

SUBAWARD AND MONITORING POLICY
For Expenditure of ARPA/CSLFRF

I. POLICY OVERVIEW

Title 2 U.S. Code of Federal Regulations Part 200, (2 CFR 200) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, commonly called Uniform Guidance (UG), specifically Subpart D, defines requirements of pass-through entities initiating subaward agreements with Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARPA/CSLFRF). Guilford County shall adhere to all applicable subaward and monitoring requirements governing the use of ARPA/CSLFRF. This policy establishes procedures for classifying, making an award to, and monitoring a sub-recipient consistent with ARPA/CSLFRF grant award terms and all applicable federal regulations in the UG.

Responsibility for following these guidelines lies with the Pandemic Recovery Office who are charged with the administration and financial oversight of the ARPA/CSLFRF.

II. DEFINITIONS

The definitions in 2 CFR 200.1 apply to this policy, including the following:

Contract: for the purpose of Federal financial assistance, a legal instrument by which a recipient or subrecipient purchases property or services needed to carry out the project or program under a Federal award. For additional information on subrecipient and contractor determinations, see § 200.331. See also the definition of *subaward* in this section.

Contractor: an entity that receives a contract as defined in this section.

Pass-through Entity: a non-Federal entity that provides a subaward to a subrecipient to carry out part of a Federal program. The County is the pass-through entity if it awards a subaward to a subrecipient.

Recipient: an entity, usually but not limited to non-Federal entities that receives a Federal award directly from a Federal awarding agency. The term recipient does not include subrecipients or individuals that are beneficiaries of the award.

Subaward: an award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a Federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a Federal program. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract.

Subrecipient: an entity, usually but not limited to non-Federal entities, that receives a subaward from a pass-through entity to carry out part of a Federal award; but does not include an individual that is a beneficiary of such award. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency.

III. SUBRECIPIENT CLASSIFICATION

Guilford County must make a case-by-case determination whether an agreement with another government entity or private entity, that is not a beneficiary, casts the party receiving the funds in the role of a subrecipient or contractor. 2 CFR 200.331.

A subaward is for the purpose of carrying out a portion of a Federal award and creates a Federal assistance relationship with the subrecipient. Characteristics which support the classification of the non-Federal entity as a subrecipient include when the non-Federal entity:

- (1) Determines who is eligible to receive what Federal assistance;
- (2) Has its performance measured in relation to whether objectives of a Federal program were met;
- (3) Has responsibility for programmatic decision-making;
- (4) Is responsible for adherence to applicable Federal program requirements specified in the Federal award; and
- (5) In accordance with its agreement, uses the Federal funds to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the pass-through entity.

A contract is for the purpose of obtaining goods and services for the non-Federal entity's own use and creates a procurement relationship with the contractor. Characteristics indicative of a procurement relationship between the non-Federal entity and a contractor are when the contractor:

- (1) Provides the goods and services within normal business operations;
- (2) Provides similar goods or services to many different purchasers;
- (3) Normally operates in a competitive environment;
- (4) Provides goods or services that are ancillary to the operation of the Federal program; and
- (5) Is not subject to compliance requirements of the Federal program as a result of the agreement, though similar requirements may apply for other reasons.

In determining whether an agreement between a pass-through entity and another non-Federal entity casts the latter as a subrecipient or a contractor, the substance of the relationship is more important than the form of the agreement. All the characteristics listed above may not be present in all cases, and the pass-through entity must use judgment in classifying each agreement as a subaward or a procurement contract.

Guilford County will use the above criteria to determine if an agreement involving the expenditure of ARPA/CSLFRF is a contract or subaward. The Pandemic Recovery Office will document the determination in the Subrecipient or Contractor Classification Checklist in Appendix 1. (**Appendix 1: Subrecipient or Contractor Classification Checklist.**)

If the agreement involves a contractor relationship (including a contract for services), Guilford County must follow its UG Procurement Policy when entering into a contract.

If the agreement involves a subrecipient relationship, Guilford County must proceed to Sections IV. through VII. below.

IV. ASSESSMENT OF RISK

Before engaging in a subaward, Guilford County must evaluate a subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward to determine whether to award the subaward and the appropriate subrecipient monitoring.

Guilford County will conduct the risk assessment, which will include consideration of the following factors:

- (1) The subrecipient's prior experience with the same or similar subawards;
- (2) The results of previous audits including whether or not the subrecipient receives a Single Audit in accordance with 2 CFR 200 Subpart F and the extent to which the same or similar subaward has been audited as a major program;
- (3) Whether the subrecipient has new personnel or new or substantially changed systems; and
- (4) The extent and results of Federal awarding agency monitoring (*e.g.*, if the subrecipient also receives Federal awards directly from a Federal awarding agency). 2 CFR 200.332(b).

The results of the risk assessment must be documented in the Subrecipient Assessment of Risk form in Appendix 2 and will be used to dictate the types and degree of subrecipient monitoring. (**Appendix 2: Subrecipient Assessment of Risk**). Guilford County will assign an overall risk level to the subrecipient indicating the following:

Low Risk	Moderate Risk	High Risk
There is a low risk that the subrecipient will fail to meet project or programmatic objectives or incur significant deficiencies in financial, regulatory, reporting, or other compliance requirements.	There is moderate risk that the subrecipient will fail to meet project or programmatic objectives or incur significant deficiencies in financial, regulatory, reporting, or other compliance requirements.	There is high risk that the subrecipient will fail to meet project or programmatic objectives or incur significant deficiencies in financial, regulatory, reporting, or other compliance requirements.

If a proposed subrecipient is deemed high risk, the Pandemic Recovery Office must provide written justification to proceed with the subaward. The justification must be approved by the Program and Fiscal Recovery Manager, Tiffany Oliva.

V. SUBRECIPIENT MONITORING

Guilford County will develop and implement a subrecipient monitoring plan for the particular subaward based on the findings of the Subrecipient Assessment of Risk. According to 2 CFR 200.332(d), the monitoring plan must involve:

- (1) Reviewing financial and performance reports required by the pass-through entity.
- (2) Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and written confirmation from the subrecipient, highlighting the status of actions planned or taken to address Single Audit findings related to the particular subaward.

(3) Issuing a management decision for applicable audit findings pertaining only to the Federal award provided to the subrecipient from the pass-through entity as required by 2 CFR 200.521.

(4) The pass-through entity is responsible for resolving audit findings specifically related to the subaward and not responsible for resolving crosscutting findings. If a subrecipient has a current Single Audit report posted in the Federal Audit Clearinghouse and has not otherwise been excluded from receipt of Federal funding (*e.g.*, has been debarred or suspended), the pass-through entity may rely on the subrecipient's cognizant audit agency or cognizant oversight agency to perform audit follow-up and make management decisions related to cross-cutting findings in accordance with section 2 CFR 200.513(a)(3)(vii). Such reliance does not eliminate the responsibility of the pass-through entity to issue subawards that conform to agency and award-specific requirements, to manage risk through ongoing subaward monitoring, and to monitor the status of the findings that are specifically related to the subaward.

Guilford County's monitoring plan will vary based on the overall subrecipient risk assessment as low risk, medium risk, or high risk, detailed as follows:

Subrecipient Deemed Low Risk	Subrecipient Deemed Medium Risk	Subrecipient Deemed High Risk
<ul style="list-style-type: none"> • Payment validations (monthly) • Report reviews (quarterly) • Desk reviews (at least once per year and more frequently if requested by Guilford County or subrecipient) • Onsite reviews (upon request of Guilford County or subrecipient) • Audit review (yearly) 	<ul style="list-style-type: none"> • More detailed financial reporting • Payment validations (monthly) • Report reviews (bi-monthly) • Desk reviews (within 6 months of project start and every six months thereafter) • Onsite reviews (within 12 months of project start and annually thereafter, or more frequently as requested by Guilford County or subrecipient) • Audit review (yearly) • Procedures engagement (if subrecipient not subject to Single Audit Act; yearly) 	<ul style="list-style-type: none"> • More detailed financial reporting • Compliance training (one-time) • Prior approvals for certain expenditures • Payment validations (monthly) • Report reviews (monthly) • Desk reviews (within 3 months of project start and at least quarterly thereafter) • Onsite reviews (within 6 months of project start and bi-annually thereafter, or more frequently as requested by Guilford County or subrecipient) • Audit review (yearly) • Procedures engagement (if subrecipient not subject to Single Audit Act; yearly)

Payment validation: All subrecipient documentation for project expenditures must be reviewed by Guilford County for compliance with subaward requirements. Any non-compliant expenditures will be denied and the subrecipient will be provided a reasonable

description of the reason for denial and an opportunity to cure the deficiency. For a subrecipient on a reimbursement-based payment structure, the validation will occur before a reimbursement payment is approved. For a subrecipient that received an up-front payment, any funds found to have been expended in violation of the subaward requirements must be repaid to Guilford County.

