AB# 521035

51624-26
44776-04

2010- 2011 CONTRACT

BETWEEN THE

NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION OF CHILDREN AND FAMILY SERVICES
AND

NORTHEAST NEBRASKA CHILD ADVOCACY CENTER

This contract is entered into by and between the Nebraska Department of Health and Human Services, **DIVISION OF CHILDREN AND FAMILY SERVICES** (hereinafter "DHHS"), and **NORTHEAST NEBRASKA CHILD ADVOACY CENTER** (hereinafter "Contractor").

PURPOSE. The purpose of this contract is for the provision of child advocacy services and support of the investigation and treatment of child abuse and neglect allegations to the youth of the State of Nebraska.

I. TERM AND TERMINATION

A. TERM. This contract is in effect from July 1, 2010 until June 30, 2011.

B. TERMINATION. This contract may be terminated at any time upon mutual written consent or by either party for any reason upon submission of written notice to the other party at least Thirty (30) days prior to the effective date of termination. DHHS may also terminate this contract in accord with the provisions designated "FUNDING AVAILABILITY" and "BREACH OF CONTRACT." In the event either party terminates this contract, the Contractor shall provide to DHHS all work in progress, work completed, and materials provided to it by DHHS in connection with this contract immediately.

II. CONSIDERATION

A. TOTAL PAYMENT. DHHS shall pay the Contractor a total amount not to exceed $ 200,840 (two hundred thousand eight hundred forty dollars) for the cost of services specified herein and as defined by OMB Circular A-122 .

B. PAYMENT STRUCTURE. Payment shall be structured as follows:
   1. Four payments in the amount of $50,210 will be made contingent upon the Contractor submitting reports as required. The first payment of $50,210 will be made upon the signing of the contract and submission of a billing document. Subsequent payments will be made on or after October 15, January 15, 2011, April 15, 2011 and after the receipt of the required report and billing document.

Consideration for continued funding is contingent, in part, upon receipt of the final report.

2. The Contractor understands and agrees that this Contract does not guarantee that the DHHS shall request such services. Furthermore, the Contractor understands and agrees that no minimum number of referrals for services from the DHHS shall be expected.

3. The DHHS reserves the right to withhold payment until required reports are received.

4. The Contractor is responsible for any and all costs associated with the production and delivery of reports. No other charges may be submitted under the terms of this contract without prior approval and agreement of the DHHS.

5. The Contractor agrees not to accept payment from the family of the youth unless an established part of the DHHS's case plan includes a fee for services.

6. The Contractor understands and agrees that that any bills submitted for submitted for payments that are over a year from the date of service will not be paid.

III. SCOPE OF SERVICES

A. The Contractor shall do the following:

1. Provide coordination services for the following counties: Antelope, Brown, Burt, Boone, Boyd, Cedar, Cherry, Colfax, Cuming, Dakota, Dixon, Dodge, Holt, Keya Paha, Knox, Madison, Nance, Pierce, Platte, Rock, Stanton, Thurston, Wayne, and Washington.

2. Provide technical assistance and coordination supports for child abuse investigation and treatment teams in the following manner:
   a. Establish and maintain Child Abuse and Neglect Investigation and Treatment Teams which develop and utilize team protocols related to the investigation and treatment of child abuse cases and which meet at least quarterly.
   b. The Contractor shall work with the county attorney and other appointed members of the team to facility case reviews, develop and update protocols and arrange training opportunities for the team.
   c. The Contractor shall submit to DHHS a copy of the protocol for each county serviced by the Contractor and shall submit to DHHS any changes in the protocol for each county.
   d. Assign a person to serve in the capacity of Child Advocacy Center Coordinator who must have a minimum of a Bachelor's Degree in social work or a related field and two years of experience in team facilitation, problem solving and conflict resolution, and working knowledge, experience and expertise in the area

of child abuse/neglect and family violence. An exception to the requirements may be approved by DHHS upon written request by the Contractor indicating why the person's qualifications should substitute for the minimum requirements identified in this paragraph.

e. The Contractor agrees to provide the following direct services to child victims and their non-offending caregiver(s) who: are alleging sexual abuse or serious physical abuse; may have witnessed a violent crime; have been removed from a clandestine drug lab; or have been recovered from a kidnapping:
   1) Forensic interview;
   2) Medical evaluations; and
   3) Advocacy and support including referrals for mental health services.

f. The Contractor agrees that information secured from DHHS's computer system or from files or records of DHHS will not be shared further without specific authorization unless specifically allowed by law.

