

2016-34

COUNTY ATTORNEY SUBAWARD

BETWEEN

THE NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES

AND

KEITH COUNTY

This subaward 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 **KEITH COUNTY** (hereinafter "Subrecipient").

Catalog of Federal Domestic Assistance (CFDA) Title:	<u>Child Support Enforcement</u>	Federal Agency	<u>Department of Health and Human Services Office of Child Support Enforcement</u>
--	----------------------------------	----------------	--

Catalog of Federal Domestic Assistance (CFDA) Number (From CFDA.gov):	<u>93.563</u>
---	---------------

Award Name (from CFDA.gov):	<u>Child Support Enforcement Title IV-D State Program</u>	Federal Award Identifier Number (FAIN)	<u>1704NECSES</u>
-----------------------------	---	--	-------------------

Issue Date:	<u>October 1, 2016</u>
Award Date:	<u>October 1, 2016</u>

DHHS SUBAWARD MANAGER:

Margaret Ewing
P.O. Box 94728
Lincoln, NE 68509
402-471-7317
Margaret.ewing@nebraska.gov

PURPOSE: The purpose of this subaward is for a cooperative arrangement with Keith County 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, 2016 the effective date through September 30, 2017, the completion date. Upon notice to the Subrecipient, DHHS may, in its sole discretion, renew this award for two (2) additional one (1) year terms.
- B. TERMINATION. This subaward 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 subaward in accord with the provisions designated "FRAUD AND MALFEASANCE," "FUNDING AVAILABILITY," and "BREACH OF SUBAWARD." In the event either party terminates this subaward, the Subrecipient shall provide to DHHS all work in progress, work completed, and materials provided by DHHS in connection with this subaward immediately.

II. AMOUNT OF SUBAWARD

- A. TOTAL SUBAWARD. DHHS shall pay the Subrecipient a total amount of \$73,181. 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.

A. REIMBURSEMENT OF SUBRECIPIENT EXPENSES

1. The Subrecipient will be reimbursed by DHHS at the current Federal Financial Participation rate for expenditures for activities related to IV-D child support enforcement.

Salaries and benefits claimed shall reflect expenditures for which time records have been maintained. If an employee works less than full-time on IV-D Child Support Enforcement, salary and benefits must be prorated using DHHS's Child Support Enforcement forms. The computation and documentation for prorated salaries and benefits shall be as specified by DHHS.

Nonuse of reimbursement forms provided by DHHS will result in the denial of reimbursement.

Allowable costs also include travel expenses for child support enforcement, travel and other expenses for training directly related to child support enforcement, expenses incurred for polygraph tests, blood/genetic tests, service of process and related operating expenses, and long-distance collect phone calls from IV-D participants. Reimbursement for travel expenses will be subject to the limitations set by the State for DHHS employees. The Subrecipient must receive prior approval from the DHHS for all out of State travel associated with Child Support Enforcement activities (when State or Title IV-D Federal matching funds are used).

Documentation shall be maintained for all direct expenses claimed for reimbursement.

2. 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 (Sub-part G of 45 CFR, Part 95.7; 45 CFR § 304.24). By October 30 of each year, a copy of said inventory shall be provided to DHHS for each Federal Fiscal Year (October 1 through September 30). Failure to provide this report will result in the holding of all pending and future reimbursement and future claims until resolved.

3. The Federal share of the residual value of all equipment and other personal property (indicated in item 2 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. The Federal share of the residual value (based on a depreciation schedule acceptable to DHHS) shall be deducted from quarterly claims submitted by the Subrecipient, or Title and physical possession of said equipment or other personal property shall be transferred to DHHS, at the option of the Subrecipient (Sub-part G of 45 CFR, Part 95; 45 CFR § 304.24). The Subrecipient shall incur expenses incurred from moving equipment to a new office/location.

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.

4. Reimbursement by DHHS to the Subrecipient shall be made on a quarterly basis. The Subrecipient shall submit all quarterly claims within forty-five (45) days following the end of the quarter for which reimbursement is being claimed, but may extend this time period with good cause, as determined by DHHS.

DHHS will 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, unless an extension was granted by DHHS, there will be no reimbursement of expenses. Claims received within the above time line may be revised up to eighteen (18) months after the quarter ending date (Sub-part G of 45 CFR, Part 95; 45 CFR § 304.24).

5. DHHS reserves the right to defer or disallow payment of any claim submitted by the Subrecipient for which any of the following apply:
 - a. DHHS requires additional justification or documentation for all expenditures included on the quarterly claim.
 - b. Failure to maintain and/or provide such records, statistics, and reports to DHHS as required by this subaward or as are required by applicable statutes, the State Plan and the Nebraska Administrative Code, Title 466 (NAC), or the regulations of the Federal government.
6. The Subrecipient agrees to repay DHHS for any overpayment or claim that is disallowed by the Federal government. If the parties agree, such repayment may be in the form of reduction of future reimbursement.
7. The Subrecipient shall, within timelines established by DHHS, commence follow-up action on findings arising from audits, including audits/reviews completed by the Nebraska Program Review Team (NPRT) and the DHHS Self-Assessment Case Review Team or other state or federal audits.

