

### **SUBRECIPIENT MONITORING:**

Non-Federal entities may concurrently receive Federal awards as a recipient, a subrecipient, and a contractor, depending on the substance of its agreements with Federal awarding agencies and pass-through entities. The differences between a subrecipient and a contractor are as follows:

Characteristics of a subrecipient include:

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

Characteristics of a contractor include:

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

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

### **County's Responsibilities:**

- Enter into an agreement with the subrecipient. Elements required to be included in the subrecipient agreement are listed at 2 CFR 200.332(a).
- Perform a risk assessment of each subrecipient to determine the level of monitoring.
- Performing ongoing monitoring of each subrecipient to ensure performance measures are met and pass-through awards are spent on allowable items.
- Take prompt corrective action if evidence of violation of the agreement is noted.

**Internal control procedures over subrecipient monitoring** – Each subrecipient, upon notice of award or contract will be subject to terms and conditions of subrecipient monitoring procedures as required by the County or the granting agency. The County then performs a risk assessment over each subrecipient which determines the degree of monitoring necessary. Based on the assessments, the County decides whether to perform on-site or desk reviews of the subrecipients to ensure the program awards are spent properly.

For more information on subrecipient monitoring, see the County's official policy at [Exhibit E](#). The County is required by the UG to adopt a policy over subrecipient monitoring.

## **OTHER FEDERAL ITEMS:**

### **Butler County Grant Process Guidance**

Butler County does not have a central grant coordinator or one stop place to go for grant guidance. Each office applies for grants independently, so it is important for the office who is applying for the grant to understand the reporting requirements involved. Be sure to communicate any new grants to both the Auditor's Office as well as the Commissioners (excluding Health Dept. and Metroparks) as both offices play a role in the grant setup as well as the budgeting process. Please do not wait until you have a check or deposit to make before you notify our offices of the grant award. Setting up a new fund or grant tracking codes take time, and the County has 3 days, at a maximum, to make a deposit to be in compliance with ORC 9.38. Please review your deposit policies and ORC 9.38 to ensure depository compliance.

### **Noncompliance – what to do if you think you are not compliant with the grant requirements:**

Noncompliance can arise from internal review (County internal control procedures) or from external review (audit). If a department believes they have been noncompliant with the stipulations of an award agreement, the first thing they should do is refer to the award agreement and pinpoint the potential area of noncompliance. The next step is to contact the grantor to get its opinion on the matter. The departments should work together to determine the course of action to be taken. The most important element of this process is "communication." Noncompliance happens – it's always best to face it head-on and learn from it. After the departments develop a plan, the department will likely get in touch with the regulating agency (likely the Federal government or awarding pass-through agency). The regulating agency will likely provide guidance on what the County can do to rectify the situation. If noncompliance is discovered internally, the departments should also inform any outside auditors of the situation, as well as the steps the County has taken to correct the issue.

Noncompliance can lead to a loss of future grant funding; therefore, it is important to always be familiar with the award requirements to assist in compliance. Try to be proactive with questions regarding compliance. If you are ever uncertain on any element of a Federal award, discuss this with the grantor before taking action.

### **Equipment/real property:**

It is unusual for the County to acquire equipment/real property with Federal awards. Departments should "not" use Federal awards to purchase or acquire equipment/real property unless specifically mentioned within the award agreement (e.g., Fire Truck). Equipment is any tangible personal property having a useful life of more than one year and having a per-unit acquisition cost of more than \$5,000. Real property means land, including land improvements and structures, but excludes moveable machinery and equipment.

The acquisition of equipment/real property is typically an "unallowable" use of Federal funds, unless the department has the prior "written" approval of the Federal awarding agency or pass-through entity. If you plan to use Federal funds to purchase equipment/real property, contact the grantor first to determine if the purchase is allowable.

If the County acquires equipment with Federal funds, a physical asset inventory must be completed every year. If equipment is acquired, the following information must be kept within the property records:

- Description of the property
- A serial number or other ID number
- Source of funding (including the Federal Award Identification Number – FAIN)
- Who holds title
- Acquisition date
- Cost of property
- Percentage of Federal participation in the acquisition
- Location
- Use and condition of property

The disposition of equipment/real property that was acquired with Federal funds typically occurs after the project is complete; however, this is also unusual to the County. If the book value of the asset is “less” than \$5,000, the County department can retain, sell or dispose of the asset without further involvement of the Federal awarding agency. If the book value of the asset is “more” than \$5,000, the County department must:

- Request disposal instructions from the Federal awarding agency. The Federal awarding agency must respond within 120 days.
  - If instructions “are” received, the County department must follow these instructions.
  - If instructions “are not” received, the asset can be retained, sold, or disposed.
    - If sold – the federal participation percentage of the proceeds must be paid to the Federal awarding agency. For example, the County spent \$250,000 to purchase a piece of equipment. Federal funds paid for \$125,000 of the asset (50%) and the County paid the other \$125,000. The asset was later sold for \$25,000; therefore, the Federal awarding agency would be entitled to \$12,500.
    - If retained – the federal participation percentage of the “book value” must be paid to the Federal awarding agency.
- The County department may transfer title to the Federal awarding agency, or an eligible third-party.

#### **Travel Costs:**

Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the County. These costs can be charged as direct costs to the grant if they are necessary and reasonable, and included in the grant agreement (see the [allowable costs](#) section of the manual). Travel costs must follow that office’s travel policy and be approved by the Department Head.

It is unusual for the County to incur travel costs as a Federal expenditure. However, if you feel certain travel expenses are eligible as a Federal expenditure, you must follow 2 CFR 200.474 ([Link: Travel Costs](#)).

#### **Applying for a new Federal grant:**

If a department decides to apply for a new grant, the department should email the Commissioner’s Office and the Auditor’s Office to make them aware. Email is the preferred method of communicating a new grant because it creates a support trail that can be referenced. This also allows the County to get prepared for the grant and assist in overall compliance. Once the grant is awarded, the department must send a

signed copy of the grant agreement to the Commissioner's Office and the Auditor's Office and should keep a copy for themselves as well. This agreement is important because it lays out the purpose of the grant and the compliance requirements. The involved departments will create a separate account code to track the Federal activity, which will also aid in preparing the schedule of expenditures of federal awards (SEFA) (discussed directly below).

If a department has any questions during the application process, they're encouraged to reach out to their grantor. If there are process questions on the match, County budgeting, or new fund setup, contact the Commissioner's Office or Auditor's Office.

#### **Grant Tracking (New Fund or Separate Departments/Objects)**

Each grant is different and can require different tracking. Generally, all Federal grants are required to be tracked in a separate fund (Especially CARES Act and ARPA money). However, we have seen exceptions to that general rule. Please be sure to review the grant documents received and speak with your grantor to seek clarification, when necessary. Once it is determined what tracking is required in Munis, please email the Auditor's Office with the grant award documents. These documents generally provide the name of the program, Assistance Listing Number (ALN) (this was formally the CFDA number), and the dollar amount of the award. Often the award document will indicate if the money "cannot be comingled with other funds". Generally, if you see this wording a new fund should be setup.

Once it is determined that a new fund is required to be setup, the Auditor's Office will establish a fund number in Munis. The office administering the grant will need to communicate what type of revenue and expense accounts are necessary for the grant. Revenue accounts that are state or federal grants codes will be setup. Potential expense accounts could be salary and benefits (payroll) or supplies, contract services etc. The Auditor's Office will then submit a new fund resolution to the County Commissioners for approval.

#### **Preparing the Schedule of Expenditures of Federal Awards (SEFA):**

Per the UG, the County is required to prepare its own SEFA. This SEFA is provided to the County's auditors each year, so accuracy is important! If total Federal expenditures during the fiscal year exceed \$750,000, the County is required to undergo a single audit. It's important we have the participation of all departments to ensure the County's SEFA is complete and accurate. The SEFA must cover the same period as the annual financial report, which for the County is January 1 – December 31 of the applicable year. The annual financial report includes arranging for the audit, preparing the appropriate financial statements, taking corrective action on audit findings, and providing the auditor with access to all information required to perform the audit. The SEFA will be presented on a "cash" basis and will use information available through the County's accounting system (Munis) and the information provided by each department. Each department is required to provide the grant agreement(s) and a complete list of Federal disbursements for the applicable period. The grant agreement should include the Federal agency or pass-through agency, the name of the grant, the amount awarded, the ALN number and it should be signed. Support for the Federal disbursements can include system reports, invoices, or any other correspondence with the Federal government or vendors used. In General, all expenditures of Federal funds must be accounted for in the annual SEFA, whether funds are received directly from a Federal agency or indirectly from a pass-through entity, like the State of Ohio. Not all issuances of Federal funds look alike. Differences exist amongst agencies, programs, awards, and funding mechanisms which can



make it difficult to definitively determine whether funds received and expended are from a Federal source. When in doubt, contact your grantor to be sure of the source of the funds and your reporting requirements. The Auditor's Office will prepare this schedule but may reach out to the departments if further clarification is needed.

