

ATTACHMENT 1.

September 1, 2016

Jeannie Chaffin, Director
US Department of Health and Human Services
Administration for Children and Families
Office of Community Services
Division of State Assistance
Attention: Community Services Block Grant Program
5th Floor West
370 L'Enfant Promenade S.W.
Washington, D.C. 20447

Dear Director Chaffin:

As Chief Executive Officer of the State of Nebraska, I have exercised my authority to designate the Nebraska Department of Health and Human Services, Division of Children and Family Services (DHHS-CFS), to act as the lead agency for administration of the Community Services Block Grant program. I have also designated DHHS-CFS as the agency to review, sign and submit the plan and assurances in regard to the Community Services Block Grant Program.

If you have any questions or concerns please feel free to contact Jennifer Dreibelbis, CSBG Program Specialist at 402-471-9346 or her administrator, Jodie Gibson at (402) 471-1069.

Sincerely,

Pete Ricketts
Governor

ATTACHMENT 2

REV. FEBRUARY 22, 2004
MANUAL LETTER # 20-2004

NEBRASKA HEALTH AND
HUMAN SERVICES MANUAL

CSBG
TABLE OF CONTENTS
481 NAC 1-000

TITLE 481 COMMUNITY SERVICES BLOCK GRANT PROGRAM TABLE OF CONTENTS

Chapter 1-000 Introduction

- 1-001 Scope and Authority
- 1-002 Purposes and Goals
- 1-003 Definitions
- 1-004 Nondiscrimination and Equal Opportunity
- 1-005 Confidentiality
- 1-006 Access to Records
- 1-007 Appeals Process
- 1-008 Child Support Services and Referrals

Chapter 2-000 Administrative Requirements

- 2-001 Board of Directors
 - 2-001.01 Selection and Composition of Board
 - 2-001.02 Board Powers
 - 2-001.03 Selecting Representatives of the Sectors
 - 2-001.04 Limitations on Length of Service
 - 2-001.05 Conflict of Interest
 - 2-001.06 Petition for Representation on the Board
 - 2-001.07 Alternates
 - 2-002.08 Filling Vacancies
 - 2-002.09 Open Meetings
 - 2-002.10 Compensation
- 2-002 Annual Plans
 - 2-002.01 Needs Assessment
 - 2-002.02 Information Included in the Annual Plan
- 2-003 Results Oriented Management and Accountability System (ROMA)
 - 2-003.01 ROMA Reports
- 2-004 Personnel Policies
- 2-005 Fund Allocation
- 2-006 Fund Transmittal Process
 - 2-006.01 Obligation Authority
 - 2-006.02 Recapture and Redistribution of Unobligated Funds
 - 2-006.02A Amount
 - 2-006.02B Redistribution

- 2-007 Program Requirements
 - 2-007.01 Emergency Services
 - 2-007.02 Coordinate and Establish Linkages
 - 2-007.03 Coordination of Programs
 - 2-007.04 Activities Supported
 - 2-008 Reporting Requirements
 - 2-009 Self-Evaluation/Review Requirements and Corrective Action
 - 2-009.01 Self-Evaluation
 - 2-009.02 Reviews
 - 2-009.03 Corrective Action
 - 2-009.03A Determination
 - 2-010 Audit Requirements
 - 2-011 Redesignation of Eligible Entities
 - 2-011.01 Requirement for the Board
 - 2-011.02 Special Consideration
 - 2-011.03 No Qualified Organization in or Near Area
 - 2-012 Relationships With Local Officials
 - 2-013 Eligible Entity's Grievance Process
- Chapter 3-000 Financial Administration
- 3-001 Accounting Standards
 - 3-002 Availability of Information
 - 3-002.01 Access to Information and Documents
 - 3-002.02 Restrictions
 - 3-003 Bonding
 - 3-004 Carry Over of Unspent Funds
 - 3-005 Limitations on Use of Funds
 - 3-005.01 Purchase or Improvement of Land or Buildings
 - 3-005.02 Political Activities
 - 3-005.03 Allowable Costs

TITLE 481
COMMUNITY SERVICES BLOCK GRANT PROGRAM

CHAPTER 1-000 INTRODUCTION

1-001 Scope and Authority: These regulations govern the Community Services Block Grant (CSBG) Program. The Community Services Block Grant Program was created by the Economic Opportunity Act of 1964 and amended by Public Law 105-285, cited as the Coats Human Services Reauthorization Act of 1998.

1-002 Purposes and Goals: The purposes and goals of CSBG are to:

1. Provide assistance to states and local communities, working through a network of community action agencies and other neighborhood-based organizations for the reduction of poverty, the revitalization of low-income communities, and the empowerment of low-income families and individuals in rural and urban areas to become fully self-sufficient (particularly families who are attempting to transition off a state program carried out under part A of Title IV of the Social Security Act (42 U.S.C. 601 et seq.)); and
2. Accomplish the goals described in number 1 through:
 - a. The strengthening of community capability for planning and coordinating the use of a broad range of federal, state, local, and other assistance (including private resources) related to the elimination of poverty, so that this assistance can be used in a manner responsive to local needs and conditions;
 - b. The organization of a range of services related to the needs of low-income families and individuals, so that these services may have a measurable and potentially major impact on the causes of poverty in the community and may help the families and individuals to achieve self-sufficiency;
 - c. The greater use of innovative and effective community-based approaches to attacking the causes and effects of poverty and of community breakdown;
 - d. The maximum participation of residents of the low-income communities and members of the groups served by programs assisted through the block grants made under this program to empower residents and members to respond to the unique problems and needs within their communities; and
 - e. The broadening of the resource base or programs directed to the elimination of poverty so as to secure a more active role in the provision of services for:
 - (1) Private, religious, charitable, and neighborhood-based organizations; and
 - (2) Individual citizens, and business, labor, and professional groups who are able to influence the quantity and quality of opportunities and services for the poor.

1-003 Definitions: For use within CSBG, the following definition of terms will apply unless the context denotes otherwise:

Department: The Nebraska Department of Health and Human Services.

Director: The Director of the Nebraska Department of Health and Human Services.

Eligible Entity: An entity that was eligible on October 26, 1998, the day before the date of enactment of the Coats Human Services Reauthorization Act of 1998, or designated by the process described in 481 NAC 2-011.

Poverty Line: The official poverty line established by the Director of the Office of Management and Budget based on the most recent data available from the Bureau of the Census.

Secretary: The Secretary of U.S. Health and Human Services, Office of Community Services.

1-004 Nondiscrimination and Equal Opportunity: An eligible entity must not discriminate on the basis of race, color, national origin, religion, sex, familial status, disability or age. The eligible entity must make known that use of the facilities and services are available to all on a nondiscriminatory basis. The eligible entity must have procedures to make known their policy of nondiscrimination. Eligible entities and recipients must also adopt procedures which will make available to interested persons information concerning the location of services and facilities that are accessible to persons with disabilities.

1-005 Confidentiality: All eligible entities must adopt written policies to protect the confidentiality of all persons served, and all persons employed by the eligible entities. Confidentiality policies regarding persons served must be framed in the best interests of the client, and must include disclosure to the client of any potential sharing of information.

1-006 Access to Records: All eligible entities must adopt written policies that identify those records which are available to the public, those records which are not available to the public, and the conditions under which records may be made available. The Department's intent is that information regarding the eligible entity's policies, financial operations, and operating effectiveness must be available to the public under reasonable conditions.

1-007 Appeals Process: All eligible entities must have a written appeals process through which clients or potential clients may appeal denials of service or improper provision of service. The appeals process should extend at least to the eligible entity's governing board.

1-008 Child Support Services and Referrals: During each fiscal year for which an eligible entity receives a CSBG grant, the entity must:

1. Inform custodial parents in single-parent families that participate in programs, activities, or services carried out or provided under this program about the availability of child support services; and
2. Refer eligible parents to the child support offices of state and local governments.

CHAPTER 2-000 ADMINISTRATIVE REQUIREMENTS

2-001 Board of Directors: An eligible entity must administer the Community Services Block Grant program through a tripartite board that fully participates in the development, planning, and evaluation of the program to serve low-income communities.

2-001.01 Selection and Composition of Board: The eligible entity must ensure that a process is in place for the selection of members of the board so that the board includes the following:

1. One-third of the members of the board are elected public officials holding office on the date of selection, or their representatives, except that if the number of elected officials reasonably available and willing to serve on the board is less than one third of the membership of the board, membership on the board of appointive public officials or their representatives may be counted in meeting the one third requirement;
2. No fewer than one-third of the members are persons chosen in accordance with democratic selection procedures adequate to ensure that these members are representative of low-income individuals and families who represent a specific neighborhood within a community and who reside in the neighborhood they represent; and
3. The remainder of the members are officials or members of business, industry, labor, religious, law enforcement, education, or other major groups and interests in the community served.

2-001.02 Board Powers: The board must have all of the powers required under Neb. Rev. Stat., Chapter 21, Article 19, (The Nebraska Nonprofit Corporation Act) and its successors.

2-001.03 Selecting Representatives of the Sectors: The board must adopt a written plan which describes the procedures for selecting representatives for each of the three sectors of the board.

2-001.04 Limitations on Length of Service: The board must develop policies as to the length of time members may serve on the board.

2-001.05 Conflict of Interest: The following individuals are considered to have a conflict of interest and must not serve on the board of directors:

1. A person who is an officer or an employee of an organization contracting to perform a component of the work program funded by CSBG;
2. A paid employee of the eligible entity; and
3. An employee of the Nebraska Department of Health and Human Services.

These restrictions may be waived by the Director.

2-001.06 Petition for Representation on the Board: Eligible entities must establish procedures allowing a petition for adequate representation if a low income individual, community organization, religious organization, or representative of low income individuals feels under-represented on the board.

2-001.07 Alternates: The board may allow alternates to substitute for members. If alternates are allowed, the board must maintain written policies which specify:

1. How alternates are selected;
2. The powers given alternates; and
3. The limitations placed on alternates.

2-001.08 Filling Vacancies: The board must maintain written policies that describe the procedures to be used in filling vacancies.

2-001.09 Compensation: Although expense allowances for low income individuals and reimbursements to all members of the board for expenses are permitted, regular compensation to all members for their service on the board is not permitted.

2-002 Annual Plans: An annual community action plan must be submitted to the Department; the plan must include a community needs assessment of the low income population for the community served, and may be coordinated with community-needs assessments conducted for other programs.