Follow-up action include responding to those conducting such examinations with clear, complete views concerning the accuracy and appropriateness of the findings. This may include corrective action such as, repaying disallowed costs, correcting a case found in error, making financial adjustments, or taking other actions. The follow up response should proceed and be completed as rapidly as possible or in the timeline specified by DHHS.

If the Subrecipient disagrees with the finding, it should provide an explanation and specific reasons that demonstrate that the finding is not valid. Failure to complete necessary follow-up actions related to findings resulting from audits may result in the delay of reimbursement requests until the necessary follow up actions are completed. Reimbursement requests may also be disallowed if Federal reimbursement timeframes

have expired and necessary follow up actions have not been completed.

B. SUBRECIPIENT INCENTIVE PAYMENTS

DHHS will pass through a portion of the incentive monies paid to the State by the Federal government. Based on studies of past performance of Subrecipient and Authorized Attorneys, the portion of incentive monies for which all counties combined may be eligible is forty (40) percent of the State total. In counties where DHHS is fulfilling the Subrecipient Attorney's duties for IV-D child support enforcement cases, the Subrecipient will not qualify for incentive payments.

The formula for distributing the incentive money is patterned after the formula used by the Federal government in making incentive payments to the States (Social Security Act § 458A). For each fiscal year ending September 30, the Act establishes a fixed-amount "incentive payment pool." Each State's incentive payment share is based on its performance, relative to the performance of all the other States, with respect to IV-D cases for each of the following measures found at 45 CFR § 305.33

1. The paternity establishment performance level - the ratio that the total number of children in the IV-D caseload in the Federal Fiscal Year (or, at the option of the State, as of the end of the Federal Fiscal Year) who have been born out-of-wedlock and for whom paternity has been established or acknowledged, bears to the total number of children in the IV-D caseload as of the end of the preceding Federal Fiscal Year who were born out-of-wedlock.
2. The support order performance level—the percentage of the total number of IV-D cases in which there is a child support order divided by the total number of IV-D cases.
3. The current payment performance level—the total amount of current support collected during the fiscal year divided by the total amount of current support owed during the Federal Fiscal Year.
4. The arrearage payment performance level—the total number of eligible IV-D cases in which payments of past-due child support were received and disbursed during the Federal Fiscal Year divided by the total number of eligible IV-D cases in which payments of past due child support are owed during the Federal Fiscal Year.
5. The cost-effectiveness performance level—the total amount of support collected during the Federal Fiscal Year divided by the total amount expended during the Federal Fiscal Year.

All incentive calculations will be based on data entered into the Nebraska child support computerized system, CHARTS [45 CFR § 307.10(6)]. No data allowance will be provided outside of the CHARTS system. Since the amount of incentive DHHS receives will not be known until after the close of the Federal Fiscal Year, the calculation of the incentive payments will be made and processed annually once the Nebraska incentive amount is known.

In addition to the above, DHHS will make an incentive payment at the end of each quarter to the Subrecipient equal to fifteen (15) percent of any amount collected to reimburse medical expenses during that quarter.

III. STATEMENT OF WORK

A. The Subrecipient shall:

1. Represent the interests of the State of Nebraska in any and all legal proceedings connected to a IV-D case. See Nebraska Revised Statutes §§43-512.03 and 43-1704. The Subrecipient/Authorized Attorney shall notify the DHHS of any conflict of interest which would prohibit such attorney from representing the State of Nebraska as provided in this Agreement within two (2) business days of becoming aware of the conflict in order for the State of Nebraska to procure legal counsel to represent its interests.
2. Accept applications for child support services as provided in Nebraska statute (Neb. Rev. Stat § 43-512.02) for non-ADC cases as well as applications and referrals from (DHHS) for TANF, Foster Care, Medicaid cases, or non-TANF cases needing legal action. Establish and maintain case files, both paper and electronic.
3. Process any completed applications for child support services for non-TANF cases received by the Subrecipient to insure the 20-day case initiation requirements are met.
4. Attempt to locate all absent parties in IV-D cases (TANF, Foster Care, Medicaid, and Non-TANF) when their locations are unknown.
5. Execute service of process, in a manner consistent with all Nebraska Revised Statutes. This would include the payment of any fees necessary to complete the service of process.
6. Establish paternity and obtain an order for child and/or medical support according to State Child Support guidelines where a support order does not exist or no support has been ordered (Nebraska Revised Statutes § 43-512.02 and 03).
7. Accept Notarized Hospital Paternity Acknowledgement as a legal finding of paternity sixty (60) days after signing pursuant to Nebraska Revised Statute § 43-1409.
8. Advocate DHHS's position that genetic testing shall not be provided at DHHS's cost after the sixty-(60) day rescission period has lapsed, unless ordered by the court, and that a court order is required to vacate the legal finding of paternity.
9. The Subrecipient must utilize DHHS's contracted vendor to provide genetic testing for IV-D cases. DHHS will not pay for any other genetic testing vendor unless the Subrecipient has received prior approval by DHHS.
10. Enforce child, medical and spousal support when contained in a support order, including orders in which there is an arrearage and/or State debt. Keep cases open and continue enforcement efforts on all cases, including arrears only cases, in accordance with DHHS policies and procedures.
11. In all new or modified orders, obtain an order for income withholding whether or not payments of such order are in arrears pursuant to the Nebraska Income Withholding for Child Support Act, Nebraska Revised Statute, § 43-1701 et. Seq.
12. Modify existing court orders upon request of DHHS or other parties to the action in IV-D cases to include medical support and modify child support according to State child support guidelines, as authorized by Nebraska law. When modification is indicated by the guidelines, modification must be pursued, regardless of whether the modification will increase or decrease the monthly support obligation.
13. Health care coverage shall be addressed in all IV-D support orders in a manner that favors the best interest of the children, regardless of the availability to either party at the time the order is entered (45 CFR § 303.31 and Nebraska Revised Statute § 42-369(2)).

