

## SUB GRANT TERMS AND ASSURANCES

**Sections of this Abstinence Education State Plan Appendix Item have been abbreviated to conform to page limit requirements.**

**Certifications required in the DHHS Terms and Assurances but not included in this abbreviated appendix item:**

1. Certification Regarding Lobbying
2. Certification Regarding Environmental Tobacco Smoke
3. Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion

The following documents shall be reviewed, forms completed as relevant, signed by an Authorized Official, and **submitted as part of the Application/Proposal for funding. The following definition applies to any entity making application:**

**Entities making application for sub grant funds will be regarded as sub-recipients. A sub-recipient is:**

A non-federal entity that expends federal awards received from a pass-through entity to carry out a federal program, but does not include an individual that is a beneficiary of such a program. A sub recipient may also be a recipient of other federal awards directly from a federal awarding agency.

**Sub grant Terms and Assurances\*:**

Appendix 1: Sub recipient Reporting Requirements

Appendix 2: Program Specific Requirements

Appendix 3: DHHS Administrative & Audit Guidance for Sub grants

Appendix 4: DHHS Audit Requirement Certification and the applicable Federal Certifications

- DHHS Audit Requirement Certification \*
- Certification Regarding Lobbying \*
- Certification Regarding Environmental Tobacco Smoke \*
- Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion \*
- Certification Regarding Drug-Free Workplace Requirements \*

**\* Signature of Authorized Official is required.**

**SUB GRANT TERMS AND ASSURANCES**  
**Nebraska Department of Health and Human Services (DHHS)**  
**Division of Public Health**  
**TEMPLATE**

The Nebraska Department of Health and Human Services (DHHS) is the prime recipient of federal financial assistance, and the pass-through entity for those funds it sub grants to eligible entities based on Requests for Proposals (RFP). Applicants awarded federal financial assistance passed through DHHS become known as sub recipients. By accepting this sub grant, the sub recipient acknowledges its understanding of and agrees to comply with the general terms and assurances described herein.

Sub recipient must perform sub grant activities in compliance with the following documents governing the particular award.

- 1) **Sub grant Terms and Assurances**, and its appendices:
  - **Sub recipient Reporting Requirements** (Appendix 1);
  - **Program Specific Requirements** (Appendix 2);
  - **Administrative and Audit Guidance for Sub grants** (Appendix 3);
  - **DHHS Audit Requirement Certification** and the applicable **Federal Certifications** (Appendix 4).
- 2) **Request for Proposals** (RFP) (for competitive funds), and **Guidelines for Requesting Continuation Funds** ( for non-competitive funds) as issued by DHHS;
- 3) **Sub grant Proposal** in response to RFP, and, if applicable, **Request for Continuation Funding** in response to Guidelines for Requesting Continuation Funds as submitted by sub recipient;
- 4) **Letter of award** issued by DHHS which includes the award period, amount of funds awarded, and any contingencies to the Sub grant award.

**GENERAL TERMS AND ASSURANCES**

A. Access to Records and Audit Responsibilities. All Sub recipient books, records, and documents relating to work performed or monies received under this Sub grant shall be subject to audit at any reasonable time upon the provision of reasonable notice by DHHS. The Sub recipient must maintain these records for a period of six (6) full years from the date of final payment, or until all issues related to an audit, litigation or other action are resolved, whichever

is longer. All records shall be maintained in accordance with generally accepted accounting principles.

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

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

In addition to, and in no way in limitation of any obligation in this Sub grant, the Sub recipient agrees that it will be held liable for audit exceptions, and shall return to DHHS all payments made under this Sub grant for which an exception has been taken or which has been disallowed because of such an exception, upon demand from the Department.

B. Authorized Official. A person authorized by the Sub recipient to sign legally-binding documents. By submitting the signed Application Cover Sheet and the Sub grant Terms and Assurances, the Applicant agrees that if a Sub grant is awarded, it will operate the grant-funded activities as described in the Application and in accordance with the Sub grant Terms and Assurances.

