

29512 Y3 SUBAWARD

BETWEEN THE

NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES

AND

NORTHEAST NEBRASKA AREA AGENCY ON AGING

AMENDMENT TWO, AUGUST 2016

This agreement is entered into by and between the Nebraska Department of Health and Human Services, **DIVISION OF MEDICAID AND LONG-TERM CARE STATE UNIT ON AGING** (hereinafter "DHHS"), and **NORTHEAST NEBRASKA AREA AGENCY ON AGING** (hereinafter "Subrecipient").

The agreement between the parties dated December 16, 2015 and amended on March 17, 2016 is hereby further amended as follows:

Article II, Paragraph A is amended to read:

- A. TOTAL SUBAWARD. DHHS shall pay the Subrecipient a total amount, not to exceed \$888,015.00 (eight hundred eighty-eight thousand, fifteen dollars) for the activities specified herein.

All other terms, conditions, and any prior amendments, to the extent not superseded herein, remain in full force and effect.

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

FOR DHHS:


Signature

Cynthia Brammeler
Administrator, State Unit on Aging
Department of Health and Human Services
Medicaid and Long-Term Care

FOR SUBRECIPIENT:


Signature

Connie Cooper
Director
Northeast Nebraska Area Agency on Aging

DATE: 8/19/16

DATE: 8/18/16

SUBRECIPIENT INFORMATION & AUDIT REQUIREMENT CERTIFICATION

Subrecipients receiving funds from the Nebraska Department of Health and Human Services are required to complete this certification.

A. SUBRECIPIENT INFORMATION

Legal Name : Northeast Nebraska Area Agency on Aging

DBA: _____

Address : 119 W Norfolk Ave

City : Norfolk State : NE Zip Code +4 : 68701-5339

Subrecipient's Fiscal Year: July 1 20 16 to June 30 20 17

B. FEDERAL ACCOUNTABILITY TRANSPARENCY DATA

DUNS Number: 096409560 Parent DUNS: _____

Principal Place of Performance: CITY Norfolk STATE NE

Country: USA Zip Code + 4 68701-5339

Congressional District: 1st 2nd 3rd

C. AUDIT REQUIREMENT CERTIFICATION

All written communications from the Certified Public Accountant (CPA) engaged under #2 or #3 below, given to the Subrecipient related to Statement of Auditing Standards (SAS) 122 *Communicating Internal Control related Matters Identified in an Audit*, and *The Auditor's Communication with Those Charged With Governance*, and any additional reports issued by the auditor as a result of this engagement must be provided to the DHHS immediately upon receipt, unless the Subrecipient has directed the CPA to provide the copy directly to the DHHS and has verified this has occurred.

Check either 1, 2, or 3

1. As the Subrecipient named above, we expect to expend less than \$750,000 from all Federal Financial Assistance sources and do not expect to receive \$100,000 or more in sub-awards from DHHS, including commodities, during our fiscal year. Therefore, we are not subject to the audit requirements of 2 CFR 200 and do not need to submit our audited financial statements to DHHS.
2. As the Subrecipient named above, we expect to expend less than \$750,000 from all Federal Financial Assistance sources and expect to receive \$100,000 or more in sub-awards from DHHS, including commodities, during our fiscal year. Therefore, we are not subject to the audit requirements of 2 CFR 200.

We are, however, responsible for engaging a licensed Certified Public Accountant (CPA) to conduct an audit of our organization's financial statements. We acknowledge that the audited financial statements should be presented in accordance with generally accepted accounting principles (accrual basis). If another basis of accounting is more appropriate or if the accrual basis of accounting is overly burdensome, we will notify the DHHS of this issue and request a waiver of this requirement prior to the end of our fiscal year. We further acknowledge the audit must be completed no later than nine months after the end of our organization's current fiscal year. A copy of the report must be submitted to DHHS within the earlier of 30 days after receipt of the auditor's report(s), or nine months after the end of the audit period.

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3. As the Subrecipient named above, we expect to expend \$750,000 or more from all Federal Financial Assistance sources, including commodities in our current fiscal year. Therefore, we are subject to the single audit requirements of 2 CFR 200.

We will engage a licensed Certified Public Accountant to conduct and prepare the audit of our organization's financial statements and components of the single audit pertaining to those financial statements. We acknowledge that the audited financial statements should be presented in accordance with generally accepted accounting principles (accrual basis). If another basis of accounting is more appropriate or if the accrual basis of accounting is overly burdensome, we will notify the DHHS of this issue and request a waiver of this requirement prior to the end of our fiscal year. We further acknowledge the audit must be completed no later than nine months after the end of our current fiscal year. We further acknowledge, that a single audit performed in accordance with 2 CFR 200 must be submitted to the Federal audit Clearinghouse. The reporting package, as evidence the audit was completed must contain:

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

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

We further acknowledge, that a single audit performed in accordance with 2 CFR 200 must be submitted to the Federal Audit Clearinghouse. The reporting package, as evidence the audit was completed must contain:

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

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

We further acknowledge a copy of the sub-recipient's financial statements, auditor's report and SF-SAC must be submitted to the DHHS within the earlier of 30 days after receipt of the auditor's report(s), or nine months after the end of the audit period.

For items #2 and #3 above the required information must be submitted to:

Nebraska Department of Health and Human Services
Internal Audit Section
P.O. Box 95026
Lincoln, NE 68509-5026

SUBRECIPIENT INFORMATION & AUDIT REQUIREMENT CERTIFICATION

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D. OFFICER COMPENSATION DISCLOSURE

1. In your business organization's previous fiscal year, did your business organization (including parent organization, all branches, and all affiliates worldwide) receive 80% or more of your annual gross revenues in U.S. Federal contracts, subcontracts, loans, grants, sub-awards, and/or cooperative agreements **AND** \$25,000,000.00 (twenty-five million dollars) or more in annual gross revenues from U.S Federal contracts, subcontracts, loans, grants, sub-awards, and/or cooperative agreements?