Unless the custodial party and child(ren) have satisfactory health insurance other than Medicaid, the Subrecipient/Authorized Attorney must petition the court or administrative

authority to include health insurance that is available to either party at reasonable cost in a new or modified court or administrative order for support.

14. Consistent with the Personal Responsibility and Work Opportunity Reconciliation Act (PRWORA) Certification requirements, fully utilize the child support enforcement computer system, CHARTS, in accordance with DHHS policies and procedures. The CHARTS system shall be used by the Subrecipient for establishing and recording case records, establishing paternity, locating absent parties, establishing or modifying support orders, enforcing support orders and intergovernmental IV-D activities. This includes, but is not limited to, inputting and updating data in a timely manner on the CHARTS system. The Subrecipient must utilize documents on the CHARTS System to support the functions outlined in this section. The Subrecipient may customize legal documents within CHARTS to represent the requirements of their individual Judicial District, provided that those customizations are not inconsistent with State and Federal law. DHHS will work with the Subrecipient in providing training in the customizations of the legal documents on CHARTS. No other alternative software may be utilized to manage the child support caseload.
15. In addition to income withholding, the Subrecipient shall consider taking any appropriate enforcement actions including, but not limited to, License Suspension and Administrative Attachment when applicable within thirty (30) calendar days of identifying a delinquency or other support related noncompliance with the order or location of the absent party, whichever occurs later (45 CFR § 303.6(c)(2)).
16. If the enforcement action requires service of process, service must be completed or unsuccessful service attempts documented within sixty (60) calendar days of identifying a delinquency or other support related noncompliance with the order or location of the absent party, whichever occurs later (45 CFR § 303.6(c)(2)).
17. Represent the State of Nebraska's interest in bankruptcy actions related to IV-D cases, motions, or, applications for establishment or enforcement on IV-D cases (Nebraska Administrative Code, Title 466 § 9-006.03).
18. Provide Federally mandated services in intergovernmental IV-D cases, including, but not limited to, cooperating with other States, when necessary, in the location of absent parties, the establishment of paternity, and the establishment, modification and enforcement of court orders for support (45 CFR § 303.7) and processing all incoming and outgoing intergovernmental actions as authorized by the Uniform Interstate Family Support Act (UIFSA) and the Nebraska Income Withholding for Child Support Act (Nebraska Revised Statutes, § 42-701 *et seq.* and § 43-1701 *et seq.*).
19. Establish a process, in the interest of customer service, for accepting collect long- distance phone calls from IV-D participants, which costs are reimbursable.
20. Notify the IV-D Director's office of all contacts from the media regarding any child support related matter and maintain a position that is consistent with DHHS's interests when responding to media contacts pertaining to child support matters.
21. Surrender all copies or originals of all hardcopy child support case material to newly elected or appointed Subrecipient attorneys within 30 days of the new attorney assuming office.
22. Make all reasonable efforts to attend all training designated as mandatory by DHHS. This requirement includes all staff in the office performing child support case activity.
23. The Subrecipient is responsible to provide adequate staffing to perform the requirements of this agreement as per (45CFR§ 303.20). The Subrecipient must also within 2 business days, notify DHHS (Production Support) of turnover and/or replacement of Subrecipient child support staff.

24. The Subrecipient shall also undertake from time to time such additional responsibilities as may be established by the statutes of the State, regulations as established in the Nebraska Administrative Code, Title 466 (NAC), or procedures established by DHHS.
 25. All services shall be provided in accordance with and pursuant to the laws of this State and subject to reimbursement in accordance with the provisions of the United States Code of Federal Regulations, the Nebraska Revised Statutes and the Nebraska Administrative Code, Title 466.
 26. All resources and personnel necessary to carry out the terms, conditions and obligations of this Agreement shall be the responsibility of the Subrecipient. The Subrecipient shall hire, fire, and supervise such professional, paraprofessional and support personnel as are necessary to carry out the terms of this Agreement.
 27. No attorney-client relationship shall exist between any Subrecipient or Authorized Attorney and an applicant/recipient of IV-D services, a child, a custodial or noncustodial party or a putative father.
 28. The Subrecipient or Authorized Attorney represents the interests of the State of Nebraska in any and all legal proceedings connected to a IV-D case. The State of Nebraska shall be a real party in interest in any action brought by or intervened in by a Subrecipient or Authorized Attorney for the purpose of establishing paternity or securing, modifying, suspending, or terminating child or medical support or in any action brought by or intervened in by a Subrecipient or Authorized Attorney to enforce an order for child, spousal, or medical support. See Nebraska Revised Statutes §§43-512.03 and 43-1704.
 29. The Subrecipient will not allow forgiveness of any State debt. This includes but is not limited to: Passport, Lien Release, and Compromise. Requests for forgiveness of any State debt shall be referred directly to DHHS (Child Support Enforcement Central Office).
- B. DHHS is responsible for the administration of the program and retains authority for setting standards and interpreting performance under the terms of this subaward. DHHS will work cooperatively with the Subrecipient in monitoring performance.
1. Services provided by DHHS pursuant to this Subaward shall include the following:
 - a. Make available and update all applicable State policies and regulations pertaining to services provided under this subaward. As needed, provide technical assistance, training and advice to the Subrecipient in support of the activities to be performed under this subaward.
 - b. Provide reimbursement for services, as hereinafter set forth.
 - c. Monitor the Subrecipient's performance and corrective actions.
 - d. Process any completed applications for child support services for any Non-TANF cases received by DHHS to insure the 20-day case initiation requirements are met.
 2. Performance Standards For Subrecipient Services