C. Availability of Funding. Due to possible future reductions in appropriations, DHHS cannot guarantee the continued availability of funding for this Sub grant. In the event funds to finance this Sub grant become unavailable either in full or in part due to such reductions in appropriations, DHHS may terminate the Sub grant or reduce the award upon notice in writing to the Sub recipient. Said notice shall be delivered by certified mail, return receipt requested, or in person with proof of delivery. DHHS shall be the final authority as to the availability of funds. The effective date of such Sub grant termination or reduction in the award shall be specified in the notice as the date of service of said notice or the actual effective date of the funding reduction, whichever is later. Provided that reductions shall not apply to payments made for services satisfactorily completed prior to said effective date. In the event of a reduction in the award, the Sub recipient may cancel this Sub grant as of the effective date of the proposed reduction upon provision of advance written notice to DHHS.

D. Budget Changes. The Sub recipient is permitted to reassign funds from one line item to another line item within the approved budget. If funds are reassigned between line items, prior approval from DHHS is required for cumulative budget transfer requests for allowable costs, allocable to the Sub grant exceeding ten percent (10%) of the current total approved budget.

Budget revision requests shall be submitted in writing to DHHS. DHHS will provide written notification of approval or disapproval of the request within 30 days of its receipt.

E. Data Ownership and Copyright. All data collected as a result of this project shall be the property of DHHS. The Sub recipient, or other entities with which it enters into legal agreement with, may copyright any of the copyrightable material produced in conjunction with the performance required under this Sub grant. DHHS hereby reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use, and to authorize others to use the copyrightable material for State purposes.

F. Documents Incorporated by Reference. All laws, rules, regulations, guidelines, directives and documents, attachments, and appendices referred to in these terms and assurances shall be deemed incorporated by this reference and made a part of this Sub grant as though fully set forth herein.

G. Drug-Free Work-Place Policy. The Sub recipient hereby assures DHHS that it will operate a drug-free workplace in accordance with state and federal guidelines and has implemented a drug-free workplace policy which is available to DHHS upon request.

H. Federal Governing Requirements. Sub recipient must perform Sub grant activities, expend funds, and report financial and program activities in accordance with Federal grants administration regulations, U.S. Office of Management and Budget (OMB) Circulars governing cost principles and audits (Appendix 3), OMB Circulars governing administrative requirements, and to comply with the certifications attached hereto.

I. Independent Legal Entity. The Sub recipient is an independent legal entity and neither it nor any of its employees shall be deemed employees of DHHS for any purpose. The Sub recipient shall employ and direct such personnel as it requires to perform its obligations under this Sub grant, shall exercise full authority over its personnel, and shall comply with all worker's compensation, employer's liability, and other federal, state, county, and municipal laws, ordinances, rules, and regulations required of an employer providing services as contemplated by this Sub grant.

J. Monitoring. Sub recipient shall facilitate DHHS's monitoring and oversight activities of Sub recipient to include: (1) fiscal and program review using monitoring mechanisms including but not limited to, progress reports, site visits, financial reports, independent (third party) financial audits, and/or internal (State-conducted) financial audits to ensure compliance with program and fiscal requirements; and (2) ensuring that Sub recipient receives a Single Audit if it meets the annual threshold under OMB Circular A-133.

K. Nondiscrimination. The Sub recipient warrants and assures that it complies, as applicable, with Titles VI and VII of the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, the Age Discrimination Act of 1975, the Americans with Disabilities Act of 1990, and the Nebraska Fair Employment Practice Act, to the effect that no person shall, on the grounds of race, color, national origin, sex, pregnancy, marital status, age, religion, or disability, be excluded from participation in, denied benefits of, or

otherwise be subjected to discrimination under any program or activity of the Sub recipient. This provision shall include, but not be limited to, employment, promotion, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training including apprenticeship. The Sub recipient further agrees to insert similar nondiscrimination provisions in all subcontracts utilized in the performance of this grant.

L. Notices. All notices given under the terms of this Sub grant shall be sent by certified mail, postage prepaid, addressed to the respective party at the address set forth below, or to such other addresses as the parties shall designate in writing from time to time. Notice by Sub recipient to DHHS shall be addressed to Nebraska Health and Human Services, Division of Public Health, P.O. Box 95026, Lincoln, NE 68509-5026, Attn: Lifespan Health Services.

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\_\_\_\_\_  
\_\_\_\_\_

[Sub recipient name and address]

M. Programmatic changes. The Sub recipient shall request in writing DHHS approval for programmatic changes. DHHS shall send a written determination regarding the request to the Sub recipient within 30 days of its receipt.