Yes – answer Question 2

No –not required to provide officer compensation

2. Does the public have access to information about the compensation of the senior executive in your business or organization (including parent organization, all branches, and affiliates worldwide) through periodic reports filed under §13(a) or 15(b) of the Securities Exchange Act of 1934(15 U.S.C.78m (a), 78o (d)) or §6104 of the Internal Revenue Code of 1986?

Yes

No – provide the names and total compensation of the five most highly compensated officers of the entity below

	<u>NAME</u>	<u>TITLE</u>	<u>COMPENSATION</u>
1.	_____	_____	\$ _____
2.	_____	_____	\$ _____
3.	_____	_____	\$ _____
4.	_____	_____	\$ _____
5.	_____	_____	\$ _____

E. ENDORSEMENT

Printed Name: Connie Cooper

Title: Executive Director

Signature: Connie Cooper

Date: 8/18/16

FFATA DATA REPORTING WORKSHEET

Attachment 2

Instructions available on intranet.

SUBAWARDNUMBER: 29512 Y3 DHHS SIGNATURE DATE: December 16, 2015
Northeast Nebraska
Area Agency on
SUBRECIPIENT NAME: Aging SUB-RECIPIENT DUNS: 096409560

SECTION A - SUMMARY OF FUNDING

Number of Federal Funding Sources: 5
Amount funded from Federal Grants: \$ 834,717.00
Amount funded from State General Funds: \$ 53,298.00
Amount funded from State Cash Funds: \$
Amount funded from Federal Cash Funds: \$
Total Subaward \$ 888,015.00

SECTION B - SUBAWARD PROJECT DESCRIPTION

Older Americans Act Title III Grants for State and Community Programs on Aging

SECTION C - FEDERAL AWARD INFORMATION

Federal Award Identifier CFDA Program
Number : 16AANET3SS Number: 93.044
Date added to
Amount From This Award: 117,140.00 subaward: 8/8/16

Federal Award Identifier CFDA Program
Number : 16AANET3GM Number: 93.045
Date added to
Amount From This Award: 102,177.00 subaward: 8/8/16

Federal Award Identifier CFDA Program
Number : 16AANET3HD Number: 93.045
Date added to
Amount From This Award: 59,381.00 subaward: 8/8/16

Federal Award Identifier CFDA Program
Number : 16AANET3PH Number: 93.043
Date added to
Amount From This Award: 1,798.00 subaward: 8/8/16

Federal Award Identifier CFDA Program
Number : 16AANET3FC Number: 93.052
Date added to
Amount From This Award: 37,964.00 subaward: 8/8/16

NENAAA

Sub-grant Number:

295123

B

C1

C2

D

E

VII

Fund Totals

Sub-grant Totals

ORIGINAL		AMENDMENT 2		CHANGE	
FY 16 Fed	FY 16 Match	FY 16 Fed	FY 16 Match	FY 16 Fed	FY 16 Match
122,954.00	6,324.00	240,094.00	12,181.00	117,140.00	5,857.00
188,909.00	9,760.00	291,086.00	14,869.00	102,177.00	5,109.00
102,891.00	5,334.00	162,272.00	8,303.00	59,381.00	2,969.00
11,421.00	594.00	13,219.00	684.00	1,798.00	90.00
69,076.00	11,566.00	107,040.00	17,261.00	37,964.00	5,695.00
21,006.00	0.00	21,006.00	0.00	0.00	0.00
516,257.00	33,578.00	834,717.00	53,298.00	318,460.00	19,720.00
	295,350.00		888,015.00		338,180.00

**SUBGRANT
Data Entry Worksheet**

Submitted by: Renee Savidge, 1-4737

Subgrant Y3 Document # _____
 Amendment # 2 to Subgrant Y3 # 29512
 BU# Revision to Subgrant Y3 # _____

***Yellow Highlight fields are mandatory by the DHHS/Program Staff before entry into NIS.**

ORDER HEADER ENTRY

26710178	Home Business Unit primarily for your Section/Unit. This is used for reporting purposes, however, G/L accounts are not affected by the data in this field. Each Division/Office has an assigned number.
539491	NIS Address Book Record of the vendor to whom the subgrant was awarded
26-01-22	Home Business Unit Address Book (facility, multiple address) (NSOB use # 250122)
Default - Facility, multi-address	
80011424	Employee NIS Address Book ID# - Record of individual primarily responsible for tracking Subgrant.
DHHS Central Repository	Physical Location of Subgrant
10/1/2016	Beginning Date of Subgrant
9/30/2018	Expiration Date of Subgrant

ORDER DETAIL (GRID) ENTRY DETERMINE IF MULTI-LINES NEED TO BE ADDED AT GRID.

95215	NIGP Code/Inventory Number
\$888,018.00	Subgrant \$ Amount
\$ and 1	NOTE - UoM is always \$ and Unit Cost is always 1
Northeast Nebraska Area Agency on Aging	BU# description (usually incorporates federal grant name, fiscal year, etc.)
FY16 Federal award Amend 2	Purpose of Subgrant, reason for amendment, or which BU#s involved. Specific Description
See below-object code 594100	Business Unit (AID preferably) Object Code (594100-AID, 550101-ADMIN) Dollar amount
	If applicable Dollar amount
	If applicable Dollar amount

FFATA REPORTING INFORMATION

088409580	DUNS #
	OCR (Officer Compensation Requirement) Type In field (Y) for Yes or (N) for No

Additional Notes from Program:

