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2014-248

BOARD OF COUNTY COMMISSIONERS
SARPY COUNTY, NEBRASKA
RESOLUTION APPROVING CHILD SUPPORT ENFORCEMENT SUBGRANT AGREEMENT-CLERK OF THE DISTRICT COURT

WHEREAS, pursuant to Neb. Rev. Stat. §23-104(6) (Reissue 2012), the County has the power to do all acts in relation to the concerns of the county necessary to the exercise of its corporate powers; and,

WHEREAS, pursuant to Neb. Rev. Stat. §23-103 (Reissue 2012), the powers of the County as a body are exercised by the County Board; and,

WHEREAS, Sarpy County has entered into an agreement with the Nebraska Department of Health and Human Services and the Clerk of the District Court in and for Sarpy County allowing for the Clerk of the District Court to serve as a subgrant recipient to assist in child support enforcement; and,

NOW, THEREFORE, BE IT RESOLVED BY THE SARPY COUNTY BOARD OF COMMISSIONERS THAT the Subgrant Agreement between the Nebraska Department of Health and Human Services and the Sarpy County Clerk of the District Court, a copy of which is attached hereto, is hereby approved, and the Chairman and the Clerk are hereby authorized to sign the same.

The above and foregoing Resolution was duly approved by a vote of the Sarpy County Board of Commissioners at a public meeting duly held in accordance with applicable law on this 1st day of July, 2014.

Chairman, Sarpy County Board

Sarpy County Clerk

DEBRA NOUGHTALING, COUNTY CLERK
SEAL
SARPY COUNTY, NEBRASKA

SUBGRANT

BETWEEN

THE NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION OF CHILDREN AND FAMILY SERVICES CHILD SUPPORT ENFORCEMENT

AND

SARPY COUNTY CLERK OF THE DISTRICT COURT

This subgrant is entered into by and between the Nebraska Department of Health and Human Services, **DIVISION OF CHILDREN AND FAMILY SERVICES CHILD SUPPORT ENFORCEMENT** (hereinafter "DHHS"), and **SARPY COUNTY CLERK OF THE DISTRICT COURT** (hereinafter "Subrecipient").

CFDA Title & #:	Child Support Enforcement 93.563	Federal Agency:	Department of Health and Human Services Office of Child Support Enforcement
Award Name:	Child Support Enforcement Title IV-D State Program	Federal Award Identifier #	0G1504NE4005
Issue Date:	October 2, 2014	This award is not for research and does not include ARRA funds.	
Award Date:	October 1, 2014		

PURPOSE: The purpose of this agreement is for a cooperative arrangement with Sarpy County, Nebraska on behalf of the court pursuant to 45 CFR §302.34 and shall provide courts and law enforcement officials with pertinent information needed in locating absent parents, establishing paternity and securing support, including the immediate transfer of the information obtained under 45 CFR § 235.70 to the court or law enforcement official, to the extent that such information is relevant to the duties to be performed. The Subrecipient shall also provide for assistance to DHHS, the IV-D agency, in carrying out the program in accordance with the Social Security Act (42 U.S.C. 651 *et seq.*); NEBRASKA REVISED STATUTES including, but not limited to, §§ 43-512 through 43-512.18, §§ 43-1701 through 43-1743, and §§ 43-3301 through 43-3347, for the development and implementation of a program to establish paternity and secure support for children receiving IV-E Foster Care services, Temporary Assistance to Needy Families (TANF), and Non-TANF applicants.

I. PERIOD OF PERFORMANCE AND TERMINATION

A. TERM. This award is in effect from October 1, 2014 the effective date through September 30, 2015, the completion date.

B. TERMINATION. This subgrant may be terminated at any time upon mutual written consent or by either party for any reason upon submission of written notice to the other party at least Sixty (60) days prior to the effective date of termination. DHHS may also terminate this subgrant in accord with the provisions designated "FUNDING AVAILABILITY" and "BREACH OF SUBGRANT." In the event either party terminates this subgrant, the Subrecipient shall provide to DHHS all work in progress, work completed, and materials provided by DHHS in connection with this subgrant immediately.