N. Public Counsel. In the event the Sub recipient provides health and human services to individuals on behalf of DHHS under the terms of this Sub grant, Sub recipient shall submit to the jurisdiction of the Public Counsel under Neb. Rev. Stat. §§81-8,240 to 81-8,254 with respect to the provision of services under this Sub grant. This clause shall not apply to grants or contracts between DHHS and long-term care facilities subject to the jurisdiction of the state long-term care ombudsman pursuant to the Long-Term Care Ombudsman Act.

O. Publications, Publicity, Conferences or Training and Acknowledgment of Support. Sub recipient shall submit a copy of all presentations, writings and materials developed as a result of activities funded through this Sub grant for purposes of review and comment. Publicity, presentations and written materials concerning activities supported under this Sub grant shall acknowledge the financial support of DHHS and the federal granting agency by including a statement therein (see Appendix 2)

P. Payment. DHHS will make payments subject to Sub recipient's submission of reports according to the Sub recipient Reporting Requirements [Appendix 1], pursuant to the Nebraska Prompt Payment Act, Neb. Rev. Stat. §81-2401 et seq., and will be a cost reimbursement unless otherwise specified as an advance payment in Appendix 2.

Q. Release and Indemnity. The Sub recipient shall assume all risk of loss and hold DHHS, its employees, agents, assignees and legal representatives harmless from all liabilities, demands, claims, suits, losses, damages, causes of action, fines or judgments and all expenses incident thereto, for injuries to persons and for loss of, damage to, or destruction of property arising out of

or in connection with this grant, and proximately caused by the negligent or intentional acts or omissions of the Sub recipient, its officers, employees or agents; for any losses caused by failure by the Sub recipient to comply with terms and conditions of the grant; and, for any losses caused by other parties which have entered into agreements with the Sub recipient.

R. Religious Activities. The Sub recipient is prohibited from engaging in inherently religious activities like worship, religious instruction, or proselytization financed with federal financial assistance.

S. Reports. The Sub recipient must submit data, program, and financial reports according to the reporting requirements (Appendix 1). Extensions for the submission of reports and reimbursement must be submitted in writing to DHHS for approval to prevent withholding of payment.

T. Subcontracting or Sub granting. The Sub recipient agrees that subcontractors and/or sub grantees will not be utilized in the performance of this Sub grant without prior written authorization from DHHS.

U. Sub grant Close-out. Upon the expiration or notice of termination of this Sub grant, the following procedures shall apply for close-out of the Sub grant:

- 1) Upon request from Sub recipient, any allowable reimbursable cost not covered by previous payments shall be paid by DHHS.
- 2) The Sub recipient will not incur new obligations after the termination or expiration of the Sub grant, and shall cancel as many outstanding obligations as possible. DHHS shall give full credit to Sub recipient for the federal share of non-cancelable obligations properly incurred by Sub recipient prior to termination, and costs incurred on, or prior to, the termination or expiration date.
- 3) Sub recipient shall immediately return to DHHS any unobligated balance of cash advanced or shall manage such balance in accordance with DHHS instructions.
- 4) Within a maximum of 90 days following the date of expiration or termination, Sub recipient shall submit all financial, performance, and related reports required by the Sub recipient Reporting Requirements (Appendix 1). DHHS reserves the right to extend the due date for any report and may waive, in writing, any report it considers to be unnecessary.
- 5) DHHS shall make any necessary adjustments upward or downward in the federal share of costs.
- 6) The Sub recipient shall assist and cooperate in the orderly transition and transfer of Sub grant activities and operations with the objective of preventing disruption of services.

- 7) Close-out of this Sub grant shall not affect the retention period for, or state or federal rights of access to, Sub recipient records, or Sub recipient's responsibilities regarding property or with respect to any program income for which Sub recipient is still accountable under this Sub grant. If no final audit is conducted prior to close-out, DHHS reserves the right to disallow and recover an appropriate amount after fully considering any recommended disallowances resulting from an audit which may be conducted at a later time.

V. Sub recipient Procurement. Sub recipient shall be responsible for the settlement and satisfaction of all contractual and administrative issues arising out of procurement entered into by it in connection with the Sub grant, without recourse to DHHS. Such issues include, but are not limited to, disputes, claims, protests of award, source evaluation and other matters of a contractual nature. DHHS is not a party to any other legal agreement entered into between the Sub recipient arising out of this Sub grant award.