Report review: A subrecipient must submit quarterly financial and performance reports, based on the schedule set forth in the subaward. The nature and scope of the reports will depend on the project and be spelled out in the subaward. The reports will be reviewed by the Pandemic Recovery Office. Any deficiencies or other performance concerns will be addressed with the subrecipient in a timely manner and could trigger additional monitoring requirements or other interventions, as specified in the subaward.

Desk review: Guilford County will conduct a meeting to review the subrecipient's award administration capacity and financial management. The meeting may be held virtually or in person. Topics covered will depend on project scope and subrecipient risk assessment and may include governance, budgeting, accounting, internal controls, conflict of interest, personnel, procurement, inventory, and record keeping. Guilford County will produce a report which summarizes the results and any corrective actions if deemed necessary. The report will be shared in a timely manner with the subrecipient.

Onsite review: Guilford County will conduct an on-site meeting at the subrecipient's location to review the subrecipient's project performance and compliance. Topics covered will depend on project scope and subrecipient risk assessment and may include project procurement, data systems, activity and performance tracking, project reporting, inventory, and software systems. Guilford County will produce a report which summarizes the results and any corrective actions deemed necessary. The report will be shared in a timely manner with the subrecipient.

Audit review: Guilford County must verify that every subrecipient is audited as required by 2 CFR 200 Subpart F (Single Audit) when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in 2 CFR 200.501. Guilford County must obtain a copy of the subrecipient's Single Audit from the Federal Audit Clearinghouse (FAC). Within six months of the acceptance of the audit report by the FAC, Guilford County will issue a management decision for any audit findings related to the subaward. The decision will clearly state whether the audit finding is sustained, the reasons for the decision, and the expected auditee action to repay disallowed costs, make financial adjustments, or take other action. (The decision will include reference numbers the auditor assigned to each finding.) The decision will provide a timetable for responsive actions by the subrecipient. Prior to issuing the management decision, Guilford County may request additional information or documentation from the auditee, including a request for auditor assurance related to the documentation, as a way of mitigating disallowed costs.

Procedures engagement: Applicable only to subrecipients who are not subject to the Single Audit Act. An auditor will perform specific procedures and report on findings. The scope must be limited to the following compliance requirements: activities allowed or unallowed; allowable costs/cost principles; eligibility; and reporting. The review will be arranged and paid for by the Guilford County. Guilford County will verify completion of

the procedures engagement. Within six months of the acceptance of the procedures engagement report, Guilford County will issue a management decision for any findings related to the subaward. The decision will provide a timetable for responsive actions by the subrecipient. Prior to issuing the management decision, Guilford County may request additional information or documentation from the subrecipient, including a request for auditor assurance related to the documentation, as a way of mitigating disallowed costs.

The specific monitoring plan for each subrecipient, including the type and frequency of reviews, will be detailed in the subaward agreement. For all requirements beyond those listed under the Low Risk category above, Guilford County will notify the subrecipient of the following in the subaward:

- (1) The nature of the additional requirements;
- (2) The reason why the additional requirements are being imposed;
- (3) The nature of the action needed to remove the additional requirement, if applicable;
- (4) The time allowed for completing the actions if applicable; and
- (5) The method for requesting reconsideration of the additional requirements imposed.

To implement the monitoring plan, Pandemic Recovery Office must perform periodic reviews and document findings in the Subrecipient Monitoring Form (**Appendix 3: Subrecipient Monitoring Form**).

VI. SUBRECIPIENT INTERVENTIONS

Guilford County may adjust specific subaward conditions as needed, in accordance with 2 CFR 200.208 and 2 CFR 200.339. If Guilford County determines that the subrecipient is not in compliance with the subaward, Guilford County may institute an intervention. The degree of the subrecipient's performance or compliance deficiency will determine the degree of intervention. All possible interventions must be indicated in the subaward agreement.

Guilford County must provide written notice to the subrecipient of any intervention within thirty days of the completion of a report review, desk review, onsite review, audit review, or procedures engagement review or as soon as possible after Guilford County otherwise learns of a subaward compliance or performance deficiency.

Pursuant to 2 CFR 200.208, the written notice must notify the subrecipient of the following related to the intervention:

- (1) The nature of the additional requirements;
- (2) The reason why the additional requirements are being imposed;
- (3) The nature of the action needed to remove the additional requirement, if applicable;
- (4) The time allowed for completing the actions if applicable; and
- (5) The method for requesting reconsideration of the additional requirements imposed.

The following interventions may be imposed on a subrecipient, based on the level of the compliance or performance deficiency:

Level 1 Interventions. These interventions may be required for minor compliance or performance issues.

- (1) Subrecipient addresses specific internal control, documentation, financial management, compliance, or performance issues within a specified time period

- (2) More frequent or more thorough reporting by the subrecipient
- (3) More frequent monitoring by Guilford County
- (4) Required subrecipient technical assistance or training

Level 2 Interventions. These interventions may be required, in addition to Level 1 interventions, for more serious compliance or performance issues.

- (1) Restrictions on funding payment requests by subrecipient
- (2) Disallowing payments to subrecipient
- (3) Requiring repayment for disallowed cost items
- (4) Imposing probationary status on subrecipient

Level 3 Interventions. These interventions may be required, in addition to Level 1 and 2 interventions, for significant and/or persistent compliance or performance issues.

- (1) Temporary or indefinite funding suspension to subrecipient
- (2) Nonrenewal of funding to subrecipient in subsequent year
- (3) Terminate funding to subrecipient in the current year
- (4) Initiate legal action against subrecipient

VII. SUBAWARD AGREEMENT & EXECUTION

The subaward agreement will be drafted by the Pandemic Recovery Office using the Subaward Agreement Template. Contract terms and conditions may vary based on several factors, including subrecipient risk assessment findings, as documented in the Subrecipient Assessment of Risk. After review by the Pandemic Recovery Office, the County Manager may fully execute the subaward agreement, subject to any required budget amendments by Guilford County's governing board and preaudit requirements.

APPENDIX 1: Subrecipient or Contractor Classification Checklist

If Guilford County wishes to contract with another government entity or a private entity and use ARP/CSLFRF funds to pay for that contract, Guilford County must determine if the relationship with the outside entity is a contractor or subrecipient. To make this determination Guilford County must review the project proposal, budget classification, and other related proposal documents, as well as engage in discussions with key personnel about the nature of the proposed agreement. The determination of whether a proposed agreement involves a contractor or subrecipient relationship must be recorded on this form and maintained in the project file for the duration of the records retention period for ARPA/CSLFRF records.

Instructions: Complete Sections one through three. The section with the greatest number of marked characteristics indicates the likely type of relationship. The substance of the relationship should be given greater consideration than the form of agreement between Guilford County and outside entity. In borderline cases, Guilford County may either provide a written justification for its determination in Section three or, if appropriate, restructure the agreement to more clearly define it as either a contractor or subrecipient relationship.

Name of Outside Entity: _____

Section 1 -- Brief Description of Nature of Proposed Agreement:

Section 1 -- Subrecipient. A subaward is for the purpose of carrying out a portion of a Federal award and creates a Federal assistance relationship between the recipient and the subrecipient. Subrecipients may have one or more of the following characteristics:

- ☐ May determine who may be eligible to receive Federal assistance under the program guidelines. *For example: A subrecipient that identifies mentors and mentees under a mentoring program.*
- ☐ Has its performance measured in relation to whether objectives of a Federal program were met? *The recipient will rely upon the subrecipient's data to submit its own performance data to Treasury.*
- ☐ Has responsibility for programmatic decision making. *For example: If the recipient funds a subrecipient to develop (or improve) a particular program and the subrecipient will use its own judgment, discretion, and expertise to develop all or part of the program.*
- ☐ In accordance with its subaward agreement (which may be in the legal form of a contract), the subrecipient uses the Federal funds to carry out a program for a public purpose specified in authorizing statutes, as opposed to providing goods or services for the benefit of the recipient. *For example: To provide crime- or criminal-justice-related services (and, in the case of crime victims, compensation) to individual members of the public, such as victims of crime, or at-risk youth.*

- ☐ The subrecipient will not earn a profit under the agreement.
- ☐ The subrecipient is required to contribute cash or in-kind match in support of the subaward.

Section 2 -- Contractor. A contract is for the purpose of obtaining goods and services for the recipient's own use and creates a procurement relationship between the recipient and the contractor. *Entities that include these characteristics are not subject to compliance requirements of the Federal program because of the agreement, though similar requirements may apply for other reasons.* A contractor relationship may have one or more of the following characteristics:

- ☐ Provides goods and services within normal business operations.
- ☐ Provides similar goods or services to many different purchasers.
- ☐ Normally operates in a competitive environment.
- ☐ Provides goods or services that are ancillary to the operation of the Federal program.
Examples include but are not limited to: Office equipment, supplies, software licenses, reference books, chemical reagents, cell phones, body-worn cameras, body armor, internet services, cell phone service, website hosting, copying/printing, lodging.
- ☐ The entity may earn a profit under the contract.