3. ADMINISTRATIVE STANDARDS
   a. The Contractor will meet accreditation criteria as set forth by the National Children's Alliance as provided by the Nebraska State Statutes.
   b. Performance Accountability: The Contractor agrees to be held accountable for the services they provide. Provider performance data for the outcome measures described below will be posted on the internet as part of DHHS's position to be transparent and accountable.
   c. The Contractor shall meet the following outcomes:
      1) Outcome: Increased quality of the child interview. 90% of interviews will be conducted by a professional with advanced training in the forensic interviewing of child victims/witnesses.
      2) Outcome: Increased advocacy and support of child victim. 90% of children seen at the center will receive victim support/advocacy services.
      3) Outcome: Improved coordination and information sharing. The case coordinator will actively assist in at least 90% of all investigative and treatment team meetings by facilitating the case review process, updating protocols, and arranging for training opportunities in their assigned counties.
      4) Outcome: Increased quality of medical exams of child victims. A forensic medical examination by a medical provider with specialized training in child abuse/neglect will be provided according to team protocols in 90% of cases.

4. REQUIRED REPORTS:
   a. The Contractor shall prepare a report utilizing the format and instructions agreed upon by the Child Advocacy Center contractors in the state and by DHHS.
   b. Reports are due as follows: July 1, 2010 through September 30, 2010 reporting period due October 15, 2010; September 1, 2010 through December 31, 2010 reporting period due January 15, 2011; January 1, 2011 through March 31, 2011 reporting period due April 15, 2011; and April 1, 2011 through June 30, 2011 reporting period due July 15, 2011.

c. The format of the reports shall be developed in collaboration with the other Child Advocacy Center contractors in the state and will be agreed upon by DHHS.
d. The final reports shall include, at a minimum, the frequency of Child Abuse and Neglect Investigation Team meetings, any changes in team membership, the numbers of services provided by the Contractor, the types of services provided, expenditures made by type of service provided, and expenditures for case coordination services.
e. A copy of the report will be made available to the Child Abuse and Neglect Investigation and Treatment Teams within the Contractor's assigned counties.
f. More frequent reports must be submitted, upon request by DHHS.
g. Should the Contractor be more than thirty (30) days delinquent in submitting the Performance Measures Report, the Contractor will pay DHHS 2.5% of the total contract price. The Contractor shall continue to pay such amount every calendar month until such time as the Performance Measures Report is submitted.
h. Should the Contractor not meet the performance identified within the performance measures, the Contractor shall pay DHHS 1% of the annual amount of this contact form each measure that is not being met. In the event the penalty is not paid, DHHS shall withhold the amount from any subsequent payment due.

B. DHHS shall do the following:

1. Provide access to the Contractor to all DHHS child abuse and neglect information regarding child abuse intakes and initial assessments with the exception that no information will be provided concerning the person who made the report alleging abuse or neglect.

2. Provide such access to files. Hard copies of records will be provided upon request.

IV. GENERAL PROVISIONS

A. ACCESS TO RECORDS AND AUDIT RESPONSIBILITIES.

1. All Contractor books, records, and documents regardless of physical form, including data maintained in computer files or on magnetic, optical or other media, relating to work performed or monies received under this contract shall be subject to audit at any reasonable time upon the provision of reasonable notice by DHHS. Contractor shall maintain all records for five (5) years from the date of final payment, except that records that fall under the provisions of the Health Insurance Portability and Accountability Act (HIPAA) shall be maintained for six (6) full years from the date of final payment. In addition to the foregoing retention periods, all records shall be maintained until all issues related to an audit, litigation or other action are resolved to the satisfaction of DHHS. All records shall be maintained in accordance with generally accepted business practices.

2. The Contractor shall provide DHHS any and all written communications received by the Contractor from an auditor related to Contractor's internal control over financial reporting requirements and communication with those charged with governance including those in compliance with or related to Statement of Auditing Standards (SAS) 112 *Communicating Internal Control related Matters Identified in an Audit* and SAS 114 *The Auditor's Communication with Those Charged With Governance.* The Contractor agrees to provide DHHS with a copy of all such written communications immediately upon receipt or instruct any auditor it employs to deliver copies of such written communications to DHHS at the same time copies are delivered to the Contractor, in which case the Contractor agrees to verify that DHHS has received a copy.

3. The Contractor shall immediately correct any material weakness or condition reported to DHHS in the course of an audit and notify DHHS that the corrections have been made.

4. In addition to, and in no way in limitation of any obligation in this contract, the Contractor shall be liable for audit exceptions, and shall return to DHHS all payments made under this contract for which an exception has been taken or which has been disallowed because of such an exception, upon demand from DHHS.

B. AMENDMENT. This contract may be modified only by written amendment executed by both parties. No alteration or variation of the terms and conditions of this contract shall be valid unless made in writing and signed by the parties.

C. ANTI-DISCRIMINATION. The Contractor shall comply with all applicable local, state and federal statutes and regulations regarding civil rights and equal opportunity employment, including Title VI of the Civil Rights Act of 1964; the Rehabilitation Act of 1973, Public Law 93-112; the Americans With Disabilities Act of 1990, Public Law 101-336; and the Nebraska Fair Employment Practice Act, NEB. REV. STAT. §§ 48-1101 to 48-1125. Violation of said statutes and regulations will constitute a material breach of contract. The Contractor shall insert this provision in all subcontracts.

D. ASSIGNMENT. The Contractor shall not assign or transfer any interest, rights, or duties under this contract to any person, firm, or corporation without prior written consent of DHHS. In the absence of such written consent, any assignment or attempt to assign shall constitute a breach of this contract.

E. ASSURANCE. If DHHS in good faith, has reason to believe that the Contractor does not intend to, is unable to, or has refused to perform or continues to perform all material obligations under this contract, DHHS may demand in writing that the Contractor give a written assurance of intent to perform. Failure by the Contractor to provide written assurance within the number of days specified in the demand may, at DHHS's option, be the basis for terminating this contract.

F. BREACH OF CONTRACT. DHHS may terminate the contract, in whole or in part, if the Contractor fails to perform its obligations under the contract in a timely and proper manner. DHHS may, by providing a written notice of default to the Contractor, allow the Contractor to cure a failure or breach of contract within a period of thirty (30) days or longer at DHHS's discretion considering the gravity and nature of the default. Said notice shall be delivered by Certified Mail, Return Receipt Requested or in person with proof of delivery. Allowing the Contractor time to cure a failure or breach of contract does not waive DHHS's right to immediately terminate the contract for the same or different contract breach which may occur at a different time. DHHS may, at its discretion, contract for any services required to complete this contract and hold the Contractor liable for any excess cost caused by Contractor's default. This provision shall not preclude the pursuit of other remedies for breach of contract as allowed by law.

G. CONFIDENTIALITY. Any and all information gathered in the performance of this contract, either independently or through DHHS, shall be held in the strictest confidence and shall be released to no one other than DHHS without the prior written authorization of DHHS, provided, that contrary contract provisions set forth herein shall be deemed to be authorized exceptions to this general confidentiality provision. This provision shall survive termination of this contract.

H. CONFLICTS OF INTEREST. In the performance of this contract, the Contractor shall avoid all conflicts of interest and all appearances of conflicts of interest. The Contractor shall immediately notify DHHS of any such instances encountered so that other arrangements can be made to complete the work.

I. COST PRINCIPLES AND AUDIT REQUIREMENTS. The Contractor shall follow the applicable cost principles set forth in OMB Circular A-87 for State, Local and Indian Tribe Governments or A-122 for Non-Profit Organizations. Audit requirements are dependent on the total amount of federal funds received by the Contractor, set in the table below and Attachment 1, Audit Requirement Certification. Audits must be prepared and issued by an independent certified public accountant licensed to practice. A copy of the annual financial review or audit is to be made electronically available or sent to: Nebraska Department of Health and Human Services, Financial Services, P.O. Box 95026, Lincoln, NE 68509-5026.

Amount of annual federal payments	Audit Type
Less than $500,000	*Audit that meets Government Auditing Standards*
500,000 or more in federal payments	*A-133 audit*

J. DATA OWNERSHIP AND COPYRIGHT. All data collected as a result of this project shall be the property of DHHS. The Contractor shall not copyright any of the copyrightable material produced in conjunction with the performance required under this contract without written consent from DHHS. DHHS hereby reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use, and to

authorize others to use the copyrightable material for state government purposes. This provision shall survive termination of this contract.

K. DEBARMENT, SUSPENSION OR DECLARED INELIGIBLE. The Contractor certifies that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.

L. DOCUMENTS INCORPORATED BY REFERENCE. All references in this contract to laws, rules, regulations, guidelines, directives, and attachments which set forth standards and procedures to be followed by the Contractor in discharging its obligations under this contract shall be deemed incorporated by reference and made a part of this contract with the same force and effect as if set forth in full text, herein.