W. Technical Assistance. DHHS will provide training and materials, procedures, assistance with quality assurance procedures, and site visits by representatives of DHHS and the federal granting agency in order to review program accomplishments, and other technical assistance as needed or requested.

X. Termination. This Sub grant is subject to termination in the following conditions:

- 1) Termination by DHHS due to unavailability of funding.
- 2) Termination by Mutual Consent: This Sub grant may be terminated in whole or in part, prior to the completion of the Sub recipient's project activities, when both parties agree that continuation is not feasible or would not produce beneficial results commensurate with the further expenditure of funds. The parties must agree on the termination conditions, including effective date and the portion to be terminated.
- 3) Termination for Cause: In the event of a default or violation of the terms of this Sub grant by the Sub recipient or failure to use the Sub grant for only those purposes set forth, DHHS may take the following action:
  - (a) Suspension - After notice to the Sub recipient, suspend the Sub grant and withhold any further disbursement or prohibit the Sub recipient from incurring additional obligations of Sub grant funds, pending corrective action by the Sub recipient.
  - (b) Termination - Terminate the Sub grant in whole, or in part, at any time before the date of completion, whenever it is determined that the Sub recipient has failed to comply with the terms and conditions of the Sub grant. DHHS will promptly notify the Sub recipient in writing of the determination and the reasons for the termination, together with the effective date.

Payments made to the Sub recipient or recoveries by DHHS under this subsection, will be in accordance with the legal rights and liabilities of the parties.

Payments and recoveries may include, but are not limited to, payments allowed for costs determined to be not in compliance with the terms of this Sub grant up to the date of termination. The Sub recipient will return to DHHS all unencumbered funds. Further, any costs previously paid by DHHS which are subsequently determined to be unallowable through audit and close-out procedures may be recovered pursuant to the closeout procedures herein.

- 4) **Recovery of Funds:** In the event of default, failure to complete the project, or violation of the terms of this Sub grant by the Sub recipient, DHHS may institute such action as necessary to reduce, withdraw, or recover all or part of the project funds from the Sub recipient.

If a Sub grant is awarded, Sub recipient agrees it will operate the activities as described in the Application (or Request for Continuation Funds) and in accordance with these Sub grant Terms and Assurances, with Appendices 1, 2, 3, and 4.

[Name Organization]

By: \_\_\_\_\_ Date: \_\_\_\_\_  
Authorized Official

Appendix 1

**Nebraska Department of Health and Human Services (DHHS)  
Abstinence Education Program**

**Sub-recipient Reporting Requirements for FY 2010\***

<b>Report</b>	<b>Date Due</b>	<b>DATE SUBMITTED</b>	<b>Period Covered</b>
1st Quarter Work Plan Report 1st Quarter Expenditure Report	As arranged pending release of RFP and Selection of Sub Grantee(s)		As arranged pending release of RFP and Selection of Sub Grantee(s)
2nd Quarter Work Plan Report 2nd Quarter Expenditure Report	↓		↓
3rd Quarter Work Plan Report 3rd Quarter Expenditure Report	↓		↓
4th Quarter/Final Work Plan Report 4th Quarter/Final Expenditure Report Final Data and Performance Documents	↓		↓

## APPENDIX 2

### Program Specific Requirements

#### I. Compliance for the Nebraska Abstinence Education Program

##### A. The Sub-recipient acknowledges that it may not use amounts paid to it for:

1. inpatient services, other than inpatient services provided to children with special health care needs or to high-risk pregnant women and infants and such other inpatient services as the Secretary may approve;
2. cash payments to intended recipients of health services;
3. the purchase or improvement of land, the purchase, construction, or permanent improvement (other than minor remodeling) of any building or other facility, or the purchase of major medical equipment;
4. satisfying any requirement for the expenditure of non-Federal funds as a condition for the receipt of Federal funds;
5. providing funds for research or training to any entity other than a public or nonprofit private entity; or
6. payment for any item or service (other than an emergency item or service) furnished
  - a. by an individual or entity during the period when such individual or entity is excluded from providing service under the Maternal and Child Health Act or Title XVIII (Medicare), Title XIX (Medicaid) or Title XX (Services for Families, Children, Aged or Disabled) of the Social Security Act pursuant to section 42 U.S.C. 1320a-7, 42 U.S.C. 1320a-7a, 42 U.S.C. 1320c-5, or 42 U.S.C. 1395u(j)(2) of the Social Security Act; or
  - b. at the medical direction or on the prescription of a physician during the period when the physician is excluded from providing services in the Maternal and Child Health program or Title XVIII (Medicare), Title XIX (Medicaid) or Title XX (Services for Families, Children, Aged and Disabled) of the Social Security Act pursuant to 42 U.S.C. Section 1320a-7, 42 U.S.C. Section 1320a-7a, 42 U.S.C. Section 1320-5, or 42 U.S.C. 1395u(j)(2) of the Social Security Act and when the person furnishing such item or service knew or had reason to know of the exclusion (after a reasonable time period after reasonable notice has been furnished to the person).