When establishing location is necessary, the Subrecipient shall:

 - a. When the absent party's location is unknown, use appropriate local, State, and Federal location sources to establish physical whereabouts (an address) of the absent party(ies) or party(s)' employer(s), and other sources of income/assets to take the next action in a case (45 CFR § 303.3).
 - b. Attempt to access information from all appropriate sources on all new cases, within no more than seventy-five (75) days.
 - c. Make a referral to another State within twenty (20) days of location and, if appropriate, receipt of any necessary information needed to process the case when the party(s) is determined to be in another State; and

- d. For cases in which the absent party was unable to be located, continue to attempt to locate party quarterly (this can be an automated search) or upon receipt of new information. This must include a search of employment security files.
 - e. Once a case is referred to the Subrecipient, the Subrecipient is responsible for all location/relocation activities as long as the case remains active.
 - f. The Subrecipient shall establish an order for support or complete service of process necessary to commence proceedings to establish a support order and, if necessary, paternity (or document lack of success) within ninety (90) days of locating the alleged father or noncustodial party [45 CFR § 303.4(d)]. Service of process must be done in a manner consistent with State guidelines for diligence.
 - g. Provide an alleged father the opportunity to voluntarily acknowledge paternity in accordance with Federal and State Law and Regulations.
 - h. Complete from the date of service of process to the time of disposition action to establish support orders, regardless of whether paternity has been established, within the following timeframes: (1) seventy-five percent (75%) in six (6) months, and (2) ninety percent (90%) in twelve (12) months.
 - i. When an action is dismissed without prejudice, the Subrecipient must, at the time of dismissal, examine the reasons for dismissal and determine when it would be appropriate to establish an order and seek an order at that time.
 - j. Support orders shall be enforced by initiating income withholding, whenever feasible, as authorized by the Nebraska Income Withholding for Child Support Act, Nebraska Revised Statutes, §§43-1701 to 43-1743. When employment is verified, a notice to commence income withholding shall be transmitted to the employer within two (2) working days of notification through the child support computer System, CHARTS.
 - k. If service of process is necessary, it must be completed (or lack of success documented in CHARTS) in a manner consistent with State Statutes.
3. The Subrecipient is expected to meet all of these performance standards with a minimum of a seventy-five (75) percent accuracy rate, with the exception of case closure and 12 month expedited process, which must meet a minimum of ninety (90) percent accuracy rate. The Subrecipient shall complete timely upward or downward modifications of orders referred by DHHS pursuant to Nebraska Revised Statutes, §§43-512.12 through 43-512.18, within 90 days of referral by DHHS or locating the non- requesting party(s), whichever is later unless prevented from doing so by timeframes inherent in the judicial process. Modification referrals will be sent via the Review and Modification Unit.
4. The Subrecipient shall provide satisfactory customer service by answering customer questions and complaints with complete and accurate information within two (2) business days of the receipt of the request. The Subrecipient shall narrate on CHARTS all customer service activities, including, but not limited to, phone calls, letters and email.
5. Confidential Internal Revenue Service (IRS) Information

In performance of this subaward, the Subrecipient agrees to comply with and assume responsibility for compliance by his or her employees with the following requirements:

All work will be performed under the supervision of the Subrecipient or the Subrecipient's responsible employees.

Any Federal tax returns or return information (hereafter referred to as returns or return information) made available shall be used only for the purpose of carrying out the provisions of this subaward. Information contained in such material shall be treated as confidential and shall not be divulged or made known in any manner to any person except as may be necessary in the performance of this subaward. Inspection by or disclosure to anyone other than an officer or employee of the Subrecipient is prohibited.

All returns and return information will be accounted for upon receipt and properly stored before, during, and after processing. In addition, all related output and products will be

given the same level of protection as required for the source material. No work involving returns and return information furnished under this subaward will be subcontracted without prior written approval of the IRS. The Subrecipient will maintain a list of employees with authorized access. Such list will be provided to the agency and, upon request, to the IRS reviewing office. Agencies are required by IRC Section 6103(p)(4)(C) to restrict access to FTI only to persons whose duties or responsibilities require access and to whom disclosures may be made under provisions of the law (see Exhibit 2, Sec. 6103(p)(4) Safeguards and Exhibit 6, IRC Sec. 7431 Civil Damages for Unauthorized Disclosure of Returns and Return Information of Publication 1075).