### **Interest Earnings**

In general, ORC 5705.10(D) requires that interest earnings on a special fund shall be credited to the General fund. However, there are grants or programs that require interest earnings to be credited back to the grant to be used for the program. This is typically seen with federal grants. Please be sure to provide any grant support that demonstrates a particular fund should be credited with interest earnings.

### **Grant Matches (Transfers) or Cash Flow Issues (Advances)**

Cash match:

Many grants require the County to match or contribute dollars towards the project or services. If the County General Fund will need to match money, please be sure to discuss this with the Commissioners finance team before applying for the grant. A cash transfer from the General Fund will need to be approved by the County Commissioners on resolution then the Auditor will post this transaction in Munis.

Cash Flow Issues:

Many grants are reimbursable, or setup where the County must issue the payments then request reimbursement from the grantor. If your grant requires a separate fund, you must ensure there is cash in place prior to issuing any payments or this will be considered noncompliance per the Auditor of State compliance supplement.

*"Money paid into a fund must be used only for the purposes for which such fund has been established. As a result, a negative fund cash balance indicates that money from one fund was used to cover the expenses of another fund [Ohio Rev. Code § 5705.10(I)]."*

To resolve this issue an advance (short term cash loan) can be made from the General Fund and repaid when the grant dollars are received. This transaction must be adopted on a Commissioner meeting. Please contact the Commissioner's Office, Finance team regarding potential advances.

### **Revenue Certification and Expenditure Budgeting**

The Ohio Budgetary Law process is prescribed by chapter 5705 of the Ohio Revised Code. This process includes several steps when creating a new fund during the year. Below is a brief overview of the process.

1. Certify Revenue – When a new grant or fund is created an estimate of how much revenue or money will be collected for that **current calendar year** must be certified or approved by the County Budget Commission during an official meeting. This Commission is comprised of the Auditor, Treasurer and Prosecutor's offices. Once the revenue certification is approved, and posted in Munis, an expense budget can be submitted to the County Commissioners for approval.
2. Expenditure Budget – The County Commissions by statute are the legal body that approves the expense budget. The expense budget cannot exceed the amount of the official certificate of estimated revenue per ORC 5705.36. The official certificate is a combination of unencumbered

carryover cash from the prior year (Cash at year end minus any open purchase orders carried over into the next year) plus the revenue certified for the current calendar year (step 1 above). Requests for appropriating or establishing an expense budget are submitted to the County Commissioners for approval during an official meeting.

3. Requisition/Purchase Orders/payroll – Once the revenue is certified and the expense budget is adopted, requisitions can be requested. If the new grant has payroll associated, please be sure to submit a payroll adjustment form (PARF) in Munis if you need to allocate all or a portion of an employee's salary to the grant.
4. Monitoring – It is extremely important to monitor your fund regarding cash and revenue and expense budgets. Budgets should be reduced when anticipated funding will no longer be received or has been reduced. It is also important to ensure the fund has significant cash prior to payroll being posted or invoices being entered into Munis for payment.

#### **How Do I enter or Check Transactions/Balances in Munis?**

Enter Revenue Certification – To submit a revenue estimate certification in Munis for a new grant please use the “Budget Transfers and Amendments” program. Enter the revenue estimates in Munis by each general ledger org.object that is applicable. Revenue accounts in Munis start with a 4. For specific details on Munis entry please see the guide in Munis under Custom Reference>User Guides>BG Budget Transfers & Amendments.

Enter Expenditure Budget - Before an expenditure budget can be entered the revenue must be certified for a given fund. You can check the amount of expenditure budget available to request into expense accounts by looking at the Certification of Resources Program in Munis. There is a guide for this in Munis under Custom Reference>User Guides>BG Certification of Resources. Once you know the amount, enter the expense budget in Munis by each general ledger org.object that is applicable. Expense accounts in Munis start with a 5. For specific details on Munis entry please see the guide in Munis under Custom Reference>User Guides>BG Budget Transfers & Amendments.

How Much Cash Does My Fund Have? – Budget and Cash are not the same. Budget is based on annual estimates of what you plan to spend and receive while cash reflects the actual money you have in the bank to spend. To look at the actual cash balance use object 100000. Cash is maintained at the fund level so you will use your fund number 0200 in the org field along with the 100000 in the object field. Cash information can be reviewed by looking at Account Inquiry in Munis or by running a custom report called GL Cash Summary Report. Details on how to navigate Munis for retrieving information can be found in Munis under Custom Reference>User Guides>GL Reporting.

Revenue and Expense Budgets and Actuals - Account Inquiry along with the YTD Budget Reports are useful for monitoring revenue estimates compared to actuals along with how much expense budget is available to encumber. Details on accessing this information is available in Munis under Custom Reference>User Guides.

# EXHIBIT A

## ALLOWABLE COSTS POLICY

### POLICY:

The purpose of this policy is to ensure that allowable costs are expended and accounted for by Butler County (the "County") in accordance with procedures for expending and accounting for federal funds that flow directly from the federal government or through another agency (i.e. Ohio Department of Job and Family Services). In addition, the County's other financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award.

### I. PROCEDURE SUMMARY

This procedure sets the standards that govern the performance of County officers, employees, and agents in managing all allowable costs per Uniform Guidance 2 CFR Part 200. Federal requirements will apply unless state or county requirements are more restrictive.

### II. PROCEDURE STEPS

Except where otherwise authorized by statute, cost must meet the following general criteria in order to be allowable under Federal awards;

1. Be necessary and reasonable for the performance of the Federal award and be allocable thereto under the principles in 2 CFR part 200, subpart E. To determine whether a cost is reasonable, consideration shall be given to:
  - a. Whether a cost is a type generally recognized as ordinary and necessary for the operation of the County or the proper and efficient performance of the Federal award;
  - b. The restraints or requirements imposed by such factors as sound business practices, arm's length bargaining, Federal, State, local, tribal and other laws and regulations;
  - c. Market prices for comparable goods and services for the geographic area;
  - d. Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities; and
  - e. Whether the cost represents any significant deviation from the established practices or County policy which may increase the expense.
2. Conform to any limitations or exclusions set forth in 2 CFR part 200, subpart E or in the Federal award as to types or amount of cost items.
3. Be consistent with policies and procedures that apply uniformly to both federally financed and other activities of the County.

4. Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
5. Be determined in accordance with generally accepted accounting principles (GAAP), if applicable, except, for State and local governments and Indian tribes only, as otherwise provided for in 2 CFR part 200.
6. Not be included as a cost or used to meet cost-sharing or matching requirements of any other federally financed program in either the current or a prior period.
7. Be net of all applicable credits that result from transactions that reduce or offset direct or indirect costs (e.g. purchase discounts, rebates or allowances, recoveries or indemnities on losses, insurance refunds or rebates and adjustments for overpayments or erroneous charges.)
8. Be adequately documented.

Principles that apply whether or not a particular item of cost is treated as a direct cost or indirect (F&A) cost, in addition to the requirements listed above are set forth in 2 CFR sections 200.420 through 200.476 and can be found through the following link: [Allowable Cost Provisions](#). Failure to mention a particular item of cost is not intended to imply that it is either allowable or unallowable; rather, determination of allowability in each case should be based on the treatment provided for similar or related items of cost and the principles described in 2 CFR part 200. In case of a discrepancy between the provisions of a specific Federal award and the provisions in Exhibit A, the Federal award governs.

### III. ALLOCABLE COSTS

A cost is allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with the relative benefits received. This standard is met if the cost:

- 1) Is incurred specifically for the Federal award;
- 2) Benefits both the Federal award and other work of the County and can be distributed in proportions that may be approximated using reasonable methods; and
- 3) Is necessary to the overall operation of the County and is assignable in part to the Federal award in accordance with the principles in 2 C.F.R. Part 200, Subpart E.

### IV. SELECTED ITEMS OF COST

The County shall follow the rules for selected items of cost at 2 C.F.R. Part 200, Subpart E when charging specific expenditures to a Federal grant. When applicable, County staff shall check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, Federal, State and program-specific rules, including the terms and conditions of the award, may deem a cost as unallowable and County personnel should follow those rules as well.