II. AMOUNT OF SUBGRANT

A. TOTAL SUBGRANT. DHHS shall pay the Subrecipient a total amount of $ 278,947.15. This amount is an estimate based upon the claim and reimbursement amounts from the prior year and current year projections. The State may, with written notice to the Subrecipient, increase the total amount payable, if the Subrecipient provides a written statement of costs which are determined to be allowable and approved.

B. REIMBURSEMENT OF SUBRECIPIENT EXPENSES

1. This agreement must be signed and filed with DHHS in order for the Subrecipient to be reimbursed for services.
2. Reimbursement to Subrecipient is based on a percentage of time allocable to the Title IV-D program. Time allocation will be determined through the analysis of data in the use of automated systems.
3. Reimbursement to ex-officio clerk offices will be based upon a percentage of time allocated to the Subrecipient's expenses for Title IV-D Program activities only. Other county expenses (ex: county clerk, election commissioner, assessor, register of deeds, etc.) are not reimbursable under this contract and are not to be submitted.
4. The Subrecipient must complete a quarterly billing document, to include all direct personnel services (salaries, benefits) and any operating expenditure (postage, travel, training, etc.) associated with the administration of the office only. DHHS shall apply the percentage of Title IV-D time allocable against the quarterly expenditures claimed by the Subrecipient for reimbursement.
   a. Allowable costs also include travel expenses for training directly related to child support enforcement. Reimbursement for travel expenses will be subject to the limitations set by the state for DHHS employees.
   b. Salaries and benefits claimed must reflect expenditures for which time records have been maintained.
   c. Documentation of expenditures shall be maintained for all direct expenses claimed for reimbursement. A copy of this documentation shall be attached to the expenditure report.
5. The Subrecipient agrees to repay DHHS for any overpayment or claim that is later disallowed by the State or Federal Government. Repayment will be in the form of reduction of future reimbursement or direct payback. This will be worked out by DHHS and the Subrecipient, with DHHS making the final decision.
6. The above reimbursement plans will be subject to annual reviews or possible modification as required by Federal Law.
7. DHHS reserves the right to defer or disallow payment of any claim submitted by the Subrecipient in which any of the following apply:
   a. DHHS requires additional justification or documentation for any expenditure included on the quarterly claim.
   b. Failure to maintain and/or provide such records, statistics, and reports to DHHS as required by this Agreement or as are required by applicable statutes, the State Plan and Manual, or the regulations of the Federal Government.
8. DHHS will reimburse expenditures by the Subrecipient for activities related to IV-D child support enforcement at the current federal financial participation rate.
9. The Subrecipient will be reimbursed by DHHS for the federal share of indirect expenses incurred and supported by a current cost allocation plan submitted to and approved by DHHS. DHHS reserves the right to limit reimbursement of indirect expenses.

10. Prior written approval shall be obtained from DHHS for the purchase, lease or rental (when State or Title IV-D federal matching funds are used) of equipment and other personal property, with a unit cost of five hundred dollars ($500) or more. The Subrecipient shall maintain an inventory of such items. A copy of said inventory shall be provided to DHHS on an annual basis to be received with the reimbursement claim for the quarter ending September 30. If the inventory is not received within forty-five (45) days after the end of the quarter with the reimbursement request, there may be no reimbursement of expenses. The inventory should be mailed to:

    Child Support Enforcement Finance Division
    Nebraska Health & Human Services System
    220 South 17th Street
    P.O. Box 94728
    Lincoln, NE 68509-4728

11. Reimbursement by DHHS to the Subrecipient shall be on a quarterly basis. The Subrecipient shall submit all quarterly claims within forty-five (45) days after the end of the quarter for which reimbursement is being claimed. DHHS shall pay approved claims within sixty (60) days of the date on which the Subrecipient submits an approved claim for reimbursement. If claims are not received within forty-five (45) days after the end of the quarter for which reimbursement is being claimed, there may be no reimbursement of expenses. Backup documentation for late reports is required. Partial claims received within the above time line may be revised up to eighteen (18) months after the quarter ending date.

12. The Federal share of the residual value of all equipment and other personal property (indicated in item #10 above) purchased by the Subrecipient under the terms of this Agreement shall revert to DHHS upon disposal of the property, cancellation or termination of this Agreement. At the option of the Subrecipient, the Federal share of the residual value (based on a depreciation schedule acceptable to DHHS) will be paid to DHHS, or title and physical possession of said equipment or other personal property will be transferred to DHHS.

III. STATEMENT OF WORK

A. The Subrecipient shall:

1. Submit (electronically or by paper) collections due to the state on a daily basis.
2. Update and electronically transmit information regarding all support court orders. DHHS must be notified of all changes in the court orders on a daily basis.
3. Any assignments received by the Subrecipient from another agency or another state must be forwarded to DHHS.
4. In processing child support payments, follow the protocols established by DHHS.
5. Accept support payments that are designated by a court order as "targeted payments". The Subrecipient shall forward any such payment to CSE Finance, accompanied by a copy of the appropriate order of the court. The Subrecipient shall identify the funds as a targeted payment, if appropriate, and indicate the language in the order specifying the court's direction to CSE Finance regarding the distribution of the funds.
6. Accept occasional cash support payments, as ordered by the court pursuant to Neb. Rev. Stat. § 42-369(1). The Subrecipient shall receive cash payments, convert the funds to a check, and forward the check and any supporting documentation to the Payment Center. If the court has ordered that the payment is to be processed as a "targeted payment" the Subrecipient shall forward the check and supporting documentation to CSE Finance.

7. Undertake, from time to time, additional responsibilities as may be established by the statutes of the state, by state or federal regulations and by policies and procedures as set forth by DHHS.

8. The Subrecipient may request access to the Children Have a Right To Support (CHARTS) system by completing the appropriate application via DHHS.

9. Misdirected Payments - The Payment Center will pull misdirected items from their workflow and send them to the appropriate Clerk's office or return to sender the same day by first class mail.

10. Certification of Pay Record - The Subrecipient is responsible for certifying payment records prior to 12/21/01. CSE Central Office will be responsible to certify payment records after 12/21/01.

11. Entering, Updating and Answering Questions Pertaining to Court Orders - The Subrecipient will continue to enter court actions, party information, judgment codes, obligation amounts, interest rates, frequency and start dates. The Subrecipient will also update information related to court actions, party information, obligation amounts, start dates, stop dates, payor/payee changes and interest rate changes. This information will be updated in CHARTS via the interface. If the courts receive deceased party information, this information should be entered into their court system and it will be transmitted to CHARTS via the current interface. The Subrecipient will answer questions related to the court case information.

12. Court Ordered Invested and Trust Accounts - The Subrecipient is responsible to manage any trust or investment account activities.

13. Provide payment research support to the Payment Center - Payments that cannot be credited to the correct payor before the end of the day that are received at the Payment Center are considered unidentified. Unidentified payments will be deposited into the Payment Center bank account by the close of the business day and will be on the daily payment file sent to CHARTS. The Payment Center will contact clerks of the court, employers, and others who may have information on how to properly identify the funds. As needed, the Payment Center will circulate to each Subrecipient a listing of images available on payments so that the Subrecipient can assist the Payment Center in the search for the proper payor to credit the payment.

    Non Monetary Receipts - CSE Finance is responsible for the processing of Non Monetary Receipts (NMR).

    a. Each Court will utilize its current procedure for accepting and/or approving NMR.Once a NMR has been accepted by the Court, the Subrecipient must complete the NMR form and submit a copy of the NMR with supporting documentation by mail, fax or email to:

       CSE Finance
       Nebraska Health and Human Services System
       220 S. 17th Street
       P.O. Box 94728
       Lincoln, NE 68509- 4728
       402.471.8303 (fax #1)
       402.471.7385 (fax #2)
       or
       Dhhs.NonMonCSE@nebraska.gov.

       CSE Finance will date stamp the form and process the NMR into CHARTS within one business day. An acknowledgement will be sent to the appropriate Clerk when the transaction has been completed.

14. Adjustments - CSE Finance is responsible for processing adjustments. If an adjustment needs to be made (e.g. misapplied payment), the Subrecipient should complete an Adjustment Request Form and submit by mail or fax to:

    CSE Operations
    Nebraska Health and Human Services System
    220 S. 17th Street
    P.O. Box 94728
    Lincoln, NE 69509- 4728
    402.471. 7327 (fax)

15. Onetime Purge Payment - The Subrecipient will accept the payment and hold the funds until the order is filed. Code the case as a purge plan in JUSTICE, ADDACTS screen. Send the funds and a copy of the Court Order to CSE Finance for processing.

16. Ongoing Purge - If funds are received by the Subrecipient before the order is filed, hold those payments until the order is filed. Code the case as a purge plan in JUSTICE, RCDPURGE screen.Send the funds and a copy of the Court Order to CSE Finance for processing.

B. DHHS shall:

1. Be responsible for administration of the program and retains authority for setting standards and interpreting performance under the terms of this Agreement. DHHS will work cooperatively with the Subrecipient in monitoring performance.

2. Make available and update all applicable state and federal laws and regulations pertaining to services provided under this Agreement.

3. Provide technical assistance, training and advice to the Subrecipient in support of the activities to be performed under this Agreement.

4. Provide reimbursement for services, as hereinafter set forth.

5. Provide appropriate access to CHARTS as deemed necessary by DHHS.

IV. GENERAL TERMS AND ASSURANCES

A. ACCESS TO RECORDS AND AUDIT RESPONSIBILITIES.

1. All Subrecipient books, records, and documents regardless of physical form, including data maintained in computer files or on magnetic, optical or other media, relating to work performed or monies received under this subgrant shall be subject to audit at any reasonable time upon the provision of reasonable notice by DHHS. Subrecipient shall maintain all records for three (3) years from the date of final payment, except records that fall under the provisions of the Health Insurance Portability and Accountability Act (HIPAA) shall be maintained for six (6) full years from the date of final payment. In addition to the foregoing retention periods, all records shall be maintained until all issues related to an audit, litigation or other action are resolved to the satisfaction of DHHS. The Subrecipient shall maintain its accounting records in accordance with generally accepted accounting principles. DHHS reserves and hereby exercises the right to require the Subrecipient to submit required financial reports on the accrual basis of accounting. If the Subrecipient's records are not normally kept on the accrual basis, the Subrecipient is not required to convert its accounting system but shall develop and submit in a timely manner such accrual information through an analysis of the documentation on hand (such as accounts payable).

2. The Subrecipient shall provide DHHS any and all written communications received by the Subrecipient from an auditor related to Subrecipient'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 Subrecipient agrees to provide DHHS with a copy of all such written communications immediately upon receipt or instruct any auditor it employs to deliver copies of such written communications to DHHS at the same time copies are delivered to the Subrecipient, in which case the Subrecipient agrees to verify that DHHS has received a copy.

3. The Subrecipient shall immediately commence follow-up action on findings arising from audits or other forms of review. Follow-up action includes responding to those conducting such examinations with clear, complete views concerning the accuracy and appropriateness of the findings. If the finding is accepted, corrective action, such as repaying disallowed costs, making financial adjustments, or taking other actions should proceed and be completed as rapidly as possible. If the Subrecipient disagrees, it should provide an explanation and specific reasons that demonstrate that the finding is not valid.

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

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

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

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

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

F. BREACH OF SUBGRANT. DHHS may immediately terminate this subgrant and agreement, in whole or in part, if the Subrecipient fails to perform its obligations under the subgrant in a timely and proper manner. DHHS may withhold payments and provide a written notice of default to the Subrecipient, allow the Subrecipient to correct a failure or breach of subgrant within a period of thirty (30) days or longer at DHHS's discretion considering the gravity and nature of the default. Said notice shall be delivered by Certified Mail, Return Receipt Requested or in person with proof of delivery. Allowing the Subrecipient time to correct a failure or breach of this subgrant does not waive DHHS's right to immediately terminate the subgrant for the same or different subgrant breach which may occur at a different time. DHHS

may, at its discretion, obtain any services required to complete this subgrant and hold the Subrecipient liable for any excess cost caused by Subrecipient's default. This provision shall not preclude the pursuit of other remedies for breach of subgrant as allowed by law.

G. CONFIDENTIALITY. Any and all confidential or proprietary information gathered in the performance of this subgrant, either independently or through DHHS, shall be held in the strictest confidence and shall be released to no one other than DHHS without the prior written authorization of DHHS, provided that contrary subgrant provisions set forth herein shall be deemed to be authorized exceptions to this general confidentiality provision. As required by United States Department of Health and Human Services (hereinafter "HHS") appropriations acts, all HHS recipients and DHHS Subrecipients must acknowledge Federal and DHHS funding when issuing statements, press releases, requests for proposals, bid invitations, and other documents describing projects or programs funded in whole or in part with Federal and DHHS funds. Recipients are required to state: (1) the percentage and dollar amounts of the total program or project costs financed with Federal and DHHS funds; and (2) the percentage and dollar amount of the total costs financed by nongovernmental sources. This provision shall survive termination of this subgrant.