FINAL DETERMINATION:

- ☐ Subrecipient
- ☐ Contractor

Section 3 – Justification. In determining whether an agreement between a recipient and another non-Federal entity reflects a subrecipient or a contractor relationship, the substance of the relationship is more important than the form of the agreement. Considering the characteristics checked above, provide a written justification for the final determination of either a subrecipient or contractor relationship.

Explanation of Justification Determination:

Signature:_____ **Date:**_____

Print Name and Title:_____

APPENDIX 2: Subrecipient Risk Assessment

Subrecipient Information:

Subrecipient Name	[INSERT SUBRECIPIENT NAME, WHICH MUST MATCH THE NAME ASSOCIATED WITH ITS UNIQUE ENTITY IDENTIFIER]
Subrecipient Unique Entity Identifier:	[INSERT SUBRECIPIENT UNIQUE ENTITY IDENTIFIER]
Brief Description of Subaward Project and Role of Subrecipient:	[INSERT A BRIEF DESCRIPTION OF SUBAWARD PROJECT AND ROLE OF SUBRECIPIENT]
Name and Title of Subrecipient Personnel Providing Information for this Risk Assessment	[INSERT NAME AND TITLE OF SUBRECIPIENT PERSONNEL PROVIDING INFO. FOR THIS RISK ASSESSMENT]

Choose an item.	Is the entity prohibited from receiving Federal funds due to suspension or debarment per the Excluded Parties List located in the System for Award Management (SAM)? (https://sam.gov/content/home)
Choose an item.	Is the entity in good standing with Guilford County? Discuss with appropriate staff.
Choose an item.	Has Data Collection Form on Federal Audit Clearinghouse (FAC) been reviewed? (https://facweb.census.gov/uploadpdf.aspx)
If yes,	List Findings:

Risk Category	Rating Label	Comments
General Assessments		
1. Is the proposed subrecipient entity's (hereinafter "entity") facility, equipment, supplies, and staffing adequate for the needs of the award?	Choose an item.	
2. Has the entity adopted and implemented all required Uniform Guidance policies and procedures?	Choose an item.	
3. Has the entity adopted and implemented records retention, conflict of interest, and nondiscrimination policies, consistent with the ARPA/CSLFRF award terms?	Choose an item.	

4. Is the entity properly licensed or certified by a recognized source (i.e., the Internal Revenue Service non-profit determination letter, bonded and insured if performing construction-related activities, etc.)?	Choose an item.	
5. Does the entity have a Code of Ethics policy which is provided to all associated employees?	Choose an item.	
6. Has the entity's management demonstrated a commitment to compliance with the subaward terms and all applicable laws and regulations?	Choose an item.	
Financial Management, Systems, & Personnel		
7. Does the entity have a financial management system that provides records that can identify the sources and application of funds for subaward funded activities?	Choose an item.	
8. Does the entity's financial management system provide for the control and accountability of project funds, property, and other assets?	Choose an item.	
9. What is the current staffing level of the entity?	Choose an item.	
10. Has there been any change in the entity's key staffing positions in the last 2 years?	Choose an item.	
11. What is the entity's staff's experience in performing stated activities in the proposed subaward?	Choose an item.	
12. Does the entity have a formal, written personnel policy that addresses: (a) Pay rates & benefits (b) Time & attendance (c) Leave (d) Discrimination (e) Nepotism (f) Conflict of Interest?	Choose an item.	
13. Does the entity have sufficient internal controls related to the subaward funds?	Choose an item.	
14. Does the entity have sufficient cash flow to carry out the subaward terms?	Choose an item.	

Experience with Other Federal Grants		
15. Has the entity previously done work for the federal government?	Choose an item.	If low or moderate (yes) , list the last three agencies and award periods.
(a) If low or moderate (yes) , what is the entity's past performance on meeting federal program outcomes and managing federal funds in compliance with federal regulations?	Choose an item.	
16. Is the entity experienced in managing federal funds of the scope of this proposed subaward?	Choose an item.	
17. Identify any monitoring interventions the entity is currently subject to related to other federal grant awards.	Choose an item.	
18. Does the entity maintain an inventory of federal government property that, at a minimum, identifies purchase date, cost, vendor, description, serial number, location, and ultimate disposition data?	Choose an item.	
Audits		
19. Does the entity have a designated federal cognizant audit agency?	Choose an item.	If low (yes) , provide name of audit agency.
20. Has the entity completed a Single Audit in the past five years?	Choose an item.	If low or moderate (yes) , provide a copy of the most recent audit and do not complete the rest of the Audit Section.
(a) If high (no) to 20. , does the entity have annual financial statements that have been reviewed of audited by an independent audit firm?	Choose an item.	If yes, please provide a copy of the statements for the most current fiscal year. If no, please explain.
Indirect Rate Information		
21. Does the entity have a negotiated federal indirect/F&A rate? (<i>Note: This question does not impacted weight of risk assessment</i>)	Choose an item.	If yes , what is the rate? If no , indicate that de minimis 10% indirect rate will apply
Overall Risk Assessment		
22. Based on the overall assessment, does the reviewer anticipate any implementation problems with the proposed subaward?	Choose an item.	
23. What percentage of the entity's overall annual budget will this subaward comprise?	Choose an item.	
24. Considering all factors above, assess overall level of risk	Choose an item.	

Document any additional findings, mitigating factors, and recommendations here.

Assessment Completed By: _____ Date of Assessment _____

APPENDIX 3: Subrecipient Monitoring Form

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

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

STAFF INFORMATION

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

SUBRECIPIENT INFORMATION

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

GRANT REVIEW INFORMATION

Grant	Project #	Award \$	POP Begin	POP End	Review Period	
					Beginning Date	Ending Date

TYPE OF MONITORING

	Type of Monitoring	Date Completed	Comments
<input type="checkbox"/>	Payment Validation (Complete this column, but not the rest of the form.)		

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

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

PRE-MEETING NOTES

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

- 1.
- 2.

SUMMARY OF PROGRESS

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

MONITORING OVERVIEW

PROGRAM IMPLEMENTATION

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

ACTIVITIES/PRODUCTS

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

CORRECTIVE ACTIONS FROM PRIOR REVIEWS

Indicate actions taken in response to prior review issues.

ASSESSMENT OF QUALITY OF IMPLEMENTATION

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

ISSUES/PROBLEMS

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

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

Activity Goals	<input type="checkbox"/> N/A	Yes	No	N/A
Scope of Service, Number of People to be Served, and any Special Terms stated within the Subaward Agreement.				
1. Has there been a change in the activity goals, scope of service, number of people to be served or other special terms as indicated in the Agreement between the Subrecipient and the Recipient?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(a) If yes, was the Recipient informed of the change?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Did the activity conform to any additional or special terms as reflected in the Subaward Agreement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Is the subrecipient providing the full scope of services as stated in the application and Subaward Agreement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Are the actual accomplishments at the time of this review the same as the planned accomplishments? Is the activity achieving the expected quantifiable levels of performance (number of persons served, achieving goals set for clients, etc.) reaching the intended client group?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Is the overall activity performance schedule being met in a timely manner (i.e. goal for number of clients served, expenditure of funds in timely manner, reporting requirements)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Did the activity operate within the approved budget as detailed in the Subaward Agreement? (i.e., budgetary line items both accurate and realistic for activity expenses; source and use of match funds accurate)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Did the activity funding source change?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Was there a change in make-up or responsibility of staff for the activity?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Were invoices for reimbursement payments submitted with support documentation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Were reports outlined in the Subaward Agreement submitted on time?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
General Comments				

General Compliance	Yes	No	N/A
Request a copy of all applicable policies and procedures required by the ARPA/CSLFRF award terms and Uniform Guidance.			
11. Does the subrecipient have written policies and procedures to adequately administer the ARPA/CSLFRF subaward?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Does the subrecipient have a written conflict of interest policy for their employees?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. Are there sufficient internal controls in place to protect against waste, fraud and abuse of Federal funds (segregation of duties, etc.)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

14. If program income will be generated by the subrecipient, have provisions been made to ensure that it is used in accordance with ARPA/CSLFRF and Uniform Guidance requirements?			
What procedures does the subrecipient use to identify and account for federal property purchased with subaward funds?			
Does the subrecipient have adequate safeguards for preventing loss, damage, or theft of property held (inventory control, etc.)?			
Describe any technical assistance/training provided to subrecipient during the project period.			
General Comments			

Employee Reimbursement	<input type="checkbox"/> N/A	Yes	No	N/A
Request a copy of the employee reimbursement policy, and/or have the subrecipient describe the procedure for approving and documenting expenses that are reimbursed.				
15. Are detailed receipts (i.e., receipts that do not merely show a total, but the detail of what was purchased) provided for reimbursement?				
16. Are reimbursements reviewed and approved by a supervisor or project manager prior to being submitted to the Fiscal Officer/Accounting Staff for payment?				
17. Does the subrecipient have a Reimbursement Policy?				
Examine two or more reimbursements that were paid out of the grant being monitored.				
18. Were the detailed receipts provided to support the amounts requested?				
19. Were the expenses in compliance with grant requirements/guidelines and UG?				
20. If reimbursed for training or conference expenses, was a certificate of attendance or completion, or agenda and brochure provided to support request for reimbursement?				
General Comments				

Equipment	<input type="checkbox"/> N/A	Yes	No	N/A
What is the purchasing procedure for equipment purchased with grant funds? Attach copies of relevant policies and of any purchasing documentation during the review period.				
How is equipment inventoried, insured, and managed? Attach copies of relevant policies and current inventory information.				
What is the procedure for transferring equipment purchased with grant funds to another entity? Attach copies of relevant policies and documentation for any transfers during review period.				