2-002.01 Needs Assessment: Needs assessments must be conducted periodically and must, at a minimum, incorporate data from these sources:

1. Low-income residents;
2. Local elected officials and other service agencies; and
3. Statistical data.

2-002.02 Information Included in the Annual Plan: The following must be included in the annual plan:

1. A description of the service delivery system for services provided or coordinated with funds made available through CSBG grants targeted to low-income individuals and families in communities within the state;
2. A description of how linkages will be developed to fill identified gaps in the services, through the provision of information, referrals, case management, and follow-up consultations;
3. A description of how funds made available through CSBG grants will be coordinated with other public and private resources; and
4. A description of how the local entity will use the funds to support innovative community and neighborhood-based initiatives related to the purposes of this program, which may include fatherhood initiatives and other initiatives with the goal of strengthening families and encouraging effective parenting.

2-003 Results Oriented Management and Accountability System (ROMA): Eligible entities must participate in the ROMA System or an alternative system for measuring performance and results that meets the requirements of that section, and a description of outcome measures to be used to measure eligible entity performance in promoting self-sufficiency, family stability, and community revitalization.

2-003.01 ROMA Reports: ROMA reports must be submitted to the Department as specified in the written agreement with each eligible entity.

2-004 Personnel Policies: All eligible entities must maintain written personnel policies that address all state and federal requirements.

2-005 Fund Allocation: In general, not less than 90 percent of the CSBG funds made available to the Department must be used by the Department to make grants to the eligible entities. The fund allocation plan will be reviewed every ten years using poverty information taken from the U.S. Census. On an annual basis, the Department will notify eligible entities of the allocation breakout by entity upon receiving information from the Office of Community Services on the amount of the state's allocation.

The Department will use up to five percent of the remainder for administration purposes and the remainder for discretionary purposes. The discretionary funds will be used according to P. L. 105-285 and carried out according to written agreement with U.S. Health and Human Services.

2-006 Fund Transmittal Process: All funds provided to eligible entities are federal funds which are approved and forwarded through the Department. Contingent upon the availability of funds, the normal process for transmitting funds to eligible entities is in equal payments on a quarterly basis.

2-006.01 Obligational Authority: Funds distributed to eligible entities through CSBG grants for a fiscal year must be available for obligation during that fiscal year and the succeeding fiscal year, subject to 481 NAC 2-006.02.

2-006.02 Recapture and Redistribution of Unobligated Funds:

2-006.02A Amount: Beginning on October 1, 2000, the Department may recapture and redistribute funds distributed to an eligible entity through a CSBG grant that are unobligated at the end of a fiscal year if the unobligated funds exceed 20 percent of the amount distributed to the eligible entity for the fiscal year.

2-006.02B Redistribution: In redistributing funds recaptured in accordance with this paragraph, the Department must redistribute the funds to an eligible entity, or require the original recipient of the funds to redistribute the funds, to a private, nonprofit organization located within the community served by the original recipient of the funds for activities consistent with the purposes of this program.

2-007 Program Requirements:

2-007.01 Emergency Services: Eligible entities must provide, on an emergency basis, for the provision of supplies and services, nutritious foods, and related services, as may be necessary, to counteract conditions of starvation and malnutrition among low-income individuals to the extent funds are available.

2-007.02 Coordinate and Establish Linkages: Eligible entities must coordinate and establish linkages between governmental and other social services programs to ensure the effective delivery of services to low-income individuals and to avoid duplication of services, and will work with the Department to coordinate the provision of employment and training activities, as defined in section 101 of the Workforce Investment Act of 1998 (WIA) in the state and in communities with entities providing activities through statewide and local workforce investment systems under the WIA.

2-007.03 Coordination of Programs: Eligible entities will, to the maximum extent possible, coordinate programs with and form partnerships with other organizations serving low-income residents of the community and members of the groups served by the state, including religious organizations, charitable groups, and community organizations.

2-007.04 Activities Supported: Eligible entities must:

1. Support activities that are designed to assist low-income families and individuals receiving assistance under Part A of Title IV of the Social Security Act (42 U.S.C. 601 et seq.), homeless families and individuals, migrant or seasonal farmworkers, and elderly low-income individuals and families, and include in their plan a description of how the activities will enable the families and individuals:
 - a. To remove obstacles and solve problems that block the achievement of self-sufficiency (including self-sufficiency for families and individuals who are attempting to transition off a state program carried out under Part A of Title IV of the Social Security Act);
 - b. To secure and retain meaningful employment;
 - c. To attain an adequate education, with particular attention toward improving literacy skills of the low-income families in the communities involved, which may include carrying out family literacy initiatives;
 - d. To make better use of available income;
 - e. To obtain and maintain adequate housing and a suitable living environment;
 - f. To obtain emergency assistance through loans, grants, or other means to meet immediate and urgent family and individual needs; and
 - g. To achieve greater participation in the affairs of the communities involved, including the development of public and private grassroots partnerships with local law enforcement agencies, local housing authorities, private foundations, and other public and private partners to:
 - (1) Document best practices based on successful grassroots intervention to develop methodologies for widespread replication; and
 - (2) Strengthen and improve relationships with local law enforcement agencies, which may include participation in activities such as neighborhood or community policing efforts;

2. Address the needs of youth in low-income communities through youth development programs that support the primary role of the family, give priority to the prevention of youth problems and crime, and promote increased community coordination and collaboration in meeting the needs of youth, and support development and expansion of innovative community-based youth development programs that have demonstrated success in preventing or reducing youth crime, such as:
 - a. Programs for the establishment of violence-free zones that would involve youth development and intervention models (such as models involving youth mediation, youth mentoring, life skills training, job creation, and entrepreneurship programs); and after-school child care programs; and
 - b. To make more effective use of, and to coordinate with, other programs related to the purposes of this program (including state welfare reform efforts).

2-008 Reporting Requirements: Financial and program reports must be submitted according to the written agreement with each eligible entity.

2-009 Self-Evaluation/Review Requirements and Corrective Action:

2-009.01 Self-Evaluation: Eligible entities must regularly evaluate the effectiveness and/or impact of their operations through peer reviews and other means, and report findings to the Department.

2-009.02 Reviews: Eligible entities must cooperate with the Department when the Department conducts an onsite review of their agency. These will occur at least every three years and may or may not be conducted simultaneously with a peer review. Other reviews as appropriate may be conducted, including reviews of entities with programs that have had other federal, state, or local grants (other than assistance provided under this program) terminated for cause.

2-009.03 Corrective Action

2-009.03A Determination: If the Department determines, on the basis of a final decision in a review, that an eligible entity failed to comply with the terms of an agreement or the state plan to provide services under this program or to meet appropriate standards, goals, and other requirements established by the Department (including performance objectives), the Department must:

1. Inform the entity of the deficiency to be corrected;
2. Require the entity to correct the deficiency;
3. Either:
 - a. Offer training and technical assistance, if appropriate, to help correct the deficiency, and prepare and submit to the Secretary a report describing the training and technical assistance offered; or
 - b. If the Department determines that training and technical assistance are not appropriate, the Department will prepare and submit to the Secretary a report stating the reasons for the determination;

4. At the discretion of the Department (taking into account the seriousness of the deficiency and the time reasonably required to correct the deficiency):
 - a. Allow the entity to develop and implement, within 60 days after being informed of the deficiency, a quality improvement plan to correct the deficiency within a reasonable period of time, as determined by the Department; and
 - b. Not later than 30 days after receiving from an eligible entity a proposed quality improvement plan, either approve the proposed plan or specify the reasons why the proposed plan cannot be approved.
5. After providing adequate notice and an opportunity for a hearing, initiate proceedings to terminate the designation of or reduce the funding under this subtitle of the eligible entity unless the entity corrects the deficiency.

A determination to terminate the designation or reduce the funding of an eligible entity is reviewable by the Secretary.

2-010 Audit Requirements: Eligible entities must comply with the federal audit guidelines, including OMB Circular A-133 and its successors.

2-011 Redesignation of Eligible Entities: If any geographic areas of the state cease to be served by an eligible entity and the Governor or his/her designee decides to serve the area, the Governor or his/her designee may solicit applications from and designate as an eligible entity a private nonprofit organization (which may include an eligible entity) that is geographically located in the unserved area and that is capable of providing a broad range of services designed to eliminate poverty and foster self-sufficiency, and that meets the requirements in Title 481.

2-011.01 Requirement for the Board: In order to serve as the eligible entity for the area, the entity must agree to add additional members to the board of the entity to ensure a tripartite board.

2-011.02 Special Consideration: In designating an eligible entity, the Governor or his/her designee must grant the designation to an organization of demonstrated effectiveness in meeting the goals and purposes of this program and may give priority in granting the designation to eligible entities that are providing related services in the unserved area, consistent with the needs identified by a community needs assessment.

2-011.03 No Qualified Organization in or Near Area: If no private, nonprofit organization is identified or determined to be qualified to serve the unserved area as an eligible entity, the Governor or his/her designee may designate an appropriate political subdivision of the state to serve as an eligible entity for the area. In order to serve as the eligible entity for that area, the political subdivision must have a tripartite board.

2-012 Relationships with Local Officials: Eligible entities are encouraged to maintain close working relationships with all elected officials in their service areas. Annually, eligible entities must inform the county boards in their service areas as to the programs and activities to be carried out.

2-013 Eligible Entity's Grievance Process: An eligible entity may file a grievance following any decision by the Department to reduce or withhold funding for any of the reasons cited in 481 NAC 2-009 ff. The eligible entity's grievance on the Department's decision must be filed within 30 days following the date the Department provides a written notice of disciplinary action, sanction, or warning. The grievance must be in writing and it is filed with the Director. The Director must review the grievance and issue a final ruling within 30 days following his/her receipt of the grievance. A determination to terminate the designation or reduce the funding of an eligible entity is reviewable by the Secretary.

DRAFT

CHAPTER 3-000 FINANCIAL ADMINISTRATION

3-001 Accounting Standards: The expenditures of all CSBG funds must be accounted for in accordance with generally accepted accounting principles and as stated in 481 NAC 2-010.

3-002 Availability of Information:

3-002.01 Access to Information and Documents: Eligible entities and contractors must provide access to any books, documents, papers or records that duly authorized representatives of the Department of Health and Human Services, the Secretary of U.S. Health and Human Services, and the State Auditor determine are pertinent to an approved project plan. Eligible entities must comply with the Privacy Act of 1974, 5 U.S.C. 552a.

