Davis Bacon information when required by applicable legislation, construction programs are required to follow the provisions of the “act” that requires the wages of laborers and mechanics employed by contractors of federally funded projects to be no lower the prevailing regional wage as established by the Secretary of Labor.

Comply with the following:

- File with regional Department of Labor Office of Wage Determinations Standard Form 308 requesting a project wage determination for each intended project. This must be filed at least 30 days before the invitation for bids is issued.
- Ensure that the contract for the construction project contains the wage determination issued and the contract clauses required by the Davis-Bacon Act regulations.
- For contracts exceeding \$2,000, each contractor or subcontractor must furnish the grantee, within seven days after regular payment date of the weekly payroll period, a statement of wages paid for each of the contractor’s employees. The statement can be provided on Form WH 348, “Statement of Compliance: or on an identical form on the back of WH347 “Payroll (For Contractors Optional Use)”.
- Grantees must keep the wage statement of the contractor on file.

C. The Fair Labor Standards Act

All covered employment must be paid at least the minimum wage per hour. After 40 hours of work within one week, wages must be compensated at one and one-half times the hourly rate in cash or compensatory time.

D. The Contract Work Hours and Safety Act of 1962

This act was enacted to regulate practices for employers with federally assisted contracts. This act applies to any contract that involves the employment of laborers or mechanics if the work is financed in whole or in part by federal loans, grants, loans insured or guaranteed by the federal government.

- Wages of each laborer and mechanic employed by a grantee's contractor or sub-contractor must be computed on the basis of a 40-hour work week.
- It requires payment of overtime at the rate of one and one-half times the employee's regular rate of pay for all hours worked in excess of 40 hours per week.

E. Family Medical Leave Act

The Family Medical Leave Act of 1993 requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to "eligible" employees for certain family and medical reasons. Employees are eligible if they have worked for a covered employer for at least one year, and for 1,250 hours over the previous 12 months, and if there are at least 50 employees within 75 miles.

Unpaid leave must be granted for any of the following reasons:

- To care for the employee's child after birth, or placement for adoption or foster care; or
 - To care for the employee's spouse, son or daughter, or parent who has a serious health condition; or
 - For a serious health condition that makes the employee unable to perform the employee's job.
- Employee must ordinarily provide 30 days advance notice when the leave is "foreseeable".
 - An employer may require medical certification to support a request for leave because of a serious health condition, and may require second or third opinions (at the employer's expense) and a fitness for duty report to return to work.
 - Upon return from FMLA leave, most employees must be restored to their original or equivalent positions with equivalent pay, benefits, and other employment terms.
 - The use of FMLA leave cannot result in the loss of any employment benefit that accrued prior to the start of an employee's leave.

Safeguards

A. Drug-Free Workplace

All grantees or contractors receiving grants (including cooperative agreements) directly from any federal agency are required to certify that they will provide a drug-free workplace as a precondition of receiving a grant. This applies to contractors that have contracts of \$25,000 or more with the federal government. This does not apply to pass-through assistance unless the sub-grantor requires compliance with the Drug-Free Workplace Act.

B. Americans with Disabilities Act (ADA) of 1990 and Section 504 of the Rehabilitation Act of 1973

Facilities must be evaluated to determine the degree to which physical obstacles prohibit full participation by disabled people, and if so, what modifications are needed to achieve accessibility. This applies when new structures are built or existing ones are altered or renovated.

C. Occupational Safety and Health Act (OSHA) Requirements (Wyoming Statutes, Section 27-11-105 (a) (viii))

Provides standards, rules and regulations to safeguard the life, limb, and health of employees and employers, and to provide minimum requirements for compliance by each place of employment.

OSHA 3165 Notice – OSHA requires employers to post a notice or poster informing employees of the protections and obligations provided for in the Act. The notice must be posted in each facility in a conspicuous place or places where notices to employees are customarily posted. OSHA further requires that if the state has a similar approved poster informing employees of their protections and obligations that, too, must be posted. The notices for governmental entities are different from those for private industry. Make sure your facility has the appropriate one.

OSHA 300 Log – OSHA requires employers to maintain what it calls the OSHA 300 log on which employers must list all occupational injuries and illnesses. At the end of each year, each employer must total up and summarize the injuries and illnesses on the log and certify that the summary is complete and accurate. That summary must be posted in a visible location from February 1 to March 1 of the next year.