DHHS will have the right to void the subaward if the Subrecipient fails to provide the safeguards described above.

Each officer or employee of any person to whom returns or return information is or may be disclosed shall be notified in writing by such person that returns or return information disclosed to such officer or employee can be used only for a purpose and to the extent authorized herein, and that further disclosure of any such returns or return information for a purpose or to an extent unauthorized herein constitutes a felony punishable upon conviction by a fine of as much as \$5,000 or imprisonment for as long as five years, or both, together with the costs of prosecution. Such person shall also notify each such officer and employee that any such unauthorized future disclosure of returns or return information may also result in an award of civil damages against the officer or employee in an amount not less than \$1,000 with respect to each instance of unauthorized disclosure. These penalties are prescribed by IRC Sections 7213 and 7431 and set forth at 26 CFR 301.6103(n)-1.

Each officer or employee of any person to whom returns or return information is or may be disclosed shall be notified in writing by such person that any return or return information made available in any format shall be used only for the purpose of carrying out the provisions of this subaward. Information contained in such material shall be treated as confidential and shall not be divulged or made known in any manner to any person except as may be necessary in the performance of this subaward. Inspection by or disclosure to anyone without an official need to know constitutes a criminal misdemeanor punishable upon conviction by a fine of as much as \$1,000.00 or imprisonment for as long as 1 year, or both, together with the costs of prosecution. Such person shall also notify each such officer and employee that any such unauthorized inspection or disclosure of returns or return information may also result in an award of civil damages against the officer or employee [United States for Federal employees] in an amount equal to the sum of the greater of \$1,000.00 for each act of unauthorized inspection or disclosure with respect to which such defendant is found liable or the sum of the actual damages sustained by the plaintiff as a result of such unauthorized inspection or disclosure plus in the case of a willful inspection or disclosure which is the result of gross negligence, punitive damages, plus the costs of the action. The penalties are prescribed by IRC Sections 7213A and 7431.

Additionally, it is incumbent upon the Subrecipient to inform its officers and employees of the penalties for improper disclosure imposed by the Privacy Act of 1974, 5 U.S.C. 552a. Specifically, 5 U.S.C. 552a(i)(1), which is made applicable to Subrecipients by 5 U.S.C. 552a(m)(1), provides that any officer or employee of a Subrecipient, who by virtue of his/her employment or official position, has possession of or access to agency records which contain individually identifiable information, the disclosure of which is prohibited by the Privacy Act or regulations established thereunder, and who knowing that disclosure of the specific material is so prohibited, willfully discloses the material in any manner to any person or agency not entitled to receive it, shall be guilty of a misdemeanor and fined not more than \$5,000.

Granting a Subrecipient access to FTI must be preceded by certifying that each individual understands the agency's security policy and procedures for safeguarding IRS information. Subrecipients must maintain their authorization to access FTI through annual recertification. The initial certification and recertification must be documented and placed in the agency's files for review. As part of the certification and at least annually afterwards, Subrecipients should be advised of the provisions of IRC Sections 7431, 7213, and 7213A IRC Sec. 7431 Civil Damages for Unauthorized Disclosure of Returns and Return Information and IRC Sec. 7213 Unauthorized Disclosure of Information). The training provided before the initial certification and annually thereafter must also cover the incident response policy and procedure for reporting unauthorized disclosures and data breaches. For both the initial certification and the annual certification, the Subrecipient should sign, either with ink or electronic signature, a confidentiality statement certifying their understanding of the security requirements.

The IRS and DHHS shall have the right to send its officers and employees into the offices and plants of the Subrecipient for inspection of the facilities and operations provided for the performance of any work under this subaward. On the basis of such inspection, specific measures may be required in cases where the Subrecipient is found to be noncompliant with subaward safeguards.

IRS material shall be stored in a secured limited-access work area as prescribed in IRS Publication 1075. The work area shall be locked when not occupied and during non-duty hours. IRS material shall be maintained separately from all other Subrecipient information. Mail containing IRS material must not be opened prior to delivery to an authorized employee.

The child support agency may identify to the obligor party the source of information derived from the IRS material concerning a noncustodial parent. The child support agency shall maintain a record of all material received from IRS, who is authorized to use the information, and where the information is stored. Upon discovering a possible improper inspection or disclosure of FTI, the Treasury Inspector General for Tax Administration (TIGTA) and the IRS must be notified. The TIGTA Field division is located in Dallas, Texas. The number is: 713-209-3711. The mailing address for the TIGTA is: Treasury Inspector General for Tax Administration, Ben Franklin Station, P.O. Box 589, Washington, DC 20044-0589. The Hotline number is: 1-800-539-3718. Once the TIGTA is notified, the Subrecipient must also notify DHHS.

6. Security of Federal Parent Locator Service (FPLS) Information

To ensure security, the Subrecipient shall comply with applicable management, operational, and technical controls in the security subaward between the U.S. Department of Health and Human Services, Administration for children and Families, Office of Child Support Enforcement and the Nebraska Department of Health and Human Services, Children and Family Services, Child Support Enforcement dated April 30, 2014. Attachment 3.