3-002.02 Restrictions: The Department must not place restrictions on an eligible entity, nor must an eligible entity establish restrictions which limit public access to the eligible entity's records or to the records of its contractors, except when the records must remain confidential for any of the following reasons:

1. To prevent a clearly unwarranted invasion of personal privacy;
2. To comply with an Executive Order or statute which specifically requires the records to be kept secret;
3. To protect commercial or financial information which was obtained from a person or a firm on a privileged or confidential basis;
4. To protect information which can be improperly exploited for personal gains;
5. To comply with the Health Insurance Portability and Accountability Act of 1996;
6. To protect the confidentiality of individual program participant information; or
7. To protect the confidentiality of employee personnel records.

3-003 Bonding: Eligible entities must maintain adequate liability insurance, including employee malfeasance insurance, to cover the programs funded by CSBG.

3-004 Carry Over of Unspent Funds: Eligible entities may carry over up to 20 percent of the CSBG funds awarded during a year. Upon the provision of adequate justification, the Department may allow a larger amount to be carried over. Eligible entities must annually submit a written explanation of any funds carried over.

3-005 Limitations on Use of Funds:

3-005.01 Purchase or Improvement of Land or Buildings: Grants must not be used for the purchase or improvement of land, or the purchase, construction, or permanent improvement (other than low-cost residential weatherization or other energy-related home repairs) of any building or other facility. The Department may request a waiver from the Secretary for the purchase of land or construction.

3-005.02 Political Activities: Programs must not use CSBG program funds, the provision of services, or the employment or assignment of personnel in a manner supporting or resulting in the identification of the programs with:

1. Any partisan or nonpartisan political activity or any political activity associated with a candidate or contending faction or group in an election for public or party office;
2. Any activity to provide voters or prospective voters with transportation to the polls or similar assistance in connection with any elections; or
3. Any voter registration activity.

3-005.03 Allowable Costs: The provisions of OMB Circular A-122, or its successors, determine what costs are allowable or prohibited in the use of federal funds. Where federal exceptions for block grant funds exist, the appropriate State of Nebraska rules apply.

DRAFT

ATTACHMENT 4.4 Legislative Hearing

Transcript Prepared By the Clerk of the Legislature
Transcriber's Office
Rough Draft

Health and Human Services Committee
February 07, 2014

but we are always so impressed with the people who volunteer to be on boards, the talent in Nebraska is just amazing. So thank you so much. [CONFIRMATION]

TRISHA CRANDALL: It's a great state. Thank you. [CONFIRMATION]

SENATOR CAMPBELL: Thank you. That concludes our gubernatorial appointments for today and we will move to the hearing for the Community Services Block Grant Program and we are required to do this every year, so Director Pristow is here. I think this is an annual requirement, is it not? [CONFIRMATION]

SENATOR GLOOR: Did we get everybody? [CONFIRMATION]

SENATOR CRAWFORD: Kathy, did we get Paul Salansky? [CONFIRMATION]

SENATOR CAMPBELL: Oh, I called the name and he did not appear.
[CONFIRMATION]

BRENNEN MILLER: And is this the letter that is in support of him? If you could all just leave it on your desk, something maybe he had it wrong on the calendar, I'll take them back and then when we get him rearranged, I'll bring them back and hand them out.
[CONFIRMATION]

SENATOR CAMPBELL: All right. No, I'm sorry, I did call his name and probably some foul-up in his schedule or whatever. And so it's semiannual (sic) we do this.
[CONFIRMATION]

THOMAS PRISTOW: It's once every two years, so it's semiannual (sic--biennial).

SENATOR CAMPBELL: So, Director, go right ahead and start.

Transcript Prepared By the Clerk of the Legislature
Transcriber's Office
Rough Draft

Health and Human Services Committee
February 07, 2014

THOMAS PRISTOW: Good afternoon, Senator Campbell and members of the committee. My name is Thomas Pristow, T-h-o-m-a-s P-r-i-s-t-o-w, director of the Division of Children and Family Services for DHHS. I'm here to speak today concerning Nebraska's state plan for the CSBG, Community Services Block Grant, for federal year 2015 and 2016. Nebraska submits a plan every two years to the Office of Community Services and the U.S. Department of Health and Human Services laying out what the state of Nebraska and Community Action agencies both do in that specified period. The CSBG Act governs this federally mandated program and the act requires a legislative hearing once every three years. I'm sorry, Senator, I thought it was once every two years, once every three years. CSBG funds are federal funds distributed to the state earmarked by federal law for distribution to eligible entities that in Nebraska are Community Action agencies. A formula based on each state's poverty population determines each state's grant amount. Nebraska receives approximately \$4.7 million annually and that's less than 1 percent of the federal allotment. CSBG funding provides a range of services and activities to assist the needs of low-income individuals. Community Action agencies are required to provide services and activities addressing key areas. The services and activities are determined locally through needs assessment and other community-based tools. Agencies report outcomes and activities twice a year and send an annual report on to the federal funder every February. Nebraska recognizes nine Community Action agencies serving all 93 counties. The board of each Community Action agency is comprised of one-third of low-income representatives, one-third elected officials, and one-third of private sector representatives, all who live in the community where the Community Action agency service area is. Community Action agency board members are responsible for planning, management, operation of the agency and the state is responsible for monitoring and oversight. Guidance on the federal fiscal year 2015 and 2016 state plan will come out this April. Nebraska will submit its state plan to the federal Office of Community Services by this September. Copies of the plan will be available for public comment prior to the submission per CSBG Act requirements and we do anticipate level funding. For federal law, 90 percent of the funds go to Nebraska's nine Community Action agencies. The state may use up

Transcript Prepared By the Clerk of the Legislature
Transcriber's Office
Rough Draft

Health and Human Services Committee
February 07, 2014

to 5 percent of the funds for state administration of the grant and the remaining 5 percent of the funds are discretionary used to provide training and technical assistance. The Community Services Block Grant is only one funding source for Community Action activities. It is the base funding to allow agencies to leverage additional private and public dollars. Last year, agencies leveraged over \$79 million more dollars. Thank you for allowing me to present Nebraska's intention to submit the Community Services Block Grant state plan and to provide you a small sampling of what Community Action does in our state. If you are not familiar with the Community Action agencies in your district, I invite you to visit those agencies. I have included a handout that gives some examples of activities and a list of the nine Community Action agencies in Nebraska. Thank you.

SENATOR CAMPBELL: Thank you, Director. Questions that the committee has?
Senator Crawford.

SENATOR CRAWFORD: Thank you, Senator Campbell and thank you, Thomas. Could you tell us a little bit about the 5 percent of discretionary funds for training and technical assistance, about what that looks like in Nebraska?

THOMAS PRISTOW: Yes, as far as how much money that is exactly, or...?

SENATOR CRAWFORD: Or just what we do with that, what that looks like.

THOMAS PRISTOW: Actually I will turn to my CSBG expert.

SENATOR CAMPBELL: We'll probably have to have you come forward.

SENATOR CRAWFORD: That's fine. I can ask it again if we're going to have multiple people, or what do you think?

SENATOR CAMPBELL: Yeah, because the transcribers won't pick it up. That's okay.

Transcript Prepared By the Clerk of the Legislature
Transcriber's Office
Rough Draft

Health and Human Services Committee
February 07, 2014

We can move up another chair and have her identify herself, and there we go. Because we have had this, and we need to have her identify herself. Okay. So go right ahead.

JILL SCHRECK: Good afternoon, I'm Jill Schreck, J-i-l-l S-c-h-r-e-c-k. I'm the deputy director for Division of Children and Family Services for economic assistance.

SENATOR CAMPBELL: And Senator Crawford, you had a question?

SENATOR CRAWFORD: So I noticed in the report it said that 5 percent of the funds can go to state administration, 5 percent can go to training and technical assistance, so I just wondered if you could speak a little bit what that looks like in Nebraska, or how we use those funds.

JILL SCHRECK: I believe we help them with any computers that they may need to purchase. But also this year our Community Service Block Grant person is Jennifer Dreibelbis and she works very closely with them. And I understand her to be working with them on a new training opportunity. And I'd like to point out our Community Action agencies are also community partners for ACCESSNebraska, so they assist our clients that are seeking assistance, regular assistance or Medicaid to apply for benefits or other services. I can't give you a lot of details on that, but we can get back to you on, you know, more about the training if you like.

SENATOR CRAWFORD: Oh, okay. Oh, that's helpful. So basically training for ACCESSNebraska, computer and...

JILL SCHRECK: Training in general for things that they, Community Action Services, do.

SENATOR CRAWFORD: Thank you.

Transcript Prepared By the Clerk of the Legislature
Transcriber's Office
Rough Draft

Health and Human Services Committee
February 07, 2014

SENATOR CAMPBELL: Senator Gloor.

SENATOR GLOOR: Thank you. This really isn't a leading question. (Laughter) But, I mean, most of us who have been in Human or Health Services for a lot of years are familiar and interactive with their Community Action agencies in some way, shape, or form. And the weatherization programs have always run out of the Community Action agencies, haven't they?

JILL SCHRECK: As far as the additional...using the LIHEAP funds to help...

SENATOR GLOOR: Yeah. Yep, yeah.

JILL SCHRECK: Yeah, I believe they work with them as well as many other services that they do.

SENATOR GLOOR: Well, you know the State Auditor's report about monies being returned. Was that monies that could have been used by a Community Action agency, and trust me, I understand that you return monies that you don't use because nobody asks to use them, which I know is part and parcel of some of the challenges there, but were the Community Action agencies caught up in some of that?

THOMAS PRISTOW: They can access the funds like other agencies can throughout the population, so yes, and the broad answer is yes, they were caught up.

SENATOR GLOOR: Do they get a fair share, or if you had one Community Action agency that was...felt they were especially in need of weatherization dollars, could they make a request that would maybe shift a preponderance of the money to their particular district or region?

JILL SCHRECK: I don't know exactly the process, if it's an application process or based

Transcript Prepared By the Clerk of the Legislature
Transcriber's Office
Rough Draft

Health and Human Services Committee
February 07, 2014

on the numbers they serve, but we could get back to you on that.