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

I. COST PRINCIPLES AND AUDIT REQUIREMENTS. The Subrecipient shall follow the applicable cost principles set forth in OMB Circular A-87 for State, Local and Indian Tribe Governments; A-21 for Colleges and Universities; or A-122 for Non-Profit Organizations. Federal audit requirements are dependent on the total amount of federal funds expended by the Subrecipient, set in the table below and Attachment 1, Audit Requirement Certification. Audits must be prepared and issued by an independent certified public accountant licensed to practice. A copy of the annual audit is to be made electronically available or sent to: Nebraska Department of Health and Human Services, Financial Services, P.O. Box 95026, Lincoln, NE 68509-5026.

Amount of annual federal expenditure	**Audit Type**
$100,000 to $499,999	*Financial Statement Audit*
500,000 or more in federal expenditure	*A-133 audit*

J. DATA OWNERSHIP AND COPYRIGHT. Except as otherwise provided in the Federal Notice of Award, DHHS shall own the rights in data resulting from this project or program. The Subrecipient may copyright any of the copyrightable material and may patent any of the patentable products produced in conjunction with the performance required under this subgrant without written consent from DHHS. DHHS and any federal granting authority hereby reserve a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use, and to authorize others to use the copyrightable material for federal or state government purposes. This provision shall survive termination of this subgrant.

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

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

M. DRUG-FREE WORKPLACE. Subrecipient agrees, in accordance with 41 USC §701 et al., to maintain a drug-free workplace by: (1) publishing a drug-free workplace statement; (2) establishing a drug-free awareness program; (3) taking actions concerning employees who are convicted of violating drug statutes in the workplace; and (4) in accordance with 2 CFR §180.230, identify all workplaces under its federal awards.

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

O. FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT REPORTING. The Subrecipient shall complete the Subrecipient Reporting Worksheet, Attachment 2, sections B and C. The Subrecipient certifies the information is complete, true and accurate.

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

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

R. GRANT CLOSE-OUT. Upon completion or notice of termination of this grant, the following procedures shall apply for close-out of the subgrant:

1. The Subrecipient will not incur new obligations after the termination or completion of the subgrant, and shall cancel as many outstanding obligations as possible. DHHS shall give full credit to Subrecipient for the federal share of non-cancelable obligations properly incurred by Subrecipient prior to termination, and costs incurred on, or prior to, the termination or completion date.

2. Subrecipient shall immediately return to DHHS any unobligated balance of cash advanced or shall manage such balance in accordance with DHHS instructions.

3. Within a maximum of 90 days following the date of expiration or completion, Subrecipient shall submit all financial, performance, and related reports required by the Subrecipient Reporting Requirements. DHHS reserves the right to extend the due date for any report and may waive, in writing, any report it considers to be unnecessary.

4. DHHS shall make any necessary adjustments upward or downward in the federal share of costs.

5. The Subrecipient shall assist and cooperate in the orderly transition and transfer of subgrant activities and operations with the objective of preventing disruption of services.

6. Close-out of this subgrant shall not affect the retention period for, or state or federal rights of access to, Subrecipient records, or Subrecipient's responsibilities regarding property or with respect to any program income for which Subrecipient is still accountable under this subgrant. 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.

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

T. HOLD HARMLESS.

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

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

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

V. REIMBURSEMENT REQUEST. Requests for payments submitted by the Subrecipient shall contain sufficient detail to support payment. Any terms and conditions included in the Subrecipient's request shall be deemed to be solely for the convenience of the parties.

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

X. LOBBYING.

1. Subrecipient certifies that no Federal appropriated funds shall be paid, by or on behalf of the Subrecipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this award for: (a) the awarding of any Federal agreement; (b) the making of any Federal grant; (c) the entering into of any cooperative agreement; and (d) the extension, continuation, renewal, amendment, or modification of any Federal agreement, grant, loan, or cooperative agreement.

2. If any funds, other than Federal appropriated funds, have been paid or will be paid to any person for influencing or attempting to influence: an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this subgrant, the Subrecipient shall complete and submit Federal Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

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

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

Z. NEBRASKA TECHNOLOGY ACCESS STANDARDS. The Subrecipient shall review the Nebraska Technology Access Standards, found at http://www.nitc.nebraska.gov/standards/ and ensure that products and/or services provided under the subgrant comply with the applicable standards. In the event such standards change during the Subrecipient's performance, the State may create an amendment to the subgrant to request that Subrecipient comply with the changed standard at a cost mutually acceptable to the parties.

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

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

1. The Subrecipient must complete the United States Citizenship Attestation Form, available on the Department of Administrative Services website at www.das.state.ne.us.
2. If the Subrecipient indicates on such attestation form that he or she is a qualified alien, the Subrecipient agrees to provide the U.S. Citizenship and Immigration Services documentation required to verify the Subrecipient's lawful presence in the United States using the Systematic Alien Verification for Entitlements (SAVE) Program.
3. The Subrecipient understands and agrees that lawful presence in the United States is required and the Subrecipient may be disqualified or the subgrant terminated if such lawful presence cannot be verified as required by NEB. REV. STAT. § 4-108.

BB. PUBLICATIONS. Subrecipient agrees that all publications that result from work under this subgrant will acknowledge that the project was supported by "Grant No. XXXX" under a subgrant from "Federal Agency" and DHHS.

CC. PROGRAMMATIC CHANGES. The Subrecipient shall request in writing to DHHS for approval of programmatic changes. DHHS shall approve or disapprove in whole or in part in writing within thirty (30) days of receipt of such request.

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

Automated Clearing House (ACH) Enrollment Form Requirements for Payment.
The Subrecipient shall complete and sign the State of Nebraska ACH Enrollment Form and obtain the necessary information and signatures from their financial institution. The completed form must be submitted before payments to the Subrecipient can be made. Download ACH Form:
http://www.das.state.ne.us/accounting/nis/address_book_info.htm

EE. PUBLIC COUNSEL. In the event Subrecipient provides health and human services to individuals on behalf of DHHS under the terms of this award, Subrecipient shall submit to the jurisdiction of the Public Counsel under NEB. REV. STAT. §§ 81-8,240 through 81-8,254 with respect to the provision of services under this subgrant. This clause shall not apply to subgrants 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.

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

GG. SEVERABILITY. If any term or condition of this subgrant is declared by a court of competent jurisdiction to be illegal or in conflict with any law, the validity of the remaining terms and conditions shall not be affected, and the rights and obligations of the parties shall be construed and enforced as if this subgrant did not contain the particular provision held to be invalid.

HH. SMOKE FREE. Public Law 103-227, also known as the Pro-Children Act of 1994 (Act), requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted for by an entity and used routinely or regularly for the provision of health, day care, early childhood development services, education or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law also applies to children's services that are provided in indoor facilities that are constructed, operated, or maintained with such federal funds. The law does not apply to children's services provided in private residences; portions of facilities used for inpatient drug or alcohol treatment; service providers whose sole source of applicable Federal funds in Medicare or Medicaid; or facilities where WIC coupons are redeemed. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to $1000 for each violation and/or the imposition of an administrative compliance order on the responsible entity. By signing, the Subrecipient certifies that the Subrecipient will comply with the requirements of the Act and will not allow smoking within any portion of any indoor facility used for the provision of services for children as defined by the Act.

II. SUBRECIPIENTS OR SUBCONTRACTORS. The Subrecipient shall not subgrant or subcontract any portion of this award without prior written consent of DHHS. The Subrecipient shall ensure that all subcontractors and Subrecipients comply with all requirements of this subgrant and applicable federal, state, county and municipal laws, ordinances, rules and regulations.