Request an inventory list, physical locate selected items, and examine items to ensure compliance.			
1. Were all transactions conducted in a manner providing full and open competition, and quotations obtained from an adequate number of sources?			
2. Has all equipment indicated as purchased actually been purchased?			
3. Was equipment purchased in accordance with required procurement rules/policies?			
4. Were additions and deletions to the equipment budget made and approved prior to the purchase/procurement dates?			
5. Does a detailed expenditure list indicate any equipment purchased that is not accounted for in the subaward budget?			
6. Is equipment purchased with subaward funds in prior years still in inventory and still being used for subaward purposes?			
7. Has the inventory been updated, and did it account for all items transferred to other entities?			
8. For equipment that was transferred, aside from normal office equipment, was the transferee properly trained on the equipment, and is there a record of that training?			
9. For equipment transferred to other entities; have they added it to their inventory records and is it maintained/used for intended purposes?			
General Comments			

Financial Management	<input type="checkbox"/> N/A	Yes	No	N/A
What is the Accounting System for each grant program?				
1. Is there a separate accounting for all financial transactions for the subaward?				
2. Is a process in place to prevent co-mingling of funds?				
3. Does the accounting system prevent obligation or expenditure of funds outside the subaward's period of availability?				
4. Are accounting records supported by source documentation?				
5. Were any illegal transfers or unusual activities noted during a review of the subrecipient's fund activity reports?				
6. Does the system provide for prompt and timely recording and reporting of all financial transactions?				
7. Is proper Fiscal record retention being followed (through Dec. 31, 2031)?				
What is the process for approval and payment of expenditures and posting to the General Ledger?				
8. Are subaward costs identified as eligible prior to encumbering funds and placing an order?				
9. Were the applicable State/Federal suspension and debarment listings consulted prior to doing business with a vendor and/or contractor?				

10. Are all invoices reviewed by the project director for eligibility and marked 'okay to pay' prior to being submitted to the fiscal office or accounting staff for payment?			
11. Are disbursements fully support by invoices, requisitions, purchase orders, or similar documents?			
12. Are cancelled checks or warrants available for review?			
13. Were all subaward funds that were received disabused within the allowable timeframe?			
What is the reconciliation process, and how are errors or adjustments handled?			
14. Does the subrecipient perform routine reconciliations of its records against the General Ledger? By whom and how often?			
15. Does the subrecipient have sufficient internal controls related to reconciliations?			
16. Were actions taken to promptly correct any errors and/or resolve issues?			
General Comments			

Other Direct Costs	<input type="checkbox"/> N/A	Yes	No	N/A
How are rent, utilities, and other items allocated for the program?				
1. Are rent payments documented by a copy of the lease agreement, and canceled checks or receipts?				
2. Are receipts, bills, and invoices properly maintained?				
3. Is the actual rate and method being charged to the grant consistent with the rate and method approved in the budget?				
4. Are costs shared with other programs or funding sources? If yes, how are costs allocated?				
General Comments				

Personnel/Direct Labor	<input type="checkbox"/> N/A	Yes	No	N/A
Describe the payroll process and who is paid by the subaward.				
1. Are personnel files maintained for each employee that include current job descriptions, performance and evaluations, and changes in pay rates?				
2. Are time sheets, activity reports, or payroll files available for review? These documents should clearly show the effort toward the subaward charged.				
3. Are individual employee time sheets and attendance records:				
• Prepared and signed by each employee for each pay period?				

• Reviewed and signed by each employee's supervisor?			
• Reconciled to the payroll master ledger?			
4. Are all authorized staff positions filled for the approved budget?			
5. Are staff salaries consistent with the approved budget?			
6. Are fringe benefits the same as what is listed in the approved budget?			
General Comments			

Reporting Requirements	<input type="checkbox"/> N/A	Yes	No	N/A
Subrecipients are required to report on progress toward implementing plans described in their application/proposal.				
1. Progress reports must be submitted based on approved work plan. Have all the reports been submitted for this reporting period?				
2. Are there any outstanding data elements that must be tracked and reported by the subrecipient? If so, detail the plan for the subrecipient to comply with this requirement.				
General Comments				

Supplies & Materials	<input type="checkbox"/> N/A	Yes	No	N/A
Explain the process of allocating supply costs to the subaward.				
1. Are purchases of supplies approved and well documented by quotes, invoices, or receipts?				
2. Are expenditures for supplies consistent with the approved budget?				
3. Is there a substantial supply inventory remaining at the project termination date?				
4. Were all transactions conducted in a manner providing full and open competition, and quotations obtained from an adequate number of sources?				
General Comments				

Travel/Vehicle Mileage	<input type="checkbox"/> N/A	Yes	No	N/A
Request a copy of the subrecipient's travel policy or have them describe the procedure for approving and documenting travel expenses.				
1. Is employee travel approved in advance by a supervisor or project manager?				
2. Are travel expenditures documented with expenses reports and/or detailed receipts (i.e., receipts do not merely show total but detail of what was purchased)?				
3. Are travel expenditures appropriately supported within subaward guidelines and in the approved budget?				
4. Are mileage reimbursements supported by a mileage log or similar documentation?				
General Comments				

Single Audit Review	<input type="checkbox"/> N/A	Yes	No	N/A
Obtain a copy of the subrecipient's most recent audit from FAC. Attach it to this review form.				
1. Was the Major Programs' Compliance Opinion in the Summary of Auditor's Results in the Schedule of Findings qualified?				
2. Were there any findings and/or questioned costs for federal awards in the Schedule of Findings? Were any other operational issues such as the handling of assets, lack of policies and procedures, contract non-compliance, etc., which would impact Federal dollars received?				
3. Were past audit findings and/or questioned costs for federal awards satisfactorily resolved?				
4. Was any control issue identified which would impact the processing of Federal grant dollars (i.e., control weaknesses)?				
General Comments <i>(If yes response to questions 1, 2, and/or 4, then comment on the issues noted from the audit and how this was addressed during the onsite review).</i>				

RECOMMENDED CHANGES AND/OR NEW MONITORING INTERVENTIONS

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

APPENDIX 4: Subaward Agreement Template

American Rescue Plan Act of 2021 Coronavirus State and Local Fiscal Recover Funds Subaward
Agreement
Between
Guilford County, North Carolina
and
[NAME OF SUBRECIPIENT]

Article I. Overview.

Section 1.1. Parties. The parties to this agreement are Guilford County, North Carolina, a body politic and political subdivision of the State of North Carolina (“Guilford County”) and [FULL LEGAL NAME OF SUBRECIPIENT], a North Carolina [SUBRECIPIENT ENTITY TYPE (EG., NON-PROFIT CORPORATION, FOR-PROFIT CORPORATION, GOVERNMENT ENTITY, ETC.)] (“Subrecipient”).

Section 1.2. Definitions. The definitions in 2 CFR 200.1 are hereby incorporated into this Agreement.

Section 1.3. Roles. For the purposes of this Agreement, Guilford County serves as a pass-through entity.

Section 1.4. Source of Funding. This Agreement is funded by a portion of the \$104,339,752 allocated to Guilford County by the Coronavirus State Local Fiscal Recovery Fund created under section 603 of the American Rescue Plan Act of 2021 (ARPA/CSLFRF).

Section 1.5. Purpose. The purpose of this Agreement is to establish the terms and conditions for a subaward allocated to the Subrecipient from Guilford County.

Section 1.6. Disclosures. Federal regulations, specifically 2 CFR 200.331(a)(1), require Guilford County to provide the Subrecipient with specific information about this subaward. All required information is listed in Exhibit A (Subaward Data).

Section 1.7. Term. This Agreement shall govern the performance of the parties for the period [START DATE] (the “Effective Date”) through [END DATE] (“Expiration Date”), unless earlier terminated by either party in accordance with the terms of this Agreement (“Agreement Term”).

Article II. Scope of Funded Activities.

Section 2.1. Scope of Services. Subrecipient shall perform all activities described in the scope of activities, attached hereto as Exhibit B (Approved Activities).

Section 2.2. Budget. Subrecipient shall perform the Approved Activities in accordance with the program budget as approved by Guilford County and attached hereto as Exhibit C (Approved Budget).

Section 2.3. Prior Approval for Changes. Subrecipient may not transfer allocated funds among cost categories within a budgeted program account without the prior written approval of Guilford

County; nor shall Subrecipient make any changes, directly or indirectly, to program design, Approved Activities, or Approved Budget without the prior written approval of Guilford County.

Article III. Compensation.