SENATOR GLOOR: Because I was thinking of having a conversation with our Community Action director when we get back. You know, we're not in session anymore and talking about it a little bit. I don't get a lot of inquiries about it, but I drive around my community and I know, gee, there are a lot of homes that could use it and so I'm wondering whether we're being proactive enough within our Community Action agency about that program in particular.

THOMAS PRISTOW: The Community Action agencies, I mean they do Head Start, early Head Start, AmeriCorps housing, homeless services, housing services. I mean there's a whole menu approach of different activities they do. The energy piece is one of them. We can get more specific information out to you. And when you do speak to your local Grand Island Community Action person, we'd be glad to be...if he's going to be helpful, be part of that conversation or afterwards.

SENATOR GLOOR: Sure. Yeah, I mean, I probably won't just because I don't want to...you know, I'm not getting investigatory here. (Laughter) Can I help and is there something that we ought to be doing that might be more helpful, not to just my constituencies, but obviously they serve at least four or five other state senator's districts as far as I know. I have Loup City and so they've got a pretty good chunk of central Nebraska.

THOMAS PRISTOW: Where I came from in Vermont and Virginia, the Community Action agencies were absolutely instrumental in helping get services out to disadvantaged folks across the state. I mean, they were a prime, partnered up I've used in all the states I've been in.

SENATOR CAMPBELL: Senator Howard.

Transcript Prepared By the Clerk of the Legislature
Transcriber's Office
Rough Draft

Health and Human Services Committee
February 07, 2014

SENATOR HOWARD: Thank you, Senator Campbell and thank you for coming to us to talk about the community services about grant. How are the funds distributed amongst the agencies? Is it based on the number of people that they serve, it's a population?

THOMAS PRISTOW: Population within their area.

SENATOR HOWARD: And then what outcome measures do you use in order to monitor their efficacy?

THOMAS PRISTOW: My understanding is there are federal health measures attached to the grant that are...that we have to have them answer. It was part of the grant award each year. I mean, I don't this. I can get the specifics to you, but it's...federal government has gone to outcome measures over the past years which have been pretty significant. So we could get a list to the Senator...to you Senator, what is actually allowed. Just don't know them offhand.

SENATOR HOWARD: That would be great. Thank you.

SENATOR CAMPBELL: Senators, well, we've got three from Omaha, well, one from Bellevue. (Laughter) Do you have much interaction with the eastern Nebraska? Senator Howard does.

SENATOR HOWARD: And they're great. I mean, people really like what they're doing, but they don't do really intensive case management. Most of our folks go there for tax help rather than...yeah, it's mostly tax help.

THOMAS PRISTOW: The food shelf has been a big activity that a lot of Community Action programs have across the state to help folks. They run out towards the end of the month. I'm sorry, Senator.

Transcript Prepared By the Clerk of the Legislature
Transcriber's Office
Rough Draft

Health and Human Services Committee
February 07, 2014

SENATOR COOK: I was...the thing that I know that they do at the one that used to be called the eastern Nebraska offer, well, GOCA is what it used to be. And they did a senior...I won't call it day care, but I was the speaker for example, just to get everybody out during the day, interacting with one another, get a meal, so a senior activities center.

SENATOR CAMPBELL: Well, I can say that the Lincoln Action Program here is very much a part of the community and has a number of programs.

JILL SCHRECK: I believe they got the grant for the Navigator, for Affordable Care Act. Actually had a phone call from the Department of Labor yesterday who was asking for who the representative is in northeast...northeast Nebraska, so I directed her to Community Action Program.

SENATOR CAMPBELL: Any other comments that you have, Senators? We kind of forget about this report until it comes around again and then we go, oh, yeah, so and so, of course. We know what it does because of the communities that we've worked with, so.

SENATOR CRAWFORD: And they're very important.

SENATOR CAMPBELL: Yes, absolutely. Absolutely. Very important to the structure across the state. So thanks for the report.

THOMAS PRISTOW: You're welcome. Thank you, Senators.

SENATOR CAMPBELL: And if there is no other comments, we will conclude the hearing today and we are finished.

Nebraska Community Services Block Grant
Basic Information

Name of Agency

Fiscal Year
2016

Please answer the following questions:

1. Is the agency compliant with the Tripartite Board structure as required by the CSBG Act

- Yes
- No

If no, where is the noncompliance (check all that apply)

- Low Income representation
- Private representation
- Public representation

2. Any new board members added in FY2015.

- Yes
- No

Please provide the following information: Name, Contact Info, Tripartite Representation

3. Does the agency use Service Point for all its service counts?

- Yes
- No

If no, which service counts are not in Service Point and how does the agency ensure that counts are unduplicated?

What plans does the agency have over the next year to utilize Service Point for additional service counts?

4. Does the agency have a dedicated data administrator on staff?

- Yes
- No

If yes, please provide the following information: Name, title, contact info

If no, how does the agency manage data collection, data reporting and data analysis within the agency and programs?

5. Does the agency have a ROMA Trainer on staff?

- Yes
- No

If yes, please provide the following information: Name, title, contact info.

If no, who in the agency is charged with ROMA training for agency staff and board?
Please provide the following information: Name, title, contact info.

6. FY2014 Single Audit completed and a copy given to the CSBG Office?

- Yes
- No

If no, please explain why and when the completed audit will be available.

7. Does the agency collect customer feedback through surveys or other means?

- Yes
- No

If no, please provide the primary reason the agency does not collect this information

DRAFT

8. What strategies does the agency use to communicate its activities to the community?

Check all that apply:

- Speaking at county commission meetings or other public bodies
- Sit on committees related to mission, goals and programs
- Relationship with standard media, newspaper, radio, etc.
- Working with the Community Action of Nebraska association
- Social Media
- Newsletter
- Advertising
- Fundraising events
- Website
- Other _____

If none of these are used, what does the agency plan to do over the next year to increase communication of its programs and services to the community?

9. If the agency answered no to any of these questions, what training and technical assistance would be helpful for the agency to respond yes in next year's application?

DRAFT

**Nebraska Community Services Block Grant
Linkages and Coordination**

Name of Agency

Fiscal Year
2016

NEW QUESTIONS: GAPS IN SERVICES

- A) Describe the identified gaps in services and how were they identified.
- B) How does the agency plan to link with other partners to address these gaps? Linkages include information, referral, case management and follow-up consultations.
- C) How did or will these services impact those identified gaps?
- D) Please provide examples of partners involved in these efforts. Be sure to include any charitable, faith based, and/or community based organizations.
- E) With these identified gaps and linkages, will the agency change any specific programs for FY2016 (October 1, 2015- September 30, 2016)?

DRAFT

**Nebraska Community Services Block Grant
Service Delivery to Low Income Individuals**

Name of Agency

**Fiscal Year
2016**

Nebraska's base plus formula allotment is based on the poverty population in each county of an agency's service delivery area. How does your agency ensure that each county in your service delivery area (SDA) has access to appropriate services? How does your agency determine resources to each county in the SDA?

DRAFT

**Nebraska Community Services Block Grant
Service Delivery to Low Income Individuals**

Name of Agency

Fiscal Year
2016

NEW QUESTIONS: SERVICE DELIVERY

- A) How does your agency use the CSBG funds to ensure services are provided to low income individuals and families in your local community?
- B) Describe how your agency provides emergency supplies and services and how you determine income eligibility, (This includes only programs with limited intake procedures.)
- C) How does your agency counteract starvation and malnutrition in the communities you serve?
- D) Describe how your agency provides community wide benefit programs and how you ensure low-income communities are targeted.
- E) Describe how your agency addresses the needs of youth in low-income areas.
- F) How do you measure effectiveness of programs in A through E.?

DRAFT

**Nebraska Community Services Block Grant
Service Delivery to Low Income Individuals**

Name of Agency

Fiscal Year
2016

NEW QUESTION: SERVICE DELIVERY

What is the primary service delivery system in your agency? This includes case management, emergency services, referrals, etc. If you use all of them, please provide short descriptions of each including how the agency implements each system. Please explain how you know this service delivery method is effective.

DRAFT

Nebraska Community Services Block Grant Community Needs Assessment

Name of Agency _____

Fiscal Year
2016

Date of last full needs assessment: _____

If the last full needs assessment was more than one year ago, provide the date it was last updated _____. If the State has not already received a copy, submit a copy of the last Complete Needs Assessment/update with this application.

There should be a clear link between the Community Assessment and the programs/services described in this CSBG Plan. While agencies can use the Statewide Needs Assessment data, they must consider local conditions (median income, industry, population age and race/ethnicity, environment, job trends, etc.) and local data (client surveys, local census data, etc.) in their planning, programming and community assessment for their service delivery area. If they are conducting a program that is not a substantiated need by the Statewide Needs Assessment, the agency should have data available to substantiate that program.

Before the agency provides examples from the needs assessment and programs, please answer the following questions:

1. How does the agency measure that their services/programs will improve the conditions of the people they serve?

DRAFT

2. How does the agency document that the services are stabilizing and/or moving the family to self-sufficiency?

3. How do those services/programs help recipients stabilize their situation and or increase self-sufficiency?

4. What did the agency do to ensure that the community needs assessment and/or agency program planning includes feedback from low-income residents, local elected officials and other service agencies?

5. How did the agency use input from community based organizations, private, public sector, and educational institutions to determine needs and resources?

6. How did the agency incorporate the Statewide Community Needs Assessment in planning in 2015 and how does it plan to incorporate it in FY2016. This should include what data the agency used to determine its programming.

7. How did the agency collect data concerning gender, age, race/ethnicity in its poverty population data? If it did not look specifically at this population, how does it plan to address this in the future?

DRAFT

**Nebraska Community Services Block Grant
ROMA**

Name of Agency	Fiscal Year 2016
-----------------------	----------------------------

Briefly describe how your agency ensures all programs fully implement the ROMA cycle in program planning, management and evaluation?

DRAFT

**Nebraska Community Services Block Grant
Eliminated Programs**

Name of Agency	Fiscal Year 2016
-----------------------	----------------------------

What programs were eliminated in 2015 and will not be part of your FY2016 activities. Why?

DRAFT

**Nebraska Community Services Block Grant
New Programs**

Name of Agency	Fiscal Year 2016
-----------------------	-----------------------------------

What new programs do you plan to institute in FY2016? Why and what quantitative or qualitative data did you use to make the determination to add new programs?