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

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

FOR DHHS:

Margaret Ewing
NE Department of Health & Human Services
PO Box 94728
Lincoln, NE 68509-5026
Phone 402-471-1400

FOR SUBRECIPIENT:

Sarpy Clerk of the District Court
1210 Golden Gate Dr

Papillion NE 68046
(402) 593-2262

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

FOR DHHS:

Thomas D. Pristow
MSW, ACSW, Director

DATE: 9/23/14

FOR SUBRECIPIENT:

Chairperson, County Board

DATE: 7-1-14

NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES
AUDIT REQUIREMENT CERTIFICATION

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

Subrecipient's Name: **Sarpy Clerk of the District Court**

Address: **1210 Golden Gate Dr**

City: **Papillion** **State:** **NE** **Zip Code:** **68046**

Subrecipient's Fiscal Year: **10/01/2014** **to** **09/30/2015**

All written communications from the Certified Public Accountant (CPA) engaged under #2 or #3 below, given to the Subrecipient related to Statement of Auditing Standards (SAS) 112 *Communicating Internal Control related Matters Identified in an Audit* and SAS 114 *The Auditor's Communication with Those Charged With Governance* and any additional reports issued by the auditor as a result of this engagement must be provided to the DHHS immediately upon receipt, unless the Subrecipient has directed the CPA to provide the copy directly to the DHHS and has verified this has occurred.

Check either 1, 2, or 3

1. __ As the Subrecipient named above, we expect to expend less than $500,000 from all Federal Financial Assistance sources and do not expect to receive $100,000 or more in subgrants from the DHHS, including commodities, during our fiscal year Therefore, we are not subject to the audit requirements of Circular A-133 and do not need to submit our audited financial statements to the DHHS.

2. ✓ As the Subrecipient named above, we expect to expend less than $500,000 from all Federal Financial Assistance sources and expect to receive $100,000 or more in subgrants from the DHHS, including commodities, during our 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 an audit of our organization's financial statements. We acknowledge that the audited financial statements should be presented in accordance with generally accepted accounting principles (accrual basis). If another basis of accounting is more appropriate or if the accrual basis of accounting is overly burdensome, we will notify the DHHS of this issue and request a waiver of this requirement prior to the end of our fiscal year. We further acknowledge the audit must be completed no later than nine months after the end of our organization's current fiscal year. A copy of the report must be submitted to the DHHS within the earlier of 30 days after receipt of the auditor's report(s), or nine months after the end of the audit period.

3. __ As the Subrecipient named above, we expect to expend $500,000 or more from all Federal Financial Assistance sources, including commodities in our current fiscal year. Therefore, we are subject to the single audit requirements of 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 that the audited financial statements should be presented in accordance with generally accepted accounting principles (accrual basis).

If another basis of accounting is more appropriate or if the accrual basis of accounting is overly burdensome, we will notify the DHHS of this issue and request a waiver of this requirement prior to the end of our fiscal year. We further acknowledge the audit must be completed no later than nine months after the end of our current fiscal year.

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

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

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

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

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

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

Signature _____ Date 7-1-14

Name Jim Thompson

Title Chairman

Attachment 2

Subrecipient Reporting Worksheet

Section A – Federal Award Information

Federal Award Identifier Number (FAIN) 0G1504NE4005

Federal Awarding Agency Name Department of Health and Human Services
Office of Child Support Enforcement

Award Date: 10/01/2014

CFDA Program Number Child Support Enforcement 93.563

Subgrant Amount From This Award: $ 278,947.15

**See instructions if the subgrant is funded from more than one funding source*

Section B – Subrecipient Information

Subrecipient DUNS 078008018

Subrecipient Name Sarpy County Clerk of the District Court

Subrecipient Address Street: 1210 Golden Gate Dr

City Papillion State NE
Country USA Zip Code + 4 68046

Congressional District 2

Amount of Subgrant $ 278,947.15 Subgrant Date 10/01/2014

Subrecipient Principal Place of Performance City Papillion State NE
Country USA Zip Code + 4 68046

Congressional District 2

Subgrant Number _____ (Will be completed by Support Services)

Subgrant Project Description Provide Child Support Enforcement Services

Section C – Officer Compensation

1. In your business or organization's previous fiscal year, did your business organization (including parent organization, all branches, and all affiliates worldwide) receive 80% or more of your annual gross revenues in U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements AND $25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

   ☐ Yes – answer Question 2

   ☑ No – not required to provide officer compensation

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

   ☐ Yes – not required to provide officer compensation

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

1. _____ Name $_____ Compensation

2. _____ Name $_____ Compensation

3. _____ Name $_____ Compensation

4. _____ Name $_____ Compensation

5. _____ Name $_____ Compensation