Mandated Training – The following training is required for employees:

- **Hazard Communication/Right to Know (29CFR 1910.1200).** This is a very detailed regulation which sets out specific requirements for chemical manufacturers, companies that use chemicals and employees who use chemicals or could be exposed to them in the course of their jobs. Chemical manufacturers are responsible for determining the physical and health hazards of the products they make and providing that information on container labels and material safety data sheets. Employers must:
 - Have a written hazard communication program
 - Explain the OSHA Standard, the program and how it works to employees
 - Provide employees with information and training on the hazardous chemicals, they use, including their hazards and protective measures to take to use them safely

- Frequency of Training – Upon initial employment and at least annually thereafter for all employees exposed to toxic substances or harmful physical agents.
- Preferred means of reporting fire and emergencies
- Employee Emergency Plans and Fire Prevention (29 CFR 1010.38).
Employers must:
 - Train employees in proper evacuation procedures
 - Duties of those who remain for critical operations
 - How to account for all employees after evacuation
 - Rescue and medical duties
 - Use of fire extinguishers.
 - Frequency of training – Upon initial employment, when the plan changes or when employee’s responsibilities in the plan change.
- Blood-borne Pathogens Training (29 CFR 1010.1030) – Includes Airborne Pathogen Training). Employers shall ensure that all employees with occupational exposure participate in a training program which must be provided at no cost of the employee and during working hours.
 - Frequency of training – At the time of initial assignment to tasks where occupational exposure may take place; at least annually thereafter, and employers shall provide additional training when changes such as modification of tasks or procedures or institution of new tasks or procedures affect the employee’s occupational expense. The additional training may be limited to addressing the new exposures created

IV. Standards of Conduct

A. Debarment and Suspension

Federal agencies and grantees are prohibited from knowingly doing business with any organization or person (as a grantee, sub grantee, contractor or key employee) if they have been debarred or suspended. Executive Order 12549 “Debarment and Suspension” was enacted to curb fraud, waste and abuse. It is the act or wrongdoing and not the program or victim that is relevant in debarment and/or suspension.

Comply with the following:

- Check List of Parties excluded from Federal Procurement and Non-Procurement Programs. Refer to Grants Manager for checking this.
- Sign a Certification regarding debarment, suspension, ineligibility and other responsibility matters – primary covered transaction.
- Obtain a Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion – Lower Tiered Covered Transactions from all sub-

grantees, contractors with contracts above \$25,000 and/or contracts with persons for key activities.

B. Lobbying

No federally-appropriated funds may be expended by the recipients of a Federal award to pay a person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress or an employee of a member in Congress involved with giving awards.

Comply with the following:

- Do not expend any federally-appropriated funds to pay a person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with the awarding of any Federal contract or award, entering into a cooperative agreement, and the continuation, extension or renewal of a Federal contract.
- Each recipient or sub-recipient, including individuals, who requests or receives from any agency a Federal contract exceeding \$100,000.
- Files with that agency a certification regarding lobbying.
- A Disclosure Form is to be filed at the end of each calendar year if there occurs an event that requires disclosure or materially affects the accuracy of the information. See Disclosure Form that follows this section. of Lobbying Activities” form. Civil penalties will be enforced for failure to comply.

C. Freedom of Information Act

This act generally provides that any person has an enforceable right of access to federal agency records except for those records that are protected from disclosure by several exemption or special law enforcement record exclusions. Records can be withheld or portions of records if they fall into one of the following exclusions:

- Established by an executive order to be kept secret in the interest of national defense or foreign policy.
- Related solely to internal personnel rules and practices of an Agency.
- Specifically exempted from disclosure by statute to restrict an agency’s release of certain categories of records or information.
- Trade secrets and commercial or financial information obtained from a person and privileged or confidential
- Interagency or intra-agency memorandums of letters which would not be available by law to a party other than an agency in litigation with the agency.
- Personnel and medical files and similar files of which would constitute a clearly unwarranted invasion of personal privacy.
- Investigatory records compiled for law enforcement purposes
- Records contained in or related to an examination on behalf of or for the use of an agency responsible for the regulation or supervision of financial institutions.