Child Support Enforcement Appropriate Use and Disclosure Security Awareness Training

The Subrecipient/Authorized Attorney, and his or her employees, must take the Child Support Enforcement Appropriate Use and Disclosure Security Awareness Training For Federal Parent Locator Service (FPLS) Child Support (CS) Program Information Federal Tax Information (FTI) recertification training within the timeline specified by DHHS. Failure to complete the annual recertification will result in a loss of CHARTS access and withholding of the reimbursement for Child Support Services until such time as the recertification training has been completed as specified by DHHS.

7. Confidentiality and Safeguarding Information

Disclosure of any information regarding an applicant or recipient of IV-D services or a non-custodial party is limited to the purpose of child support establishment/ enforcement or as allowed or required by State statute or Federal regulation. Disclosure to any committee or legislative body (Federal, State, or local) of any information that identifies any party to the action by name or address is prohibited.

Do not allow unauthorized persons to view case information on the child support computer system (CHARTS). Allowing the custodial or noncustodial party to view any screens on the CHARTS computer system is strictly prohibited. Make sure the computer monitor is positioned in such a way that viewing by a custodial, or noncustodial party or unauthorized person would NOT be possible.

8. Family Violence

The Subrecipient shall follow Federal and State regulations with regard to Family Violence. Current regulations provide that no information shall be disclosed to any person if the State has notified the Federal Secretary of HHS that it has reasonable evidence of domestic violence and/or child abuse. Disclosure of such information could be harmful to the custodial party and/or the child(ren). (Nebraska Administrative Code, Title 466 § 12-002.01). More specifically, the law provides that:

- a. The location of the custodial party or the child(ren) shall not be disclosed by the Subrecipient/Authorized Attorney to another party when a protective order with respect to the noncustodial party has been entered; or
- b. The location of the custodial party or the child(ren) shall not be disclosed by the Subrecipient/Authorized Attorney to any other person if the State has reason to believe that the release of the information to such a person may result in physical or emotional harm to the custodial party or the child(ren).

9. Authorized Attorneys

The Subrecipient may use an Authorized Attorney subject to approval by DHHS. The Subrecipient shall be solely responsible for the performance of any Authorized Attorney. All Authorized Attorneys shall fully utilize the child support enforcement computer system CHARTS (Children Have a Right to Support), in accordance with DHHS policies and procedures. The CHARTS System will be used by Authorized Attorneys for establishing and recording case records, establishing paternity, locating absent parties, establishing or modifying support orders, enforcing support orders and intergovernmental IV-D activities. This includes, but is not limited to, inputting and updating data in a timely manner on the CHARTS system. All Authorized Attorneys must utilize documents on the CHARTS System to support the functions outlined in this section. No other alternative software may be utilized to manage the child support caseload or produce legal documents necessary to process child support cases other than CHARTS. No other software is provided with CHARTS.

10. Conflict Of Interest

In the event the Subrecipient has a conflict of interest which prevents him/her from fulfilling any of the provisions of this subaward, they shall hire a Special Deputy Subrecipient Attorney or Special Prosecutor to fulfill the Subrecipient's duties. Such hiring is allowed as an exception to the Authorized Attorney section above. Said Special Deputy Subrecipient Attorney or Special Prosecutor shall be paid from the Subrecipient's General Budget and DHHS will reimburse the Subrecipient for said expense. In hiring a Special Deputy Subrecipient Attorney or a Special Prosecutor the Subrecipient shall give preference to an attorney with significant Title IV-D child support experience. The Subrecipient will also notify DHHS when a Subrecipient Attorney or Special Prosecutor

is hired to fulfill the Subrecipient's duties.

11. Corrective Action

DHHS will take corrective action should the Subrecipient fail to follow Federal or State laws and regulations, the subaward itself, or fail to meet required performance standards.

DHHS will send written notification to the Subrecipient identifying the violation and requesting a corrective action plan. The Subrecipient will send the corrective action plan for approval to DHHS within thirty (30) days of receiving the request. Failure to submit a corrective action plan within (30) days will result in a twenty-five (25) percent reduction in the year's reimbursement and/or incentive payments.

The Subrecipient will be given a period of three (3) to twelve (12) months, as determined by DHHS, to correct any program, performance, or operating deficiencies, depending on the extent and nature of the deficiency. Corrective action may include a reduction of up to twenty-five (25) percent of expenditure reimbursement to include all past, present and future reimbursement and/or incentive payments. DHHS will hold such funds, during the corrective action period. Once satisfactory changes have been made, DHHS will forward the reimbursement and/or incentive monies to the Subrecipient. Failure to remedy the program, performance, or operating issue within the corrective action period will result in the forfeiture of the held funds.