Section. 3.1. Payment of Funds. Guilford County agrees to reimburse Subrecipient for costs actually incurred and paid by Subrecipient in accordance with the Approved Budget and for the performance of the Approved Activities under this Agreement in an amount not to exceed \$[XXXXX] ("Total Agreement Funds"). The amount of Total Agreement Funds, however, is subject to adjustment by Guilford County if a substantial change is made in the Approved Activities that affects this Agreement or if this Agreement is terminated prior to the expiration of the Agreement. Program funds shall not be expended prior to the Effective Date or following the earlier of the Expiration Date or the last day of the Agreement Term. Costs incurred shall only be as necessary and allowable to carry out the purposes and activities of the Approved Activities and may not exceed the maximum limits set in the Approved Budget. Expenses charged against the Total Agreement Funds shall be incurred in accordance with this Agreement.

Section. 3.2. Invoices. On or before the twentieth (20th) day of each month and in any event no later than thirty (30) days after the earlier of the expiration or termination of this Agreement, Subrecipient shall submit invoices and associated receipts, in a format dictated by Guilford County, for the most recent month ended, to Guilford County's Pandemic Recovery Office, setting forth actual expenditures of Subrecipient in accordance with this Agreement. Within ten (10) working days from the date it receives such invoice, Guilford County may disapprove the requested reimbursement claim. If the reimbursement claim is so disapproved, Guilford County shall notify Subrecipient as to the disapproval. A decision by Guilford County to disapprove a reimbursement claim is final. There is no appeal process for subrecipient. If Guilford County approves payment, then Guilford County will disburse the funds without further notice.

Section. 3.3. Guilford County's Subaward Obligations Contingent on Federal Funding and Subrecipient Compliance. The payment of funds to Subrecipient under the terms of this Agreement shall be contingent on the receipt of such funds by Guilford County from the ARPA/CSLFRF and shall be subject to Subrecipient's continued eligibility to receive funds under the applicable provisions of state and federal laws. If the amount of funds that Guilford County receives from the ARPA/CSLFRF is reduced, Guilford County may reduce the amount of funds awarded under this Agreement or terminate this Agreement. Guilford County also may deny payment for Subrecipient's expenditures for Approved Activities where invoices or other reports are not submitted by the deadlines specified in this Agreement or for failure of Subrecipient to comply with the terms and conditions of this Agreement.

Article IV. Financial Accountability and Grant Administration.

Section. 4.1. Financial Management. Subrecipient shall maintain a financial management system and financial records related to all transactions with funds received pursuant to this Agreement and with any program income earned as a result of funds received pursuant to this Agreement. Subrecipient must administer funds received pursuant to this Agreement in accordance with all applicable federal and state requirements, including the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR Part 200, as required by the ARPA/CSLFRF Assistance Listing (21.027). Subrecipient shall adopt such additional financial management procedures as may from time-to-time be prescribed by Guilford County if required

by applicable federal or state laws or regulations, or guidelines from US Department of Treasury. Subrecipient shall maintain detailed, itemized documentation and other necessary records of all income received and expenses incurred pursuant to this Agreement.

Section. 4.2. Limitations on Expenditures. Guilford County shall only reimburse Subrecipient for documented expenditures incurred during the Agreement Term that are: (i) reasonable and necessary to carry out the scope of Approved Activities described in Exhibit B; (ii) documented by contracts or other evidence of liability consistent with the established Guilford County and Subrecipient procedures; and (iii) incurred in accordance with all applicable requirements for the expenditure of funds payable under this Agreement. Guilford County may not reimburse or otherwise compensate Subrecipient for any expenditures incurred or services provided prior to the Effective Date or following the earlier of the expiration or termination of this Agreement.

Section. 4.3. Indirect Cost Rate. The indirect cost rate, if any, indicated in Exhibit C (Approved Budget) shall apply to this Agreement.

Section. 4.4. Financial and Other Reports. Subrecipient shall submit to Guilford County such reports and back-up data as may be required by the Federal Government or Guilford County, including such reports which enable Guilford County to submit its own reports to the US Department of Treasury, in accordance with the following schedule, which may be amended from time to time:

<u>REPORT</u>	<u>DEADLINE</u>
[INSERT APPLICABLE REPORT REQUIREMENTS HERE]	[INSERT APPLICABLE DEADLINES]
[DRAFTER NOTE: REVIEW TREASURY PROJECT & EXPENDITURE REPORT AND RECOVERY PLAN DEADLINES AS A GUIDELINE FOR DEVELOPING TIMELINE. SEE <u>TREASURY COMPLIANCE AND REPORTING GUIDANCE.</u>]	

This provision shall survive the expiration or termination of this Agreement with respect to any reports which the Subrecipient is required to submit to Guilford County following the expiration or termination of this Agreement.

Section. 4.5. Improper Payments. Any item of expenditure by Subrecipient under the terms of this Agreement which is found by auditors, investigators, and other authorized representatives of Guilford County, the US Department of Treasury, the NC Department of State Treasurer, or other federal or state instrumentality to be improper, unallowable, in violation of federal or state law, or the terms of this Agreement, or involving any fraudulent, deceptive, or misleading representations or activities of Subrecipient, shall become Subrecipient's liability, and shall be paid solely by Subrecipient, immediately upon notification of such, from funds other than those provided by Guilford County under this Agreement or any other agreements between Guilford County and Subrecipient. This provision shall survive the expiration or termination of this Agreement.

Section. 4.6. Audits and Access to Records. Subrecipient certifies compliance with applicable provisions of 2 CFR 200.501-200.521, and continued compliance with these provisions during the term of this section. If Subrecipient is not required to have a Single Audit as defined by 200.501, US Department of Treasury requirements, or the Single Audit Act, then Subrecipient shall have a financial audit performed yearly by an independent Certified Public Accountant. Subrecipient shall provide notice of the completion of any required audits and will provide access to such audits and other financial information related to the Agreement upon request. Subrecipient certifies that it will provide Guilford County with notice of any adverse findings which impact this Agreement. This obligation extends for one year beyond the expiration or termination of this Agreement.

Section. 4.7. Closeout. Final payment request(s) under this Agreement must be received by Guilford County no later than thirty (30) days after the earlier of the Expiration Date or the last day of the Agreement Term. Guilford County will not accept a payment request submitted after this date without prior authorization from Guilford County. In consideration of the execution of this Agreement by Guilford County, Subrecipient agrees that acceptance of final payment from Guilford County will constitute an agreement by Subrecipient to release and forever discharge Guilford County, its agents, employees, officers, representatives, affiliates, successors and assigns from any and all claims, demands, damages, liabilities, actions, causes of action or suits of any nature whatsoever, which Subrecipient has at the time of acceptance of final payment or may thereafter have, arising out of, in connection with or in any way relating to any and all injuries and damages of any kind as a result of or in any way relating to this Agreement. The Subrecipient's obligations to Guilford County under this Agreement shall not terminate until all closeout requirements are completed to the satisfaction of Guilford County. Such requirements shall include submitting final reports to Guilford County and providing any closeout-related information requested by Guilford County by the deadlines specified by Guilford County. This provision shall survive the expiration or termination of this Agreement.

Article V. Compliance with Grant Agreement and Applicable Laws.

Section. 5.1. General Compliance. Subrecipient shall perform all Approved Activities funded by this Agreement in accordance with this Agreement, the award agreement between Guilford County and the US Department of Treasury, and all applicable federal, state and local requirements, including all applicable statutes, rules, regulations, executive orders, directives or other requirements. Such requirements may be different from Subrecipient's current policies and practices. Guilford County may assist Subrecipient in complying with all applicable requirements. However, Subrecipient remains responsible for ensuring its compliance with all applicable requirements.

Section. 5.2. Expenditure Authority. This Agreement is subject to the laws, regulations, and guidance documents authorizing and implementing the ARPA/CSLFRF grant, including, but not limited to, the following:

Authorizing Statute. Section 603 of the *Social Security Act* (42 U.S.C. 803), as added by section 9901(a) of the *American Rescue Plan Act of 2021* (Pub. L. No. 117-2).

Implementing Regulations. Subpart A of 31 CFR Part 35 (Coronavirus State and Local Fiscal Recovery Funds), as adopted in the *Coronavirus State and Local Fiscal Recovery Funds* interim final rule (86 FR 26786, applicable May 17, 2021 through March 31, 2022) and final rule (87 FR 4338, applicable January 27, 2022 through the end of the ARPA/CSLFRF award

term), and other subsequent regulations implementing Section 603 of the Social Security Act (42 U.S.C. 803).

Guidance Documents. Applicable guidance documents issued from time-to-time by the US Department of Treasury, including the currently applicable version of the *Compliance and Reporting Guidance: State and Local Fiscal Recovery Funds*.¹

This Agreement is also subject to all applicable laws of the State of North Carolina.

Section. 5.3. Federal Grant Administration Requirements. Subrecipient shall comply with the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 2 CFR Part 200 (UG), as adopted by the Department of Treasury at 2 CFR Part 1000 and as set forth in the Assistance Listing for ARPA/CSLFRF (21.027). These requirements dictate how Subrecipient must administer the subaward and how Guilford County must oversee Subrecipient.

The applicable UG provisions are as follows:

Subpart A, Acronyms and Definitions

Subpart B, General provisions

Subpart C, Pre-Federal Award Requirements and Contents of Federal Awards (except 2 CFR 200.204, .205, .210, and .213)

Subpart D, Post Federal; Award Requirements (except 2 CFR 200.305(b)(8) & (9), .308, .309, and .320(c)(4))

Subpart E, Cost Principles

Subpart F, Audit Requirements

2 CFR Part 25 (Universal Identifier & System for Award Management)

2 CFR Part 170 (Reporting Subaward and Executive Compensation Information)

2 CFR Part 180 (OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Non-procurement))

Subrecipient shall document compliance with UG requirements, including adoption and implementation of all required policies and procedures, within thirty (30) days of the execution of this Agreement and during all subsequent reviews during the term of the Agreement. Guilford County may provide sample policies or other assistance to Subrecipient in meeting these compliance requirements. Regardless of Guilford County's assistance, it is the Subrecipient's responsibility to properly comply with all UG requirements. Failure to do so may result in termination of the Agreement by Guilford County.

Section. 5.4. Procurement Requirements.

- (a) **Federal.** Consistent with UG compliance requirements, including the standards in 2 CFR 200.318 for the acquisition of property, equipment, supplies, or services required under this Agreement, Subrecipient shall adopt and enact procurement procedures. Subrecipient's documented procurement procedures must conform to the procurement standards identified in Subpart D of 2 CFR Part 200 (Procurement Standards). Such standards include, but are not limited to, the following:

¹ <https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf>.

1. All procurement transactions for property or services shall be conducted in a manner providing full and open competition, consistent with standards outlined in 2 CFR 200.320(1)-(3) and (5), which allows for non-competitive procurements only if either (1) the item is below the micro-purchase threshold; (2) the item is only available from a single source; (3) the public exigency or emergency will not permit a delay from publicizing a competitive solicitation; or (4) after solicitation of a number of sources, competition is determined inadequate.
 2. Subrecipient shall maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.
 3. Subrecipient shall maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts in conformance with 2 CFR 200.318(c). Subrecipient shall immediately disclose in writing to Guilford County any potential conflict of interest affecting the awarded funds in accordance with 2 CFR 200.112.
 4. Pursuant to 2 CFR 200.321, Subrecipient shall take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible.
 5. Subrecipient shall "maintain records sufficient to detail the history of procurement. These records will include but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price." 2 CFR 200.318(i).
- (b) **Local.** In addition to the requirements described in subsection (a), the Subrecipient shall comply with the following:
1. **Reporting.** Subrecipient shall document, in its quarterly report to Guilford County, the status of all contracts executed in connection with this Agreement.
 2. **Guilford County review of solicitations.** Except for micro-purchases made pursuant to 2 CFR 200.320(a)(1) or procurements by small purchase procedures pursuant to 2 CFR 200.320(a)(2), if Subrecipient proposes to enter into any contract for the performance of any of the Approved Activities under this Agreement, then the Subrecipient shall forward to Guilford County a copy of any solicitation (whether competitive or non-competitive) at least fifteen (15) days prior to the publication or communication of the solicitation. Guilford County will review the solicitation and provide comments, if any, to Subrecipient within three (3) business days. Failure to respond within three (3) business days does not constitute approval by Guilford County. Consistent with 2 CFR 200.324, Guilford County will review the solicitation for compliance with applicable procurement standards. Guilford County's review and comments shall not constitute a binding approval of the solicitation. Regardless of Guilford County's review, Subrecipient remains bound by all applicable laws, regulations, and Agreement terms. If during its review Guilford County identifies any deficiencies, then Guilford County will communicate those deficiencies to Subrecipient as quickly as possible within the three (3) business day window outlined above.

3. **Guilford County review of contracts.** Except for micro-purchases pursuant to 2 CFR 200.320(a), if Subrecipient proposes to enter into any contracts for the performance of any of the Approved Activities under this Agreement, then Subrecipient shall forward to Guilford County a copy of the written contract prior to contract execution. Guilford County shall review the unexecuted contract for compliance with applicable requirements and provide comments, if any, to Subrecipient within three (3) business days. Failure to respond within three (3) business days does not constitute approval by Guilford County. Consistent with 2 C.F.R. §200.324, Guilford County will review the unexecuted contract for compliance with the procurement standards outlined in 2 C.F.R. §§200.318 through 200.327 as well as Appendix II to 2 C.F.R. Part 200. Guilford County's review and comments shall not constitute an approval of the contract. Regardless of Guilford County's review, Subrecipient remains bound by all applicable laws, regulations, and Agreement terms. If during its review Guilford County identifies any deficiencies, then Guilford County will communicate those deficiencies to Subrecipient as soon as possible within the three (3) business day window outlined above. Subrecipient must correct the noted deficiencies before executing the contract.
4. **Mandatory Contract Provisions.** Subrecipient must include contract provisions required by UG and other state and federal laws and regulations, and as otherwise dictated by Guilford County.

Section 5.5. Subawards. In executing this Agreement, Subrecipient may not enter a subaward without prior written approval from Guilford County.

Section 5.6. Property Management. All real property acquired or improved, and equipment or supplies purchased in whole or in part with ARPA/CSLFRF funds, must be used, insured, managed, and disposed of in accordance with 2 CFR 200.311 through 2 CFR 200.316.

Section 5.7 Program Income. If Subrecipient earns program income, as defined in 2 CFR 200.1 during the term of the subaward, it must segregate the gross proceeds of the program income and follow the provisions in 2 CFR 200.307.

Section. 5.8. Federal Restrictions on Lobbying. Subrecipient shall comply with the restrictions on lobbying in 31 CFR Part 21. Pursuant to this regulation, Subrecipient may not use any federal funds to pay any person to influence or attempt 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 any of the following covered federal actions: the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement. Subrecipient shall certify in writing that Subrecipient has not made, and will not make, any payment prohibited by these requirements using the form provided in Exhibit D (Lobbying Certifications).

Section. 5.9. Universal Identifier and System for Award Management (SAM). Subrecipient shall obtain, and provide to Guilford County, a unique entity identifier assigned by the System for Award Management (SAM), which is accessible at www.sam.gov.

Section. 5.10. Equal Opportunity & Other Requirements. Subrecipient shall adopt and enact a nondiscrimination policy consistent with the requirements in this section.

Civil Rights Laws. Subrecipient shall comply with Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d *et seq.*) and Treasury's implementing regulations at 31 C.F.R. Part 22, which prohibit discrimination on the basis of race, color, or national origin under programs or activities receiving federal financial assistance.

Fair Housing Laws. Subrecipient shall comply with the Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 *et seq.*), which prohibits discrimination in housing on the basis of race, color, religion, national origin, sex, familial status, or disability.

Disability Protections. Subrecipient shall comply with section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794), which prohibits discrimination on the basis of disability under any program or activity receiving federal financial assistance.

Age Discrimination. Subrecipient shall comply with the Age Discrimination Act of 1975 (42 U.S.C. §§ 6101 *et seq.*), and Treasury's implementing regulations at 31 CFR Part 23, which prohibit discrimination on the basis of age in programs or activities receiving federal financial assistance.

Americans with Disabilities Act. Subrecipient shall comply with Title II of the Americans with Disabilities Act of 1990 (42 U.S.C. §§ 12101 *et seq.*), which prohibits discrimination on the basis of disability under programs, activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.

Section. 5.11. Suspension and Debarment. Subrecipient shall comply with the Office of Management and Budget (OMB) Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement) in 2 CFR Part 180, as adopted by the U.S. Department of Treasury at 31 CFR Part 19. Subrecipient represents that neither it, nor any of its principals has been debarred, suspended, or otherwise determined ineligible to participate in federal assistance awards or contracts. Subrecipient further agrees that it will notify Guilford County immediately if it or any of its principals is placed on the list of parties excluded from federal procurement or nonprocurement programs available at www.sam.gov.

Section. 5.12. Federal Funding Accountability and Transparency Act of 2006. Subrecipient shall provide Guilford County with all information requested by Guilford County to enable Guilford County to comply with the reporting requirements of the *Federal Funding Accountability and Transparency Act of 2006* (31 U.S.C. 6101 note).

Section. 5.13. Licenses, Certifications, Permits, Accreditation. Subrecipient shall obtain and keep current any license, certification, permit, or accreditation required by federal, state, or local law and shall submit to Guilford County proof of any licensure, certification, permit or accreditation upon request.

Section. 5.14. Publications. Any publications produced with funds from this Agreement shall display the following language: "This project [is being] [was] supported, in whole or in part, by federal award number [enter project FAIN] awarded to Guilford County, North Carolina by the U.S. Department of the Treasury."

Section 5.15. Program for Enhancement of Contractor Employee Protections. Subrecipient is hereby notified that they are required to: inform its employees working on any federal award that they are subject to the whistleblower rights and remedies of the program; inform its employees in writing of employee whistleblower protections under 41 U.S.C §4712 in the predominant native language of the workforce; and include such requirements in any agreement made with a subcontractor or subgrantee.

Section 5.16. Prohibition on Certain Telecommunication and Video Surveillance Services or Equipment. Pursuant to 2 CFR 200.216, Subrecipient shall not obligate or expend funds received under this Subaward to: (1) procure or obtain; (2) extend or renew a contract to procure or obtain; or (3) enter into a contract (or extend or renew a contract) to procure or obtain equipment, services, or systems that uses covered telecommunications equipment or services (as described in Public Law 115-232, section 889) as a substantial or essential component of any system, or as a critical technology as part of any system.

Section 5.17. Use of Name. Neither party to this Agreement shall use the other party's name, trademarks, or other logos in any publicity, advertising, or news release without the prior written approval of an authorized representative of that party. The parties agree that each party may use factual information regarding the existence and purpose of the relationship that is the subject of this Agreement for legitimate business purposes, to satisfy any reporting and funding obligations, or as required by applicable law or regulation without written permission from the other party. In any such statement, the relationship of the parties shall be accurately and appropriately described.

Section 5.18. Highest Compensated Officers. The names and total compensation of the five most highly compensated officers of Subrecipient shall be listed if the Subrecipient in the preceding fiscal year received 80 percent or more of its annual gross revenues in Federal awards; and \$25,000,000 or more in annual gross revenues from Federal awards; and the public does not have access to this information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. §§ 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. See FFATA § 2(b)(1) Code of 1986. If this requirement applies to Subrecipient, Subrecipient will submit the list of its five most highly compensated officers to Guilford County within thirty (30) days of the execution of this Agreement and yearly thereafter during the Agreement term.

Section 5.19. Statement of Assurances. Subrecipient certifies compliance with SF 424B (Statement of Assurances – Non-Construction) and SF424D (Statement of Assurances – Construction).

Section 5.21. Stevens Amendments Requirements. Subrecipient shall identify that federal assistance funds were used to fund Approved Activities under this Agreement in any publicity and /or signage relating to the funded project or program.

Article VI. Cooperation in Monitoring and Evaluation.

Section. 6.1. Guilford County Responsibilities. Guilford County shall monitor, evaluate, and provide guidance and direction to Subrecipient in the conduct of Approved Activities performed under this Agreement. Guilford County must determine whether Subrecipient has spent funds in accordance with applicable laws, regulations, including the federal audit requirements and

agreements and shall monitor the activities of Subrecipient to ensure that Subrecipient has met such requirements. Guilford County may require Subrecipient to take corrective action if deficiencies are found.

The type and degree of monitoring activities depends on the results of the Subrecipient Risk Assessment, as detailed in Guilford County's Subaward and Monitoring Policy for the expenditure of ARPA/CSLFRF funds, see Exhibit E (Subaward Policy). The following specific monitoring activities apply to this Agreement:

[DRAFTER NOTE: LIST APPROPRIATE MINIMUM MONITORING ACTIVITIES HERE – REFERENCE LISTS IN SUBAWARD POLICY. IF MEDIUM OR HIGH-RISK MONITORING APPLIES, ADD THE FOLLOWING DETAILED INFORMATION:

The nature of the additional requirements;

(2) The reason why the additional requirements are being imposed;

(3) The nature of the action needed to remove the additional requirement, if applicable;

(4) The time allowed for completing the actions if applicable; and

(5) The method for requesting reconsideration of the additional requirements imposed.]

Section 6.2. Subrecipient Responsibilities.

- (a) **Cooperation with Guilford County Oversight.** Subrecipient shall permit Guilford County to carry out monitoring and evaluation activities, including any performance measurement system required by applicable law, regulation, funding sources guidelines or by the terms and conditions of the applicable grant award, and Subrecipient agrees to ensure, to the greatest extent possible, the cooperation of its agents, employees and board members in such monitoring and evaluation efforts. This provision shall survive the expiration or termination of this Agreement.
- (b) **Cooperation with Audits.** Subrecipient shall cooperate fully with any reviews or audits of the activities under this Agreement by authorized representatives of Guilford County, the North Carolina State Auditor, the US Department of Treasury, and the US Government Accountability Office. Subrecipient agrees to ensure to the extent possible the cooperation of its agents, employees, and board members in any such reviews and audits. This provision shall survive the expiration or termination of this Agreement.

Section 6.3. Interventions. If Guilford County determines that Subrecipient is not in compliance with this Agreement, Guilford County may initiate an intervention, in accordance with 2 CFR 200.208 and 2 CFR 200.339. The degree of Subrecipient's performance or compliance deficiency will determine the degree of intervention. All possible interventions are listed below and will depend on the degree of deficiency in Subrecipient's performance or compliance deficiency.

If Guilford County determines that an intervention is warranted, it shall provide written notice to Subrecipient of the intervention within thirty (30) days of the completion of a report review, desk review, onsite review, audit review, or procedures engagement review or as soon as possible after Guilford County otherwise learns of a compliance or performance deficiency related to the execution of this Agreement. The written notice shall notify Subrecipient of the following related to the intervention:

(1) The nature of the additional requirements;

(2) The reason why the additional requirements are being imposed;

(3) The nature of the action needed to remove the additional requirement, if applicable;

- (4) The time allowed for completing the actions if applicable; and
- (5) The method for requesting reconsideration of the additional requirements imposed.

Guilford County may impose the following interventions on Subrecipient, based on the level of the compliance or performance deficiency that Guilford County determines:

Level 1 Interventions. These interventions may be required for minor compliance or performance issues.

- (1) Subrecipient addresses specific internal control, documentation, financial management, compliance, or performance issues within a specified time period
- (2) More frequent or more thorough reporting by the Subrecipient
- (3) More frequent monitoring by Guilford County
- (4) Required Subrecipient technical assistance or training

Level 2 Interventions. These interventions may be required for more serious compliance or performance issues.

- (1) Restrictions on funding payment requests by Subrecipient
- (2) Disallowing payments to Subrecipient
- (3) Requiring repayment for disallowed cost items
- (4) Imposing probationary status on Subrecipient

Level 3 Interventions. These interventions may be required for significant and/or persistent compliance or performance issues.

- (1) Temporary or indefinite funding suspension to Subrecipient
- (2) Nonrenewal of funding to Subrecipient in subsequent year
- (3) Terminate funding to Subrecipient in the current year
- (4) Initiate legal action against Subrecipient

Interventions will remain in place until the underlying performance or compliance deficiency is addressed to the sole satisfaction of Guilford County.

Section 6.4. Records Retention and Access. Subrecipient shall maintain all records, books, papers and other documents related to its performance of Approved Activities under this Agreement (including without limitation personnel, property, financial and medical records) through at least December 31, 2031, or such longer period as is necessary for the resolution of any litigation, claim, negotiation, audit or other inquiry involving this Agreement. Subrecipient shall make all records, books, papers and other documents that relate to this Agreement available at all reasonable times for inspection, review and audit by the authorized representatives of Guilford County, the North Carolina State Auditor, the US Department of Treasury, the US Government Accountability Office, and any other authorized state or federal oversight office.

Section 6.5. Key Personnel. Subrecipient shall identify all personnel who will be involved in performing Approved Activities and otherwise administering the Agreement, including at least one project manager and one fiscal officer (Key Personnel). Subrecipient shall notify Guilford County of any changes to these personnel within thirty (30) days of the change. Key personnel names, titles, and contact information are listed in Exhibit F (Key Personnel).

Article VII. Default and Termination.

Section. 7.1. Termination for Cause. Guilford County may terminate this Agreement for cause after three days written notice. Cause may include misuse of funds, fraud, lack of compliance with applicable rules, laws and regulations, failure to perform on time, or failure to comply with any of the requirements of this Agreement.

Sec. 7.2. Termination Without Cause. Guilford County may terminate this Agreement for any reason, in its sole discretion, by providing Subrecipient with thirty (30) days prior written notice.

Sec. 7.3. Termination by Mutual Agreement. Guilford County and Subrecipient may agree to terminate this Agreement for their mutual convenience through a written amendment to this Agreement. The amendment will state the effective date of the termination and the procedures for proper closeout of the Agreement.

Sec. 7.4. Termination Procedures. If this Agreement is terminated, Subrecipient may not incur new obligations for the terminated portion of the Agreement after Subrecipient has received the notification of termination. Subrecipient must cancel as many outstanding obligations as possible. Costs incurred after receipt of the termination notice will be disallowed. Subrecipient shall not be relieved of liability to Guilford County because of any breach of Agreement by Subrecipient. Guilford County may, to the extent authorized by law, withhold payments to Subrecipient for the purpose of set-off until the exact amount of damages due Guilford County from Subrecipient is determined.

Article VIII. General Conditions.

Section. 8.1. Indemnification. To the extent permitted by law, Subrecipient agrees to indemnify and hold harmless Guilford County, and any of its officers, agents and employees, and the Federal Government from any claims of third parties arising out of any act or omission of Subrecipient in connection with the performance of this Agreement.

Section. 8.2. Insurance. Subrecipient must maintain insurance policies with minimum limits as follows:**[DRAFTER NOTE: INDICATE YOUR LOCAL GOVERNMENT’S INSURANCE REQUIREMENTS BELOW.]**

<u>Coverage</u>	<u>Minimum Limits</u>
a) Workers’ Compensation	\$500,000 bodily injury per each accident, \$500,000 bodily injury per disease per employee, \$500,000 bodily injury per disease policy limit
b) General Liability	\$1,000,000 per occurrence/\$3,000,000 aggregate
c) Automobile Liability	\$2,000,000 per occurrence

Commented [AA1]: Insurance requirements specific to the county to add here

Guilford County may require higher limits if warranted by the nature of this Agreement and the type of activities to be provided. The insurer must provide Guilford County with a Certificate of Insurance reflecting the coverages required in this Section. All Certificates of Insurance shall reflect thirty (30) days written notice by the insurer in the event of cancellation, reduction, or other modification of coverage. In addition to this notice requirement, Subrecipient must provide Guilford County prompt written notice of cancellation, reduction, or material modification of coverage of insurance. If Subrecipient fails to provide such notice, the Subrecipient assumes sole responsibility for all losses incurred by Guilford County for which insurance would have provided coverage. The insurance policies must remain in effect during the term of this Agreement.

Subrecipient shall name Guilford County as an additional insured except as to workers compensation insurance and it is required that coverage be placed with an "A" rated insurance company acceptable to Guilford County. If Subrecipient fails at any time to maintain and keep in force the required insurance, Guilford County may cancel and terminate the Agreement without notice.

Section. 8.3. Venue and Jurisdiction. Guilford County and Subrecipient agree that they executed and performed this Agreement in Guilford County, North Carolina. This Agreement will be governed by and construed in accordance with the laws of North Carolina. The exclusive forum and venue for all actions arising out of this Agreement is the appropriate division of the North Carolina General Court of Justice in Guilford County. Such actions may not be commenced in, nor removed to, federal court unless required by law.

Section. 8.4. Nonwaiver. No action or failure to act by Guilford County constitutes a waiver of any of its rights or remedies that arise out of this Agreement, nor shall such action or failure to act constitute approval of or acquiescence in a breach of this Agreement, except as specifically agreed in writing.

Section. 8.5. Limitation of Guilford County Authority. Nothing contained in this Agreement may be deemed or construed to in any way stop, limit, or impair Guilford County from exercising or performing any regulatory, policing, legislative, governmental, or other powers or functions.

Section. 8.6. Severability. If any provision of this Agreement is determined to be unenforceable in a judicial proceeding, the remainder of this Agreement will remain in full force and effect to the extent permitted by law.

Section. 8.7. Assignment. Subrecipient may not assign or delegate any of its rights or duties that arise out of this Agreement without Guilford County's prior written consent. Unless Guilford County otherwise agrees in writing, Subrecipient and all assigns are subject to all Guilford County's defenses and are liable for all Subrecipient's duties that arise from this Agreement and all Guilford County's claims that arise from this Agreement.

Section. 8.8. Integration. This Agreement contains the entire agreement between the parties pertaining to the subject matter of this Agreement. With respect to that subject matter, there are no promises, agreements, conditions, inducements, warranties, or understandings, written or oral, expressed, or implied, between the parties, other than as set forth or referenced in this Agreement.

Section. 8.9. Notices. All notices and other communications required or permitted by this Agreement must be in writing and must be given either by personal delivery, approved carrier, email, or mail, addressed as follows:

(a) If to Guilford County:
Guilford County Government
ATTN: Pandemic Recovery Office
301 W. Market St.
Greensboro, NC 27401

(b) If to the Subrecipient:
[ADDRESS HERE]
[EMAIL HERE]

IN WITNESS WHEREOF, the parties have caused this Agreement to be signed by their duly constituted legal representatives and is effective as of the Effective Date.

[DRAFTER NOTE: INCLUDE SIGNATURE LINES AND ATTESTATIONS HERE]

Exhibit A: Subaward Data

Subrecipient Name	[Insert Subrecipient name, which must match the name associated with its unique entity identifier]
Subrecipient Unique Entity Identifier:	[Insert Subrecipient Unique Entity Identifier]
Federal Award Identification Number (FAIN):	[Insert Federal Award Identification #]
Federal Award Date of Award to the Recipient by the Federal Agency:	[Insert date]
Subaward Period of Performance Start Date:	[Insert date]
Subaward Period of Performance End Date:	[Insert date]
Amount of Federal Funds Obligated by this Action by the Pass-Through Entity to the Subrecipient:	[Insert Total Agreement Funds]
Total Amount of Federal Funds Obligated to the Subrecipient by the Pass-Through Entity Including the Current Obligation:	[If additional federal awards have been awarded to the Subrecipient, insert total amount, including the Total Agreement Funds specified above]
Total Amount of the Federal Award Committed to the Subrecipient by the Pass-Through Entity:	[Insert amount]
Federal Award Project Description:	[Insert description]
Name of Federal Awarding Agency:	Department of Treasury
Name of Pass-Through Entity:	[LOCAL GOVERNMENT NAME], North Carolina
Contact Information for [LOCAL GOVERNMENT NAME] Authorizing Official:	[Insert contact information]
Contact Information for City Project Manager:	[Insert contact information]
CFDA Number and Name:	21.027- Coronavirus State and Local Fiscal Recovery Funds
Identification of Whether Subaward is R&D:	Not R&D
Subrecipient Indirect Costs:	See <u>Exhibit C</u> – Approved Budget

Exhibit B: Approved Activities

[DRAFTER NOTE: DESCRIBE IN DETAIL WHAT THE SUBRECIPIENT WILL DO WITH THE MONEY]

Exhibit C: Approved Budget

Consult Guilford County's Allowable Costs and Cost Principles Policy and the ARPA/CSLFRF Final Rule for specific directives and limitations on cost items.

REVENUES			Total Revenue
[LOCAL GOVERNMENT NAME] Coronavirus State and Local Fiscal Recovery Funds Awarded		\$	
Budget Cost Categories	OMB Uniform Guidance Federal Awards Reference 2 CFR 200		Total Expenditures
1. Personnel (Salary and Wages)		\$	
2. Fringe Benefits		\$	
3. Travel		\$	
4. Equipment		\$	
5. Supplies		\$	
6. Contractual Services and Subawards		\$	
7. Consultant (Professional Service)		\$	
8. Construction		\$	
9. Occupancy (Rent and Utilities)		\$	
10. Research and Development (R&D)		\$	
11. Telecommunications		\$	
12. Training and Education		\$	
13. Direct Administrative Costs		\$	
14. Miscellaneous Costs		\$	
a. Advertising and public relations costs			
b. Materials and supplies costs, including costs of computing devices			
15. Add additional cost items as needed			
16. Total Direct Costs (add lines 1-15)		\$	
17. Total Indirect Costs			
Rate %:		\$	
Base*:		\$	
18. Total Costs Federal Grant Funds (Lines 16 and 17)		\$	
<u>MUST EQUAL REVENUE TOTALS</u>			
<u>ABOVE</u>			

* The Base is modified direct total costs (MTDC) of the subaward project. Pursuant to 2 CFR 200.68, MTDC means all direct salaries and wages, applicable fringe benefits, materials and [supplies](#), services, travel, and up to the first \$25,000 of each [subaward](#) (regardless of the [period of performance](#) of the [subawards](#) under the award). MTDC excludes [equipment](#), [capital expenditures](#), charges for patient care, rental costs, tuition remission, scholarships and fellowships, [participant support costs](#) and the portion of each [subaward](#) in excess of \$25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the [cognizant agency for indirect costs](#).

Exhibit D: Lobbying Certification

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an 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, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
2. If any funds other than Federal appropriated funds have been paid or will be paid to any 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 this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Signature of Subrecipient's Authorized Official

Name and Title of Subrecipient's Authorized Official

Date

Exhibit E: Subaward Policy

[DRAFTER NOTE: APPEND GUILFORD COUNTY'S SUBAWARD POLICY HERE.]

Exhibit F: Key Personnel

[DRAFTER NOTE: CREATE A CONTACT INFORMATION FORM HERE]

Guilford County INFORMATION	
Administrative Address:	
Invoice Address:	
Project Manager Name:	
Project Manager Title:	
Project Manager Email:	
Project Manager Phone:	
Fiscal Officer Name:	
Fiscal Officer Title:	
Fiscal Officer Email:	
Fiscal Officer Telephone:	
SUBRECIPIENT INFORMATION	
Administrative Address:	
Invoice Address:	
Project Manager Name:	
Project Manager Title:	
Project Manager Email:	
Project Manager Telephone:	
Fiscal Officer Name:	
Fiscal Officer Title:	
Fiscal Officer Email:	
Fiscal Officer Telephone:	