- Geological and geographical information and data, including maps, concerning wells.

D. Hatch Act and Intergovernmental Personnel Act of 1970:

Specified that federal funds cannot be used for partisan political activity of any kind by any public employee involved in the administration of federally assisted programs. All state and local officers and employees are free to engage in political activity with the exception of those employees whose Principal employment is involved in any activity financed in whole or in part by loans or grants from the federal government. Specifically grant-funded employees cannot:

- Use official authority or influence for the purpose of interfering with or affecting the result of an election or nomination for office.
- Coerce, command or advise a state or local officer or employee to pay, lend or contribute anything of value to a political party, committee, organization, agency or person for a political purpose; and/or
- Run for elective public office in a partisan election.

NOTE: Many Federal Government Agencies have combined the Certifications regarding lobbying, debarment, suspension and other responsibility matters, and drug-free workplace requirements into one certification.

GRANT COMPLIANCE MONITORING

Purpose

Compliance monitoring is an informational retrieval process that is concerned with the grantee's compliance with applicable laws, regulations, policies and procedures. Following is a chart that describes the circulars and government wide rules applicable to federal grants. Effective December 26, 2014 the Uniform OMB Circular will be in place, these policies and procedures include these new guidelines.

OMB Uniform Guidance		
Cost Principles	2 CFR 225 (OMB Circular A-87)	State, Local and Indian Tribal Governments
	2 CFR 220 (OMB Circular A-21)	Institutions of Higher Education
	2 CFR 230 (OMB Circular A-122)	Nonprofit Organizations
Administrative Requirements	28 CFR Part 70 (OMB Circular A-110) (2 CFR Part 215) 28 CFR Part 66 (OMB	Educational Institutions, Hospitals, and Nonprofits

	A-102)	Grants and Cooperative Agreements with State and Local Governments
Audits	OMB Circular A-133	State and Local Governments, Educational Institutions, and Nonprofits
	OMB Circular A-50	Federal
CFDA	OMB Circular A-89	Federal

Project monitoring is an information retrieval process that is concerned with the completion of the program's activities as outlined in the funder's Request for Proposal and the Program Narrative.

SUBGRANTEE POLICIES AND PROCEDURES

Purpose

Subgrantees of the federal grantee, Laramie County, are required to abide by the same rules, regulations, policies and procedures as that of Laramie County. The key activities in working with a subgrantee are that there is an application process for subgrantees, that there is a subaward document/agreement and that there is monitoring occurring of the subgrantee.

Procedures

The Grants Manager will work with the Board of County Commissioners and departments to develop grant-making processes and procedures. The Grants Manager is responsible for soliciting grant applications. All grant advertisement, solicitations or invitations will be made through the Grants Manager. All grant application to Laramie County will be addressed to the Grants Manager. He or she will be responsible for processes and procedures that will be established for the review and selection and award of grants.

The Grants Manager will be responsible for drafting grant agreements or contracts in conjunction with the County Attorney. Any negotiation of the terms of the grant agreement will be conducted by or through the Grants Manager. The Grants Manager will prepare the agreement for consideration by the Board of Commissioners, obtain County Attorney review and place the grant agreement on the agenda. Upon approval, the Grants Manager will make all award notices on behalf of the Board of County Commissioners.

Application Process

- a) Applications will be solicited through the use of newspaper advertisement; additionally, a Request for Application (RFA) may be prepared and mailed to qualified organizations. The RFA will describe the proposed project and identify the

factors to be considered in the evaluation of applications and the relative weights assigned to each selection factor. The RFA will also state where further details regarding the RFA may be obtained. The RFA will outline all the appropriate regulations and other public policy laws that will have to be followed. The RFA includes cost as a selection factor.

- b) Award will be made to the applicants whose applications are determined in writing by a review committee to be the most meritorious in regard to the proposed project. Evaluations must be based on the factors set forth in the RFA and a written evaluation of each response prepared. The review committee may contact the organizations regarding their applications for the purpose of clarification and record in writing the nature of the clarification. If it is determined that no acceptable applications have been submitted, all applications may be rejected. New applications may be solicited on the same or revised terms as the original solicitation.
- c) Laramie County may award subgrants on a non-competitive basis and may consider unsolicited applications.