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 subaward 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) 122. 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 subaward, the Subrecipient shall be liable for audit exceptions, and shall return to DHHS all payments made under this subaward for which an exception has been taken or which has been disallowed because of such an exception, upon demand from DHHS.
- B. AMENDMENT. This subaward may be modified only by written amendment executed by both parties. No alteration or variation of the terms and conditions of this subaward 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, 42 U.S.C. §§ 2000d et seq.; the Rehabilitation Act of 1973, 29 U.S.C. §§ 794 et seq.; the Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101 et seq.; 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 subaward. The Subrecipient shall insert a similar provision into all subawards and subcontracts.
 - D. ASSIGNMENT. The Subrecipient shall not assign or transfer any interest, rights, or duties under this subaward 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 subaward.
 - 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 subaward, 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 subaward.
 - F. BREACH OF SUBAWARD. DHHS may immediately terminate this subaward and agreement, in whole or in part, if the Subrecipient fails to perform its obligations under the subaward 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 subaward 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 subaward does not waive DHHS's right to immediately terminate the subaward for the same or different subaward breach which may occur at a different time. DHHS may, at its discretion, obtain any services required to complete this subaward 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 subaward as allowed by law.
 - G. CLEAN AIR ACT. If the value of this subaward exceeds \$150,000, Subrecipient shall comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. §§ 7401 et seq.) and the Federal Water Pollution Control Act as amended (33 U.S.C. §§ 1251 et seq.).

- H. **CONFIDENTIALITY.** Any and all confidential or proprietary information gathered in the performance of this subaward, 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 subaward 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 subaward.
- I. **CONFLICTS OF INTEREST.** In the performance of this subaward, the Subrecipient shall avoid all conflicts of interest and all appearances of conflicts of interest. The subrecipient shall not acquire an interest either directly or indirectly which will conflict in any manner or degree with performance and shall immediately notify DHHS in writing of any such instances encountered.
- J. **COST PRINCIPLES AND AUDIT REQUIREMENTS.** The Subrecipient shall follow the applicable cost principles in 2 CFR 200 Subpart F. 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
<i>\$100,000 to \$749,999</i>	<i>Financial Statement Audit</i>
<i>\$750,000 or more in federal expenditure</i>	<i>Single Audit</i>

- K. **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 subaward 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 subaward.
- L. **DEBARMENT, SUSPENSION OR DECLARED INELIGIBLE.** The Subrecipient certifies that neither it nor its principals are debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency. The subrecipient certifies that it is registered with the System of Award Management (SAM) (<https://www.sam.gov>), in good standing, and that the entity will maintain annual certification in accordance with Federal Acquisition Regulations. Failure to comply with this section, including maintaining an active registration and/or good standing with SAM, may result in withholding of payments or immediate termination of the subaward.

- M. DOCUMENTS INCORPORATED BY REFERENCE. All references in this subaward 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 subaward shall be deemed incorporated by reference and made a part of this subaward with the same force and effect as if set forth in full text, herein.
- N. 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 §182.230, identify all workplaces under its federal awards.
- O. 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.
- P. FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT REPORTING. The Subrecipient shall complete and endorse the Subrecipient Information & Audit Requirement Certification, Attachment 1. The Subrecipient certifies the information provided is complete, true, and accurate.
- Q. FORCE MAJEURE. Neither party shall be liable for any costs or damages resulting from its inability to perform any of its obligations under this subaward 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 subaward. 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 subaward 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 subaward.
- R. FRAUD OR MALFEASANCE. DHHS may immediately terminate this subaward for fraud, misappropriation, embezzlement, malfeasance, misfeasance, or illegal conduct pertaining to performance under the subaward by Subrecipient, its employees, officers, directors, volunteers, shareholders, or subcontractors.
- S. FUNDING AVAILABILITY. DHHS may terminate the subaward, 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.
- T. GRANT CLOSE-OUT. Upon completion or notice of termination of this grant, the following procedures shall apply for close-out of the subaward:
1. The Subrecipient will not incur new obligations after the termination or completion of the subaward, 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 subaward activities and operations with the objective of preventing disruption of services.
6. Close-out of this subaward 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 subaward. 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.

U. GOVERNING LAW. The award shall be governed in all respects by the laws and statutes of the United States and 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.

V. 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.

W. HUMAN TRAFFICKING PROVISIONS. The subrecipient shall comply and be subject to the requirements of Section 106(g) of the "Trafficking Victims Protection Act of 2000" (22 USC 7104). The full text of this requirement is found at: <http://www.acf.hhs.gov/grants/award-term-and-condition-for-trafficking-in-persons>

- X. 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 subaward, 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 subaward.
- Y. 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.
- Z. INTEGRATION. This written subaward 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 subaward.
- AA. 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 subaward, the Subrecipient shall complete and submit Federal Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
- BB. MANDATORY DISCLOSURES. The subrecipient must disclose to the State, in a timely manner and in writing, all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting this subaward in accordance with 2 CFR §200.113. Failure to make required disclosures can result in any of the remedies described in §200.338 Remedies for noncompliance, including suspension or debarment. (See also 2 CFR part 180 and 31 U.S.C. 3321).
- CC. 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

DD. NEBRASKA TECHNOLOGY ACCESS STANDARDS.

The Subrecipient shall review the Nebraska Technology Access Standards, found at <http://www.nitc.nebraska.gov/standards/2-201.html> and ensure that products and/or services provided under the subaward comply with the applicable standards. In the event such standards change during the Subrecipient's performance, the State may create an amendment to the subaward to request that Subrecipient comply with the changed standard at a cost mutually acceptable to the parties.