- D. The Sub-recipient assures that it is a public or nonprofit entity, and will provide proof of its nonprofit status upon request of DHHS.
- E. The sib-recipient assures that it will uphold fidelity to Section 510 (b) (2) (A-H definition of Abstinence Education), will address all eight elements of the A-H definition and will not use any materials or curriculum that contradict the definition.
- F. The Sub-recipient assures that it attests and certifies that it will make every reasonable effort to ensure that materials proposed in its application and funded during the project period of the abstinence education grant have been reviewed by the state and are determined to be medically accurate. Materials presented as factual will be grounded in scientific research.

## II. Cash Advance

- A. Consideration of Request. In any fiscal year, a one-time advance up to 25% of the fiscal year budget will be considered based on the following criteria and circumstances:
  - 1. Sub-recipient must determine that other funds are not available to pay for the startup costs of the activities for the 1<sup>st</sup> Quarter of a fiscal year. If other funds are not available, the written request must include a declaration that Sub-recipient will suffer serious cash flow problems without a cash advance. The declaration and any supporting evidence or rationale shall accompany the request.
  - 2. Sub-recipient submits a written request using the designated form.
  - 3. Past performance of Sub-recipient in any current and/or prior grants, contracts, cooperative agreements, or subcontracts with DHHS, with particular consideration to timely reporting or other evidence of deliverables.
- B. Quarterly Deductions. A cash advance will be accounted for through deductions from the reimbursement of actual expenditures. A Sub-recipient receiving a cash advance will have its reimbursement request reduced by one-fourth of the advance each of the four quarterly reporting periods. To encourage timely reporting and subsequently the deduction from the reimbursement request, a Sub-recipient receiving a cash advance will be assessed a penalty of \$25.00 for each day the quarterly report is past the reporting due date [**Appendix 1, ATTACHMENT 4**]. When the final expenditure report is submitted, if more cash has been paid to the Sub-recipient than the total amount of expenditures, the overage must be immediately refunded to DHHS.

### III. Reimbursement

- A. Reduction in Funding. In the event DHHS experiences funding shortages, the dollar amounts specified in the award may be reduced accordingly, and the Sub-recipient may be required to reduce project activities.
- B. Reservation of Right. DHHS reserves the right to the following provisions:
  - 1. To reallocate funds among local agencies as needed to insure service to individuals at highest levels of priority.
  - 2. To either terminate or curtail all or part of the activities of the Sub-recipient in order to best utilize available funding in the event that all or part of the federal or state funds are terminated, suspended, not released, or otherwise are not forthcoming.
  - 3. To suspend the Sub-recipient's authority to obligate funds provided by DHHS pursuant to this Sub grant pending corrective action by this Sub-recipient or a decision to terminate this Sub grant.
  - 4. To terminate immediately this Sub grant, in whole or in part, when federal funding is terminated, suspended, not released or otherwise forthcoming.

### IV. Program Income

- A. Program income will not be carried over between fiscal years, *i.e.* no program income may remain unused after September 30 in any fiscal year. The beginning balance of program income each fiscal year must be zero. As program income is earned, it shall be utilized to enhance the program, resulting in a zero balance on the final expenditure report. If the final expenditure report reflects a program income balance, reimbursement for 4th Quarter expenses will be reduced by the amount of the balance. In the event that the approved reimbursement of 4th Quarter expenses is less than the program income balance, a refund must be submitted by the Sub-recipient to DHHS.