Sub-Award Document/Agreement

The most important thing to remember when drafting a subaward document is that the document needs to be a clear, comprehensive explanation of what is required of the subrecipient. The subaward document forms the baseline for assessing subrecipient performance and compliance and a clear, well-written document is essential to effective, proactive monitoring.

Although there is no government wide subaward document, some Federal agencies may require pass-through entities to use a particular format or to include specific information. For most programs, however, the award document format and content is left to the pass-through entity's discretion; i.e. Laramie County. Following are the key elements of the document:

- **Reference to the sub-grantee's application**
- **Reference to the sub-grantee's approved budget**
- **Terms and Conditions**
- **Public policy requirements** - government wide requirements, applicable to grants that implement fundamental public policies. Public policy requirements are generally imposed through statutes and implementing regulations. Applicants are often required to provide assurances and certifications that they will comply with public policy requirements. These requirements flow through to subrecipients.
- **Administrative Regulations** - Most Federal agencies have issued administrative regulations, which apply, to all of their discretionary grant programs. Most of these regulations implement the administrative directives (or common rules) issued by OMB: A-102 and 2 CFR 215. Administrative regulations are published in the Code of Federal Regulations and have the force and effect of law.

- **A-133 Requirements** - Under OMB Circular CFR 200.512 (b) (**Name of Organization**) has an affirmative obligation to notify subrecipients of the following information:
 - CFDA program title and number;
 - Award name and number;
 - Award year;
 - The name of the Federal awarding agency;
 - Any program requirements imposed on the subrecipient by Federal laws, regulations, and provisions of contracts or grant agreements; and
 - Any supplemental requirements imposed by the pass-through entity.

Monitoring Subawards

Once a subaward is finalized and service begins, the Laramie County Grants Manager has the responsibility for monitoring subrecipient's performance. Successful monitoring systems require careful planning and scrupulous attention to detail. All parties must agree to and understand what parts of the program will be evaluated and what measurements will be utilized.

Monitoring is an ongoing process where Laramie County continuously examines and compares programmatic and business management performance to planned performance under the contract provisions or approved grant application. Principal components are:

- To monitor service accomplishments and/or deliverables as required by quality and performance stipulations and schedules in the subaward.
- To ensure that the subrecipient capably maintains appropriate project and financial records for audit review.
- To monitor and dispose of accountable property according to Federal guidelines.
- To take appropriate action when subrecipient's operating project work or management systems, methods, or procedures do not comply with subaward provisions and specifications, regulations or policy.
- To review and recommend funding actions on noncompeting continuation applications as well as supplemental applications and noncompeting extensions.

A key element of monitoring involves the periodic structured and systematic on-site review to verify that:

- Work is being performed in compliance with Federal and district statutes, regulations, policies and guidelines.
- Sub recipient's performance of services, tasks and/or products is being met according to quality and scheduled delivery time frames as specified in the subaward agreement.
- Sub recipient's performance is accurately reported and is commensurate with expenditures.

- Sub recipient's self-evaluation process identifies and properly addresses issues and problems that may impede project performance.

Methods to accomplish this are:

- Reviews of technical and financial progress reports.
- Reviews of cash payment requests and supporting expenditure documentation.
- Oral presentations by the subrecipient.
- Documented telephone calls and other oral conversations.
- Correspondence.
- On-site reviews of products and results.

A sample monitoring documentation form is found at the end of this section.

Corrective Action for Subrecipient Agency

Following the assessment of information gathered, monitoring includes taking prompt corrective action against poor-performing subrecipients, as needed
Indicators that a subrecipient is experiencing significant financial problems include:

- Verified reports of major financial losses or a bankruptcy action.
- Substantial adverse audit findings.
- Delinquent payments for taxes, operating costs or salaries.
- Key personnel leave the subrecipient organization unexpectedly.

Should a review of financial reports, a site visit or other business monitoring activities disclose information which indicates that a subrecipient is in serious financial condition, Laramie County should first determine that the information is reasonably accurate.

Laramie County will investigate the nature of the financial problem and recommend corrective actions. Recommendations might either be to eliminate the financial problem by providing technical assistance or if that action is not considered to be adequate, withholding payment, changing method of reimbursement or terminating the subaward.