M. DRUG-FREE WORKPLACE. Contractor certifies that it maintains a drug-free workplace environment to ensure worker safety and workplace integrity. Contractor shall provide a copy of its drug-free workplace policy at any time upon request by DHHS.

N. FEDERAL FINANCIAL ASSISTANCE. The Contractor shall comply with all applicable provisions of 45 C.F.R. §§ 87.1-87.2. The Contractor shall not use direct federal financial assistance to engage in inherently religious activities, such as worship, religious instruction, and/or proselytization.

O. FORCE MAJEURE. Neither party shall be liable for any costs or damages resulting from its inability to perform any of its obligations under this contract due to a natural disaster, or other similar event outside the control and not the fault of the affected party ("Force Majeure Event"). A Force Majeure Event shall not constitute a breach of this contract. The party so affected shall immediately give notice to the other party of the Force Majeure Event. Upon such notice, all obligations of the affected party under this contract which are reasonably related to the Force Majeure Event shall be suspended, and the affected party shall do everything reasonably necessary to resume performance as soon as possible. Labor disputes with the impacted party's own employees will not be considered a Force Majeure Event and will not suspend performance requirements under this contract.

P. FUNDING AVAILABILITY. DHHS may terminate the contract, in whole or in part, in the event funding is no longer available. Should funds not be appropriated, DHHS may terminate the contract with respect to those payments for the fiscal years for which such funds are not appropriated. DHHS shall give the Contractor written notice thirty (30) days prior to the effective date of any termination. The Contractor shall be entitled to receive just and equitable compensation for any authorized work which has been satisfactorily completed as of the termination date. In no event shall the Contractor be paid for a loss of anticipated profit.

Q. GOVERNING LAW. The contract shall be governed in all respects by the laws and statutes of the State of Nebraska. Any legal proceedings against DHHS or the State of Nebraska regarding this contract shall be brought in Nebraska administrative or judicial forums as defined by Nebraska State law. The Contractor shall comply with all Nebraska statutory and regulatory law.

R. HOLD HARMLESS.

1. The Contractor shall defend, indemnity, hold, and save harmless the State of Nebraska and its employees, volunteers, agents, and its elected and appointed officials ("the indemnified parties") from and against any and all claims, liens, demands, damages, liability, actions, causes of action, losses, judgments, costs, and expenses of every nature, including investigation costs and expenses, settlement costs, and attorney fees and expenses ("the claims"), sustained or asserted against the State of Nebraska, arising out of, resulting from, or attributable to the willful misconduct, negligence, error, or omission of the Contractor, its employees, subcontractors, consultants, representatives, and agents, except to the extent such Contractor liability is attenuated by any action of the State of Nebraska which directly and proximately contributed to the claims.

2. DHHS's liability is limited to the extent provided by the Nebraska Tort Claims Act, the Nebraska Contract Claims Act, the Nebraska Miscellaneous Claims Act, and any other applicable provisions of law. DHHS does not assume liability for the action of its Contractors.

S. INDEPENDENT CONTRACTOR. The Contractor is an Independent Contractor and neither it nor any of its employees shall for any purpose be deemed employees of DHHS. The Contractor shall employ and direct such personnel as it requires to perform its obligations under this contract, exercise full authority over its personnel, and comply with all workers' compensation, employer's liability and other federal, state, county, and municipal laws, ordinances, rules and regulations required of an employer providing services as contemplated by this contract.

T. INVOICES. Invoices for payments submitted by the Contractor shall contain sufficient detail to support payment. Any terms and conditions included in the Contractor's invoice shall be deemed to be solely for the convenience of the parties.

U. INTEGRATION. This written contract represents the entire agreement between the parties, and any prior or contemporaneous representations, promises, or statements by the parties, that are not incorporated herein, shall not serve to vary or contradict the terms set forth in this contract.

V. LOBBYING.

1. No Federal appropriated funds shall be paid, by or on behalf of the Contractor, 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 contract or (a) the

awarding of any Federal agreement; (b) the making of any Federal grant; (c) the entering into of any cooperative agreement; and (d) the extension, continuation, renewal, amendment, or modification of any Federal agreement, 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 contract, the Contractor shall complete and submit Federal Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

W. NEBRASKA NONRESIDENT INCOME TAX WITHHOLDING. Contractor acknowledges that Nebraska law requires DHHS to withhold Nebraska income tax if payments for personal services are made in excess of six hundred dollars ($600) to any contractor who is not domiciled in Nebraska or has not maintained a permanent place of business or residence in Nebraska for a period of at least six months. This provision applies to individuals, to a corporation if 80% or more of the voting stock of the corporation is held by the shareholders who are performing personal services, and to a partnership or limited liability company if 80% or more of the capital interest or profits interest of the partnership or limited liability company is held by the partners or members who are performing personal services.