## **V. DIRECT COSTS**

Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a Federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy. Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect (F&A) costs. See [200.414](#) for more information regarding indirect (F&A) costs.

Identification with the Federal award rather than the nature of the goods and services involved is the determining factor in distinguishing direct from indirect (F&A) costs of Federal awards. Typical costs charged directly to a Federal award are the compensation of employees who work on that award, their related fringe benefit costs, the costs of materials and other items of expense incurred for the Federal award.

The salaries of administrative and clerical staff should normally be treated as indirect (F&A) costs. Direct charging of these costs may be appropriate only if all of the following conditions are met:

1. Administrative or clerical services are integral to a project or activity;
2. Individuals involved can be specifically identified with the project or activity;
3. Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency; and
4. The costs are not also recovered as indirect costs.

## **VI. COLLECTION OF UNALLOWABLE COSTS**

Payments made for costs determined to be unallowable by either the Federal awarding agency, cognizant agency for indirect costs, or pass-through entity, either as direct or indirect costs, must be refunded (including interest) to the Federal Government in accordance with instructions from the Federal Agency that determined the costs are unallowable unless Federal statute or regulation directs otherwise.

## **VII. PERIOD OF PERFORMANCE**

All obligations must occur on or between the beginning and ending dates of the grant project. This period of time is known as the period of performance. The period of performance is dictated by statute and will be indicated in the Grant Award Notification ("GAN"). As a general rule, State-administered Federal funds are available for obligation within the year that Congress appropriates the funds for. For direct grants, the period of performance is generally identified in the GAN. In the case of a State-administered grant, obligations under a grant may not be made until the grant funding period begins or all necessary materials are submitted to the granting agency, whichever is later. In the case of a direct grant, obligations may begin when the grant is awarded, unless an agreement exists with the Federal agency or the pass-through entity to reimburse for pre-approval expenses. For both State-administered and direct grants, regardless of the period of performance, the County shall liquidate all obligations incurred under the award not later than ninety (90) days after the end of the funding period unless an extension is authorized. Any funds not obligated within the period of performance or liquidated within the appropriate timeframe are said to lapse and shall be returned to the awarding agency. Consequently, the County shall closely monitor grant spending throughout the grant cycle.

## **VIII. RESPONSIBILITIES**

County Department Heads have final authority and oversight of allowable costs policies and procedures for their department. However, County Department Heads may assign any department member with the responsibility of the policy and procedure, quality service monitoring and outcome measures.

## **IX. IMPLEMENTATION PLAN FOR POLICY STATEMENT**

Immediately.

## **X. ASSOCIATED INFORMATION/FORMS**

- Federal Uniform Guidance (UG)
- Code of Federal Regulations, §200.420 through §200.476
  - Link: [Allowable Cost Provisions](#)

# EXHIBIT B

## TIME AND EFFORT POLICY

### POLICY:

The purpose of this policy is to ensure that compensation for personnel services by Butler County (the "County") includes all remuneration, paid currently or accrued, for services rendered during the period of performance under Federal awards, including but not necessarily limited to wages, salaries, and fringe benefits. The costs of such compensation are allowable to the extent that they satisfy the specific requirements under Uniform Guidance 2 CFR Part 200 and the total compensation for individual employees is reasonable, follows an appointment made in accordance with the County's laws and rules and meets requirements established by Federal law, and are supported by certifications.

### I. PROCEDURE SUMMARY

This procedure sets the standards that govern the performance of County officers, employees, and agents in managing compensation for personnel services. Federal requirements will apply unless state or County requirements are more restrictive.

### II. PROCEDURE STEPS

Employees who are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employee worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee and supervisory official having first-hand knowledge of the work performed by the employee.

Employees who work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets Federal standards. Documentary support will be required for employees that work on:

- 1) More than one Federal award
- 2) A Federal award and a non-Federal award
- 3) An indirect cost activity and a direct cost activity
- 4) Two or more indirect activities which are allocated using different allocation bases
- 5) An unallowable activity and a direct or indirect cost activity

### III. RESPONSIBILITIES

County Department Heads have final authority and oversight of Time and Effort policies and procedures for their department. However, County Department Heads may assign any department member with the responsibility of the policy and procedure, quality service monitoring and outcome measures.

### IV. IMPLEMENTATION PLAN FOR POLICY STATEMENT

Immediately.

## V. ASSOCIATED INFORMATION/FORMS

- Federal Uniform Guidance (UG)
- Code of Federal Regulations, §200.430, Compensation—Personal Services
  - Link: [Time & Effort](#)



# EXHIBIT C

## PROCUREMENT AND PURCHASING POLICY

### POLICY:

The purpose of this policy is to ensure that procurement standards are followed by Butler County (the "County") in awarding, recommending, approving, and monitoring contracts, purchases of goods and services, and grants related to federal awards. This policy will ensure that all purchases made from federal awards are properly authorized, approved, and accounted for according to Uniform Guidance 2 C.F.R. Part 200.

### I. PROCEDURE SUMMARY

This procedure sets the standards that govern the performance of County officers, employees, and agents engaged in awarding, recommending, approving, monitoring, and administering contracts, other purchases of goods and services, and grants related to federal awards. Federal requirements will apply unless County or state requirements are more restrictive.

### II. PROCEDURE STEPS

#### Section I - Procurement Standards

##### A. Preface

Uniform Guidance requires that each County establish written acquisition standards to ensure that all purchase of goods and services are performed in accordance with applicable federal and state statutes, federal regulations, state administrative rules, and local policies.

This policy will ensure that the County satisfies the specific requirements under Uniform Guidance 2 CFR Part 200. All acquisitions of goods or services by the County utilizing federally awarded monies must be made in accordance with the requirements of this plan.

##### B. Applicable Law

This plan was written in accordance with applicable federal and state statutes, federal regulations, state administrative rules, and local policies, including, but not limited to:

- Federal Uniform Guidance (UG)
- Code of Federal Regulations §200.317-200.327 (see link to the guidance at the end of this policy)

The County will comply with all directives of applicable federal and state statutes, federal regulations, state administrative rules, and local policies. In the event of changes in applicable federal and state statutes, federal regulations, state administrative rules, and local policies subsequent to the adoption of this plan, the County must comply with the applicable law notwithstanding the fact that this plan may not have yet been revised to reflect such changes.

### **C. Procurement Authority**

The County shall act in accordance with the applicable law, good administrative practice and sound business judgment. In addition, all officers, employees and agents of the County, when acting for or on behalf of the County, must act in accordance with the applicable law, good administrative practice and sound business judgment.

The County will provide for settlement of all contractual and administrative issues arising out of procurements entered into in support of local, state and/or federal grants. The County will refer all violations of law to local, state or federal authorities having proper jurisdiction.

## **Section II - Standards of Conduct**

### **A. Fiduciary Responsibilities/Prudent Judgment**

Maintaining the integrity of public procurement is crucial in preventing fraud and abuse of public funds. All officers, employees and agents of the County, when acting for or on behalf of the County, have a responsibility to act with prudent judgment in purchasing matters and shall not abuse their positions in making decisions as to the administration of the procurement function. All County officers, employees and agents shall comply with the requirements of this plan and the prescribed standards of conduct in awarding, recommending, approving, monitoring, and administering contracts and purchases.

### **B. Legal Restrictions**

All officers, employees and agents of the County, as a matter of policy, must comply with all directives found in the foregoing legal requirements without regard to whether they are specifically referenced in this plan.

Ohio Ethics Law - All officers, employees and agents of the County must comply with the requirements of the Ohio ethics law and Ohio law pertaining to offences against justice and public administration, including, but not limited to, Ohio Revised Code Sections 102.03, 102.04, 2921.42 and 2921.43.

The statutes are available online at [www.ethics.ohio.gov](http://www.ethics.ohio.gov). Educational information related to the Ohio ethics laws may be found online at [www.ethics.ohio.gov/education/index.html](http://www.ethics.ohio.gov/education/index.html). In addition, if any officers, employees or agents of the County are uncertain of the propriety of a specific course of action they may consult with the Prosecutor's Office. Ethics information regarding specific proposed actions may also be obtained from the Ohio Ethics Commission staff on a prospective basis by calling (614) 466-7090.

Gifts and Gratuities - No officer, employee or agency of the County may solicit or accept gratuities, favors, or anything of value as defined in Ohio Revised Code Section 1.03, from anyone doing business with or seeking to do business with, or regulated by the agency, including contractors, vendors, and potential contractors and vendors.