### V. Match

- A. Sub-recipients of Nebraska Abstinence Education grant funds are required to provide matching resources in the amount of 82% of the award. This community-based support is essential to help Nebraska meet the State's match requirement of three dollars for every four dollars of federal Abstinence Education Grant funds. Applicants must document in the Application their capacity to provide matching funds, indicating both the type and source of match. The two types of matching resources are: 1) cash, and 2) in-kind

Appendix 3

**NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES**

*Administrative and Audit Guidance*

**To recipients of state funds and Sub-recipients of federal funds:** *An **independent certified public accountant (CPA) licensed to practice in the state of Nebraska** must prepare and issue **all types of reports**, i.e. review, audit or A-133 reports. **Audit or A-133 reports** for governmental organizations and not-for-profit organizations who receive federal payments are to be **prepared in accordance with Government Auditing Standards** as promulgated by the Comptroller General of the United States.*

	<b>Federal Authority</b>	<b>Cost Principles</b>	<b>Year-end Financial Reporting</b>
<i>Types of Organizations</i>			Type of Report by Payment Threshold
Not-for-profit organizations	45 CFR Part 74	A-122	<ul style="list-style-type: none"> <li>▪ If state and federal payments from DHHS are <i>less than \$75,000</i>, a <u>review report</u> is needed.</li> <li>▪ If state and federal payments from DHHS are <i>\$75,000 or greater</i>, an <u>audit report</u> is needed.</li> <li>▪ If federal payments from all sources are <i>\$500,000 or greater</i>, <u>A-133 report</u> is needed.</li> </ul>
College or University	45 CFR Part 74	A-21	<ul style="list-style-type: none"> <li>▪ If state and federal payments from DHHS are <i>less than \$75,000</i>, a <u>review report</u> is needed.</li> <li>▪ If state and federal payments from DHHS are <i>\$75,000 or greater</i>, an <u>audit report</u> is needed.</li> <li>▪ If federal payments from all sources are <i>\$500,000 or greater</i>, <u>A-133 report</u> is needed.</li> </ul>
State, Local or Tribal Government	45 CFR Part 92	A-87	<ul style="list-style-type: none"> <li>▪ If state and federal payments from DHHS are <i>less than \$75,000</i>, a <u>review report</u> is needed.</li> <li>▪ If state and federal payments from DHHS are <i>\$75,000 or greater</i>, an <u>audit report</u> is needed.                             <ul style="list-style-type: none"> <li>▪ If federal payments from all sources are <i>\$500,000 or greater</i>, <u>A-133 report</u> is needed.</li> </ul> </li> </ul>

**Appendix 4**  
**NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES**  
*Abstinence Education Grant Program*

**AUDIT REQUIREMENT CERTIFICATION**

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

**Grant Name** Nebraska MCH Grant      **Grant #** \_\_\_\_\_      **CFDA\* #** 93.994

*\*(Catalog of Federal Domestic Assistance)*

*Grant Name and CFDA # are pre-filled by the DHHS program office. Grant #s are assigned by the DHHS program office to individual Sub grantees. This blank will be filled by DHHS program office when this Certification is received.*

**Sub grantee Name** \_\_\_\_\_

**Address:** \_\_\_\_\_

**City:** \_\_\_\_\_      **State:** \_\_\_\_\_      **Zip Code:** \_\_\_\_\_

**FTIN\*\*** \_\_\_\_\_      *\*\*Federal Tax Identification Number*

**Sub grantee's Fiscal Year** \_\_\_\_\_, 20\_\_ to \_\_\_\_\_, 20\_\_

*This is NOT the fiscal year of the grant award.*

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

**(Check either #1 or #2 and complete the signature block on page 2):**

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

We are, however, responsible for engaging a licensed Certified Public Accountant (CPA) to conduct and prepare either, a review (expenditures less than \$75,000) or audit report (expenditures \$75,000-\$499,999) of our organization's financial statements and a report issued by the CPA. We acknowledge the audit must be completed no later than nine

months after the end of our organization's current fiscal year. A copy of the report must be submitted to the Nebraska Department of Health and Human Services address as shown below.

#2 \_\_\_ As the sub grantee named above, we expect to expend \$500,000 or more from all Federal Financial Assistance sources, not just the grant named above, and including commodities in our current fiscal year. Therefore we are subject to the single audit requirements of Circular A-133.

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

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

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

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

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

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

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

_____	_____
Name	Title
_____	_____
Signature	Phone Number