The parties agree, when applicable, to properly complete the Nebraska Department of Revenue Nebraska Withholding Certificate for Nonresident Individuals Form W-4NA or its successor. The form is available at:
http://www.revenue.ne.gov/tax/current/f_w-4na.pdf or
http://www.revenue.ne.gov/tax/current/fill-in/f_w-4na.pdf

X. NEBRASKA TECHNOLOGY ACCESS STANDARDS.
The Contractor shall review the Nebraska Technology Access Standards, found at http://www.nitc.state.ne.us/standards/accessibility/tacfinal.html and ensure that products and/or services provided under the Contract comply with the applicable standards. In the event such standards change during the Contractor's performance, the State may create an amendment to the Contract to request that Contract comply with the changed standard at a cost mutually acceptable to the parties.

Y. NEW EMPLOYEE WORK ELIGIBILITY STATUS. The Contractor shall use a federal immigration verification system to determine the work eligibility status of new employees physically performing services within the State of Nebraska. A federal immigration verification system means the electronic verification of the work authorization program authorized by the Illegal Immigration Reform and Immigrant Responsibility Act of 1996, 8 U.S.C. § 1324a, known as the E-Verify Program, or an equivalent federal program designated by the United States Department of Homeland Security or other federal agency authorized to verify the work eligibility status of a newly hired employee.

If the Contractor is an individual or sole proprietorship, the following applies:

1. The Contractor must complete the United States Citizenship Attestation Form, available on the Department of Administrative Services website at www.das.state.ne.us.

2. If the Contractor indicates on such attestation form that he or she is a qualified alien, the Contractor agrees to provide the U.S. Citizenship and Immigration Services documentation required to verify the Contractor's lawful presence in the United States using the Systematic Alien Verification for Entitlements (SAVE) Program.

3. The Contractor understands and agrees that lawful presence in the United States is required and the Contractor may be disqualified or the contract terminated if such lawful presence cannot be verified as required by NEB. REV. STAT. § 4-108.

Z. PROMPT PAYMENT. Payment shall be made in conjunction with the State of Nebraska Prompt Payment Act, NEB. REV. STAT. §§ 81-2401 through 81-2408. Unless otherwise provided herein, payment shall be made by electronic means.

ACH Enrollment Form Requirements for Payment
"It is the responsibility of the vendor to complete and sign the State of Nebraska ACH Enrollment Form and to obtain the necessary information and signatures from their financial institution. The completed form must be submitted before payments to the vendor can be made."

Download ACH Form:
http://www.das.state.ne.us/accounting/nis/address_book_info.htm

AA. PUBLIC COUNSEL. In the event Contractor provides health and human services to individuals on behalf of DHHS under the terms of this contract, Contractor shall submit to the jurisdiction of the Public Counsel under NEB. REV. STAT. §§ 81-8,240 through 81-8,254 with respect to the provision of services under this contract. This clause shall not apply to contracts between DHHS and long-term care facilities subject to the jurisdiction of the state long-term care ombudsman pursuant to the Long-Term Care Ombudsman Act.

BB. RESEARCH. The Contractor shall not engage in research utilizing the information obtained through the performance of this contract without the express written consent of DHHS. The term "research" shall mean the investigation, analysis, or review of information, other than aggregate statistical information, which is used for purposes unconnected with this contract.

CC. SEVERABILITY. If any term or condition of this contract is declared by a court of competent jurisdiction to be illegal or in conflict with any law, the validity of the

remaining terms and conditions shall not be affected, and the rights and obligations of the parties shall be construed and enforced as if this contract did not contain the particular provision held to be invalid.

DD. SUBCONTRACTORS. The Contractor shall not subcontract any portion of this contract without prior written consent of DHHS. The Contractor shall ensure that all subcontractors comply with all requirements of this contract and applicable federal, state, county and municipal laws, ordinances, rules and regulations.

EE. TIME IS OF THE ESSENCE. Time is of the essence in this contract. The acceptance of late performance with or without objection or reservation by DHHS shall not waive any rights of DHHS nor constitute a waiver of the requirement of timely performance of any obligations on the part of the Contractor remaining to be performed.

NOTICES. Notices shall be in writing and shall be effective upon receipt. Written notices, including all reports and other written communications required by this contract shall be sent to the following addresses:

FOR DHHS:

Suzanne Schied
NDHHS
PO Box 95026
Lincoln, NE 68509
402-471-9245

FOR CONTRACTOR:

Mark Zimmerer
Northeast NE Child Advocacy Center
1500 Koenigstein Avenue
Norfolk, NE 68701
402-644-7407

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

FOR DHHS:

Todd L Reckling

Todd L. Reckling
Director
Department of Health and Human Services
Division of Children and Family Services

DATE: 06/28/2010

FOR CONTRACTOR:

Linda Miller

Linda Miller
Chief Nursing Officer
Faith Regional Health Services

DATE: 7/6/10

NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION OF CHILDREN AND FAMILY SERVICES
AUDIT REQUIREMENT CERTIFICATION

Subgrantees and certain contractors receiving funds from the Nebraska Department of Health and Human Services are required to complete this document. Reference to the Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations, in this document is "Circular A-133".

Grant Name *CAPTA AND CJA* **Grant #** *OG0601NECA01AND G0801NECJA1*
CFDA* # *93.669 AND 93.643* *(Catalog of Federal Domestic Assistance)

Contractor's Name Northeast NE Child Advocacy Center

Address: 1500 Koenigstein

City: Norfolk **State:** NE **Zip Code:** 68701

Federal Tax Identification Number (FTIN) 470796875

Contractor's Fiscal Year Jan 1, 2011 **to** Dec 31, 2011

All written communications from the Certified Public Accountant (CPA) engaged under #1 or #2 below, given to the contractor including those in compliance with or related to Statement of Auditing Standards (SAS) 112 *Communicating Internal Control related Matters Identified in an Audit* and SAS 114 *The Auditor's Communication with Those Charged With Governance* must be provided by the contractor to the Nebraska Department of Health and Human Services immediately upon receipt, unless the contractor has directed the CPA to provide the copy directly to the Department and has verified this has occurred.

Check either 1 or 2 and complete the signature block on page 2:

1. X As the contractor named above, we expect to expend less than $500,000 from all Federal Financial Assistance sources, not just the grant named above, and including commodities in our current fiscal year. Therefore, we are not subject to the audit requirements of Circular A-133.

   We are, however, responsible for engaging a licensed Certified Public Accountant (CPA) to conduct and prepare either, a review (expenditures less than $75,000) or audit report (expenditures $75,000-$499,999) of our organization's financial statements and a report issued by the CPA. We acknowledge the audit must be completed no later than nine months after the end of our organization's current fiscal year. A copy of the report must be submitted to the Nebraska Department of Health and Human Services address as shown below within the earlier of 30 days after receipt of the auditor's report(s), or nine months after the end of the audit period.

2. __ As the contractor named above, we expect to expend $500,000 or more from all Federal Financial Assistance sources, not just the grant named above, and including commodities in

our current fiscal year. Therefore we are subject to the single audit requirements of Circular A-133.

We will engage a licensed Certified Public Accountant to conduct and prepare the audit of our organization's financial statements and components of the single audit pertaining to those financial statements. We acknowledge the audit must be completed no later than nine months after the end of our current fiscal year.

We further acknowledge, as the contractor, that a single audit performed in accordance with Circular A-133 must be submitted to the Federal Audit Clearinghouse. The reporting package, as evidence the audit was completed must contain:

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

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

We further acknowledge a copy of this subgrantee's financial statements, auditor's report and SF-SAC must be submitted, at the time these documents are submitted to the Federal Audit Clearinghouse, to the:

Nebraska Department of Health and Human Services
Financial Services
Grants and Cost Management
P.O. Box 95026
Lincoln, NE 68509-5026

or the Contractor must notify the Department when the reporting package becomes available and provide the Department with access to an electronic version of its annual audit and financial report. Notification of availability will be sent to the Nebraska Department of Health and Human Services, Financial Services, Grant and Cost Management is a format similar to the following:

The Contractor's latest A-133 Audit is now available for your use at:
http://www.

The Contractor's financial report is available at:
http://www

The foregoing submissions or notification and electronic access to the annual audit and financial report must be made within the earlier of 30 days after receipt of the auditor's report(s), or nine months after the end of the audit period.

Linda Sue Miller
Print/Type Name

Chief Nursing Officer
Print/Type Title

Linda Sue Miller
Signature

7-6-10
Date

402-644-7637
Telephone Number