Conflict of Interest - No officer, employee, or agent, of the County departments may participate in the selection, award, recommendation, approval, monitoring, or administration of any contract or purchase if a real, potential, or apparent conflict of interest could arise. A conflict of interest could arise if any of the following individuals or organizations has a financial, personal, or other interest in the individual or company selected for the award of a contract, purchase, or grant:

1. Officers, employees, agents or any member of their immediate families;
2. The officers', employees', or agents' business associates or partners;
3. Any organization for which any of the above is an officer, employee or agent; and
4. Any organization which employs or is about to employ the officer, employee, or agent or a member of the officers', employees' or agents' immediate families or business associates.

Officers, employees or agents must immediately notify their supervisor or principal whenever they identify a real, potential, or actual conflict of interest on their part. It is the policy of the County under such circumstances to relieve the employee from further participation in selection, award or administration of any procurement or resulting contract which presents a conflict of interest.

Personal Interests - No officer, employee or agency of the County may:

- Sell, attempt to sell or act in a representative capacity for a vendor or other person attempting to sell goods or services to the County;
- Sell or attempt to sell any goods or services to other grant agencies;
- Solicit or accept employment from anyone doing business with any of the grant agencies unless the officer, employee or agent completely withdraws, with the approval of the County from all activities of the agency regarding the party offering employment.

Officers, employees and agents of the County and their immediate family members and business associates are prohibited from voting, authorizing, recommending or in any other way using their position to secure approval of a County contract or purchase in which the officer, employee, a member of their immediate family, or anyone with whom they have a business or employment relationship, has an interest.

Officers, employees and agents of the County and their immediate family members and business associates are prohibited from benefiting from any contract or purchase authorized or approved by the County unless all criteria set forth in Ohio Revised Code Section 2921.42, are met.

Officers, employees and agents of the County may not act in a representative capacity, in any manner, before a public agency on behalf of any contractor or other person on any matter in which the employee personally participated through decision, approval, disapproval, recommendation or other substantial exercise of administrative discretion.

Contract/Vendor Restrictions - No contractor, individual, company or organization seeking a contract or seeking to sell goods or services to the County will promise or give to any agency officer, employee or agent anything of value, including employment or promise of employment within the scope of his or her job duties. No contractor or individual, company or organization seeking a contract or grant or seeking to sell goods or services to the County will ask an officer, employee or agent of the County to violate any of the code of standards of conduct requirements. Contractors acting on behalf of the County will refrain from activities which could result in violations of this rule.

The County contracts shall contain provisions requiring the contractor to refrain from promising or giving to any agency officer, employee, or agent anything of value that is of such a character as to manifest a substantial and improper influence upon the officer, employee, or agent with respect to the officer's, employee's, or agent's duties, to agree that it will not solicit the County officers, employees, or agents to violate the County's code of standards of conduct or Ohio Revised Code Sections 102.03, 102.04, 2921.42 or 2921.43, and to refrain from conflicts of interest, whether direct or indirect.

Contracts of the County shall include a certification by the contractor that it is in compliance with and will maintain compliance with the requirements of Ohio Revised Code Sections 102.03, 102.04, 2921.42, and 2921.43 and the portions of the County code of standards of conduct applicable to contractors, and that the contractor will promptly notify the County of any newly arising conflicts of interest or potential violations of state ethics laws.

Consequences - Officers, employees, and agents of the County and contractors in violation of Ohio Revised Code Sections 102.03, 102.04, 2921.42 or 2921.43, may be prosecuted for criminal violations. Any contractor who violates the requirements of this code of conduct or of Ohio Revised Code Sections 102.03, 102.04, 2921.42 or 2921.43, is subject to having the related contract terminated or having the County refuse to enter into a contract. The County will enforce the requirements contained in this written code of standards of conduct with penalties, sanctions, or disciplinary actions, including suspension or removal, when a County officer, employee, agent or contractor violates the code of standards of conduct.

The signature of any County officer, employee or agent on a requisition, invoice, or other document requesting or approving the purchase of or payment for purchases of goods or services shall be considered to be a certification of compliance with the requirements and prohibitions of this plan.

### **Section III – Open and Free Competition**

Procurement of goods and services must be conducted in a manner that provides maximum open and free competition for every purchase sought. All procurement transactions will be conducted in a manner providing full and open competition consistent with the standards of the Uniform Guidance. Contractors that develop or draft specifications, requirements, statements of work, or requests for proposals will be excluded from competing for such proposals. Where no competition exists or it is not prudent to solicit competitive bids, a determination must be made and documented explaining why the lack of competition was necessary and reasonable. Situations restrictive to open and free competition include but are not limited to:

- Placing unreasonable requirements on firms in order for them to qualify to do business;
- Requiring unnecessary experience and excessive bonding;
- Non-competitive pricing practices between firms or between affiliated companies;
- Non-competitive awards to consultants that are on retainer contracts;
- Organizational conflicts of interest;
- Specifying only a "brand name" product instead of allowing "an equal" product to be offered; and
- Any arbitrary action in the procurement process.



All procurements, regardless of the procurement method used, must include:

- A clear and accurate description of the technical requirements to be procured. The description may not contain features which unduly restrict competition. It may include a statement of the qualitative nature of the material, product or service to be procured, and when necessary, set forth the minimum essential characteristics and standards to which it must conform to satisfy its intended use. Detailed products specifications should be avoided if at all possible. When it is impractical or uneconomical to make a clear and accurate description of technical requirements, a "brand name or equal" description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by bidders must be clearly stated;
- Identify all requirements that vendor must fulfill and all other factors to be used in the selection evaluation;
- Officers, employees and agents of the County must ensure that all pre-qualified lists of persons, firms or products used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Officers, employees and agents of the County may not preclude potential bidders from qualifying during the solicitation period;
- All proposed procurements must be reviewed by the County Commissioner's Office to avoid purchase of unnecessary or duplicative items. Performance of this review must be documented and maintained within the Commissioner Office's records.
- To foster greater economy and efficiency, and in accordance with efforts to promote cost-effective use of shared services across the Federal Government, the County is encouraged to enter into state and local intergovernmental agreements or inter-entity agreements where appropriate for procurement or use of common or shared goods and services.
- The County is encouraged to use value engineering clauses in contracts for construction projects of sufficient size to offer reasonable opportunities for cost reductions.

#### **Section IV - Equal Opportunity**

Federal and state procurement standards require that small and minority-owned business be given every opportunity to compete equally with other businesses, including making special efforts to solicit bids and proposals from such firms. However, favored treatment in authorizing contracts is not allowed.

The County officers, employees, and agents shall make efforts to utilize small, minority and women's business enterprises and labor surplus area firms when they are potential resources for supplies, equipment, construction, and services. Preference for such otherwise qualified contractors may be given, for example, by selecting the disadvantaged organization in the case of tie bids and setting certain conditions under which such contractors will be encouraged to bid. These conditions may include:

- Placing qualified small and minority businesses, and women's business enterprises on solicitation lists, and assuring that those businesses are solicited whenever they are potential resources;
- Dividing total requirements into small tasks or quantities to permit maximum small and minority businesses and women's business enterprises participation when economically feasible. When tasks are divided to allow small businesses and women's business enterprises to compete, the separation cannot be done to avoid competitive bidding requirements;
- Establishing delivery schedules which will encourage participation by small and minority businesses, and women's business enterprises where the requirement permits;
- Using the services and assistance of the United States Small Business Administration, the Office of Minority Business Development Agency of the U.S. Department of Commerce, the Community Services Administration, and other entities, as appropriate;

- Requiring the prime contractor to take affirmative steps as listed in this section if any subcontracts are to be let; and
- Encourage contracting with consortiums of small business and minority-owned firms and women's business enterprises when a contract is too large for one of these firms to handle individually.

## **Section V - Methods of Procurement**

The County shall use one of five methods of procurement when purchasing supplies, equipment, and services:

- Micro-purchases;
- Small Purchase Procedures;
- Competitive sealed bids;
- Competitive proposals; and
- Noncompetitive proposals (sole source).

### **A. Micro-Purchase Procedures**

The micro-purchase procedures method of procurement will be used:

- Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold of \$10,000, as established by the County.
- To the extent practicable, the County must distribute micro-purchases equitably among qualified suppliers.
- Micro-purchases may be awarded without soliciting competitive quotations, if the County considers the price to be reasonable.