Frequency and Duration of Monitoring

Performance and business monitoring activities are conducted, at some level, continuously from the pre-award period through subaward.

FEDERAL FINANCIAL REPORTS

Purpose

The financial condition of a grant-assisted project or program is of concern to both the grantee and the funder. To satisfy the funder's concern, grantees usually are required to submit financial reports to provide financial information and request grant payments. A final report is provided after the close out of the grant. All federal financial reports will be completed by the Grants Manager.

Procedure

1. Verify with the funder, the frequency and time frame of submission of reports.
2. Start well ahead of deadline, at a minimum of at least one week.
3. The funder will request whether the report is on an accrual basis or on a cash basis.
 - Cash Basis Accounting – Accounting under which revenues are recorded when received in cash and expenditures are recorded when cash is disbursed.
 - Modified Accrual Basis – Accounting required for use by governmental funders, revenues are recognized in the period in which they become available and measurable, and expenditures are recognized at a time a liability is incurred.
4. Complete Financial Reports that are provided by the funder.
5. For federal grants, complete the Financial Status Report, SF 269 SF 269A (Short Form) quarterly. They are usually due 45 days after the end of the calendar quarter (May 15, August 14, November 14, and February 15). Either of these forms is used to monitor the financial progress of the grant and show status of funds in non-construction programs. Both forms provide data by grant budget period and contain information on total outlays, both federal and grantee share, and unobligated balances. Inquire of each federal agency as to their requirements. Final financial reports are typically due 120 days after the end of the date of the award.

Most of the federal departments use as on-line system through the internet. The on-line system requires the same reporting information as the paper version. There is no more faxing or mailing. The other advantage of on-line reporting is that most of the errors as delineated below are eliminated.

Common errors with manual submission of SF269A include:

- Incorrect grant number
- Incorrect vendor number
- Grant period incorrect
- Incorrect calendar quarter ending dates
- Incorrect math
- Not reporting actual expenditures but disbursements from Fed's
- Check "cash" and report "unliquidated obligations"
- Not reporting pass-through in total outlays.
- Not reporting from the lowest level in Section 10
- Not reporting cumulative program income
- Program income (C+D-E=F)

- Incorrect indirect cost expense
- No signature

6.) To request funds, either advance or reimbursement, use the form provided by the funder. For Federal grants, complete a Request for Advance or Reimbursement (SF270). The form may be submitted as many times that is needed. In most cases, the SF 270 can be done electronically.

PERFORMANCE REPORTS/PROJECT REPORTS

Purpose

Performance reports provide an indication of how the grantee is accomplishing what it set out to do, i.e., time schedules are met, proposed work is completed, and other performance goals are achieved. Grants Manager will complete all performance reports for county grants.

Procedure

1. Determine format, information, and time frame as required by funder.
2. Start well ahead of submission deadline – at least one week before deadline.
3. Report should consist of Front Cover or Title Page, Identification and Disclaimer, Table of Contents (if there are more than 5 pages). Summary of Progress to Date, Summary and Activities planned in next project period and attachments.
4. Summary of Progress To Date includes:
 - a. Overview of entire project
 - b. Progress to Date – clients served timeliness, etc.
 - c. Problems encountered
 - d. Changes made or anticipated
 - e. Prepare meticulously and proofread, and format attractively.
 - f. Submit well ahead of time. If you know you are going to miss a deadline, contact funder, determine if the report can be faxed or submitted late. Get a written extension from the funder for your files.
5. Federal Performance Report or Categorical Assistance Progress Report-In most cases, these reports can be done electronically.
6. A final report is prepared at the end of the grant period, typically when funds are depleted and the work is done. Components of the final report are:
 - a. Front Cover or Title Page
 - b. Identification and Disclaimer (if required)
 - c. Table of Contents
 - d. Summary
 - e. Project Goals/Objectives
 - f. Project Results
 - g. Implications/Recommendations
 - h. Fiscal Summary
 - i. Appendices and Attachments

EVALUATION

Evaluation is the systematic collection of information by which grant-funded projects are assessed to determine the effectiveness of the projects so that approaches can be streamlined, projects improved, and success increased. Evaluation will improve performance, develop new knowledge, and increase accountability to everyone involved in the project – self, host, clients, community and the funder.