DRAFT

Nebraska Community Services Block Grant Organizational Standards

Name of Agency	Fiscal Year 2016
----------------	---------------------

Organizational Standards begin in Federal Fiscal Year 2016. Please discuss any planning or implementation your agency has done around Organizational Standards. Please identify what strengths and weaknesses your agency may have in regards to meeting the Organizational Standards. What training and technical assistance would help your agency implement these standards and be ready for full implementation in Federal Fiscal Year 2016?

DRAFT

**Nebraska Community Services Block Grant
ROMA Next Generation**

Name of Agency	Fiscal Year 2016
-----------------------	-----------------------------

ROMA Next Generation should start in Federal Fiscal Year 2017. What planning or implementation has your agency done around ROMA Next Generation? Please include any activities planned in Federal Fiscal Year 2016. What training and technical assistance would help your agency implement ROAM Next Generation and be ready for full implementation in Federal Fiscal Year 2017?

DRAFT

Nebraska Community Services Block Grant Narrative

Name of Agency	Fiscal Year 2016
----------------	---------------------

Please provide a one to two page narrative on any activities in the agency that were of significance in FY2015. This includes but is not limited to: Executive Director changes, senior management changes, funding or programmatic changes that eliminated or added an entire program.

If no such activities occurred then please leave blank.

If there were major changes at the agency please describe the change, what potential successes and challenges may exist and how the agency plans to continue to address the changes in FY2016. What is the staff role and the Board of Directors role in these discussed changes?

DRAFT

NEBRASKA CSBG BI-ANNUAL REVIEW FORM

Last updated February 2015

This form is to be completed electronically and returned to the Nebraska CSBG Program Specialist by the specified date included with this packet.

Please return by: Month, day, 20xx

On Site review dates: weekday, month, day, 20xx - weekday, month, day, 20xx

AGENCY: AGENCY NAME

Please provide most recent copies of the following (if it does not exist please state when the agency thinks it will complete the item:

Agency can add it to Dropbox folder or send via email

Bylaws:

Personnel Policies:

Employee Handbook:

Financial Policies:

Strategic Plan:

Community Needs Assessment:

Board of Directors Self Assessment:

Succession Plan:

Other on site or desk audit review letters from other funders (From October 1, 20xx to present):

BOARD OF DIRECTORS

This section has been significantly reduced. Much of the focus on 2015 will be working/talking directly with board members.

1. Have there been any significant changes in the Board of Directors since the last on site review in 2013?

MISSION, VISION AND PLANNING

1. What progress if any have you made on CSBG on site review recommendations from 2013? Copy of letter is attached with the pre-work.
2. Have you participated in the Peer Review Process that started in 2011? Do you feel your agency is making progress in its identified area? Do you plan to continue participation in FY2015?

SERVICES AND ACTIVITIES

1. Have any significant programs changed since the FY2015 Application was submitted to the state?
2. Describe any processes the agency went through in the last year to evaluate the overall effectiveness/impact of its operations. **Provide a copy of the report of the findings.** (State Reg.: 2-009)

SECTION IX: LEGAL ACTIONS, PREVENTION and PROGRAM COMPLIANCE

1. If any legal action has been brought against the agency over the last two years regarding hiring, employment provision of service, or other, please explain how the actions were resolved and what resources were used to handle any legal fees.
2. If the agency has any compliance issues outstanding as a result of subgrant/contract reviews or other matters, please describe them.

LIST ANY BEST PRACTICES:

1.

DRAFT

ATTACHMENT 10.2

ON-SITE REVIEW CHECKLIST 2015

	Authority	Comments or method of verification
Last years review letter and response from agency	Subgrant	
990	8.6	
When did Board approve 990	8.6	
Has the agency submitted all reports and on a timely manner?	Subgrant	
Agency submitted CSBG-IS report on time	9.4	
CSBG-IS reflects client demographics and organization-wide outcomes	9.4	
Review Data Quality Report from SP Administrator (primarily CAN)	Subgrant	

AFT

ON-SITE REVIEW CHECKLIST 2015

FISCAL POLICIES AND PROCEDURES		
Date last updated.		8.10
Procurement Standards (OMB Circular 110)		8.11
Does the agency have written policies that prohibit the solicitation or acceptance of gratuities, favors, or anything of monetary value from contractors or potential contractors?		8.11
Does the agency have written policies that prohibit the selection, award, or administration of a contract by anyone with a possible financial conflict of interest?		8.11
Does the agency have a written policy which identifies those records which are available to the public, those records which are not available to the public, and the conditions under which records may be made available? (State Reg.: 1-006)		8.11
Do written policy/procedures describe:		State Policies
Accounts Payable/Receivable		
Internal Control		4.6
Purchasing		
Check Signing Policies		
Payroll		
Cash Receipts		
Property Management		
Cost Allocation Plan or Indirect Plan – view plan		8.12
Timesheets		
Credit Cards		
Travel		
Authority for approval for all financial transactions?		4.6
Record retention and destruction		8.13
Based on completed Financial Checks and Balances form, are fiscal procedures as written accurate?		Best Practice
		See Financial Checks and Balances Form

ON-SITE REVIEW CHECKLIST 2015

Date Fiscal Policies last reviewed by Board.	8.10
Has the agency ever obtained outside expert advice when revising? (information)	8.10
How does the agency ensure that financial policies and procedures comply with current rules and regulations?	8.10
Date Fiscal Procedures last reviewed by agency.	8.10
How does the agency ensure that procedures are followed?	8.10
procurement standards reviewed by board	8.11
View cost allocation plan.	8.12
Is the evidence that contracts are awarded to the Lowest bidder? Is there justification when they are not awarded to the Lowest Bidder?	4.6
Is there evidence that copies of program fiscal reports are shared with the program directors on a monthly basis? (recommendation)	4.6
Can staff identify possible vulnerability for the organization from the financial information they receive? (recommendation)	4.6
What procedures are in place to prevent expenditure of funds in excess of approved, budgeted amounts? (weakness)	4.6, 8.7
Is there an agency wide budget?	8.9
Do they regularly compare budgeted costs to actual costs?	8.7

ON-SITE REVIEW CHECKLIST 2015

	Is there evidence that vendors are paid timely?	4.6	
	Does the agency have multiple bank accounts?	4.6	
	If yes, how many and can they justify why?	4.6	
	Did the agency open or close any bank accounts in the last two years?	4.6	
	Is there evidence that the Board, acting through formal resolutions authorized the opening and closing of the accounts?	4.6	
	View last two bank statements. Do they reflect any negative cash balances, overdraft, or finance charges?	4.6	
	Is there evidence that the Board has designated individuals to sign checks and contracts on behalf of the agency? Who?	4.6	
	Has the agency determined an asset to debt ratio? (recommendation)	4.6	

DRAFT

ON-SITE REVIEW CHECKLIST 2015

	Does the agency have an investment plan? (information)	4.6	
	If they do, can the agency demonstrate the Board authorized designated individuals to invest agency funds and approved the plan? (this part of the question could indicate a weakness/finding)	4.6	
	Can the agency demonstrate that bank statement reconciliations are current?	4.6	
	Are they reviewed by the finance director?	4.6	
	Bank statements are reconciled to the general ledger?	4.6	
	Is there evidence that funds are tracked separately by contract/subgrant?	4.6, 8.7	
	Has the agency taken out any short term loans/lines of credit in the last two years? (weakness)	4.6	
	Was it extended beyond the original term?	4.6	
	Is their evidence of Board approval?	4.6	
	If yes, how often is it used?	4.6	
	Can the agency demonstrate they maintain dated, signed and original contracts/subgrants at the agency.	4.6	
	Can the agency demonstrate that the general ledger reflects all funding sources?	4.6, 8.7	
	What steps does the agency take to ensure current accounting procedures determine allowability, allocability and reasonableness of costs and ensure that costs were incurred during the funding period reflect current practice?	4.6	

ON-SITE REVIEW CHECKLIST 2015

Does the agency use a signature stamp?	4.6
Who has access to it and authority to use it?	4.6
Are the following kept locked?	4.6
Blank checks	4.6
Signature Stamp	4.6
Personnel records	4.6
Undelivered checks	4.6
View the bi-annual physical inventory of non-expendable assets.	8.11
Can the agency demonstrate they follow inventory acquisition and disposition documentation procedures and requirements?	8.13
What training has financial staff had during the last two years? (information)	7.9
Can the agency verify that key financial staff have received training on: (42U.S.C.9916))	7.9
OMB Circulars	7.9
CSBG/Grant management	7.9
What procedures are in place to ensure knowledge of and compliance with OMB cost and accounting standards? (42U.S.C.9916)	4.6
Does the agency carry the following Insurance? (State Reg.: 3-003)	4.6
Comprehensive general liability for all program operations	4.6
Directors and officers liability	4.6
Umbrella excess liability	4.6
Professional liability	4.6
Are all insurance policies current?	4.6
All required filings and payments on payroll withholding are completed on time	4.6, 8.8

ON-SITE REVIEW CHECKLIST 2015

AUDIT		
Was audit submitted on time	8.1	
Auditor presented audit to the board	8.3	
Board formally accepts the audit	8.4	
Are audit findings repeated from last year?	8.2	
Are the management letter comments repeated from last year?	8.2	
Has the agency requested an extension to the audit deadline?	8.1	
Has the grantee borrowed money in the last three months?	4.6	
Does it contain a disclosure (see footnote in audit) regarding cash flow status?	8.2	
Is the agency a low-risk grantee?	4.6, 8.2	
List any questions, areas of concern.	8.2	
Has the grantee corrected previous audit findings?	8.2	
Is the audit in agreement with the 990?	8.6	
Last time (most recent) audit sent for bid	8.5	

ON-SITE REVIEW CHECKLIST 2015

HUMAN RESOURCES		
Date last updated.		7.1
reviewed by attorney (date)		7.1
approved by board (date)		7.1
Do the Policy and Procedures contain:		Policies
Hiring, promotion, transfers, and separation policies and procedures		
Employee orientation within 60 days of hire		7.8
Employee evaluation		7.6
Employee attendance policies		
Overtime Policies		
Salary Scales		
Wage comparability studies		
Employee benefit plans		
Disciplinary procedures		
Grievance procedures		
Employee conflict of interest		
Leave		
Classification and Compensation		
Prohibited Political Activities		
Personnel file contents		
Individual development and training		7.9
Do policies fully address the Hatch Act?		4.6
Is there a non-discrimination statement?		4.6
Is there a statement regarding accessibility to personnel files?		Policies
Are there policies on nepotism?		Policies
Is there a written whistleblower policy?		7.7 and 4.6
Is there written policy on how the agency protects the confidentiality of staff and all people served? (State Reg 1-005)		State