### **B. Small Purchase Procedures**

The small purchase procedures method of procurement will be used:

- When making relatively simple and informal purchases where price is the overriding factor, and which involve standardized products or services (e.g. office equipment and supplies) costing in the aggregate not more than \$50,000 (simplified acquisition threshold) annually. Such procurements shall be affected by obtaining price or rate quotations from an adequate number of qualified sources, but not less than three sources; and
- For relatively simple and straightforward purchases which do not cost more than the simplified acquisition threshold where price is not the overriding factor and where relative quality and performance must be evaluated (e.g. consultant services). Such procurements shall be affected by obtaining proposals from an adequate number of qualified sources, but not less than three sources.

The splitting of purchases that exceed the small purchase limit into several small purchases merely to be able to use the small purchase method is prohibited. Such split purchases will be considered unauthorized and disallowed.

# Butler County

Uniform Guidance Policies

## TABLE OF CONTENTS

	<u>PAGE</u>
<a href="#">Purpose of this Manual</a> .....	1
<a href="#">Allowable Costs</a> .....	2 - 6
<a href="#">Time and Effort - Personal Services/Fringe Benefits</a> .....	7 - 10
<a href="#">Procurement</a> .....	11 - 14
<a href="#">Cash Management</a> .....	15
<a href="#">Subrecipient Monitoring</a> .....	16
<a href="#">Other Federal Items</a> .....	17 - 21
<b>Uniform Guidance Policies/Templates:</b>	
<a href="#">Exhibit A - Allowable Costs Policy</a> .....	22 - 25
<a href="#">Exhibit B - Time and Effort Policy</a> .....	26 - 27
<a href="#">Exhibit C - Procurement and Purchasing Policy</a> .....	28 - 39
<a href="#">Exhibit D - Cash Management Policy</a> .....	40 - 41
<a href="#">Exhibit E – Subrecipient Monitoring Policy</a> .....	42 - 43
<a href="#">Exhibit F - Small Purchases Vendor Evaluation Template (Note 1)</a> .....	44
<a href="#">Exhibit G - Sealed Proposal Template (Note 1)</a> .....	45 - 56
<a href="#">Exhibit H - Competitive Proposal Template (Note 1)</a> .....	57 - 68

**Note 1 - The Excel version of these templates are included within this PDF. See the attachments section.**



## **PURPOSE OF THIS MANUAL:**

Butler County (the “County”) receives Federal funding from multiple Federal agencies. Federal awards are regulated by 2 C.F.R. 200, which is also referred to as the Uniform Guidance. This will be referred to as “UG” throughout this manual. The UG requires the County to implement policies and procedures to assist in compliance with Federal requirements. The County has generated the following policies to assist in Federal compliance which are linked within this manual:

- [Allowable costs \(Link: Exhibit A\)](#)
- [Time and effort \(Link: Exhibit B\)](#)
- [Procurement and purchasing \(Link: Exhibit C\)](#)
- [Cash management \(Link: Exhibit D\)](#)
- [Subrecipient monitoring \(Link: Exhibit E\)](#)

In addition to these policies, the County has created this manual to better assist employees and management in understanding Federal requirements. Federal requirements are always changing and oftentimes, are difficult to interpret. The goal of this manual is to create one document our employees and management can access to find the information they need and aid in Federal compliance. The Commissioner’s Office and Auditor’s Office will jointly collaborate to update this manual when necessary. Updates will be communicated to all pertinent employees and management. The guidelines discussed within this manual are considered “procedures” and are not approved by any Federal agency.

This manual will be broken down by each major compliance area. It is not meant to be all-encompassing but is meant to provide general guidance that applies to most circumstances the County would encounter. If ever a situation arises that you consider unusual and is not covered in this manual, bring this to the attention of Angel Burton in the Commissioner’s Office and Jill Cole In the Auditor’s Office.

## ALLOWABLE COSTS:

The County receives Federal awards from multiple sources. Each Federal award comes with a set of stipulations determining what those awards can be spent on. Federal awards are typically received directly from the Federal government (e.g. U.S. Department of Health and Human Services) or are passed through to the County from a state of Ohio agency (e.g. Ohio Department of Job and Family Services). Each grant should have an award agreement which is received from the grantor (Federal government or awarding agency).

This award agreement should include, but are not limited to, the following information:

- Assistance listing number (ALN), previously the Catalog of Federal Domestic Assistance (CFDA) number – each grant has a ALN number assigned to it by the Federal government
- Sub-recipients name – this would likely be Butler County
- Passthrough number – number assigned to the County by the Federal government or awarding agency
- Period of performance – this indicates the time period within which the funds must be incurred. For example, the award agreement might say “all awards must be incurred by December 31, 202X.” Incurred refers to an obligation that has taken place for the reception of goods or services. The typical liquidation period is not later than 90 days after the end of the funding period. For example, if the award agreement indicates costs must be incurred by December 31, 2020, the funds must be obligated by this date and liquidated by March 31, 2021.
- Total awards – this indicates the total funding the County will receive

For a cost to be allowable, it must generally meet the following basic criteria:

- Be necessary and reasonable for the performance of the Federal award
- Be a lawful expenditure under the requirements of the grant, the UG, and the County’s internal policies and procedures

The following is a list of grant awards the County commonly receives, including the County department that would likely oversee the award activity, where the grant is recorded, and typical allowable costs associated with these grants. This DOES NOT mean the County is currently receiving funding under these programs but is meant as a guide. If your grant is not included in the grants listed below, see the other federal awards section:

- Community Development Block Grant (CDBG):
  - Purpose – to develop viable communities by providing decent housing, a suitable living environment, and expanded economic opportunities, principally for persons of low- and moderate-income.
  - ALN # - 14.218
  - Department – Community Development
  - Funds – 1519
  - Allowable costs (typically award-specific), include but are not limited to:
    - Acquisition of real property
    - Clearance, demolition, reconstruction, rehabilitation, and removal of housing, buildings, blighted structures, and improvements
    - Relocation assistance

- Planning activities and administrative costs associated with the award
- Temporary Assistance to Needy Families (TANF):
  - Purpose – to provide assistance to needy families so children may be cared for in their own homes or in the homes of relatives; end the dependence of need parents on government benefits by promoting job preparation, work, and marriage; prevent and reduce the incidence of out-of-wedlock pregnancies and establish annual numerical goals for preventing and reducing the incidence of these pregnancies; and encourage the formation and maintenance of two-parent families.
  - ALN # - 93.558
  - Department – Job and Family Services
  - Fund – 0800
  - Allowable costs (typically award-specific), include but are not limited to:
    - Use funds for programs to prevent and reduce the number of out-of-wedlock pregnancies, including programs targeted to law enforcement officials, the educational system, and counseling services that provide education and training of women and men on the problem of statutory rape. In addition, funds may be used to make payments or provide job placement vouchers to State-approved public and private job placement agencies providing employment placement services to individuals receiving assistance under TANF. Most costs are personnel-related and are charged to the program through random moment sampling (RMS).
- Child Support Enforcement
  - Purpose – to enforce the support obligation owed by absent parents to their children, locate absent parents, establish paternity, and obtain child, spousal and medical support.
  - ALN # - 93.563
  - Department – Job and Family Services
  - Fund – 1000
  - Allowable costs (typically award-specific), include but are not limited to:
    - Location of noncustodial parents, paternity establishment, establishment and enforcement of financial and medical support orders, collection and disbursement of support, and the review and possible modification of support orders. Most costs are personnel-related and are charged to the program through RMS.
- Foster Care Title IV-E
  - Purpose – to provide safe, appropriate, 24-hour, substitute care for children who are under the jurisdiction of the administering Title IV-E agency and need temporary placement and care outside their homes.
  - ALN # - 93.658
  - Department – Job and Family Services
  - Fund – 0850
  - Allowable costs (typically award-specific), include but are not limited to:
    - The costs of foster care maintenance for eligible children, administrative costs to manage the program, and training of public agency staff, foster parents, and certain private agency staff. Most costs are personnel-related and are charged to the program through RMS.

- Medicaid
  - Purpose – to provide medical assistance to low-income persons who are age 65 or over, blind, disabled, or members of families with dependent children or qualified pregnant women or children.
  - ALN # - 93.778
  - Department – Job and Family Services and Developmental Disabilities
  - Fund – 0850
  - Allowable costs (typically award-specific), include but are not limited to:
    - Medical benefit payments, administration and training (including the State Survey and Certification Program). Most costs are personnel-related and are charged to the program through RMS.
- Coronavirus Relief Fund (CRF) Local Government Assistance Program:
  - Purpose – to provide relief related to unforeseen expenses caused by the Coronavirus Disease 2019 (COVID-19).
  - ALN # - 21.019
  - Department – Commissioner’s Office
  - Fund – 1405
  - Allowable costs, include but are not limited to:
    - (1) Necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19). (2) Expenditures that were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the government. (3) Expenditures that were incurred during the period that begins on March 1, 2020 and ends on December 31, 2021.
- American Rescue Plan Act (ARPA):
  - Purpose – to provide relief to address the continued impact of COVID-19 on the economy, public health, state and local governments, individuals, and businesses.
  - ALN # - 21.027
  - Department – Commissioner’s Office
  - Fund – 1406
  - Allowable costs, include but are not limited to:
    - Replacement of lost revenue
    - Negative economic impact of the pandemic
    - Premium pay for essential workers
    - Broad investments in water, sewer, or broadband infrastructure
- Highway Planning and Construction:
  - Purpose - to (1) assist in the planning and development of an integrated, interconnected transportation system important to interstate commerce and travel by constructing, rehabilitating, and preserving the National Highway System (NHS), including Interstate highways, and other Federal-aid highways; (2) provide aid for the repair of Federal-aid highways following disasters; (3) foster safe highway design and improve bridge conditions; (4) to support community-level transportation infrastructure; and (5) to provide for other special purposes.
  - ALN # - 20.205
  - Department – Engineering

- Fund – 3106
- Allowable costs, include but are not limited to:
  - Award-specific projects, typically involving construction (e.g. roadways, bridges)
- All other Federal awards:
  - Purpose – This is what the award is meant to accomplish. This will be included in the award agreement from the Federal government or pass-through agency. You can also view the award application for further documentation. If unclear, contact the Department that received the award.
  - ALN # - This will be included in the award agreement. The format will be XX.XXX.
  - Allowable cost – This is what the awards can be spent on. If you do not see explicit guidance within the award agreement, there should be contact information (either email or phone number) included. Contact the Federal government or pass-through agency, if still unclear.

**Unallowable costs** - these are costs that are not specifically listed in the grant award documentation. Unallowable costs will differ for every grant. Examples of unallowable costs common to all federal grants include alcohol purchases and lobbying expenses. If ever unsure if an expenditure is allowable, contact the regulating agency (Federal government or Awarding agency).

**Internal control procedures over allowable costs** - control procedures for Federal expenditures will be the same as control procedures over non-Federal expenditures. The department initiates the purchase process and is expected to understand the allowable costs of a given federal award. The employee who creates the purchase requisition has the responsibility to properly code the expense in the accounting system. If the employee is unsure where to code the disbursement, the system employs a drop-down menu used to show each account code option with a description of each account code. If the employee is still not sure, they are instructed to contact the Auditor's Office. The system automatically compares the budgeted appropriations for this line item to the expense entered in by the department. If the expense causes the line item to be over budget, the requisition cannot be created in Munis. After the employee enters the requisition into Munis, it is sent through an electronic approval path based on the hierarchy of the workflow. The department head or approved employee receives it next, and must access Munis, review the requisition, click approve and the requisition will go to the Commissioner's office for the next approval. Approvals for Purchases below \$25,000 are approved by the Commissioners designees while purchases at or above \$25,000 are approved with a formal resolution by the Commissioners. Once these steps are taken, the Auditor's Office is notified to approve and encumber (with creation of PO) the disbursement in Munis. The generated PO is electronically signed by the County Auditor. The Purchase Order is sent back to the originator, electronically. Once the invoice is received, the receiving department is to enter the invoice into the Munis system; they can be entered in as a single voucher or as a batch. All invoices submitted for payment must travel through the department level workflow of approval. After the receiving department has gathered all documentation (i.e., PO, Invoice) and scanned it into Munis, the information must then travel through the Auditor's Office's workflow of approval. The Auditor's Office will examine the supporting documents and the Finance Manager, or designated staff, will perform an "audit" over the individual transaction. The audit involves examining the invoice entry within Munis and the supporting documentation, to ensure the disbursement is properly coded, proper support is uploaded, and the invoice agrees to the PO. This procedure is done electronically using the Munis system – the Finance Manager, or designated staff, views the invoice entry within the system and clicks "approve" within the system, which indicates the disbursement can be paid. If the invoice has not been approved

within Munis, the check cannot be generated. The paper warrants are generated from Munis and are ran by one individual who is not involved in the auditing process. Munis also generates a NACHA formatted electronic file for EFT vendors. Once the EFT file is generated in Munis, it is upload to Single Point along with a positive pay file. The Single Point system requires a separate username and password along with an electronically generated numeric code that must be entered. Once the EFT file is uploaded there is a secondary approval requirement in Single Point before the file is released to pay the vendors.

For more information on allowable costs, see the County's official policy at [Exhibit A](#). The County is required by the UG to adopt a policy over allowable costs.



#### **TIME AND EFFORT – PERSONAL SERVICES/FRINGE BENEFITS:**

The compensation for personal services by the County includes all remuneration, paid currently, or accrued, for services rendered during the period of performance under Federal awards, including but not necessarily limited to wages, salaries, and fringe benefits. The County will ensure compensation from a Federal award will not be in excess of a similar position paid from non-Federal funds.

If personal services and/or fringe benefits are allowable under the award, the County must follow time and effort procedures to ensure the employee's time was spent on the purpose of the Federal award.

**Semi-annual certifications** will be used when an employee's compensation is paid solely out of one Federal program. This also is applicable if an employee is paid partially from one Federal award and partially from non-Federal funds. This form will be completed every six months and will be completed after-the-fact. Therefore, the form should be completed in July to document compliance for the months of January – June and should be completed in January for the months of July – December. Documentation of time and effort must be completed as long as the employee(s) are being paid from the Federal award. This form should be signed by the Department Head and the employee(s) to verify each party's acknowledgement that services were paid from Federal awards. A separate form may be completed for each employee paid from the Federal award, or one supervisor may sign a form covering multiple employees. A template of a semi-annual certificate is on the [page 9](#) and is also included as an attachment within this document.

**Personnel activity reports** will be used when an employee's compensation is paid out of more than one Federal award. This is very unusual to the County, but if this situation arises, the departments involved, should work together to determine the breakdown of the employee's time between each Federal award and non-Federal activity. At the end of each month, the involved departments will work together to determine the breakdown of the employee's activity for that month. This will always be done after-the-fact (e.g. an employee's actual time spent on each activity for January 2021 is used to determine the breakdown of pay for February 2021). This report will be signed by the employee and a representative from each department. The employee's pay for the following month will be based on this breakdown. This breakdown will be updated each month for the duration of the period the employee(s) is(are) being paid from the Federal awards and will be done after-the-fact. A template of a personnel activity report is on [page 10](#) and is also included as an attachment within this document.

**Internal control procedures over time and effort** – Documentation of time and effort must be maintained by the department head and can be scanned into Munis if desired. A copy of time and effort documentation (semi-annual certification or personnel activity report) will be stored in the employee's personnel file. All employees pay will be determined by County Commissioners and/or an agreement of the respective bargaining unit or other appointing authority and or board. Changes in employee pay is documented in the payroll adjustment report form (PARF), which is maintained in the Munis payroll system. However, the breakdown of pay to the correct non-Federal and/or Federal activity will be determined by time and effort documentation. Time and effort documentation should be supported by timesheet reports, such as Kronos, which are approved by the department head.

If an employee can be paid entirely or partially from Federal awards, the County will strive to only compensate personnel from one Federal award for the given time period. If a department believes an employee can be paid from multiple Federal awards, they should first discuss this matter with their various grantors to ensure they are compliant with the specific requirements of their grants.

For more information on time and effort, see the County's official policy at [Exhibit B](#). The County is required by the UG to adopt a policy over time and effort.

COUNTY LETTERHEAD

**Semi-Annual Certification**

Grant Title:

Grant Year:

Funding Source:

Supervisor:

---

All employees who are paid in full or in part with Federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities (2 C.F.R. § 200.430). Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed.

I understand that the position(s) filled by the following employee(s) are supported entirely by funds from the Federal award listed above. I certify that 100% of the job duties of the employee(s) were related to activities in compliance with this grant award during the period from January 1, 2021, through June 30, 2021.

The information recorded on this form is true and correct to the best of my knowledge.