Various assessment methods are key informant, interviews, group assessments, observations, questionnaires and surveys, community forums, analysis of client use services, resource inventory, archival retrieval, analysis of sociodemographics, statistics, literature review, case studies, tests, experiments, environmental scanning and forecasting, etc.

Procedure

1. Evaluate periodically and not at the end of the project.
2. Involve the funder in the evaluation if you can.
3. Review evaluation plan that was prescribed in the RFP or designed when the grant narrative was written.
4. Involve potential users of evaluation results in the evaluation process.
5. Focus on the most important:
 - What is going to be evaluated (should be tied to project objectives)
 - What information will be needed
 - Where information will be obtained
 - What instruments will be used
 - How will the information be analyzed (when and by whom)
 - How will the results be reported and utilized.
6. Include this information in Progress Reports that are submitted to the funder.
7. It may be required or encouraged by the funder to hire an outside evaluator to conduct the evaluation.

CLOSING OUT THE GRANT

Purpose

Grants are considered complete either when all work set forth under the agreement has been performed or on the specific date grant support is scheduled to end. If a supplemental grant or no-cost extension is obtained, the grant is not closed out.

Procedure

1. Generally speaking all funds should be drawn down by the end date of the grant agreement. Do not incur bills after the grant period has lapsed.
2. Pay all outstanding encumbered invoices.
3. Submit all final performance, financial (including FS 269A) and other required reports.
4. Settle any cash that has been advanced to the grantee and unencumbered by refunding that amount to the funder.
5. Dispose of equipment or transfer equipment to another project sponsored by the federal government. To dispose of the property if the current market value of the equipment is less than \$5,000, the grantee may sell or retain it without compensating the federal government. If the property is worth \$5,000 or more, Laramie County may use the equipment in connection with its other Federally sponsored activities, in the following order of priority: (i) activities sponsored by the Federal awarding agency which funded the original project, then (ii) activities sponsored by other Federal awarding agencies
6. For real property that is no longer needed as provided for the original grant or for other federally sponsored projects, Laramie County will request disposition instructions from the Federal awarding agency or its successor Federal awarding agency. The Federal awarding agency shall observe one or more of the following disposition instructions:
 - Laramie County may be permitted to retain title without further obligation to the Federal government after it compensates the Federal government for that percentage of the current fair market value of the property attributable to the Federal participation in the project; or
 - Laramie County may be directed to sell the property under guidelines provided by the Federal awarding agency and the Federal government for that percentage of the current fair market value of the property attributable to the Federal participation in the project.
 - Laramie County may be directed to transfer title to the property to the Federal government or to an eligible third party provided that, in such cases, Laramie County shall be entitled to compensation for its attributable percentage of the current fair market value of the property.

AUDIT REQUIREMENTS

Introduction

Due to the federal grants and pass-through federal grants to the state that the county has, the auditor contracted by the county must comply with the following standards when completing the audit:

Government Auditing Standards, Comptroller General of the United States
Office of Management and Budget Circular Subpart F, supersedes A-133, "Audits of
States, Local Governments and Non-Profit Organizations.

These standards are designed to determine whether the general purpose financial statements are free of material misstatement and whether the County complied with laws and regulations, noncompliance with which would be material to a federal financial assistance

program. Controls used in administering federal programs, and are examined that include the following:

- Activities Allowed or Unallowed and Allowable Costs/Cost Principles** – To provide reasonable assurance that Federal awards are expended only for allowable activities and that the costs of goods and services charged to Federal awards are allowable and in accordance with the applicable cost principles.
- Cash Management** – To provide reasonable assurance that the drawdown of Federal cash is only for immediate needs, states comply with applicable Treasury agreements, and recipients limit payments to subrecipients to immediate cash needs.
- Davis-Bacon Act** – To provide reasonable assurance that contractors and subcontractors were properly notified of the Davis-Bacon Act requirements and the required certified payrolls were submitted to the non-federal entity.
- Eligibility** – To provide reasonable assurance that only eligible individuals and organizations receive assistance under Federal awards programs, that subawards are made only to eligible subrecipients, and that amounts provided to or on behalf of eligible were calculated in accordance with program requirements.
- Equipment and Real Property Management** – To provide reasonable assurance that proper record are maintained for equipment acquired with Federal awards, equipment is adequately safeguarded and maintained, disposition or encumbrance of any equipment or real property is in accordance with Federal requirements, and the Federal awarding agency is appropriately compensated for its share of any property sold or converted to non-Federal use.
- **Matching, Level of Effort, Earmarking** – To provide reasonable assurance that matching, level of effort or earmarking requirements are met using only allowable funds or costs which are properly calculated and valued.
 - **Period of Availability of Federal Funds** – To provide reasonable assurance that Federal funds are used only during the authorized period of availability.
 - **Procurement and Suspension and Debarment** – To provide reasonable assurance that procurements of goods and services are made in compliance with the provisions of the 2 CFR 215-Subpart D are not made with a debarred or suspended party.
 - **Program Income** – To provide reasonable assurance that program income is correctly earned, recorded, and used in accordance with the program requirements.
 - **Real Property Acquisition and Relocation Assistance** – To provide reasonable assurance of compliance with the real property acquisition, appraisal, negotiation, and relocation requirements.
 - **Reporting** – To provide reasonable assurance that reports of Federal awards submitted to the Federal awarding agency or pass-through entity include all activity of the reporting period, are supported by underlying accounting or performance records, and are fairly presented in accordance with program requirements.
 - **Subrecipient Monitoring** – To provide reasonable assurance that that Federal award information and compliance requirements are identified to subrecipients, subrecipient activities are monitored, subrecipient audit findings are resolved, and the impact of any subrecipient noncompliance on the pass-through entity is evaluated. Also, the pass-through entity should perform procedures to provide reasonable assurance that

the subrecipient obtained required audits and takes appropriate corrective action on audit findings.

For assistance see <http://www.whitehouse.gov/omb/circulars/a133/a133.html>

Subgrantees of the County are expected to comply with these audit requirements if they receive \$750,000 or more in federal funds annually and in aggregate.

Purpose

Due to the fact that Laramie County receives more than \$750,000 in federal funds, an annual audit will be required by the federal funder to determine whether information is reliable; resources have been safeguarded, funds have been expended in a manner consistent with related laws; regulations and policies, resources have been managed economically and efficiently; and desired program results have been achieved.

Procedure

1. County Grants Office will maintain records of organizations, programs, activities, and functions that are subject to audit.
2. Assist the Auditor in all requests.
3. Carefully review the findings in the Independent Auditor's report.
4. Respond to the findings and recommendations indicating a corrective action plan (CAP). The corrective action plan should include:
 - a. Description of each finding.
 - b. Specific steps to be taken to implement the recommendation.
 - c. Timetable for performance of each corrective action.
 - d. Description of monitoring to be performed to ensure implementation of CAP.
5. Recipient should generate response to CAP letter within specific time frame, usually within 30 calendar days from the letter.
6. Analyze response and follow up on action taken. Such findings need to be attended to as soon as possible so that the problem is resolved in the next audit. Failure to comply may result in the loss of specific grant funding. In the case of Federal grants, a worst case scenario may be the loss of the entire Federal fund portfolio.
7. Determine whether subgrantees have spent more than \$750,000 in federal assistance funds during the calendar/fiscal year. If they have, they are responsible for conducting their own audit. A copy of the Independent Auditor's report must be submitted to Laramie County Grants Manager's Office.
8. Regardless of the sum of Federal funds received by a subgrantee, Laramie County is responsible for determining whether subgrantees have spent federal assistance funds in accordance with applicable laws and regulations through review of required audit reports, financial reports, or other means. A grantee has ultimate responsibility for the completion of the project, compliance with all standards and fiscal integrity.

9. Make audit reports available to the general public within 30 days after completion of the audit and retain reports on file for three years after their issuance.

REFERENCES

Wyoming Statutes Annotated, 2010

Wyoming Federal Grant Internal Control Guidance, 2011

Albany County Purchasing Policies and Procedures, 2005.

Albany County Grant Policies, 2005

Internal Controls for Recipients of Federal Grants, Edmiston Enterprises, Inc., 2012

White House, OMB Circulars, 2015

The Green Book <http://www.gao.gov/products/GAO-01-1008G>

Internal Control-Integrated Framework <http://www.coso.org/IC.htm>