ON-SITE REVIEW CHECKLIST 2015

Are hiring and non-discrimination policies and practices posted?	4.6
Date Personnel Policies last reviewed by Board.	7.1
Has the agency ever obtained outside expert advice when revising? (attorney req 10-1-2015)	7.1
Is there evidence that employees receive training in the employment policies and procedures?	7.2, 7.8, 7.9
Is there evidence that policies are available to all staff?	7.2
Is there an employee manual? If so, when was it last updated.	7.2
Is there evidence that all employees have a copy?	7.2
Employee orientation within 60 days of hire	4.6, 7.8
Jobs descriptions are updated and on file and classify positions as salaried or non-salaried.	7.3
Reviewed in last five years	7.3
Is there evidence that job postings and advertisements specify whether positions advertised are salaried or non-salaried?	Best Practice
Wage and Salary Plan on file	Best Practice
View most recent wage comparability study. Date completed	Best Practice
Does the Executive Director or other leadership receive different fringe benefits than the rest of the staff?	7.5
What is the E.D.'s salary and benefits?	7.5
Board approval of ED salary and benefits annually (date)	7.5

ON-SITE REVIEW CHECKLIST 2015

	Is there evidence that confidential documents are maintained in a secure environment?	4.6
	Is there evidence that personnel records are updated periodically and after each major personnel action?	7.6
	Is there evidence that background checks are completed on employees who work with customers or handle money?	4.6
	Can the agency demonstrate that it includes an "Equal Opportunity" statement with its employment advertisements?	4.6
	Is there evidence the agency supports staff development at all levels?	7.9
	Is there written policies around employee evaluations and does it include written procedures	7.6
	Does the agency post:	State
	Ethics Statements (or availability)	State
	Workers Compensation	State
	Non-discrimination/Civil Rights/Labor Laws	State
	Client appeals	State
	Is there evidence that approved hiring, disciplinary, and termination policies and procedures are followed throughout the organization.	4.6, 7.6
	What are the turnover rates for staff?	4.6
	Is the agency evaluating trends?	4.6
	What are the turnover rates for Management?	4.6
	Have any positions been vacant for more than 90 days?	4.6
	Are files located in secured areas with limited access?	4.6
	How does the agency ensure that employees receive the training they need?	7.9
	Is there evidence that leave sheets are completed by employees and approved by Supervisors?	Policies
	Is there evidence that payroll records are regularly compared with the records of the fiscal department?	Policies

ON-SITE REVIEW CHECKLIST 2015

BOARD (Staff can supply this information)		
Is the agency in compliance with Tripartite Requirements? (42U.S.C.9910(a) and State Reg 2-001.01)	5.1	
Public Officials	5.1	
Private Officials	5.1	
Low-Income Officials	1.1, 5.1	
Have any Seats been vacated for more than 90 days?	5.5	
If yes, what is the reason?	5.5	
Is the agency in compliance with by-laws concerning Board size and make-up?	5.1, 5.3	
Have any board members served continuously for longer than terms defined in the by-laws?	Bylaws	
Board Attendance -- Based upon the last four Board meetings, how many Board members attended:	5.5	
four meetings	5.5	
three meetings	5.5	
two meetings	5.5	
one meeting	5.5	
no meetings	5.5	
Did agency provide a complete Board Packets for every Board meeting to the CSBG office?	Subgrant	

ON-SITE REVIEW CHECKLIST 2015

	How many times in the last year did the Board meet in Executive Session?	Bylaws	
	Is there evidence the Board has a process and followed the process for meeting in executive session?	Bylaws	
	Is there evidence that information provided prior to and during board meetings is adequate for decisions reached at the meeting? How many days prior to the meeting does the Board receive packets and what is contained in the packets?	4.6	
	Do any of the following serve on the Board? (State Reg. 2-001.05)	State	
	An officer or an employee of an organization contracting to perform a component of the work program funded by CSBG?	State	
	An employee paid from CSBG funds?	State	
	If there was a vacancy filled in the last year, is their verification the agency followed procedures?	5.5	
	Is there evidence that Board Leadership was elected in accordance with grantee bylaws, CSBG legislation and regulations? (42U.S.C.9910(a); State Reg: 2-001.01)	5.2	
	Is there evidence that low-income reps were nominated by a low-income individual/group/etc?	5.2	
	Is there evidence that low-income reps were democratically elected by low-income residents in the area being represented?	5.2	
	Is there evidence that low-income reps live in the area represented and represent low-income individuals?	5.2	
	Has the agency followed By-Laws in selection of Private Reps?	Bylaws	
	Is there a letter of appointment for appointed Public Reps?	Bylaws	

ON-SITE REVIEW CHECKLIST 2015

Does the agency follow the best practice of maintaining current resumes or biographical information for each Board member?	5.2	
Does the composition of the board match the demographics of the service area?	5.2	
Is there evidence that the board reviews its by-laws at least bi-annually?	5.3	
Date last reviewed	5.3	
Is there evidence that each board member received a copy of the bylaws in the last two years?	5.4	
Does the agency maintain a complete set of Board minutes?	Best Practice	
Have the Articles of Incorporation been amended in the last two years?	Best Practice	
Date the Board last bid out agency audit	8.5	
Does the agency have signed conflict of interest declarations and code of ethics from each board member? When was this last reviewed? (State Reg: 2-110.05)	4.6, 5.6	
Are Conflict of interests recorded in the minutes?	4.6, 5.6	
Is there evidence that the Board participated in the needs assessment and long-range and strategic planning?	2.2, 2.3, 3.1, 3.5, 6.1	
Is there evidence the needs assessment was used in the long range and strategic planning?	3.1	
Board approves an organization wide budget yearly	4.6, 8.9	
Date of last approval	4.6, 8.9	
Is there evidence that the Board received all funder reports on monitoring of programs?	4.6, 8.7	
Can the agency demonstrate that the board authorizes borrowing of funds?	4.6	
Organization has a board orientation curriculum (get copy)	5.7	
It is conducted within 6 months	5.7	

ON-SITE REVIEW CHECKLIST 2015

Organization provides board training within the last two years (asked on prework)	5.8	
BOARD -- INTERVIEW		
Can the Board provide evidence of a process for evaluating the Executive Director?	7.4	
Date E.D. last evaluated	7.4	
Who was involved in the evaluation?	7.4	
Does the Board or E.D. designate who is responsible for the agency in the case of a prolonged absence of the E.D.? If it is the E.D., is the Board aware of who the person is?	4.5	
Does the board understand the three sector representation responsibility set by CSBG and how members of the board are selected, seated, and replaced?	5.1, 5.4	
Is there evidence that information provided prior to and during board meetings is adequate for decisions reached at the meeting? How many days prior to the meeting does the Board receive packets and what is contained in the packets?	Bylaws	
What evidence is there that the Board understands the balance sheet and other financial statements? (The Board is not expected to be able to give detailed information on the statements, but should be able to discuss them and indicate some ability to understand)	4.6, 8.7, 8.9	
What steps has the Board taken to reduce absenteeism and vacancy?	5.5	
Can the Board provide specific procedures they used to evaluate programs on a regular basis?	5.9	
Is there evidence that the board has knowledge of the community's needs and problems and understand the role of the agency in combating them?	2.3	
Is there evidence that the Board has knowledge of ROMA and uses ROMA concepts and information in their planning and management activities?	4.3	

ON-SITE REVIEW CHECKLIST 2015

Is the board aware of the assurances the agency has agreed to in the CSBG subgrant? (best practice)	4.4, 4.6, 5.4
Does the board appear knowledgeable about the statutory and regulatory requirements of its work?	4.4, 4.6, 5.1, 5.2, 5.4, 5.5, 5.6, 5.7
Is there evidence the board has been successful in mobilizing and channeling local resources in support of the agency's efforts?	2.3
Is the board aware of succession planning the agency/board has undertaken?	4.5
Describe the process the board takes to evaluate the E. D.?	7.4
When did the Board last conduct a self assessment of the Board?	Best Practice
Does the board appear to understand their legal and fiduciary responsibility?	4.6, 8.2

ON-SITE REVIEW CHECKLIST 2015

BOARD -- OBSERVATION		
Is there evidence that information provided prior to and during board meetings is adequate for decisions reached at the meeting?	4.6	
Does the financial officer or financial committee present financial information at board meetings? (best practice)	8.7	
Is there evidence that the Board has knowledge of ROMA and uses ROMA concepts and information in their planning and management activities?	4.3	
What evidence was there that the Board was prepared?	CSBG Act	
What committees reported?	CSBG Act	
Board receives programmatic reports at each meeting	5.9	
Board receives financial reports at each meeting	8.7	
org wide on revenue and expenditures compared to budget to actual, categorized by program	8.7	
Balance sheet/statement of financial position	8.7	
How current are the financials presented	8.7	

ON-SITE REVIEW CHECKLIST 2015

BY-LAWS/Board Requirements			
1	Do the bylaws comply with the CSBG law concerning board composition? (42U.S.C.9910(a); State Reg: 2-001.01)	5.1, 5.2	
2	Are Alternates Allowed? (State Reg. 2-001.07)	Bylaws	
	Are there written policies?	5.2	
	Does the agency have a written plan which describes the procedures for selecting representatives? (State Reg 2-001.03)	5.2	
	Does the agency have written policies which describe the procedures to be used in filling vacancies? (State Reg. 2-001.08)	5.5	
	Does the agency have written policies which state the basis for removal of board members?	5.5	
	Do By-laws define the democratic selection methods for low-income members? (42U.S.C.9910(a); State Reg: 2-001.01)	5.2	
	Does the Board approve annual program budgets?	8.7	
	Does the Board approve agency policies?	Bylaws	
	Are there written policies on the length of time members may serve on the board? (State Reg.: 2-001.04)	State	
	Are there term limits for low income and private sector?	Bylaws	
	Are the Board member responsibilities outlined?	Bylaws	
	Are there quorum requirements?	5.5	
	Is there a conflict of interest statement? (Nebraska Nonprofit corporation Act 21-1987)	5.6	
	Does an employee of the Nebraska Dept. of health and Human Services? (State Reg. 2-001.05)	State	
	What are the standing committees?	Bylaws	
	Are there term limits for Board officers?	Bylaws	