<u>Employee Name</u>	<u>Employee Position</u>	<u>Employee Signature</u>

COUNTY LETTERHEAD

**Personnel Activity Report**

Employee: Jane Smith

Position: Federal Grant Coordinator

Certification Period: 01/01/21 through 01/31/21

Type of Schedule: X Daily \_\_\_ Weekly \_\_\_ Biweekly \_\_\_ Other: \_\_\_\_\_

Program or Cost Objective	Distribution of
Federal grant #1 (list the actual grant name and ALN # here)	45%
Federal grant #2 (list the actual grant name and ALN # here)	10%
Non-federally funded activity	45%
<b>TOTAL</b>	<b>100%</b>

I certify that I performed work consistent with the attached schedule and as distributed in the above percentages during the Certification Period.

Jane Smith  
Employee Signature

02/03/21  
Date

I certify that I have first-hand knowledge that the above employee performed work consistent with the attached schedule and as distributed in the above percentages during the certification period.

John Smith  
Supervisor Signature

02/03/21  
Date

## **PROCUREMENT:**

The acquisition of goods or services with Federal monies must follow Federal procurement standards. Essentially, any non-personnel related item that is acquired with Federal funds must follow the County's procurement policy. The key to being compliant with Federal procurement requirements is documentation; for every procured contract, the County must document the reason for selecting a given procurement method and the reason for selecting a given vendor.

There are a few key concepts to consider when going through the procurement process. These concepts are applied in each of the five methods of procurement.

- Estimated cost of procurement – County employees must develop their own estimate of the cost to procure prior to receiving bids, proposals, or quotes. This will facilitate the selection of the correct procurement method. The estimate should be kept in the procurement records.
- Aggregate cost of purchase - this is the total cost to purchase goods or services. At no point, should a County employee attempt to split-up purchases to avoid competition. If goods or services are likely to be purchased from a single vendor, this should be considered a single contract and procured accordingly using the methods discussed below. However, if it does make sense for multiple vendors to provide certain goods or services relating to a project, then each vendor should be considered a single contract, procured separately. The aggregate cost of a contract should be considered a single transaction. For example, if the County enters into an agreement for a vendor to provide services for \$2,000 per month, using Federal awards, the County would use the "small purchase method" as discussed below since the total contract cost is \$24,000 (\$2,000 x 12 months).
- Suspension and debarment – before a bid process can begin, County employees must verify that each vendor bidding on a Federally funded project is not "suspended or debarred." This means the vendor is in good standing to participate in such projects. County employees must document the vendor is NOT suspended or debarred by searching the <https://sam.gov/SAM/> website. A print-screen of the search must be included within the bid documentation to verify all vendors are eligible.
- Procurement file – this is the documentation that supports the procurement process, which ultimately leads to the selection of a vendor. The procurement file MUST be maintained by each department. The American Rescue Funds procurement files will be saved in a location at the discretion of the Commissioner's Office. All other procurement files should be saved at the discretion of the department heads, or the County Commissioners. This will create a similar and familiar place for all procurement data to be stored relevant to each grant. The support included in the procurement file should include:
  - Rationale for the method of procurement
  - Selection of contract type
  - Public advertisement of procurement, if applicable
  - Contractor selection or rejection
  - The basis for the contract price
  - [SAM.gov](https://sam.gov) search to ensure the contractors being considered are not suspended or debarred
  - Signed agreement between the County and the contractor.



There are five different methods of procurement the County can use:

- **Micro-purchase:** purchases up to \$10,000 per year. These purchases do not require multiple estimates or quotes; however, the County should do its best to distribute these purchases among available vendors. In other words, the County does not need to document the vendor selected. Purchases cannot be broken into separate purchase orders (PO) for the purpose of reducing the costs of each PO to less than \$10,000.
  - **Example:** The Police Department purchases computers, cables, and bags from a single vendor and the aggregate cost is \$6,750 (one bill/invoice). This would qualify as a single transaction and would fall under the micro-purchase method.
- **Small purchase:** purchases in excess of \$10,000 to \$50,000 per year. This method is used for relatively simple and straightforward purchases. Commissioner approval is also needed to give the County the authority to bid the purchase. County Departments will ask for quotes from no less than three sources unless the purchase is for professional services, through a sole supplier, state procurement, or an emergency. Quotes can be written, verbal, or web based. Documentation should always be maintained. If quotes are verbal, documentation must be created and added to the procurement file for reference. County employees must document the reason for selecting a vendor, which should be based on a combination of price and performance. Most purchases using this method will be based on price; however, certain services, such as consulting services, should consider the vendor's ability to perform the service.

See [Exhibit F](#) for a template that County employees should use to document compliance with the small purchase method.

- **Competitive sealed bidding/formal advertising:** purchases in excess of \$50,000 and over per year, that lend itself to a firm fixed price contract and the selection of a successful bidder can be made principally on the basis of price. This method is typically used for construction projects. This method of procurement is uncommon to the County – if an employee believes this procurement method applies, they must first contact the Commissioner's Office to get its approval before utilizing this method. A Request for Proposal (RFP) must be publicly advertised, and bids must be solicited from an adequate number of suppliers, but not less than two. The RFP should include the specifications and all pertinent information, defining the items or services to allow for the suppliers to properly respond. Bids must be publicly opened at the time and place described in the RFP. In the event a procurement is publicized and there is one response or less, follow the procedures below in the section titled noncompetitive proposals.

[Exhibit G](#) provides an example of a scoring matrix to document compliance with this procurement method; however, each department can use its own scoring method as applicable. Each vendor that submits a bid should be graded on a scale from 1 (poor) to 5 (superior) for each attribute. For cost, the lowest cost should receive a 5, the second lowest cost should receive a 4, and so on. If more than five vendors submit a bid, contact the Commissioner's Office to determine an alternative scoring method for cost. The selection of bid requires Commissioner approval.

- **Competitive proposals/negotiation:** purchases in excess of \$50,000 and over per year, when the conditions of a sealed bid (discussed directly above) cannot be used (anything other than construction projects). This method of procurement is uncommon to the County – if an employee believes this procurement method applies, they must first contact the law department to get its approval before utilizing this method. The selection of a successful bidder is based on factors other than price. This method is commonly used for professional services, such as architectural and engineering services. A Request for Proposal (RFP) must be publicly advertised, and bids must be solicited from an adequate number of suppliers, but not less than two. The RFP should include the specifications and all pertinent information, defining the items or services to allow for the suppliers to properly respond. In the event a procurement is publicized and there is one response or less, follow the procedures below in the section titled noncompetitive proposals.

Exhibit H provides an example of a scoring matrix to document compliance with this procurement method; however, each department can use its own scoring method as applicable. Each vendor that submits a bid should be graded on a scale from 1 (poor) to 5 (superior) for each attribute. For cost, the lowest cost should receive a 5, the second lowest cost should receive a 4, and so on. If more than five vendors submit a bid, contact the Commissioner's Office to determine an alternative scoring method for cost. The selection of bid requires Commissioner approval.

- **Noncompetitive proposals:** should be used only when the award of a contract is infeasible under the small purchase, competitive sealed bidding, and competitive proposal methods and one or more of the following conditions exist:
  - The item is only available from a single source. The County must document the specific reasons why the good or service is only available from one specific vendor and maintain this documentation for support.
  - The public need or emergency will not permit the delay which would result from competitive solicitation. Reason for the emergency should be maintained as support (i.e. Commissioner resolution).
  - The Federal awarding agency or pass-through entity expressly authorizes in writing (such as an email). Copy of the authorization should be maintained as support.
  - After solicitation of a number of sources, competition is deemed to be inadequate. If the County goes through the RFP process for a competitive sealed bid or a competitive proposal (both discussed above) and only one response is received, the County should include this as documentation for the selection of that vendor. This assumes the vendor is willing and able to perform the work as specified in the RFP.

It is uncommon for a noncompetitive method to be used. If this situation arises, the employee should contact the Commissioner's Office and obtain approval prior to contracting with the vendor. Support should be maintained to document why the procurement was noncompetitive and why the vendor was selected.



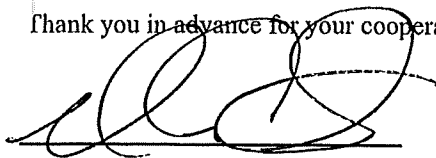
**Internal control procedures over procurement** - control procedures for Federal expenditures will be the same as control procedures over non-Federal expenditures. Requisitions are initiated by the ordering department and forwarded to the Commissioner's Office (or other Board) for approval and to the Auditor's Office for conversion to a purchase order. The requisition must represent an "allowable" cost as indicated in the [Allowable Costs](#) section. Prior to entering the requisition, the department head performs a search to ensure the vendor is not suspended or debarred through [SAM.gov](#). Once product and/or services are received by the department that elected official or designee approves the invoice and enters the information into Munis for payment. The Auditor's Office audits and processes for payment. The County rarely receive grants that allow for the payment of salaries and benefits. However, see the "time and effort" section of this manual for control procedures specific to salaries and benefits. Grant agreements are signed and approved by the respective department heads, indicating the County's approval of the grant and the amounts/percentages earmarked for each grant activity. Copies of grant agreements are then sent to the Auditor's Office and Commissioners Office. Procurement files will be kept by the department and Commissioners.

For more information on procurement, see the County's official policy at [Exhibit C](#). The County is required by the UG to adopt a policy over procurement.

You must remedy the situation within **TEN (10) days** before further action is taken by Fairfield Township.

Please contact at (513) 887-4400 or at with any questions or once you are in compliance with the above notice violation(s).

Thank you in advance for your cooperation.

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke at the end, positioned over a horizontal line.

10/12/2022

Date

# Cbg Services LLC (Ohio Transport Company)

[Home](#) / [USA Trucking Companies](#) / [Ohio](#) / [Fairfield Twp](#) / Cbg Services LLC

## Company Overview

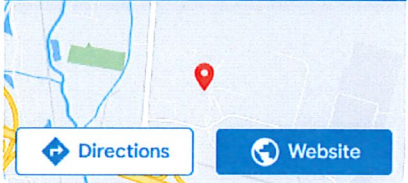
Cbg Services LLC is an active DOT registered motor carrier operating under USDOT Number 3942708.

Total Trucks	4
Tractors Owned	0
Trailer Owned	0
Total Drivers	2
USDOT	3942708
MCS-150 Mileage Year	
MCS-150 DATE	20220826
MCS-150 MILEAGE	
Does Cbg Services LLC transport Hazardous Material?	No
Carrier Operation	N/A
Cbg Services LLC in business since	20220826

Kenworth of Cincinnati | Palmer Trucks

Palmer Trucks

Our Factory Trained Technicians Will Help You Receive the Service and Support You Need.



DirectionsWebsite

## Company Contact Info

Cbg Services LLC   
6269 Ravena Dr  
Fairfield Twp, OH 45011-5345  
 513-916-1780

- Add Your Trucking Company
- Add Freight Broker Company
- Find Loads/Trucks
- Search Trucking Companies
- Refrigerated Trucking Companies
- FMCSA Certified Medical Examiners
- CDL Physical Exam Locations
- Freight Factoring Companies
- Need Cash Now! Ready to grow your Business?
- Truck Driving Schools
- Truck Stops
- Truck & Trailer Wash Locations
- Daily Fuel Prices
- Freight Forwarders
- Process Agents
- Truck Service & Repair Companies
- Cargo Insurance
- Trucking News

# TDJ PHASE I, LLC

**Company Number** 1685691  
**Status** Active  
**Incorporation Date** 12 March 2007 (over 15 years ago)  
**Company Type** DOMESTIC LIMITED LIABILITY COMPANY  
**Jurisdiction** Ohio (US)  
**Agent Name** TIFFANY D. JONES  
**Agent Address** 6269 RAVENA DR., FAIRFIELD TWP, OH, 45011  
**Directors / Officers** [TIFFANY D. JONES](#), agent, 12 Mar 2007-  
TIFFANY D. JONES, Incorporator  
**Registry Page** <https://businesssearch.ohiosos.gov>

## Recent filings for TDJ PHASE I, LLC

12 Mar 2007 DOMESTIC LLC - ARTICLES OF ORGANIZATION [view](#)

Source Ohio Secretary of State, <https://businesssearch.ohiosos.gov>, 9 Oct 2022

[ADD DATA \(WEBSITE, ADDRESS, ETC\)](#) [UPDATE FROM REGISTRY](#)

Branches 

## Latest Events

- 2007-03-12 Addition of officer TIFFANY D. JONES, agent
- 2007-03-12 Incorporated
- 2007-03-12 - 2018-12-25 Addition of officer TIFFANY D. JONES, incorporator

[See all events](#)

## Corporate Grouping USER CONTRIBUTED

None known. [Add one now?](#)  
[See all corporate groupings](#)

## Similarly named companies

 [branch](#) **TDJ PHASE I, LLC** (Indiana (US), 14 Jan 2020-)

# COUNTY \$1.25M - TOWNSHIPS \$225K BASE + MILEAGE

TOTAL	\$5,000,000
COUNTY	\$1,250,000
TOWNSHIP	\$3,750,000

County	MILES	%	BASE	ALLOCATION	TOTAL
County	266.001				\$1,250,000
Fairfield	79.882	9.976%	\$225,000	\$82,306	\$307,306
Hanover	35.985	4.494%	\$225,000	\$37,077	\$262,077
Lemon	11.255	1.406%	\$225,000	\$11,597	\$236,597
Liberty	156.209	19.509%	\$225,000	\$160,949	\$385,949
Madison	52.453	6.551%	\$225,000	\$54,045	\$279,045
Milford	33.417	4.173%	\$225,000	\$34,431	\$259,431
Morgan	32.34	4.039%	\$225,000	\$33,321	\$258,321
Oxford	26.967	3.368%	\$225,000	\$27,785	\$252,785
Reily	34.12	4.261%	\$225,000	\$35,155	\$260,155
Ross	47.499	5.932%	\$225,000	\$48,940	\$273,940
St. Clair	33.3	4.159%	\$225,000	\$34,311	\$259,311
West Chester	227.141	28.368%	\$225,000	\$234,034	\$459,034
Wayne	30.134	3.763%	\$225,000	\$31,048	\$256,048
TOTALS	800.702	100.000%	\$2,925,000	\$825,000	\$5,000,000



			UNIT PRICE	\$73.50	\$2.25	\$207.50	3.00%	1.00%	1.00%	5.00%		
			ITEM	253	254	448	614	802				
Fairfield Township 2023 Paving Estimate October 31, 2022												
Road	Start	Finish		Pavement Repair, 8.5"	Pavement Planing, Profile 0-1.5"	Surface Course Type 1, 1.5", APP	Maintaining Traffic	Premium On Bid Bond	Premium On Insurance	Contingencies	Center Line	
				SY	SY	CY	LS	LS	LS	LS	Mile	
CASEY	MORRIS RD	WILLS WAY		117	1678	70	807.72	269.24	269.24	1,346.20	\$29,616.35	0.110
WILLS WAY	CULDESAC	TREADWAY TRAIL		160	2286	95	1,100.14	366.71	366.71	1,833.56	\$40,338.29	0.140
TREADWAY TRAIL	CULDESAC	CULDESAC		328	4679	195	2,251.50	750.50	750.50	3,752.50	\$82,554.99	0.300
KENDRICK CT	CULDESAC	TREADWAY TRAIL		157	2241	93	1,078.31	359.44	359.44	1,797.18	\$39,537.88	0.140
RACHELS RUN	CULDESAC	TREADWAY TRAIL		160	2282	95	1,097.93	365.98	365.98	1,829.88	\$40,257.40	0.140
HAVEFORD DR	DEAD END	CULDESAC		335	4785	199	2,302.44	767.48	767.48	3,837.39	\$84,422.63	0.320
CUNNINGHAM WAY	HAVEFORD	CULDESAC		102	1455	61	700.03	233.34	233.34	1,166.72	\$25,667.78	0.080
STOCKBRIDGE LN	MORRIS RD	CULDESAC		484	6917	288	3,328.75	1,109.58	1,109.58	5,547.92	\$122,054.14	0.480
MEDFORD CT	CULDESAC	STOCKBRIDGE		83	1184	49	569.75	189.92	189.92	949.59	\$20,890.98	0.060
WEMBY CT	CULDESAC	STOCKBRIDGE		182	2597	108	1,249.76	416.59	416.59	2,082.94	\$45,824.69	0.140
INDIAN TRACE DR	MORRIS RD	DEAD END		323	3586	149	1,883.71	627.90	627.90	3,139.52	\$69,069.46	0.260
OAK SPRING DR	CULDESAC	DAWN DR		294	4200	175	2,021.01	673.67	673.67	3,368.35	\$74,103.80	0.280
DAWN DR	CULDESAC	MORRIS		316	4513	188	2,171.98	723.99	723.99	3,619.97	\$79,639.33	0.290
TYLER POINT DR	CULDESAC	DEAD END		235	3355	140	1,614.30	538.10	538.10	2,690.51	\$59,191.12	0.230
		TOTAL		3275	45757	1907	22177.33	7392.44	7392.44	36962.22	\$813,168.84	