- EE. 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 subaward terminated if such lawful presence cannot be verified as required by NEB. REV. STAT. § 4-108.

- FF. PUBLICATIONS.** Subrecipient shall acknowledge the project was supported by the Code of Federal Award Number, name of award, federal agency and DHHS in all publications that result from work under this subaward.

- GG. 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.

- HH. 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

- II. 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 subaward. This clause shall not apply to subawards 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.
- JJ. RESEARCH. The Subrecipient shall not engage in research utilizing the information obtained through the performance of this subaward 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 subaward.
- KK. SEVERABILITY. If any term or condition of this subaward 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 subaward did not contain the particular provision held to be invalid.
- LL. 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.
- MM. SUBRECIPIENTS OR SUBCONTRACTORS. The Subrecipient shall not subaward 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 subaward and applicable federal, state, county and municipal laws, ordinances, rules and regulations.
- NN. TIME IS OF THE ESSENCE. Time is of the essence in this subaward. 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.
- OO. WHISTLEBLOWER PROTECTIONS. The Subrecipient shall comply with the provisions of 41 U.S.C. 4712, which states an employee of a contractor, subcontractor, grantee, or subrecipient may not be discharged, demoted or otherwise discriminated against as a reprisal for "whistleblowing." In addition, whistleblower protections cannot be waived by any agreement, policy, form, or condition of employment.
1. The Subrecipient's employees are encouraged to report fraud, waste, and abuse. The Subrecipient shall inform their employees in writing they are subject to federal

whistleblower rights and remedies. This notification must be in the predominant native language of the workforce.

2. The Subrecipient shall include this requirement in any agreement made with a subcontractor or subrecipient.

PP. **NOTICES.** Notices shall be in writing and shall be effective upon mailing by US mail postage prepaid. Written notices, including all reports and other written communications required by this subaward shall be sent to the DHHS Subaward Manager identified on page 1, and to the following addresses:

FOR DHHS:

Nebraska Department of Health and
Human Services - Legal Services
Attn: Contracts Attorney
301 Centennial Mall South
Lincoln, NE 68509-5026

FOR SUBRECIPIENT:

Randy Fair
PO Box 29
Ogallala, NE 69153-0029
(308) 284-2091

DHHS may change the DHHS Subaward Manager to be notified under this section via letter to the Subrecipient sent by U.S. Mail, postage prepaid, or via email.

IN WITNESS THEREOF, the parties have duly executed this subaward hereto, and each party acknowledges the receipt of a duly executed copy of this subaward with original signatures, and that the individual signing below has authority to legally bind the party to this subaward.

FOR DHHS:

Douglas J. Weinberg Director
Division of Children and Family Services
Department of Health and Human Services

FOR SUBRECIPIENT:



County Board Chairperson

DATE: _____

DATE: 8-17-16

SUBRECIPIENT INFORMATION & AUDIT REQUIREMENT CERTIFICATION

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

A. SUBRECIPIENT INFORMATIONLegal Name : Keith CountyDBA: N/AAddress : PO Box 29City : Ogallala State : NE Zip Code +4 : 69153-0029Subrecipient's Fiscal Year: October 1 20 16 to September 30 20 17**B. FEDERAL ACCOUNTABILITY TRANSPARENCY DATA**DUNS Number: 132020566 Parent DUNS: N/APrincipal Place of Performance: CITY Ogallala STATE NECountry: USA Zip Code + 4 69153-0029Congressional District: 1st 2nd 3rd**C. AUDIT REQUIREMENT CERTIFICATION**

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

Check either 1, 2, or 3

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

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

SUBRECIPIENT INFORMATION & AUDIT REQUIREMENT CERTIFICATION

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

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

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

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

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

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

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

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

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

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

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

SUBRECIPIENT INFORMATION & AUDIT REQUIREMENT CERTIFICATION

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

D. OFFICER COMPENSATION DISCLOSURE

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

Yes – answer Question 2

No –not required to provide officer compensation

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

Yes

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

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

E. ENDORSEMENT

Printed Name: C.W. Baltzell

Title: Chairman Co. Bd

Signature: C.W. Baltzell

Date: 8-17-11

FFATA DATA REPORTING WORKSHEET

Attachment 2

Instructions available on intranet.

SUBRECIPIENT NAME: Keith County

SUBRECIPIENT DUNS: 132020566

SUBAWARD NUMBER: _____ DHHS SIGNATURE DATE: _____

SECTION A – SUMMARY OF FUNDING

Number of Federal Funding Sources:	<u>1</u>
Amount funded from Federal Grants:	<u>\$ 73,181</u>
Amount funded from State General Funds:	<u>\$ _____</u>
Amount funded from State Cash Funds:	<u>\$ _____</u>
Amount funded from Federal Cash Funds:	<u>\$ _____</u>
Total Subaward	<u>\$ 73,181</u>

SECTION B – SUBAWARD PROJECT DESCRIPTION

Child Support Enforcement Services

SECTION C - FEDERAL AWARD INFORMATION

Federal Identifier Number (FAIN): <u>1704NECSES</u>	CFDA Program Number: <u>93.563</u>
Amount From This Award: <u>\$73,181</u>	Date added to subaward: <u>10/01/2016</u>