ON-SITE REVIEW CHECKLIST 2015

	<p>Is there an established procedure under which a low-income individual, community organization, or religious organization, or representative of low-income individuals that considers its organization, or low-income individuals, to be inadequately represented on the board (or other mechanism) of the eligible entity to petition for adequate representation? (42U.S.C.9908(b)10; State Reg.: 2-001.06)</p>		
	<p>Are the powers of each officer outlined in the Articles of Incorporation, By-Laws or the Resolution appointing the officer?</p>	<p>Bylaws</p>	
	<p>Do by-laws allow that the Board receive proper notice of the meetings?</p>	<p>Bylaws</p>	
	<p>Date the Board last reviewed By-Laws.</p>	<p>5.3</p>	
	<p>Has the Board ever sought outside "expert" help in updating? If so, when, including an attorney</p>	<p>5.3, 5.5</p>	
	<p>BOARD TRAINING</p>	<p>5.8</p>	
	<p>Was training provided on: oversight and fiduciary duties?</p>	<p>5.8</p>	
	<p>ROMA?</p>	<p>5.8</p>	
	<p>Financial documents routinely distributed to the Board</p>	<p>8.7</p>	
	<p>List other training provided:</p>	<p>5.8</p>	
	<p>BOARD MANUAL</p>	<p>5.8</p>	
	<p>Does it contain:</p>	<p>Policies</p>	
	<p>Mission Statement</p>		
	<p>By-Laws</p>		
	<p>CSBG State and Federal Regulations</p>		
	<p>Organizational Chart</p>		
	<p>Code of Ethics for Board</p>		
	<p>Rights and Responsibilities of Board and other orientation materials.</p>		
	<p>Program descriptions</p>		

ON-SITE REVIEW CHECKLIST 2015

BOARD MEETING MINUTES AND PACKETS		
Does the Board approve an annual budget for the agency?	8.9	
Does the Board receive financial Reports?	8.7	
Does the finance committee provide a report to the Board?	Best Practice	
Does the Board receive an agency wide balance sheet and a financial statement?	4.6, 8.7	
Is the board given an asset to debt ratio?	4.6, 8.7	
Does the Board receive grant applications to approve?	4.4, 4.6	
Has the Board of Directors met the minimum number of times as required by the By-Laws?	5.5	
Was proper notice of the meeting given in accordance with the requirements of the Articles of Incorporation, By-Laws, and/or state corporate and CSBG law?	5.5	
Do minutes indicate that a quorum was established for Board Meetings?	5.5	
Was attendance taken?	5.5	
Are financial statements presented less than 30 days old?	4.6	
Did the auditor present the audit results to the Board?	4.6, 8.3	
Did the auditor present the management report to the board?	8.3	
Were there audit deficiencies/findings? If yes, follow up with agency on corrective action. Were corrections completed?	4.6, 8.2	
Is there a written Executive Director's report?	8.2	
	Best Practice	

ON-SITE REVIEW CHECKLIST 2015

	Do minutes list attendees, excused absences, staff and guests?	CSBG Act	
	Do minutes clearly document that formal decision making occurs (motions) and the decisions made?	4.6	
	Do minutes indicate that the Board reviews key components such as CSBG application and Work Plan	5.9	
	Do minutes document who makes motions and who seconds?	CSBG Act	
	Do minutes reflect that the board is making only policy, rather than operational decisions?	5.9	
	Do minutes show that the Board votes to accept all grants and contracts, including their budgets?	4.4	
	Is there evidence they receive information to understand risks and special limitations contained in grant awards and contracts?	4.4	
	Is there evidence the board receives all funder reports?	Best Practice	
	There is evidence that the Board has a finance committee and it meets regularly.	Bylaws	
	Are committee meeting minutes included in Board Packet?	CSBG Act	

FT

ON-SITE REVIEW CHECKLIST 2015

AGENCY/LEADERSHIP		
View list of all agency subsidiaries	Policies	
List and review reports from any reviews/monitoring during the last 12 months:	4.6	
Has the agency been cited for significant program problems or delay in submitting reports?	4.6, 8.8	
If the agency was cited, is there evidence the problems were corrected?	4.6, 8.8	
Review and list date of last strategic plan.	6.1	
Does it reflect application of ROMA/NPI goals?	4.3	
When was it last reviewed?	6.1	
Is there evidence that key agency leaders and managers meet regularly to review strategic plans, program performance, and resource needs?	9.1	
Is the agency working to bring staff from all programs together to streamline services to low-income people?	9.1	
If yes, what are they doing?	9.1	
Has the agency closed or added programs in the last year? If so, what were the reasons?	9.1	
Can the agency demonstrate partnerships and collaborations with other community organizations?	2.1	
MOUs/Contracts (formal partnerships)	2.1	
Collaborations (informal partnerships)	2.1	
If possible, talk to several partners	2.1	

ON-SITE REVIEW CHECKLIST 2015

	How is the agency actively involved with Statewide Community Action Network? (Attending Board meetings, participating in committees, alliances, etc.)	2.3	
	What communication occurs between Management and front-line staff? Describe the process of communication from top to bottom and back up.	Best Practice	
	When was the last time the agency through Peer Review and other means evaluated the overall effectiveness/impact of its operations? What process was used?	2.3	
	Was a copy of the report submitted to DHHS?	2.3	
	What ongoing monitoring is part of the normal course of daily operations and activities?	4.6	

DRAFT

ON-SITE REVIEW CHECKLIST 2015

	EXECUTIVE DIRECTOR/LEGAL		
	Does the agency have any unresolved employment grievances, complaints, or lawsuits?	4.6	
	Has the Board established goals and objectives for the E.D. Are they in written format?	4.6	
	Is the E.D. aware of the assurances as outlined in the CSBG subgrant?	CSBG Act	
	Has the agency developed a succession plan approved by the board? (get copy of succession plan)	4.5	
	includes emergency/unplanned	4.5	
	Includes short term absences	4.5	
	Is there evidence the agency informs county boards in its service areas about the programs and activities it provides? (State Reg: 2-012)	2.3, 3.1	

ON-SITE REVIEW CHECKLIST 2015

NEEDS ASSESSMENT/STRATEGIC PLAN/MANAGEMENT		
COMMUNITY NEEDS ASSESSMENT		
Is there evidence the last complete needs assessment included: (42 U.S.C. 9908(b)(12))	3.1	
Low-Income Residents	1.2, 2.2	
Local officials and other service agencies	2.2	
Statistical data	3.2	
A. Qualitative Data	3.3	
B. Quantitative Data	3.3	
C. specific poverty data relating to:	3.2	
gender	3.2	
age	3.2	
race	3.2	
ethnicity	3.2	
D. Information from CAN Assessment 2010-current	Subgrant	
E. Key findings on causes of poverty in their SDA	3.4	
F. Key findings on the conditions of poverty in their SDA	3.4	
When was the needs assessment completed and approved	3.1, 3.5	
When compiling the community needs assessment they consulted with/got information from:	2.2	
Community Based Organizations	2.2	
Faith Based Organizations	2.2	
Private Sector	2.2	
Public Sector	2.2	
Educational Institutions	2.2	
How does the agency communicate its community assessment/activities to the community	2.3	
Is there evidence it was used in writing the WorkPlan?	4.2	

ON-SITE REVIEW CHECKLIST 2015

STRATEGIC PLAN		
Does the agency have an active strategic plan that includes agency programs and activities that has been distributed to the Board and Staff?		6.1
Date last completed and approved?		6.1
Does it reflect understanding and application of the national ROMA goals and measures?		4.3
Includes family, agency and community goals		6.3
Is there evidence that the plan is followed and is used in development of CSBG and other program plans?		3.3, 4.3
Is it reviewed annually?		4.4
addresses reduction of poverty		6.2
revitalization of low income communities		6.2
empowerment of low income people		6.2
client satisfaction data and customer input from community assessment used in strategic plan		6.4
annual updates to board on progress		6.5
Is the agency analyzing community, program, and financial data and applying its analysis to management decisions?		2.2, 3.2, 3.3
Does management staff meet regularly to review plans, performance and needs?		3.2, 3.3
Is there evidence that the agency has partnered and coordinated programs with other organizations and programs to meet service area needs? (42 U.S.C.9908 (b) (9) and State Reg. 2-007.03)		2.1, 2.3
Community collaborations (informal)		2.1
MOUs/contracts with partners (formal)		2.1
If possible, contact several partners		2.1

ON-SITE REVIEW CHECKLIST 2015

CLIENT SATISFACTION SURVEY		
Does the agency have a client satisfaction survey (get copy of survey tool)	1.3	
What are the aggregate scores	1.3, 3.3	
How do they use it in analysis	1.2, 1.3, 3.3	
How do they use it in reporting	1.3	
Survey results shared with board	1.3	
CSBG WORKPLAN		
CSBG workplan is outcome based	4.2	
CSBG workplan is antipovertry based	4.2	
CSBG workplan ties back to the community assessment	4.2	
Board receives annual update on CSBG plan	4.4	
CSBG workplan incorporates ROMA	4.3	

DRAFT

ON-SITE REVIEW CHECKLIST 2015

MISSION STATEMENT		
When was the Mission statement last reviewed? What process was used to review it?		4.1
SERVICES		
Is the agency facing the loss of one or more major programs?		4.6
If yes, why and is the agency actively seeking replacement funds to continue the work?		4.6
Is there evidence that all custodial parents in single-parent families who participate in CSBG programs are informed about the availability of child support services? (42U.S.C.9919(b)(1);State 1-008)		State
Is there evidence that eligible parents are referred to the child support offices of state and local government? (42U.S.C.9919(b)(2);State 1008)		State
Is there evidence that staff use the most current figure for the "official poverty line"?		9.1
Did the agency supply evidence that its clients meet the guidelines for the specific programs they receive?		9.1
Is there evidence that intake forms are completed for each client?		9.1
Are they completed properly?		SEE CLIENT FILE REVIEW
Are they updated annually?		SEE CLIENT FILE REVIEW
Do client files document fulfillment of outcome measures?		SEE CLIENT FILE REVIEW
Are client documents maintained in a secure environment?		SEE CLIENT FILE REVIEW
Is there evidence that the agency internally verifies that programs comply with requirements related to participant eligibility, allowable costs, allowable activities, and program outcomes and results?		SEE CLIENT FILE REVIEW
		4.6

ON-SITE REVIEW CHECKLIST 2015

	Does the agency appear to comply with ADA in meeting the needs of customers?	CSBG Act
	Does the agency have a written appeals process through which clients may appeal denials of service or improper provision of service? (State Reg: 1-007)	State
	Did any clients appeal in the last year? If so, review process.	State
	Does the agency have bi-lingual staff?	9.1
	If not, do they have procedures to secure translators?	9.1
	Is there any evidence of discrimination? (42 U.S.C.9918*c) and State Reg. 1-004 and contract)	State
	Can the agency cite improvements recently made to improve performance?	9.1
	Does the agency have mechanisms in place to bring staff from all programs together to streamline services to low-income people?	2.3
	Does the agency address the needs of youth? (42U.S.C.9908 (b) (1)(B) and State Reg. 2-007.04)	CSBG Act
	Is there evidence that confidential documents are maintained in a secure environment?	4.6
	Is there evidence that agency provides emergency supplies, services, and related services necessary to prevent starvation and malnutrition? (42U.S.c. 9908(b)(4); State 2-007.01)	CSBG Act

ON-SITE REVIEW CHECKLIST 2015

CLIENT SERVICES POLICY AND PROCEDURES		
Does the agency have a written policy on how it protects the confidentiality of all persons served? (State Reg.: 1-005, HIPAA compliance)	9.1	
RISK ASSESSMENT		
Organizational wide, comprehensive risk assessment done and approved by board. (Provide plan or report)	4.6	This is a document I have highlighted throughout review where looking at compliance with item that also addresses risk
ROMA		
Is there evidence that managers and line staff have been trained on ROMA?	4.3, 7.9	
Is there a ROMA Trainer on staff?	4.3	
When was last ROMA training provided and who attended?	4.3, 7.9	
Client demographics system in place to track and report demographics and services received	9.1	
Family, agency, and/or community system to track those outcomes	9.2	
Organization presented to the governing board yearly an analysis of the agency's outcomes and any agency or program adjustments/improvements identified as necessary	9.3	

ON-SITE REVIEW CHECKLIST 2015

TECHNOLOGY		
Does the agency have written computer security policies and procedures for financial, client and administrative data?	4.6	
Is CSBG data backed up on a daily basis and stored off-site on a weekly basis?	4.6	
Do computer access controls (i.e., remote capabilities, administrative rights) provide reasonable assurance that computer resources are protected from unauthorized modifications.	4.6	
Customer data is secure and confidential.	4.6	
What are the safeguards in place for financial data and other systems in the event of data failure?	4.6	
Does the agency have an on-site system administrator? If not, who provides that service?	Policies	
VOTER REGISTRATION		
There is evidence that the agency does not provide transportation to polls or similar assistance or participate in any voter registration. (U.S.C. 42 9918(b))	CSBG Act	
VOLUNTEERS		
If the agency uses volunteers, they are able to document their number and hours	2.4	
Are low income volunteers documented? If so, how?	1.1	
Volunteer manual (get copy if they have one)	2.4	

NEBRASKA DEPARTMENT OF HEALTH & HUMAN SERVICES
GRANTS REPORT FILING CHECKLIST

GRANT # 14INECOSR DUE DATE: 12/31/14
GRANT NAME: OG 14INECOSR Community Block grant
FREQUENCY OF REPORTING (Circle One): Qrtly SA A F Other: _____
(Quarterly, Semi-annual, Annual, Final or Other (please explain Other))
Program Manager Name: Jennifer Breitbach Phone # 1-7346

Initial and date each line as these are completed.

- CPM 30/14 Work papers completed with headers/footers, audit trail and reconciliation
- NA Match (if any) provided and supporting documentation received
- CPM 12/17/14 Grant specifications received/reviewed and incorporated in reporting. Any specifics highlighted and included with work papers.
- JD Program Manager has reviewed and signed off on FFR draft copy.
- CPM 2/20/14 Journal entries (as needed) are completed and included with FFR.
- NA Journal entry reversals or follow up reported on JE Tracking for review with Financial Services Managers.
- NA Any closeout of grant procedures completed or create checklist to be completed and add to Scheduled Assignments tracking
- _____ Grant Record Updated.
- NA Any updates in E1 on Business Units completed (descriptions, dates, etc.).
- _____ Scheduled Assignments spreadsheet updated for next reporting period.
- _____ Manager of Grants Reviewed and approved.
- _____ FFR scanned and attached in E1 with supporting documentation and this checklist.

Cathy Matzke
Preparer Signature

12/31/14
Date Completed

Joseph A. Reubel
Program Manager/Administrator Initials/Signatures

12/31/14
Date Reviewed and Approved

**NEBRASKA
DEPARTMENT OF
HEALTH & HUMAN
SERVICES**

Memo

To: All Employees Nebraska Department of Health & Human Services
From: Garet Buller, CPA, DHHS Internal Audit Administrator
CC: Matt Clough, Sheri Dawson, Tony Green, Jodi Fenner, Joseph Acierno, John Hilgert, Brad Gianakos
Date: October 31, 2013 revised February 09, 2015
Re: 2014-02 Revised - Internal Control Policy Related to Subrecipient Monitoring

Internal Control Description:

Monitoring of subrecipients who receive federal funding from the Nebraska Department of Health and Human Services (DHHS).

Applicability:

Any subrecipient who receives federal dollars during their fiscal year from DHHS.

Note: This Internal Control Policy does not supersede requirements contained in federal or state law, or imposed by awarding agencies.

Definitions:

Subrecipient is a non-Federal entity that expends funds received from DHHS to carry out a specific program.

Sub-award is an award issued to a subrecipient.

Further clarification between a subrecipient and a vendor is defined in 2 CFR 200.

Internal Control Procedure:

Subrecipients expending funds (federal or state) from DHHS of \$100,000 or more during the subrecipient's fiscal year are required to submit audited financial statements for the fiscal year to DHHS. The subrecipient is responsible for engaging a licensed Certified Public Accountant to conduct the audit of their organization's financial statements. The audit must be submitted to DHHS no later than nine months after the end of the subrecipient's fiscal year. The financial statements should be presented in accordance with generally accepted accounting principles (accrual basis) unless the subrecipient indicates that another basis of accounting is more appropriate or that the accrual basis of accounting is overly burdensome.

Subrecipients expending federal funds greater than \$750,000 during the subrecipient's fiscal year are subject to the single audit requirements of 2 CFR 200 and must submit audited financial statements to DHHS in accordance with 2 CFR 200. If a subrecipient receiving funds from DHHS is required to conduct a Single Audit of the financial statements in accordance with 2 CFR 200, the subrecipient must submit a copy of the financial statements to DHHS regardless of the amount of funds received from DHHS.

The DHHS Internal Audit Section is responsible for tracking compliance with the above requirements thus a copy of the audited financial statements must be provided to the DHHS Internal Audit Section. The DHHS Internal Audit Section is also responsible for conducting a formal review of all audited financial statements from subrecipients who expend more than \$20,000 of federal funds passed through from DHHS. For subrecipients who are required to submit audited financial statements to DHHS but who expend less than \$20,000 of federal funds passed through from DHHS, a formal review of the audited financial statements may be conducted at the request of the Division Director or at the discretion of the Internal Audit Administrator.

The formal financial statement reviews conducted by the Internal Audit Section will include the following information:

- Current and long-term assets and liabilities,
- Working capital and liquidity,
- Equity or net assets,
- Revenues and expenses/expenditures,
- Net income or loss,
- Statement of cash flows,
- Relevant notes to the financial statements,
- Material weaknesses or significant deficiencies on internal controls,
- Material weaknesses or significant deficiencies on compliance and other matters, and
- Audit findings related to major programs.

The formal financial statement review will be provided at a minimum to each sub-award manager awarding sub-awards to the subrecipient during the time period of the audit. The review may include items that the sub-award manager will need to resolve with the subrecipient.

Based on the formal financial statement review, the Internal Audit Section may deem a subrecipient as a "required increased monitoring subrecipient". This determination is at the discretion of the Internal Audit Administrator and based on criteria including but not limited to lack of liquidity, modified, adverse or disclaimer of opinion on the audited financial statements, material weakness in internal controls, and significant audit findings. The Internal Audit Administrator will notify the respective Division Directors for any subrecipient identified as a "required increased monitoring subrecipient". Subrecipient monitoring for a "required increased monitoring subrecipient" should include at a minimum, a corrective action plan to improve the conditions that resulted in the "required increased monitoring subrecipient"

determination, annual onsite subrecipient monitoring visits, quarterly updates by the subrecipient on progress of the corrective action plan, and increased review of supporting documentation.

The sub-award manager is responsible for monitoring the activities of their respective subrecipient as necessary to ensure that federal awards are used for authorized purposes in compliance with laws, regulations, and the provision of contracts or -agreements and that performance goals are achieved. The sub-award manager is also responsible for resolving any questioned costs, ensuring that the subrecipient takes appropriate corrective action, resolving any items noted in the DHHS Internal Audit's financial statement review and issuing a management decision on audit findings within six months after receipt of the subrecipient's audit.

Effective Date: February 09, 2015

DRAFT

NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES
Internal Control Policy Approval Form

Internal Control Policy Description: Revised Sub-recipient Monitoring

Internal Control Requested By:

Name: Garet Buller, CPA

Date: January 30, 2015

Internal Control Drafted By:

Name: Garet Buller, CPA

Date: January 30, 2015

Internal Control Requester Approval:

Signature:  CPA Date: 2/9/15

Name: Garet Buller, CPA Title: DHHS Internal Audit Administrator

Internal Audit Unit Approval:

Signature:  CPA Date: 2/9/15

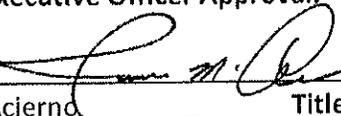
Name: Garet Buller, CPA Title: DHHS Internal Audit Administrator

Legal Services Review:

Signature:  Date: 2/9/15

Name: Brad Gianakos Title: DHHS Legal Services Administrator

Department Chief Executive Officer Approval:

Signature:  Date: 2/9/15

Name: Joe Acierno Title: DHHS Acting Chief Executive Officer